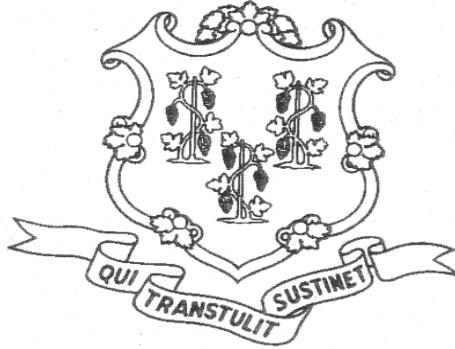


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2020

Name of Facility (as licensed) The Nathaniel Witherell	
Address (No. & Street, City, State, Zip Code) 70 Parsonage Road, Greenwich CT	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent <input type="checkbox"/> Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS) <input type="checkbox"/> (Specify)
Report for Year Beginning 10/1/2019	Report for Year Ending 9/30/2020

License Numbers:	CCNH 564-C	RHNS	(Specify)	Medicare Provider 07-5117
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Medicaid Provider Numbers:	CCNH 5645	RHNS	ICF-IID
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For Department Use Only

Sequence Number Assigned	Signed and Notarized	Date Received	Sequence Number Assigned	Signed and Notarized	Date Received

General Information

Name of Facility (as licensed) The Nathaniel Witherell	License No. 564-C	Report for Year Ended 9/30/2020	Page 1	of 37
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Administrator's/Owner's Certification

MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY FINE AND/OR IMPRISONMENT UNDER STATE OR FEDERAL LAW.

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for The Nathaniel Witherell [facility name], for the cost report period beginning October 1, 2019 and ending September 30, 2020, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

I hereby certify that I have directed the preparation of the attached General Information and Questionnaires, Schedule of Resident Statistics, Statements of Reported Expenditures, Statements of Revenues and the related Balance Sheet of this Facility in accordance with the Reporting Requirements of the State of Connecticut for the year ended as specified above.

I have read this Report and hereby certify that the information provided is true and correct to the best of my knowledge under the penalty of perjury. I also certify that all salary and non-salary expenses presented in this Report as a basis for securing reimbursement for Title XIX and/or other State assisted residents were incurred to provide resident care in this Facility. All supporting records for the expenses recorded have been retained as required by Connecticut law and will be made available to auditors upon request.

Signed (Administrator)	Date	Signed (Owner)	Date
Printed Name (Administrator) John P. Mastronardi		Printed Name (Owner) Nunzio Raimo, Town of Greenwich	
Subscribed and Sworn to before me:	Date	Signed (Notary Public)	Comm. Expires / /
Address of Notary Public			

(Notary Seal)

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State of Connecticut
Department of Social Services
55 Farmington Avenue, Hartford, Connecticut 06105

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility The Nathaniel Witherell	Period Covered:		From 10/1/2019	To 9/30/2020
Address of Facility 70 Parsonage Road, Greenwich CT				
Report Prepared By PKF O'Connor Davies, LLP	Phone Number 860-257-1870	Date 2/15/2021		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

Salaries - Compensation computed on a weekly or other basis which does not generally vary, based on the number of hours worked.

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

	Phone No. of Facility 203-618-4200	Report for Year Ended 9/30/2020	Page 2
Name of Facility (as shown on license) The Nathaniel Witherell		Address (No. & Street, City, State, Zip) 70 Parsonage Road, Greenwich CT	
License Numbers:	CCNH 564-C	RHNS	(Specify)
Medicare Provider No. 07-5117			
Type of Facility (Check appropriate box(es))			
<input checked="" type="checkbox"/> Chronic and Convalescent <input type="checkbox"/> Rest Home with Nursing <input type="checkbox"/> Nursing Home only (CCNH) <input type="checkbox"/> Supervision only (RHNS) <input type="checkbox"/> (Specify)			
Type of Ownership (Check appropriate box)			
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input checked="" type="radio"/> Government <input type="radio"/> Trust			
If this facility opened or closed during report year provide:		Date Opened	Date Closed
Has there been any change in ownership or operation during this report year?		<input type="radio"/> Yes	<input checked="" type="radio"/> No
		If "Yes," explain fully.	
Administrator Name of Administrator John P. Mastronardi			
		Nursing Home Administrator's License No.:	2129
Other Operators/Owners who are assistant administrators (full or part time) of this facility.			
Name N/A		License No.:	

General Information and Questionnaire Partners/Members

General Information and Questionnaire

Corporate Owners

Name of Facility The Nathaniel Witherell	License No. 564-C	Report for Year Ended 9/30/2020	Page of 3A 37
If this facility is owned or operated as a corporation, provide the following information:			
Legal Name of Corporation	Business Address	State(s) in Which Incorporated	
The Nathaniel Witherell	70 Parsonage Road Greenwich, CT 06830	N/A part of the Town of Greenwich, CT	
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each
Laurence B. Simon	70 Parsonage Road Greenwich, CT 06830	Chairman	N/A
Suzanne Brown Christopher Carter	70 Parsonage Road Greenwich, CT 06830	Director	N/A
Melissa Gibbons Nisha Hurst	70 Parsonage Road Greenwich, CT 06830	Director	N/A
Richard W. Kaplan Joan Merrill	70 Parsonage Road Greenwich, CT 06830	Director	N/A
Nirmal Patel, MD, MPH	70 Parsonage Road Greenwich, CT 06830	Director	N/A
Names of Stockholders Owning at Least 10% of Shares			
N/A			

General Information and Questionnaire

Individual Proprietorship

General Information and Questionnaire

Related Parties*

Name of Facility The Nathaniel Witherell		License No. 564-C	Report for Year Ended 9/30/2020			Page 4	of 37	
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?				<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," provide the Name/Address and complete the information on Page 11 of the report.		
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility?				<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," provide the following information:		
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Town of Greenwich - General Fund	101 Field Point Rd. Greenwich CT	<input type="radio"/>	<input checked="" type="radio"/>		Interest of Debt	Pg 26 12 A1, A2, A3	708,301	708,301
Town of Greenwich - Town Support Service	101 Field Point Rd. Greenwich CT	<input type="radio"/>	<input checked="" type="radio"/>		HR, Acct, Info Sys, Purchasing support, Leg	Pg 16 M12	240,758	240,758
Town of Greenwich - Finance Dept	101 Field Point Rd. Greenwich CT	<input type="radio"/>	<input checked="" type="radio"/>		Fringe Benefits	Pg 15 1a1-1a9	5,369,236	5,369,236
Town of Greenwich - Insurance Dept	101 Field Point Rd. Greenwich CT	<input type="radio"/>	<input checked="" type="radio"/>		Insurance	Pg 27 12a-c	104,792	104,792
Town of Greenwich - Fleet Dept	101 Field Point Rd. Greenwich CT	<input type="radio"/>	<input checked="" type="radio"/>		Vehicle/Fuel Service, Parts	Pg 16 L6	10,067	10,067
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

* Use additional sheets if necessary.

** Provide the percentage amount of revenue received from non-related parties.

General Information and Questionnaire

Basis for Allocation of Costs

Name of Facility The Nathaniel Witherell	License No. 564-C	Report for Year Ended 9/30/2020	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

Item	Method of Allocation
Dietary	Number of meals served to residents
Laundry	Number of pounds processed
Housekeeping	Number of square feet serviced
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (<i>See listing page 13</i>)
Maintenance and operation of plant	Square feet
Property costs (depreciation)	Square feet
Employee health and welfare	Gross salaries
Management services	Appropriate cost center involved
All other General Administrative expenses	Total of Direct and Allocated Costs

The preparer of this report must answer the following questions applicable to the cost information provided.

1. In the preparation of this Report, were all costs allocated as required? Yes No If "No," explain fully why such allocation was not made.

2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.

3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)

Yes No If "No," explain fully why such allocation was not made.

General Information and Questionnaire

Leases (Excluding Real Property)

Operating Leases - Include all long-term leases for motor vehicles and equipment that have not been capitalized. Short-term leases or as needed rentals should not be included in these amounts.

Name of Facility		License No.		Report for Year Ended			Page of
The Nathaniel Witherell		564-C		9/30/2020			6 37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
	Yes	No					
CT Business Systems	<input type="radio"/>	<input checked="" type="radio"/>	Printers/Copiers			5,773	5,773
Pitney Bowes	<input type="radio"/>	<input checked="" type="radio"/>	Postage Machine			5,075	5,075
Xerox	<input type="radio"/>	<input checked="" type="radio"/>	Copier			43,282	43,282
Chrystal Rock LLC	<input type="radio"/>	<input checked="" type="radio"/>	Water Cooler			9,161	9,161
Eagle Leasing	<input type="radio"/>	<input checked="" type="radio"/>	Storage Container Lease			5,627	5,627
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
Is a Mileage Log Book Maintained for All Leased Vehicles ?		<input type="radio"/>	Yes	<input checked="" type="radio"/>	No	Total ***	68,918

* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.

** Attach copies of newly acquired leases.

*** Amount should agree to Page 22, Line 6e.

General Information and Questionnaire

Accounting Basis

Name of Facility The Nathaniel Witherell	License No. 564-C	Report for Year Ended 9/30/2020	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

Accrual Cash Modified Cash

Is the accounting basis for this period the same as for the previous period? Yes No If "No," explain.

Independent Accounting Firm

Name of Accounting Firm 1 PKF O'Connor Davies, LLP 2 3 4	Address (No. & Street, City, State, Zip Code) 100 Great Meadow Rd, Wethersfield CT 06109
--	---

Services Provided by This Firm (*describe fully*)

1 Medicare/Medicaid Cost Report Preparation, accounting systems advice, C-19 revenues	\$ 34,815
2	\$
3	\$
4	\$
	Charge for Services Provided \$ 34,815

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.

Yes No Pg 15/1d

Legal Services Information

Name of Legal Firm or Independent Attorney 1 2 Wiggin and Dana 3 4 5	Telephone Number (203) 498-4400
---	------------------------------------

Address (No. & Street, City, State, Zip Code)

1 2 One Century Tower New Haven CT 3 4 5	\$
	\$ 39,969
	\$
	\$
	\$

Services Provided by This Firm (*describe fully*)

1 2 Collections (see pg 28) 3 4 5	\$
	\$ 39,969
	\$
	\$
	\$
	Charge for Services Provided \$ 39,969

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.

Yes No Pg 15 /1e

Schedule of Resident Statistics

Name of Facility The Nathaniel Witherell			License No. 564-C			Report for Year Ended 9/30/2020				Page 8 of 37		
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity					202	202						
A. On last day of PREVIOUS report period	202	202			202	202						
B. On last day of THIS report period	202	202							202	202		
2. Number of Residents					187	187						
A. As of midnight of PREVIOUS report period	187	187			187	187						
B. As of midnight of THIS report period	167	167							167	167		
3. Total Number of Days Care Provided During Period					8,096	8,096						
A. Medicare	10,152	10,152			8,096	8,096			2,056	2,056		
B. Medicaid (Conn.)	38,961	38,961			29,922	29,922			9,039	9,039		
C. Medicaid (other states)												
D. Private Pay	12,186	12,186			8,664	8,664			3,522	3,522		
E. State SSI for RCH												
F. Other (Specify) Insurance	626	626			484	484			142	142		
G. Total Care Days During Period (3A thru F)	61,925	61,925			47,166	47,166			14,759	14,759		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days												
B. Other Bed Reserve Days	159	159			87	87			72	72		
5. Total Resident Days (3G + 4A + 4B)	62,084	62,084			47,253	47,253			14,831	14,831		

Schedule of Resident Statistics (Cont'd)

Name of Facility The Nathaniel Witherell	License No. 564-C	Report for Year Ended 9/30/2020	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No

If "YES", provide the following information:

Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change	
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)		
				(1)	(2)	(3)	(1)	(2)	(3)					

5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.

1st change	Change in Resident Days			CCNH	RHNS	(Specify)
2nd change						
3rd change						
4th change						

6. Number of Residents and Rates on September 30 of Cost Year

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	26	96		45				
Per Diem Rate								
a. One bed rm.	585.00	286.00		600.00				
b. Two bed rms.	545.00			565.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

A. Medicare - Part B	10,467	10,467	(Specify)
B. Medicaid (Exclusive of Part B)			
1. Maintenance Treatments			
2. Restorative Treatments	111	111	
C. Other			
D. Total Physical Therapy Treatments	10,578	10,578	

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B	550	550	
B. Medicaid (Exclusive of Part B)			
1. Maintenance Treatments			
2. Restorative Treatments	17	17	
C. Other			
D. Total Speech Therapy Treatments	567	567	

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B	4,316	4,316	
B. Medicaid (Exclusive of Part B)			
1. Maintenance Treatments			
2. Restorative Treatments	119	119	
C. Other			
D. Total Occupational Therapy Treatments	4,435	4,435	

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended		Page	of
		9/30/2020		10	37
Are time records maintained by all individuals receiving compensation?		<input checked="" type="radio"/> Yes <input type="radio"/> No			
Item	CCNH	Hours	RHNS	Hours	(Specify)
A. Salaries and Wages*					
1. Operators/Owners (Complete also Sec. I of Schedule A1)					
2. Administrator(s) (Complete also Sec. III of Schedule A1)	136,614	1,616			
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)					
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	876,045	21,075			
5. Dietary Service					
a. Head Dietitian					
b. Food Service Supervisor					
c. Dietary Workers	998,676	59,187			
6. Housekeeping Service					
a. Head Housekeeper	119,975	3,779			
b. Other Housekeeping Workers	677,750	44,851			
7. Repairs & Maintenance Services					
a. Engineer or Chief of Maintenance	102,875	1,820			
b. Other Maintenance Workers	211,750	8,783			
8. Laundry Service					
a. Supervisor	78,374	2,940			
b. Other Laundry Workers	137,730	7,223			
9. Barber and Beautician Services					
10. Protective Services					
11. Accounting Services					
a. Head Accountant	116,665	1,193			
b. Other Accountants	88,799	2,035			
12. Professional Care of Residents					
a. Directors and Assistant Director of Nurses	854,117	21,025			
b. RN					
1. Direct Care	2,827,562	80,893			
2. Administrative**	1,251,441	24,709			
c. LPN					
1. Direct Care	1,135,672	45,058			
2. Administrative**					
d. Aides and Attendants	4,992,260	337,769			
e. Physical Therapists					
f. Speech Therapists					
g. Occupational Therapists					
h. Recreation Workers	426,591	11,692			
i. Physicians					
1. Medical Director					
2. Utilization Review					
3. Resident Care***					
4. Other (Specify)					
j. Dentists					
k. Pharmacists					
l. Podiatrists					
m. Social Workers/Case Management	333,552	6,785			
n. Marketing					
o. Other (Specify)					
See Attached Schedule	264,089	6,008			
A-13. Total Salary Expenditures	15,630,537	688,441			

* Do not include in this section any expenditures paid to persons who receive a fee for services rendered or who are paid on a contract basis.

** Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.

*** This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.

Schedule of Other Salaries and Wages (Page 10)

Schedule of Other Fees (Page 13)

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-11 Rev. 10/2005

**Schedule A1 - Salary Information for Operators/Owners; Administrators,
Assistant Administrators and Other Related Parties***

Name of Facility The Nathaniel Witherell				License No. 564-C		Report for Year Ended 9/30/2020			Page 11	of 37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

* No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.

** Include **all** employment worked during the cost year.

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-12 Rev. 10/2005

**Schedule A1 - Salary Information for Operators/Owners; Administrators,
Assistant Administrators and Other Related Parties***

Name of Facility (as licensed)				License No.		Report for Year Ended			Page	of
The Nathaniel Witherell				564-C		9/30/2020			12	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Allen Brown	67,383					816	10A.02			
John Mastronardi	69,231					800	10A.02			
Section IV - Assistant Administrators										

*No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.

** Include all other employment worked during the cost year.

*** If more than one Administrator is reported, include dates of employment for each.

B. Report of Expenditures - Professional Fees

Name of Facility The Nathaniel Witherell	License No. 564-C	Report for Year Ended 9/30/2020		Page 13	of 37
Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify) Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)					
1. Dietitian					
2. Dentist	9,756	62			
3. Pharmacist	34,475	255			
4. Podiatrist					
5. Physical Therapy					
a. Resident Care	725,421	11,335			
b. Other	50,000	1,891			
6. Social Worker					
7. Recreation Worker					
8. Physicians					
a. Medical Director (entire facility)	62,751	536			
b. Utilization Review (Title 18 and 19 only) monthly meeting					
c. Resident Care**					
d. Administrative Services facility					
1. Infection Control Committee (Quarterly meetings)					
2. Pharmaceutical Committee (Quarterly meetings)					
3. Staff Development Committee (Once annually)					
e. Other (Specify)					
9. Speech Therapist					
a. Resident Care	184,445	2,927			
b. Other					
10. Occupational Therapist					
a. Resident Care	500,854	8,347			
b. Other					
11. Nurses and aides and attendants					
a. RN					
1. Direct Care					
2. Administrative***					
b. LPN					
1. Direct Care					
2. Administrative***					
c. Aides					
d. Other					
12. Other (Specify)					
See Attached Schedule	139,130	2,255			
B-13 Total Fees Paid in Lieu of Salaries	1,706,833	27,608			

* Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17.

** This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.

*** Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.

Report of Expenditures**Schedule B1 - Information Required for Individual(s) Paid on Fee for Service Basis***

Name of Facility The Nathaniel Witherell		License No. 564-C	Report for Year Ended 9/30/2020		Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Kenneth Broder	Dental	<input type="radio"/>	<input checked="" type="radio"/>	None		
Francis X. Walsh, M.D.	Med. Dir/Utilization Review	<input type="radio"/>	<input checked="" type="radio"/>	None		
Omni Care	Pharmacy	<input type="radio"/>	<input checked="" type="radio"/>	None		
Select Rehabilitation	Therapy Services	<input type="radio"/>	<input checked="" type="radio"/>	None		
Kenneth Temple	Dental	<input type="radio"/>	<input checked="" type="radio"/>	None		
Restorative Oxygen	Respiratory Services	<input type="radio"/>	<input checked="" type="radio"/>	None		
Integra Scripts	Pharmacy	<input type="radio"/>	<input checked="" type="radio"/>	None		
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			

* Use additional sheets if necessary.

** Refer to Page 4 for definition of related.

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility The Nathaniel Witherell	License No. 564-C	Report for Year Ended 9/30/2020		Page 15	of 37
Item		Total	CCNH	RHNS	(Specify)
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 131,419	131,419			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 14,556	14,556			
4. Social Security (F.I.C.A.)	\$ 1,180,386	1,180,386			
5. Health Insurance	\$ 3,128,245	3,128,245			
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 65,418	65,418			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 849,212	849,212			
8. Uniform Allowance	\$ 60,050	60,050			
9. Other (Specify) See Attached Schedule	\$ 48,440	48,440			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 268,631	268,631			
d. Accounting and Auditing	\$ 34,815	34,815			
e. Legal (Services should be fully described on Page 7)	\$ 39,969	39,969			
f. Insurance on Lives of Owners and Operators (Specify)*	\$				
g. Office Supplies	\$ 30,530	30,530			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 38,984	38,984			
2. Cellular Phones	\$ 1,710	1,710			
i. Appraisal (Specify purpose and attach copy)*	\$				
j. Corporation Business Taxes (franchise tax)	\$				
k. Other Taxes (Not related to property - See Page 22)					
1. Income*	\$				
2. Other (Specify) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 834,840	834,840			
Subtotal	\$ 6,727,205	6,727,205			

* Facility should self-disallow the expense on Page 28 of the Cost Report.

(Carry Subtotals forward to next page)

***** DO NOT Include Holiday Parties / Awards / Gifts to Staff**

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
Retiree Health Savings Account	\$ 39,758		
Eyeglass Reimbursement	\$ 1,654		
Other Post Employment Benefit Contribution	\$ 7,028		
Total	\$ 48,440	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
Total	\$ -	\$ -	\$ -

C. Expenditures Other Than Salaries (cont'd) - Administrative and General

Name of Facility The Nathaniel Witherell	License No. 564-C	Report for Year Ended 9/30/2020		Page 16	of 37
Item		Total	CCNH	RHNS	(Specify)
<i>Subtotals Brought Forward:</i>		6,727,205	6,727,205		
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$	63,201	63,201		
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$	30,671	30,671		
5. Education Expenses Related to Seminars and Conventions	\$	2,535	2,535		
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$	10,067	10,067		
7. Other (<i>Specify</i>) See Attached Schedule	\$	5,109	5,109		
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$	20,425	20,425		
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$	82,512	82,512		
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$	4,186	4,186		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$	18,109	18,109		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$				
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$				
12. Administrative Management Services**	\$	386,950	386,950		
13. Other (<i>Specify</i>) See Attached Schedule	\$	278,733	278,733		
C-14 Total Administrative & General Expenditures	\$	7,629,703	7,629,703		

* Do not include Subscriptions, which should go in item 9.

** Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.

*** Facility should self-disallow the expense on Page 28 of the Cost Report.

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	(Specify)
Other travel and entertainment - food	\$ 5,109		
Total Other Travel and Entertainment	\$ 5,109	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
Advertising (See pg 28)	\$ 82,512		
Total Other Advertising	\$ 82,512	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
Leading Age	\$ 17,674		
LT- MAP	\$ 350		
ALTCFM	\$ 85		
Total Dues	\$ 18,109	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
Total Contributions	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Computer Equip and Software	\$ 113,557		
Recruiting Service	\$ 54,537		
Finger Printing	\$ 2,301		
Administrative Services	\$ 14,850		
Fees	\$ 8,402		
Penalty (see pg 28)	\$ 10,250		
Staff Training	\$ 13,104		
Referral Service	\$ 5,623		
Consulting Services	\$ 25,919		
IT Services	\$ 4,036		
Managed Care Consult	\$ 4,500		
Building Management Services	\$ 7,251		
Post Discharge Patient Monitoring	\$ 8,456		
Shredding	\$ 4,943		
Security	\$ 1,004		
Total Other Administrative and General	\$ 278,733	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
The Nathaniel Witherell	564-C	9/30/2020	17 37
Town of Greenwich 101 Field Point Road Greenwich, CT 06830	240,758	Enterprise Cost entails the Town processing the Facility's payroll Labor Negotiations and	PG16M.12
		Administrator's fringe benefits package and union contracts, town provides	
		Legal, Accounting, Human Resource, Purchasing, Information Technology and Insurance support.	
Health Demensions Consulting, Inc 12900 Whitewater Dr. Minnetonka MN 55343	146,192	Interium Management Services	PG16M.12

*** In addition to management fees reported on page 16, line m12 include any additional management company charges or allocations of home office overhead costs reported elsewhere in the Annual Report.**

C. Expenditures Other Than Salaries (cont'd) - Dietary Basis for Allocation of Costs (See Note on Page 5)

Name of Facility The Nathaniel Witherell	License No. 564-C	Report for Year Ended 9/30/2020		Page 18 of 37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 786,837	786,837		
2. Non-Food Supplies	\$ 93,329	93,329		
3. Other (Specify) _____	\$			
b. Purchased Services (by contract other than through Management Services) <i>(Complete Schedule C-2 att. Page 21)</i>	\$ 569,267	569,267		
c. Other (Specify) _____	\$			
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 1,449,433	1,449,433		
2E. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)
F. Resident Meals: Total no. of meals served per day:*				
G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No				
H. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?	<input type="radio"/> Yes <input checked="" type="radio"/> No			If yes, specify cost.
K. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	<input type="radio"/> Yes <input checked="" type="radio"/> No			If yes, specify cost.
N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)				

* Count each tray served to a resident at meal time, but do not count liquids or other "between meal" snacks.

C. Expenditures Other Than Salaries (cont'd) - Laundry Basis for Allocation of Costs
(See Note on Page 5)

Name of Facility The Nathaniel Witherell	License No. 564-C	Report for Year Ended 9/30/2020		Page 19	of 37
Item	Total	CCNH	RHNS	(Specify)	
3. Laundry					
a. In-House Processing*	Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$	10,410	10,410		
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.				
	Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***	Lbs.				
	Amt. \$				
4. Repair and/or purchase of linens.***	Lbs.				
	Amt. \$				
b. Purchased Services (<i>by contract other than through Management Services</i>) (Complete Schedule C-2 att. Page 21)	\$				
c. Other (Specify) Supplies	\$	363	363		
3D. Total Laundry Expenditures (3a + b + c)	\$	10,773	10,773		
3E. Laundry Questionnaire					
F. Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
G. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
H. Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
J. Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
K. Where is the revenue received reported in the Cost Report?	(Page/Line Item)				

* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.

All allocations should add to total recorded in 3D.

*** Pounds of Laundry only required for multi-level facilities.

C. Expenditures Other Than Salaries (cont'd) - Housekeeping and Resident Care
Basis for Allocation of Costs (See Note on Page 5)

Name of Facility The Nathaniel Witherell	License No. 564-C	Report for Year Ended 9/30/2020		Page 20	of 37
Item		Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced by Personnel				
a. In-House Care	Amt.	\$ 142,402	142,402		
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)					
b. Purchased Services (<i>by contract other than through Management Services</i>) (Complete Schedule C-2 att. Page 21)	Sq. Ft. Serviced by Personnel				
	Amt.	\$			
C. Other (Specify)	\$				
4D. Total Housekeeping Expenditures (4a + b + c)	\$	142,402	142,402		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from Prescription Drugs	\$	364,520	364,520		
b. Medicine Cabinet Drugs	\$	34,635	34,635		
c. Medical and Therapeutic Supplies	\$	398,202	398,202		
d. Ambulance/Limousine***	\$				
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	17,813	17,813		
f. X-rays and Related Radiological Procedures***	\$	89,966	89,966		
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h. Laboratory***	\$	76,662	76,662		
i. Recreation	\$	11,894	11,894		
j. Direct Management Services*	\$				
k. Indirect Management Services*	\$				
l. Other (Specify)**** See Attached Schedule	\$	19,641	19,641		
5M. Total Resident Care Expenditures (5a - 5j)	\$	1,013,333	1,013,333		

* Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.

** Do not include any fees to professional staff, these should be reported on Page 13, or, if paid on salary basis, on Page 10.

*** Facility should self-disallow the expense on Page 29 of the Cost Report.

**** ICFMR's should provide a detailed schedule of all Day Program Costs.

Schedule of Other Resident Care

Report of Expenditures

* List all contracted services over \$10,000. Use additional sheets if necessary.

** Refer to Page 4 for definition of related.

*** Please cross-reference amount to the appropriate page in the Annual Report (Pages 16, 18, 19, 20 or 22).

C. Expenditures Other Than Salaries (cont'd) - Maintenance and Property

Name of Facility The Nathaniel Witherel	License No. 564-C	Report for Year Ended 9/30/2020			Page 22 37
Item		Total	CCNH	RHNS	(Specify)
6. Maintenance & Operation of Plant					
a. Repairs & Maintenance	\$ 582,749	582,749			
b. Heat	\$ 67,169	67,169			
c. Light & Power	\$ 328,176	328,176			
d. Water	\$ 33,573	33,573			
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 68,919	68,919			
f. Other (<i>itemize</i>)	\$ 51,234	51,234			
See Attached Schedule					
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 1,131,820	1,131,820			
7. Depreciation (<i>complete schedule page 23*</i>)					
a. Land Improvements	\$ 9,874	9,874			
b. Building & Building Improvements	\$ 1,535,782	1,535,782			
c. Non-Movable Equipment	\$ 26,261	26,261			
d. Movable Equipment	\$ 112,435	112,435			
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 1,684,352	1,684,352			
8. Amortization (<i>Complete att. Schedule Page 24*</i>)					
a. Organization Expense	\$				
b. Mortgage Expense	\$				
c. Leasehold Improvements	\$				
d. Other (<i>Specify</i>)	\$				
*8e. Total Amortization Costs (8a + b + c + d)	\$				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$				
10. Property Taxes					
a. Real estate taxes paid by owner	\$				
b. Real estate taxes paid by lessor	\$				
c. Personal property taxes	\$				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,684,352	1,684,352			

* Amounts entered in these items must agree with detail on Schedule for Depreciation and Amortization Page 23 and Page 24.

Schedule of Other Repairs and Maintenance

Depreciation Schedule

Schedule of Land Improvements Acquired during this report period

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
April 2020	First and second floor staircase renovations	\$ 4,435	50	\$ 44
December 2019	Arm chairs and bed lift	\$ 4,627	5	\$ 463
October 2019	third floor apartment renovations	\$ 9,208	40	\$ 115
March 2020	Painting improvements	\$ 67,325	15	\$ 2,244
February 2020	Air clearance abatement	\$ 4,700	45	\$ 52
October 2019	Basement Grow Room renovations	\$ 6,336	40	\$ 79
December 2019	Boiler replacement	\$ 24,480	25	\$ 490
October 2019	Chapel ceiling replacement	\$ 17,388	10	\$ 869
September 2019	24 control boxes, motorboards, wall sleeves	\$ 48,000	15	\$ 1,600
January 2020	Cove wall bases - 46 patient rooms	\$ 5,318	10	\$ 266
January 2020	Demo and prep lines in basement	\$ 12,997	50	\$ 130
August 2020	Demo to existing door frame	\$ 4,004	30	\$ 67
July 2020	Drain on terrace	\$ 3,690	25	\$ 74
January 2020	Elevator waterproofing	\$ 25,650	25	\$ 513
April 2020	Floor installation	\$ 750	15	\$ 25
April 2020	3 month rent to own arm chairs and bed lifts	\$ 2,633	5	\$ 263
March 2020	Greenhouse renovations	\$ 18,850	50	\$ 189
June 2020	New deck	\$ 8,000	20	\$ 200
October 2019	Lighting improvements	\$ 6,945	25	\$ 139
January 2020	Rehab constructions	\$ 163,894	45	\$ 1,821
February 2020	Sprinkler repairs	\$ 4,025	10	\$ 201
January 2020	Vinyl wall coverings	\$ 27,883	15	\$ 929
Total additions for Building Improvement		\$ 471,138		\$ 10,773
Deletions:				
Total deletions for Building Improvement		\$ -		\$ -

***Ties to Page 23, Line B3**

****Ties to Page 23, Line B2**

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				

Total additions for Non-Movable Equipment	\$ -		\$ -	*
Deletions:				
Total deletions for Non-Movable Equipment	\$ -		\$ -	**

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Attachment Pages 23 24

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
June 2020	Patient bed repairs	\$ 10,339	10	\$ 517
October 2019	Airconditioner	\$ 1,859	5	\$ 186
Novemeber 2019	Cardiac and lockable bracket	\$ 1,007	10	\$ 50
June 2020	Shades for windows in the rehab department	\$ 2,980	5	\$ 298
January 2020	Beds with scales	\$ 33,011	10	\$ 1,651
October 2020	Medical equipment	\$ 11,784	5	\$ 1,178
November 2019	Double sided custom sign	\$ 3,830	10	\$ 192
November 2020	Patio door	\$ 14,500	15	\$ 483
Total additions for Movable Equipment		\$ 79,310		\$ 4,555 *
Deletions:				
Total deletions for Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Total additions for Leasehold Improvemen		\$ -		\$ - *
Deletions:				
Total deletions for Leasehold Improvemen		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility The Nathaniel Witherell			License No. 564-C		Report for Year Ended 9/30/2020			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									

* Straight-line method must be used.

** Specify which of the following bases were used:

- A. Minimum of 5 years or 60 months.
- B. Life of mortgage; OR
- C. Remaining Life of Lease; OR
- D. Actual Life if owned by Related Party.

C. Expenditures Other Than Salaries (cont'd) - Property Questionnaire

Name of Facility The Nathaniel Witherell	License No. 564-C	Report for Year Ended 9/30/2020	Page 25	of 37
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11. Property Questionnaire

Part A

Is the property either owned by the Facility
or leased from a Related Party?*

Yes

No

If "Yes," complete Part B.
If "No," complete Part C.

*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.

Description	Total
1. Date Land Purchased	Granted 1903
2. Date Structure Completed	Various
3. If NOT Original Owner, Date of Purchase	
4. Date of Initial Licensure	
5. Total Licensed Bed Capacity	202
6. Square Footage	122,397
7. Acquisition Cost	
a. Land	Granted 1903
b. Building	

Part B - Owner and Related Parties

1st Mortgage 2nd Mortgage 3rd Mortgage 4th Mortgage

1. Financing
a. Type of Financing (e.g., fixed, variable)
b. Date Mortgage Obtained
c. Interest Rate for the Cost Year
d. Term of Mortgage (number of years)
e. Amount of Principal Borrowed
f. Principal balance outstanding as of

Complete if Mortgage was Refinanced

During Current Cost Year

g. Type of Financing (e.g., fixed, variable)
h. Date of Refinancing
i. New Interest Rate
j. Term of Mortgage (number of years)
k. Amount of Principal Borrowed
l. Principal Outstanding on Note Paid-Off

Part C - Arms-Length Leases for Real Property Improvements Only

Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

Note: Be sure required copies of leases are attached to Page 25 and real estate taxes paid by lessor are included on Page 22, Item 10b.

C. Expenditures Other Than Salaries (cont'd) - Interest

Name of Facility The Nathaniel Witherell	License No. 564-C	Report for Year Ended 9/30/2020			Page 26 37
Item		Total	CCNH	RHNS	(Specify)
12. Interest					
A. Building, Land Improvement & Non-Movable Equipment					
1. First Mortgage	\$				
Name of Lender Town of Greenwich	Rate				
Address of Lender 101 Field Point Rd Greenwich CT					
2. Second Mortgage	\$				
Name of Lender	Rate				
Address of Lender					
3. Third Mortgage	\$				
Name of Lender	Rate				
Address of Lender					
4. Fourth Mortgage	\$				
Name of Lender	Rate				
Address of Lender					
B. CHEFA Loan Information					
1. Original Loan Amount	\$				
2. Loan Origination Date					
3. Interest Rate %					
4. Term					
5. CHEFA Interest Expense					
12 B7. Total Building Interest Expense (A1 - A4 + B5)	\$				

(Carry Subtotals forward to next page)

C. Expenditures Other Than Salaries (cont'd) - Interest and Insurance

Name of Facility	License No.	Report for Year Ended 9/30/2020			Page 27	of 37
Item			Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:						
12. C. Movable Equipment						
1. Automotive Equipment		\$				
A. Item	Rate	Amount				
Lender						
Address of Lender						
2. Other (Specify)		\$				
A. Item	Rate	Amount				
Lender						
Address of Lender						
B. Item	Rate	Amount				
Lender						
Address of Lender						
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)		\$				
12. D. Other Interest Expense (Specify)		\$	708,301	708,301		
Other						
13. Total All Interest Expense (12B7 + 12C3 + 12D)		\$	708,301	708,301		
14. Insurance						
a. Insurance on Property (buildings only)		\$	102,792	102,792		
b. Insurance on Automobiles		\$				
c. Insurance other than Property (as specified above)						
1. Umbrella (Blanket Coverage)		\$				
2. Fire and Extended Coverage		\$				
3. Other (Specify)		\$	2,000	2,000		
Other Insurance						
14d. Total Insurance Expenditures (14a + b + c)		\$	104,792	104,792		
15. Total All Expenditures (A-13 thru C-14)		\$	31,212,279	31,212,279		

D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended		Page of	
Item No.	Page No.	Line No.		564-C	9/30/2020	28 37	
Item Description				Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$			
10.			Accounting	\$			
10a.			Legal	\$ 39,969	39,969		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.			Unallowable Advertising *	\$ 82,512	82,512		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 32,384	32,384		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 154,865	154,865		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

** Physicians who provide services to Title 19 residents are required to bill the Department of Social Services directly for each individual resident.

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Other Salaries Adjustment			\$ -	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Other Fees Adjustments			\$ -	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	M13	Penalty	\$ 10,250		
16	I 01	Cable TV over \$100 per room	\$ 22,134		
Total Other A&G Adjustments			\$ 32,384	\$ -	\$ -

State of Connecticut

Annual Report of Long-Term Care Facility

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D. Adjustments to Statement of Expenditures (cont'd)

Name of Facility			License No.	Report for Year Ended		Page of
Item No.	Page No.	Line No.	564-C	9/30/2020		29 37
				Total Amount of Decrease	CCNH	RHNS
			Subtotals Brought Forward	\$ 154,865	154,865	
Page 20 - Resident Care Supplies***						
27.			Prescription Drugs	\$ 364,519	364,519	
28.			Ambulance/Limousine	\$		
29.			X-rays, etc	\$ 89,965	89,965	
30.			Laboratory	\$ 76,662	76,662	
31.			Medical Supplies	\$		
32.			Oxygen (non emergency)	\$ 17,813	17,813	
33.			Occupational Therapy	\$		
34.			Other - See Attached Schedule	\$		
Page 22 - Maintenance and Property						
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$		
36.			Depreciation on Unallowable Motor Vehicles	\$		
37.			Unallowable Property and Real Estate Taxes	\$		
38.			Rental of Building Space or Rooms	\$		
39.			Other - See Attached Schedule	\$		
Page 27 - Insurance						
40.			Mortgage Insurance	\$		
41.			Property Insurance	\$		
Other - Miscellaneous						
42.			Other - Indirect	\$		
43.			Interest Income on Account Rec.	\$		
44.			Other - Miscellaneous Administrative	\$		
45.			Management Fees Direct	\$		
46.			Management Fees Indirect	\$		
47.			Other - Direct	\$		
Not For Profit Providers Only						
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$		
49. Total Amount of Decrease (Items 1 - 48)				\$ 703,824	703,824	

*** Items billed directly to Department of Social Services and/or Health Services in CT, or other states, Medicare, and private-pay residents. Identify separately by category as indicated on Page 20.

Schedule of Other Ancillary Costs

Schedule of Excess Movable Equipment Depreciation

Schedule of Other Property Adjustments

Schedule of Other - Indirect Adjustments

Attachment Page 29

Schedule of Other - Miscellaneous Administrative Adjustments

Schedule of Other - Direct Adjustments

Schedule of Unallowable Building Interest

F. Statement of Revenue

Name of Facility The Nathaniel Witherell	License No. 564-C	Report for Year Ended 9/30/2020			Page 30 37
Item		Total	CCNH	RHNS	(Specify)
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 21,352,251	21,352,251			
b. Medicaid Room and Board Contractual Allowance **	\$ (9,719,154)	(9,719,154)			
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents(<i>all inclusive</i>)	\$ 5,828,407	5,828,407			
b. Medicare Room and Board Contractual Allowance **	\$ (547,450)	(547,450)			
4. a. Private-Pay Residents and Other	\$ 6,879,477	6,879,477			
b. Private-Pay Room and Board Contractual Allowance **	\$ (202,345)	(202,345)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 30,069	30,069			
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$ 11,678	11,678			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$				
2. a. Medical Supplies - Medicare	\$ 15,000	15,000			
b. Medical Supplies - Medicare Contractual Allowance **	\$ 1,322	1,322			
c. Medical Supplies - Non-Medicare	\$ 287	287			
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3. a. Physical Therapy - Medicare	\$ 977,640	977,640			
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$ 32,551	32,551			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 178,345	178,345			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (91,738)	(91,738)			
c. Speech Therapy - Non-Medicare	\$ 3,408	3,408			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 212,215	212,215			
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$ 218,076	218,076			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other (<i>Specify</i>) - Medicare	\$ 609,441	609,441			
b. Other (<i>Specify</i>) - Non-Medicare	\$ 5,041	5,041			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 25,794,520	25,794,520			
IV. Other Revenue*					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income (<i>Specify</i>)	\$				
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (<i>Specify</i>)	\$ 93,763	93,763			
V. Total Other Revenue (1 thru 8)	\$ 93,763	93,763			
VI. Total All Revenue (III +V)	\$ 25,888,283	25,888,283			

* Facility should off-set the appropriate expense on Page 28 or Page 29 of the Cost Report.

** Facility should report all contractual allowances and/or payer discounts.

Schedule of Other Resident Revenue - Medicare**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
30	Ancillary charges - Therapies, oxygen, x-ray, lab, IV	\$ 609,441		
30				
30				
30				
30				
30				
Total Other Resident Revenue - Medicare		\$ 609,441	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
30	Insurance certified revenues	\$ 3,481		
30	Private certified revenues	\$ 867		
30	Medicaid certified x-ray	\$ 693		
Total Other Resident Revenue		\$ 5,041	\$ -	\$ -

Interest Income**Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
Total Interest Income		\$ -	\$ -	\$ -	

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
30	Other revenues	\$ 123,052		
30	Pavilion revenues	\$ 34,234		
30	Café Witherell	\$ (63,523)		
Total Other Revenue		\$ 93,763	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
		9/30/2020	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	253,428
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	3,974,378
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	
a. _____				
b. _____				
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	
See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	4,227,806
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost	374,415	\$	161,650
	Accum. Depreciation	212,765	Net	
3. Buildings	*Historical Cost	40,325,356	\$	20,935,805
	Accum. Depreciation	19,389,551	Net	
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation		Net	
5. Non-Movable Equipment	*Historical Cost	816,428	\$	123,257
	Accum. Depreciation	693,171	Net	
6. Movable Equipment	*Historical Cost	2,397,849	\$	633,823
	Accum. Depreciation	1,764,026	Net	
7. Motor Vehicles	*Historical Cost	89,344	\$	5,188
	Accum. Depreciation	84,156	Net	
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	21,859,723

* Historical Costs must agree with Historical Cost reported in Schedules on Depreciation and Amortization (Pages 23 and 24).

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref Line Ref Description

Total Prepaid Expenses		\$ -

Schedule of Other Current Assets (itemized) Page 31 Line A8

Page Ref Line Ref Description

Total Other Current Assets (Itemize)		\$ -

Schedule of Other Fixed Assets (Itemize) Page 31 Line B9

Page Ref Line Ref Description

Total Other Other Fixed Assets (Itemize)		\$ -

Schedule of Other Assets Page 32 Line D7

Page Ref Line Ref Description

Total Other Assets		\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref Line Ref Description

Total Notes Payable		\$ -

Schedule of Other Current Liabilities (Itemize) Page 33 Line A12

Page Ref Line Ref Description

Total Other Current Liabilities (Itemize)		\$ -

Schedule of Other Long-Term Liabilities (Itemize) Page 34 Line B4

Page Ref Line Ref Description

Total Other Current Liabilities (Itemize)		\$ -

G. Balance Sheet (cont'd)

Name of Facility The Nathaniel Witherell	License No. 564-C	Report for Year Ended 9/30/2020	Page 32	of 37
Account			Amount	
			Total Brought Forward:	\$ 26,087,529
C. Leasehold or like property recorded for Equity Purposes.				
1. Land				\$
2. Land Improvements	*Historical Cost Accum. Depreciation	Net		\$
3. Buildings	*Historical Cost Accum. Depreciation	Net		\$
4. Non-Movable Equipment	*Historical Cost Accum. Depreciation	Net		\$
5. Movable Equipment	*Historical Cost Accum. Depreciation	Net		\$
6. Motor Vehicles	*Historical Cost Accum. Depreciation	Net		\$
7. Minor Equipment-Not Depreciable				\$
C-8 Total Leasehold or Like Properties (C1 thru 7)				\$
D. Investment and Other Assets				
1. Deferred Deposits				\$
2. Escrow Deposits				\$
3. Organization Expense	*Historical Cost Accum. Depreciation	Net		\$
4. Goodwill (Purchased Only)				\$
5. Investments Related to Resident Care (itemize)				\$
6. Loans to Owners or Related Parties (itemize)				\$
Name and Address	Amount	Loan Date		
7. Other Assets (itemize)				\$
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)				\$
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)				\$ 26,087,529

* Historical Costs must agree with Historical Cost reported in Schedules on Depreciation and Amortization (Pages 23 and 24).

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page of								
The Nathaniel Witherell	564-C	9/30/2020	33 37								
Account			Amount								
Liabilities											
A. Current Liabilities											
1. Trade Accounts Payable			\$ 188,957								
2. Notes Payable (<i>itemize</i>)			\$								
See Schedule											
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)			\$								
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Name of Lender</th> <th>Purpose</th> <th>Amount</th> <th>Date Due</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table>				Name of Lender	Purpose	Amount	Date Due				
Name of Lender	Purpose	Amount	Date Due								
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)			\$ 218,962								
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)			\$								
6. Accrued Payroll Taxes Payable			\$								
7. Medicare Final Settlement Payable			\$								
8. Medicare Current Financing Payable			\$								
9. Mortgage Payable (<i>Current Portion</i>)			\$								
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)			\$								
11. Accrued Income Taxes*			\$								
12. Other Current Liabilities (<i>itemize</i>)			\$ 2,718,942								
Misc. Refunds											
CT Sales Tax											
Resident Tax											
Credit balances											
A-13. Total Current Liabilities (Lines A1 thru 12)			\$ 3,126,861								

* Business Income Tax (not that withheld from employees). Attach copy of owner's Federal Income Tax Return.

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility The Nathaniel Witherell	License No. 564-C	Report for Year Ended 9/30/2020	Page 34	of 37
Account			Amount	
Total Brought Forward:			3,126,861	
Liabilities (cont'd)				
B. Long-Term Liabilities				
1. Loans Payable-Equipment (<i>itemize</i>)				\$
Name of Lender	Purpose	Amount	Date Due	
2. Mortgages Payable				\$
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$
Name and Address of Lender	Amount	Loan Date		
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 23,121,569
Due from NW Fund	7,911,893			
Bonded Debt	15,208,900			
Security Deposits	776			
See Schedule				
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 23,121,569
C. Total All Liabilities (Lines A-13 + B-5)				\$ 26,248,430

G. Balance Sheet (cont'd) Reserves and Net Worth

Name of Facility The Nathaniel Witherell	License No. 564-C	Report for Year Ended 9/30/2020	Page 35	of 37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	5,163,095
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	
6. Gain or Loss for Period	10/1/2019	thru	9/30/2020	\$ (5,323,996)
7. Total Net Worth			\$	(160,901)
C. Total Reserves and Net Worth				\$ (160,901)
D. Total Liabilities, Reserves, and Net Worth				\$ 26,087,529

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of		
The Nathaniel Witherell	564-C	9/30/2020	36	37		
Account				Amount		
A. Balance at End of Prior Period as shown on Report of 09/30/2019				\$		
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)				\$		
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)				\$		
D. Net Income or Deficit				\$		
E. Balance				\$		
F. Additions						
1. Additional Capital Contributed (<i>itemize</i>)						
2. Other (<i>itemize</i>)						
F-3. Total Additions				\$		
G. Deductions						
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)				\$		
Name and Address (No., City, State, Zip)		Title	Amount			
2. Other Withdrawings (<i>Specify</i>)				\$		
Purpose		Amount				
3. Total Deductions				\$		
H. Balance at End of Period				\$		

I. Preparer's/Reviewer's Certification

Name of Facility The Nathaniel Witherell	License No. 564-C	Report for Year Ended 9/30/2020	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		

Preparer/Reviewer Certification

I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.

Signature of Preparer	Title	Date Signed
Printed Name of Preparer		
Thomas O. Marien CPA		
Address Address 100 Great Meadow Rd. Wethersfield, CT		Phone Number (860) 257-1870
Contacted Person Regarding Additional Information Needed Regarding This Report Thomas O. Marien CPA		Phone Number (860) 257-1870
Contact Email Address Tmarien@PKFOD.Com		