

February 15, 2024

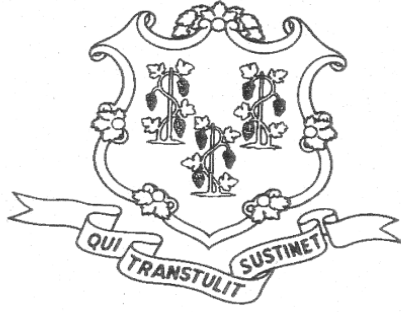
Ms. Nicole Godburn
Department of Social Services
55 Farmington Avenue
Hartford, CT 06105
Attention: Office of Reimbursement and CON

Dear Ms. Godburn:

Enclosed please find the 2023 Medicaid Cost Report for The Nathaniel Witherell.

In preparing this cost report, we did not perform any disallowances for dues expense in excess of the limits for each prescribed by your department. We also did not perform any disallowances related to physical therapy and speech therapy, which were paid for by entities other than the Medicaid Program. We believe that these disallowances are performed by the software used by your department in the preparation of the facility's rate computation report, and we do not want to create an inadvertent duplication of disallowance by calculating these adjustments. We believe this preparation methodology follows any rules and regulations of your department and the federal government.

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2023

Name of Facility (as licensed) The Nathaniel Witherell	
Address (No. & Street, City, State, Zip Code) 70 Parsonage Road, Greenwich CT	
Type of Facility Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> (Specify) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2022	Report for Year Ending 9/30/2023

License Numbers:	CCNH / RHNS 564-C	(Specify)	(Specify)	Medicare Provider
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Medicaid Provider Numbers:	CCNH / RHNS 5645	(Specify)	(Specify)
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General Information

Name of Facility (as licensed) The Nathaniel Witherell	License No. 564-C	Report for Year Ended 9/30/2023	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, 2022 and ending September 30, 2023, 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)		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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 10/1/2022	To 9/30/2023	
Address of Facility 70 Parsonage Road, Greenwich CT				
Report Prepared By CliftonLarsonAllen LLP	Phone Number 860-561-4000	Date 2/15/2024		
Item	Total	CCNH / RHNS	(Specify)	(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 9/30/2023	Page 2	of 37
Name of Facility (as shown on license) The Nathaniel Witherell		Address (No. & Street, City, State, Zip) 70 Parsonage Road, Greenwich CT		
License Numbers:	CCNH / RHNS 564-C	(Specify)	(Specify)	Medicare Provider No.
Type of Facility (Check appropriate box(es))				
Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> (Specify) <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
Corporate Owners

Name of Facility The Nathaniel Witherell	License No. 564-C	Report for Year Ended 9/30/2023	Page 3A	of 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	
See attached.				
Names of Stockholders Owning at Least 10% of Shares				
N/A				

**The Nathaniel Witherell
Board of Directors
SFY2023**

Larry Simon, Chairman (until March 2023)

Brad Markowitz, Chairman (effective March 2023)

Christopher Carter

Paul Hopper

Nisha Hurst

Richard Kaplan

Nirmal Patel, MD, MPH

Kate Tabner

General Information and Questionnaire Individual Proprietorship

Name of Facility The Nathaniel Witherell	License No. 564-C	Report for Year Ended 9/30/2023	Page 3B	of 37
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If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

N/A

**General Information and Questionnaire
 Related Parties***

Name of Facility The Nathaniel Witherell	License No. 564-C	Report for Year Ended 9/30/2023	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes 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? Yes 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 on Debt	Page 27, Line 12D	527,818	527,818
Town of Greenwich - Fleet Dept	101 Field Point Rd. Greenwich CT	<input type="radio"/>	<input checked="" type="radio"/>		Vehicle/Fuel Service, Parts	Page 16, Line L6	5,093	5,093
Town of Greenwich - Finance Dept	101 Field Point Rd. Greenwich CT	<input type="radio"/>	<input checked="" type="radio"/>		Fringe Benefits	Page 15, 1a1,1a3,1a5-7	5,224,551	5,224,551
Town of Greenwich - Insurance Dept	101 Field Point Rd. Greenwich CT	<input type="radio"/>	<input checked="" type="radio"/>		Insurance	Page 27, Lines 14a and	351,566	351,566
Town of Greenwich - Fleet Dept	101 Field Point Rd. Greenwich CT	<input type="radio"/>	<input checked="" type="radio"/>		IT Services	Page 16, Line m12	307,983	307,983
		<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 9/30/2023	Page 5	of 37
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? <input checked="" type="radio"/> Yes <input type="radio"/> 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.)				
<input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				

General Information and Questionnaire
Other Lines of Business

Name of Facility The Nathaniel Witherell	License No. 564-C	Report for Year Ended 9/30/2023	Page 6	of 37
Square footage of entire facility.		122,397		
Outpatient Therapy				
Does the Facility provide outpatient therapy services?		Yes		
<i>If yes, please complete the following:</i>				
3,235		Square footage of therapy space.		
Meals on Wheels				
Does the facility provide Meals on Wheels?		No		
<i>If yes, please complete the following:</i>				
		Square footage of kitchen		
		Number of meals served per week		
No		Are meals included in meals served on page 18 of the Annual Report?		
No		Are direct costs included in the Annual Report?		
<i>If yes, please state where costs are reported.</i>				
No		Are drivers for the program included in the facility's payroll?		
<i>If yes, please complete the following:</i>				
		Amount Reported		
		Annual Report page and line		
Please state the salary amounts of specific cooks and/or dietary aides				
Please state where the cooks and/or dietary aides are reported in the Annual Report				
Apartments, Independent Living, Assisted Living				
Does the facility have apartments, independent living, and/or assisted living?		No		
<i>If yes, please complete the following:</i>				
		Square footage of apartments		
		Square footage of independent living		
		Square footage of assisted living		
		Please identify the services provided:		

**General Information and Questionnaire
 Other Lines of Business (Continued)**

Name of Facility The Nathaniel Withers	License No. 564-C	Report for Year Ended 9/30/2023	Page 7	of 37
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Child Day Care

Does the Facility provide Child Day Care? No

If yes, please complete the following:

	Square footage of child day care space.
	Average number of daily participants.
	Number of meals per day provided to child day care.
	Nature of services provided:

Adult Day Care

Does the Facility provide Adult Day Care? No

If yes, please complete the following:

	Square footage of adult day care space.
	Please state where it is located in relation to the facility.
	Average number of daily participants.
	Number of meals per day provided to adult day care.
	Nature of services provided:

Schedule of Resident Statistics

Name of Facility The Nathaniel Witherell			License No. 564-C		Report for Year Ended 9/30/2023				Page 8	of 37		
	Total All Levels	Total CCNH / RHNS Level	Total (Specify)	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH / RHNS	(Specify)	(Specify)	Total	CCNH / RHNS	(Specify)	(Specify)
1. Certified Bed Capacity												
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												
A. As of midnight of PREVIOUS report period	172	172			172	172						
B. As of midnight of THIS report period	173	173							173	173		
3. Total Number of Days Care Provided During Period												
A. Medicare	8,723	8,723			6,874	6,874			1,849	1,849		
B. Medicaid (Conn.)	41,325	41,325			30,547	30,547			10,778	10,778		
C. Medicaid (other states)												
D. Private Pay	10,325	10,325			7,530	7,530			2,795	2,795		
E. State SSI for RCH												
F. Other (Specify) Insurance and Managed Care	3,365	3,365			2,653	2,653			712	712		
G. Total Care Days During Period (3A thru F)	63,738	63,738			47,604	47,604			16,134	16,134		
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												
5. Total Resident Days (3G + 4A + 4B)	63,738	63,738			47,604	47,604			16,134	16,134		

Schedule of Resident Statistics (Cont'd)

Name of Facility The Nathaniel Witherell			License No. 564-C			Report for Year Ended 9/30/2023			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> 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)	(Specify)	Lost			Gained			CCNH / RHNS	(Specify)	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)	(Specify)	(Specify)		
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.													
Change in Resident Days										CCNH / RHNS	(Specify)	(Specify)	
1st change													
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 / RHNS		CCNH / RHNS	(Specify)	CCNH / RHNS	(Specify)	(Specify)	R.C.H.	ICF-MR				
No. of Residents	22		111		40								
Per Diem Rate													
a. One bed rm.	PDPM		333.10		589 - 647								
b. Two bed rms.													
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments					TOTAL	CCNH / RHNS	(Specify)	Outpatient	(Specify)				
A. Medicare - Part B					6,189	6,189							
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other					26,505	26,505							
D. Total Physical Therapy Treatments					32,694	32,694							
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B					967	967							
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other					3,304	3,304							
D. Total Speech Therapy Treatments					4,271	4,271							
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B					4,769	4,769							
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other					24,435	24,435							
D. Total Occupational Therapy Treatments					29,204	29,204							

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of					
The Nathaniel Witherell	564-C	9/30/2023	10	37					
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No									
	Total Cost and Hours								
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	Hours
A. Salaries and Wages*									
1. Operators/Owners (Complete also Sec. I of Schedule A1)									
2. Administrator(s) (Complete also Sec. III of Schedule A1)	190,199	(47,812)	2,080						
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)									
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	739,627		14,995						
5. Dietary Service									
a. Head Dietitian									
b. Food Service Supervisor									
c. Dietary Workers	771,698		35,363						
6. Housekeeping Service									
a. Head Housekeeper	126,333	(1,240)	2,763						
b. Other Housekeeping Workers	576,181	(5,656)	31,956						
7. Repairs & Maintenance Services									
a. Engineer or Chief of Maintenance	104,226		1,820						
b. Other Maintenance Workers	290,756		8,736						
8. Laundry Service									
a. Supervisor	98,100		2,558						
b. Other Laundry Workers	164,042		6,670						
9. Barber and Beautician Services	30,481		1,169						
10. Protective Services									
11. Accounting Services									
a. Head Accountant	108,924		2,380						
b. Other Accountants	88,907		2,344						
12. Professional Care of Residents									
a. Directors and Assistant Director of Nurses	708,534		11,039						
b. RN									
1. Direct Care	2,323,856		40,280						
2. Administrative**	808,725		12,586						
c. LPN									
1. Direct Care	2,216,225		48,165						
2. Administrative**									
d. Aides and Attendants	4,762,202		181,852						
e. Physical Therapists									
f. Speech Therapists									
g. Occupational Therapists									
h. Recreation Workers	468,508		11,492						
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	297,195		5,499						
n. Marketing									
o. Other (Specify)									
See Attached Schedule	131,006		2,290						
<i>A-13. Total Salary Expenditures</i>	15,005,725	(54,708)	426,037						

* 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 in the Adjustment column.

Café Allocation - Housekeeping Salaries:

Total square footage of facility	144,000
Café square footage	1,344
Café space as a % of total space	0.93%

		<u>Disallowance</u>
Head Housekeeper	126,333	1,179
Other Housekeeping Salaries	576,181	5,378

Outpatient Therapy Allocation - Housekeeping Salaries:

Total square footage of facility	144,000
Therapy square footage	3,235
Therapy space as a % of total space	2.25%

Total Therapy Treatments	66,169
Outpatient Therapy Treatments	1,424
Outpatient Treatments as a % of Total Therapy Treatments	2.15%

Outpatient Allocation	0.05%
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		<u>Disallowance</u>
Head Housekeeper	126,333	61
Other Housekeeping Salaries	576,181	279

Total Disallowances:

		<u>Disallowance</u>
Head Housekeeper		1,240
Other Housekeeping Salaries		5,656

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

Name of Facility				License No.	Report for Year Ended			Page	of	
The Nathaniel Witherell				564-C	9/30/2023			11	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)	(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.

**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		9/30/2023			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)	(Specify)							
Section III - Administrators***										
John Mastronardi	190,199			Medical and Retirement Benefits	Excutive Director of the Facility	2,080	A2			
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	License No.	Report for Year Ended	Page	of					
The Nathaniel Witherell	564-C	9/30/2023	13	37					
Total Cost and Hours									
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	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	19,513	(19,513)	113						
3. Pharmacist									
4. Podiatrist									
5. Physical Therapy									
a. Resident Care	705,077		7,920						
b. Other									
6. Social Worker									
7. Recreation Worker									
8. Physicians									
a. Medical Director (entire facility)	75,000		752						
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	182,489		1,982						
b. Other									
10. Occupational Therapist									
a. Resident Care	618,592	(618,592)	8,220						
b. Other									
11. Nurses and aides and attendants									
a. RN									
1. Direct Care									
2. Administrative***	34,251		171						
b. LPN									
1. Direct Care									
2. Administrative***									
c. Aides	103,834		1,830						
d. Other									
12. Other (Specify)									
See Attached Schedule	116,218	(93,718)	1,644						
B-13 Total Fees Paid in Lieu of Salaries	1,854,974	(731,823)	22,632						

* 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 in the Adjustment column.

*** 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 9/30/2023	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Kenneth Temple	Dental	<input type="radio"/>	<input checked="" type="radio"/>			
Delta T Group	Agency Aides	<input type="radio"/>	<input checked="" type="radio"/>			
Procure LTC	Pharmacy	<input type="radio"/>	<input checked="" type="radio"/>			
HealthPro Heritage	Therapy Services, MDS	<input type="radio"/>	<input checked="" type="radio"/>			
Francis X. Walsh, M.D.	Med. Dir/Utilization Review	<input type="radio"/>	<input checked="" type="radio"/>			
Technical Gas Products	Respiratory Therapy	<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"/>			
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		<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	License No.	Report for Year Ended					Page	of
The Nathaniel Witherell	564-C	9/30/2023					15	37
Item	Total Including Adjustments	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
1. Administrative and General								
a. Employee Health & Welfare Benefits								
1. Workmen's Compensation	\$ 80,670	80,965	(295)					
2. Disability Insurance	\$							
3. Unemployment Insurance	\$ 19,839	19,912	(73)					
4. Social Security (F.I.C.A.)	\$ 1,105,411	1,109,456	(4,045)					
5. Health Insurance	\$ 2,964,807	2,975,656	(10,849)					
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 63,020	63,251	(231)					
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 902,975	906,279	(3,304)					
8. Uniform Allowance	\$ 62,730	62,960	(230)					
9. Other (Specify) See Attached Schedule	\$ 68,781	69,032	(251)					
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$							
c. Bad Debts*	\$	411,854	(411,854)					
d. Accounting and Auditing	\$ 56,051	56,051						
e. Legal (Services should be fully described on Page 15b)	\$	838,811	(838,811)					
f. Insurance on Lives of Owners and Operators (Specify)*	\$							
g. Office Supplies	\$ 106,364	106,364						
h. Telephone and Cellular Phones								
1. Telephone & Pagers	\$ 7,159	7,159						
2. Cellular Phones	\$ 2,800	3,716	(916)					
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	\$ 951,040	951,040						
Subtotal	\$ 6,391,647	7,662,506	(1,270,859)					

* Facility should self-disallow the expense in the Adjustment column.

(Carry Subtotals forward to next page)

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

Schedule of Other Employee Benefits

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Sick & Vacation Payout	\$ 29,337	\$ (107)				
Retiree HSA	\$ 37,574	\$ (137)				
Eyeglass Reimbursement	\$ 1,207	\$ (4)				
OPEB Contribution	\$ 914	\$ (3)				
Total	\$ 69,032	\$ (251)	\$ -	\$ -	\$ -	\$ -

Schedule of Other Taxes

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

General Information and Questionnaire
Accounting Basis

Name of Facility The Nathaniel Witherell	License No. 564-C	Report for Year Ended 9/30/2023	Page 15b	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/Medicare Cost Report Preparation, Consulting Services	\$ 56,051
2	\$
3	\$
4	\$
	Charge for Services Provided
	\$ 56,051

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.
 Yes No Page 15, Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney 1 Wigin and Dana 2 Morgan Lewis & Bocklus LLP 3 Lynch & Pine Attorneys at Law LLC 4 Comprehensive AR Solutions 5	Telephone Number 203-498-4400 860-240-2700 401-680-0921 877-942-4558
--	--

Address (*No. & Street, City, State, Zip Code*)
 1 One Century Tower New Haven CT
 2 One State St. Hartford, CT 06103-3178
 3 1 Park Row Fifth Floor, Providence, RI 02903
 4 36 Airport Rd Lakewood, NJ
 5

Services Provided by This Firm (*describe fully*)

1 Collections	\$ 89,475
2 Collections	\$ 25,934
3 Collections	\$ 1,463
4 Collections	\$ 721,939
5	\$
	Charge for Services Provided
	\$ 838,811

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.
 Yes No Page 15, Line 1e

Employee Benefits Disallowance:

Unallowable Salaries (CCNH/RHNS)

Administrator	47,812
Head Housekeeper	1,240
Other Housekeeping Workers	5,656
Total Unallowable CCNH/RHNS Salaries	54,708

Total Unallowable Salaries **54,708**

Benefits	Total Amount	Total Salary	Total Unallowable	
Workmen's Compensation	80,965	0.54%	295	Page 15, line 1a1
Unemployment Insurance	19,912	0.13%	73	Page 15, line 1a3
Social Security (FICA)	1,109,456	7.39%	4,045	Page 15, line 1a4
Health Insurance	2,975,656	19.83%	10,849	Page 15, line 1a5
Life Insurance (employees only)	63,251	0.42%	231	Page 15, line 1a6
Pensions	906,279	6.04%	3,304	Page 15, line 1a7
Uniform Allowance	62,960	0.42%	230	Page 15, line 1a8
Sick & Vacation Payout	29,337	0.20%	107	Page 15, line 1a9
Retiree HSA	37,574	0.25%	137	Page 15, line 1a9
Eyeglass Reimbursement	1,207	0.01%	4	Page 15, line 1a9
OPEB Contribution	914	0.01%	3	Page 15, line 1a9
Total Benefits	5,287,511		19,277	

Total Salaries 15,005,725

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

Name of Facility	License No.	Report for Year Ended					Page	of
The Nathaniel Witherell	564-C	9/30/2023					16	37
Item	Total Including Adjustments	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
Subtotals Brought Forward:		6,391,647	7,662,506	(1,270,859)				
l. Travel and Entertainment								
1. Resident Travel and Entertainment	\$ 2,789	2,789						
2. Holiday Parties for Staff	\$							
3. Gifts to Staff and Residents	\$							
4. Employee Travel	\$ 44,785	44,785						
5. Education Expenses Related to Seminars and Conventions	\$ 319	319						
6. Automobile Expense (not purchase or depreciation)	\$ 5,579	5,579						
7. Other (Specify) See Attached Schedule	\$							
m. Other Administrative and General Expenses								
1. Advertising Help Wanted (all such expenses)	\$							
2. Advertising Telephone Directory (all such expenses)***	\$							
3. Advertising Other (Specify)*** See Attached Schedule	\$	80,469	(80,469)					
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	\$ 5,152	5,152						
* 8. Dues and Membership Fees to Professional Associations (Specify) See Attached Schedule	\$ 19,350	19,350						
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$							
9. Subscriptions	\$							
10. Contributions*** See Attached Schedule	\$							
11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual)	\$							
12. Administrative Management Services**	\$ 257,999	257,999						
13. Other (Specify) See Attached Schedule	\$ 746,338	746,338						
C-14 Total Administrative & General Expenditures	\$ 7,473,958	8,825,286	(1,351,328)					

* 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 in the Adjustment column.

Schedule of Other Travel and Entertainment

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Total Other Travel and Entertainment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Advertising	\$ 72,783	\$ (72,783)				
Marketing Software	\$ 1,188	\$ (1,188)				
Referral Service Curaspan	\$ 6,498	\$ (6,498)				
Total Other Advertising	\$ 80,469	\$ (80,469)	\$ -	\$ -	\$ -	\$ -

Schedule of Dues

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Dues	\$ 19,350					
Total Dues	\$ 19,350	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Professional Services	\$ 52,059					
Office Services	\$ 11,911					
Rental & Maintenance Software	\$ 185,345					
Miscellaneous	\$ 5,294					
Personal Protective Equipment	\$ 2,055					
Supplies & Materials	\$ 58,876					
Recruiting Fees	\$ 14,500					
Outsourced Accounting	\$ 27,821					
Data Solutions	\$ 31,999					
Finger Printing	\$ 5,331					
Fees	\$ 1,108					
Shredding	\$ 6,660					
Security	\$ 803					
Mandatory Staff Training	\$ 44,390					
General Consulting Fees	\$ 277,104					
Outside Services	\$ 5,988					
Visitor Management Fees	\$ 3,094					
Census Tracking Fees	\$ 12,000					
Total Other Administrative and General	\$ 746,338	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility The Nathaniel Witherell	License No. 564-C	Report for Year Ended 9/30/2023	Page 17	of 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #	
Town of Greenwich 101 Field Point Road Greenwich, CT 06830	257,999	Information technology support	Page 16, Line m12	

*** 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	License No.	Report for Year Ended				Page	of
The Nathaniel Witherell	564-C	9/30/2023				18	37
Item	Including Adjustments	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
2. Dietary							
a. In-House Preparation & Service							
1. Raw Food	\$ 1,044,068	1,085,020	(40,952)				
2. Non-Food Supplies	\$ 124,101	128,969	(4,868)				
3. Other (Specify) _____	\$						
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 1,607,156	1,816,206	(209,050)				
c. Other (Specify) _____	\$						
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 2,775,325	3,030,195	(254,870)				
2E. Dietary Questionnaire	Total	CCNH / RHNS		(Specify)		(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)							
J. 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)							
M. 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.

Café Allocation - Raw Food Expense:

Total Resident Days	<u>63,738</u>
Total Resident Meals	191,214
Total Café Meals	<u>7,500</u>
Total Meals	198,714
Raw Food Cost	1,085,020
Cost per Meal	5.46

	<u>Disallowance</u>
Café Raw Food Cost	40,952

Café Allocation - Non-Food Expense:

Percentage of Café Meals vs. Total 3.77%

		<u>Disallowance</u>
Non-Food Supplies	128,969	4,868
Purchased Services (excluding \$146,012 self-disallowance)	1,670,194	63,038
Total Purchased Service Disallowance		209,050

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 9/30/2023				Page 19	of 37
Item		Total Including Adjustments	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
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. \$	16,913	16,913				
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 (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$						
c. Other (Specify) Supplies		\$	130	130				
3D. Total Laundry Expenditures (3a + b + c)		\$	17,043	17,043				
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		License No.	Report for Year Ended				Page	of	
The Nathaniel Witherell		564-C	9/30/2023				20	37	
Item			Total Including Adjustments	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
4.	Housekeeping	Sq. Ft. Serviced by Personnel							
a.	In-House Care								
1.	Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	126,948	127,009	(61)				
b.	Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel							
		Amt. \$							
C.	Other (<i>Specify</i>)	\$							
4D.	Total Housekeeping Expenditures (4a + b + c)	\$	126,948	127,009	(61)				
5.	Resident Care (Supplies)**								
a.	Prescription Drugs***								
1.	Own Pharmacy	\$							
2.	Purchased from Prescription Drugs	\$		370,331	(370,331)				
b.	Medicine Cabinet Drugs	\$	23,313	23,313					
c.	Medical and Therapeutic Supplies	\$	377,575	377,575					
d.	Ambulance/Limousine***	\$							
e.	Oxygen								
1.	For Emergency Use	\$							
2.	Other***	\$		15,111	(15,111)				
f.	X-rays and Related Radiological Procedures***	\$		21,515	(21,515)				
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$							
h.	Laboratory***	\$		178,871	(178,871)				
i.	Recreation	\$	19,300	19,300					
j.	Direct Management Services*	\$							
k.	Indirect Management Services*	\$							
l.	Cable TV	\$	7,200	50,030	(42,830)				
m.	Other (Specify)**** See Attached Schedule	\$	31,147	31,147					
n.	Physical Therapy Expense	\$							
o.	Speech Therapy Expense	\$							
5P.	Total Resident Care Expenditures (5a - 5o)	\$	458,535	1,087,193	(628,658)				

* 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 in the Adjustment column.
 **** ICFMR's should provide a detailed schedule of all Day Program Costs.

Outpatient Therapy - Housekeeping Expense:

Total square footage of facility	144,000
Therapy square footage	3,235
Therapy space as a % of total space	2.25%

Total Therapy Treatments	66,169
Outpatient Therapy Treatments	1,424
Outpatient Treatments as a % of Total Therapy Treatments	2.15%

Outpatient Allocation	0.05%
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		<u>Disallowance</u>
Housekeeping Supplies	127,009	61

Report of Expenditures
Schedule C-2 - Individuals or Firms Providing Services by Contract *

Name of Facility The Nathaniel Witherell			License No. 564-C	Report for Year Ended 9/30/2023	Page of 21 37					
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH / RHNS	(Specify)	(Specify)	Pg	Line
NEXDINE LLC	Mansfield Massachusetts	<input type="radio"/>	<input checked="" type="radio"/>		Dietary Services and Expenses	744,027			18	2b
Metz Culinary Management Services	2 Woodland Drive, Dallas, PA	<input type="radio"/>	<input checked="" type="radio"/>		Dietary Services and Expenses	1,072,179			18	2b
Leaderstat		<input type="radio"/>	<input checked="" type="radio"/>		Recruiting	14,500			16	m13
Vaco		<input type="radio"/>	<input checked="" type="radio"/>		Outsourced Accounting	27,821			16	m13
Grassi Healthcare Advisors		<input type="radio"/>	<input checked="" type="radio"/>		Financial Consulting	265,527			16	m13
Census Track LLC		<input type="radio"/>	<input checked="" type="radio"/>		Census Tracking Software	12,000			16	m13
Crystal Rock		<input type="radio"/>	<input checked="" type="radio"/>		Water Cooler	12,341			22	6f
Onshift Inc.		<input type="radio"/>	<input checked="" type="radio"/>		Software	14,160			16	m13
Champion Elevator		<input type="radio"/>	<input checked="" type="radio"/>		Elevator Repairs/Maintenance	32,091			22	6a
Finocchio Bros Carting		<input type="radio"/>	<input checked="" type="radio"/>		Garbage Removal	49,125			22	6a
Highland Sewer & Drain Services		<input type="radio"/>	<input checked="" type="radio"/>		Sewer and Drain Service	17,088			22	6a
M&M Lawn Maintenance		<input type="radio"/>	<input checked="" type="radio"/>		Lawn Services	17,600			22	6a
Rich Green Landscapes, LLC		<input type="radio"/>	<input checked="" type="radio"/>		Landscaping	19,229			22	6a
Waltham Services		<input type="radio"/>	<input checked="" type="radio"/>		Exterminating Service	21,451			22	6a

* 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	License No.	Report for Year Ended					Page	of
The Nathaniel Witherell	564-C	9/30/2023					22	37
Item	Total Including Adjustments	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
6. Maintenance & Operation of Plant								
a. Repairs & Maintenance	\$ 638,192	644,079	(5,887)					
b. Heat	\$ 120,035	122,033	(1,998)					
c. Light & Power	\$ 359,327	395,240	(35,913)					
d. Water	\$ 24,427	24,657	(230)					
e. Equipment Lease (Provide detail on page 22b)	\$ 61,503	61,503						
f. Other (itemize) See Attached Schedule	\$ 114,472	115,606	(1,134)					
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 1,317,956	1,363,118	(45,162)					
7. Depreciation (complete schedule page 23*)								
a. Land Improvements	\$ 10,228	10,228						
b. Building & Building Improvements	\$ 1,567,584	1,579,203	(11,619)					
c. Non-Movable Equipment	\$ 26,693	26,693						
d. Movable Equipment	\$ 88,676	88,676						
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 1,693,181	1,704,800	(11,619)					
8. Amortization (Complete att. Schedule Page 24*)								
a. Organization Expense	\$							
b. Mortgage Expense	\$							
c. Leasehold Improvements	\$							
d. Other (Specify)	\$							
*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)	\$ 1,693,181	1,704,800	(11,619)					

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

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 The Nathaniel Witherell		License No. 564-C	Report for Year Ended 9/30/2023			Page 22b	of 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			9,866	9,866
Pitney Bowes	<input type="radio"/>	<input checked="" type="radio"/>	Postage Machine			4,141	4,141
Xerox	<input type="radio"/>	<input checked="" type="radio"/>	Copier			47,496	47,496
	<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"/>					
Is a Mileage Log Book Maintained for All Leased Vehicles ?							
<input type="radio"/> Yes							
<input checked="" type="radio"/> No							
Total ***							61,503

* 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.

Depreciation Schedule

Name of Facility The Nathaniel Witherell				License No. 564-C			Report for Year Ended 9/30/2023			Page 23	of 37				
Property Item				Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals				
A. Land Improvements															
1. Acquired prior to this report period				374,415		374,415	232,515	SL	Various	9,875					
2. Disposals (attach schedule)															
3. Acquired during this report period (attach schedule)				5,300						353					
A-4. Subtotal											10,228				
B. Building and Building Improvements															
1. Acquired prior to this report period				40,732,691		40,732,691	22,491,506	SL	Various	1,554,067					
2. Disposals (attach schedule)				(159,989)			(159,989)								
3. Acquired during this report period (attach schedule)				338,584		338,584		SL	Various	25,136					
B-4. Subtotal											1,579,203				
C. Non-Movable Equipment															
1. Acquired prior to this report period				851,169		851,169	746,807	SL	Various	21,719					
2. Disposals (attach schedule)				(75,320)			(75,320)								
3. Acquired during this report period (attach schedule)				49,739		49,739		SL	Various	4,974					
C-4. Subtotal											26,693				
				Is a mileage logbook maintained?		Date of Acquisition									
				Yes	No	Month	Year	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
D. Movable Equipment															
1. Motor Vehicles (Specify name, model and year of each vehicle)															
a. Pickup Truck						Nov	2015	37,459		37,459	37,459				
b. Chevy Van						Aug	2016	51,885		51,885	51,885				
c.															
d.															
2. Movable Equipment															
a. Acquired prior to this report period								2,454,472		2,454,472	1,955,603	SL	Various	85,965	
b. Disposals (attach schedule)								(147,629)			(147,629)				
Acquired during this report period (attach schedule):															
c. Administrative								17,776		17,776		SL	Various	2,030	
d. Standard Resident								6,808		6,808		SL	Various	681	
e. Specialized Resident															
Total Acquired during this report period								24,584		24,584				2,711	
D-3. Subtotal															88,676
E. Total Depreciation															1,704,800

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
4/1/2023	CCTV/Access System	\$ 49,739	10	\$ 4,974
Total additions for Non-Movable Equipment		\$ 49,739		\$ 4,974 *
Deletions:				
9/30/2023	Tower HVAC Upgrade	\$ (37,490)		
9/30/2023	Network Equipment & Installation	\$ (4,830)		
9/30/2023	14 Comitale A/Cs	\$ (33,000)		
Total deletions for Non-Movable Equipment		\$ (75,320)		\$ - **

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
Additions:					
11/1/2023	Kitchen Table	Standard Resident	\$ 2,939	10	\$ 294
6/1/2023	Ice Machines	Administrative	\$ 15,255	10	\$ 1,526
5/1/2023	Two-Way Radios	Administrative	\$ 2,521	5	\$ 504
2/1/2023	Bed	Standard Resident	\$ 3,869	10	\$ 387
Total additions for Movable Equipment			\$ 24,584		\$ 2,711 *
Deletions:					
9/30/2023	Dining Room Chairs		\$ (6,096)		
9/30/2023	Sport Upper Body Exerciser		\$ (3,106)		
9/30/2023	SARA 3000 Lift		\$ (4,218)		
9/30/2023	Mats Hill Rom		\$ (7,415)		
9/30/2023	Electric Beds (15)		\$ (25,306)		
9/30/2023	Low Beds (2)		\$ (3,846)		
9/30/2023	Electric Beds (10)		\$ (16,870)		
9/30/2023	Low Beds (1)		\$ (1,923)		
9/30/2023	Low Beds (2)		\$ (4,354)		
9/30/2023	Hobart Electric Food Slicer		\$ (3,183)		
9/30/2023	Hobart UW50 Electric Utensil/Pan Washer		\$ (18,995)		
9/30/2023	ARJO Maxi Lift W/Scale (Qty2)		\$ (22,800)		
9/30/2023	Speed Queen ST055 Tumbler Dryer (Qty1)		\$ (3,800)		
9/30/2023	Rehab Equipment		\$ (8,075)		
9/30/2023	(2) T4R RECUMBENT CROSS TRAINERS		\$ (8,075)		
9/30/2023	(1) ICE MAKER FOR ICE PACKS		\$ (1,549)		
9/30/2023	(3) THERMOSCAN PRO 6000 EAR THERMOMETERS		\$ (1,050)		
9/30/2023	(2) SPOT VITAL SIGNS MONITOR		\$ (4,294)		
9/30/2023	OUTDOOR GRILL		\$ (2,674)		
Total deletions for Movable Equipment			\$ (147,629)		\$ - **

*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 Improvement		\$ -		\$ - *
Deletions:				

Total deletions for Leasehold Improvement		\$ -		\$ -

**

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Café Allocation - Maintenance & Operating Expense:

Total square footage of facility	144,000
Café square footage	1,344
Café space as a % of total space	0.93%

		<u>Disallowance</u>
Repairs and Maintenance	599,682	5,597
Heat	122,033	1,139
Light & Power (excluding \$32,351 self-disallowance)	362,889	3,387
Water	24,657	230
Other	92,191	860
Allocation to Other costs:		
Cleaning Services	80,407	750
Personal Protective Equipment - Maintenance	1,682	16
Maintenance Transportation	4,264	40
Assessments, Taxes or Payments	5,838	54
Water Cooler	12,341	115
Inspections	960	9
Storage Container Lease	10,114	94

Outpatient Therapy Allocation - Maintenance & Operating Expense:

Total square footage of facility	144,000
Therapy square footage	3,235
Therapy space as a % of total space	2.25%

Total Therapy Treatments	66,169
Outpatient Therapy Treatments	1,424
Outpatient Treatments as a % of Total Therapy Treatments	2.15%

Outpatient Allocation	0.05%
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		<u>Disallowance</u>
Repairs and Maintenance	599,682	290
Heat	122,033	59
Light & Power (excluding \$32,351 self-disallowance)	362,889	175
Other	92,191	45
Allocation to Other costs:		
Cleaning Services	80,407	39
Personal Protective Equipment - Maintenance	1,682	1
Maintenance Transportation	4,264	2
Assessments, Taxes or Payments	5,838	3
Water Cooler	12,341	6
Inspections	960	0
Storage Container Lease	10,114	5

Totals to Page 22:

	<u>Disallowance</u>
Repairs and Maintenance	5,887
Heat	1,198
Light & Power	35,913
Water	230
Other	905

Allocation to Other costs:	
Cleaning Services	789
Personal Protective Equipment - Maintenance	17
Maintenance Transportation	42
Assessments, Taxes or Payments	57
Water Cooler	121
Inspections	9
Storage Container Lease	99

Café Allocation - Property Expense:

		<u>Disallowance</u>
Fair Rent: Land and Real Property (Building Depreciation)	1,103,610	10,300

Outpatient Therapy Allocation - Property Expense:

		<u>Disallowance</u>
Building Depreciation	1,579,203	763
Fair Rent: Land and Real Property (Building Depreciation)	1,148,234	555

Total to Page 22:

Building Depreciation		763
Fair Rent: Land and Real Property (Building Depreciation)		<u>10,855</u>
		11,619

Amortization Schedule*

Name of Facility The Nathaniel Witherell			License No. 564-C		Report for Year Ended 9/30/2023			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 9/30/2023	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> 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 9/30/2023					
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 9/30/2023				Page 26	of 37
Item		Total Including Adjustments	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
12. Interest								
A. Building, Land Improvement & Non-Movable Equipment								
1. First Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
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					Page	of
The Nathaniel Witherell		564-C	9/30/2023					27	37
Item			Total Including Adjustments	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
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) Other			\$ 527,818	555,150	(27,332)				
13. Total All Interest Expense (12B7 + 12C3 + 12D)			\$ 527,818	555,150	(27,332)				
14. Insurance									
a. Insurance on Property (buildings only)			\$ 107,005	108,066	(1,061)				
b. Insurance on Automobiles			\$						
c. Insurance other than Property (as specified above)									
1. Umbrella (Blanket Coverage)			\$						
2. Fire and Extended Coverage			\$						
3. Other (Specify) Other - Insurance			\$ 241,110	243,500	(2,390)				
14d. Total Insurance Expenditures (14a + b + c)			\$ 348,115	351,566	(3,451)				
15. Total All Expenditures (A-13 thru C-14)			\$ 30,813,047	33,922,059	(3,109,012)				

Café Allocation - Interest & Insurance Expense:

Total square footage of facility	144,000
Café square footage	1,344
Café space as a % of total space	0.93%

		<u>Disallowance</u>
Interest Expense	555,150	5,181
Property Insurance	108,066	1,009
Other Insurance	243,500	2,273

Outpatient Allocation - Interest & Insurance Expense:

Total square footage of facility	144,000
Therapy square footage	3,235
Therapy space as a % of total space	2.25%

Total Therapy Treatments	66,169
Outpatient Therapy Treatments	1,424
Outpatient Treatments as a % of Total Therapy Treatments	2.15%

Outpatient Allocation	0.05%
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		<u>Disallowance</u>
Interest Expense	555,150	268
Property Insurance	108,066	52
Other Insurance	243,500	118

Pavilion Allocation - Interest Expense:

Total square footage of facility	144,000
Pavilion square footage	5,676
Pavilion space as a % of total space	3.94%

		<u>Disallowance</u>
Interest Expense	555,150	21,882

Totals to Page 27:

		<u>Disallowance</u>
Interest Expense		27,332
Property Insurance		1,061
Other Insurance		2,390

F. Statement of Revenue

Name of Facility The Nathaniel Witherell	License No. 564-C	Report for Year Ended 9/30/2023		Page 30	of 37
Item	Total	CCNH / RHNS	(Specify)	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 13,099,607	13,099,607			
b. Medicaid Room and Board Contractual Allowance **	\$				
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 5,509,829	5,509,829			
b. Medicare Room and Board Contractual Allowance **	\$				
4. a. Private-Pay Residents and Other	\$ 7,131,690	7,131,690			
b. Private-Pay Room and Board Contractual Allowance **	\$				
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 175,824	175,824			
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$				
2. a. Medical Supplies - Medicare	\$				
b. Medical Supplies - Medicare Contractual Allowance **	\$				
c. Medical Supplies - Non-Medicare	\$				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3. a. Physical Therapy - Medicare	\$ 434,447	434,447			
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$ 336,673	336,673			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 191,527	191,527			
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$ 95,148	95,148			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 385,528	385,528			
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$ 297,167	297,167			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other (<i>Specify</i>) - Medicare	\$				
b. Other (<i>Specify</i>) - Non-Medicare	\$				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 27,657,440	27,657,440			
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>)	\$ 228,217	228,217			
V. Total Other Revenue (1 thru 8)	\$ 228,217	228,217			
VI. Total All Revenue (III+V)	\$ 27,885,657	27,885,657			

* 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.

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
The Nathaniel Witherell	564-C	9/30/2023	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	548,368
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	5,050,347
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)			\$	5,598,715
B. Fixed Assets				
1. Land				
2. Land Improvements	*Historical Cost	379,715	\$	136,972
	Accum. Depreciation	242,743		Net
3. Buildings	*Historical Cost	40,911,286	\$	17,000,566
	Accum. Depreciation	23,910,720		Net
4. Leasehold Improvements	*Historical Cost	_____	\$	
	Accum. Depreciation	_____		Net
5. Non-Movable Equipment	*Historical Cost	825,588	\$	127,408
	Accum. Depreciation	698,180		Net
6. Movable Equipment	*Historical Cost	2,331,427	\$	434,777
	Accum. Depreciation	1,896,650		Net
7. Motor Vehicles	*Historical Cost	89,344	\$	
	Accum. Depreciation	89,344		Net
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	

See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	17,699,723

* 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 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 Long-Term Liabilities (Itemize)			\$ -

G. Balance Sheet (cont'd)

Name of Facility The Nathaniel Witherell	License No. 564-C	Report for Year Ended 9/30/2023	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$	23,298,438
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 (<i>itemize</i>)			\$	

6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	
Name and Address	Amount	Loan Date		
7. Other Assets (<i>itemize</i>)			\$	

See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	23,298,438

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

Annual Report of Long-Term Care Facility

CSP-33 Rev. 6/95

G. Balance Sheet (cont'd)

Name of Facility The Nathaniel Witherell		License No. 564-C	Report for Year Ended 9/30/2023	Page 33	of 37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,149,951
2. Notes Payable (<i>itemize</i>)				\$	

See Schedule					
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	
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>)				\$	651,263
Sales Tax		100	Deferred Revenues	98,629	
Resident Tax		254,076			
Credit Balances		297,682			
Security Deposits		776	See Schedule		
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,801,214

* 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 9/30/2023	Page 34	of 37
Account			Amount	
Total Brought Forward:			1,801,214	
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>)				\$ 21,487,782
Due from NW Fund (Town of Greenwich)		8,884,582		
Bonded Debt		12,603,200		
See Schedule				
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 21,487,782
C. Total All Liabilities (Lines A-13 + B-5)				\$ 23,288,996

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

Name of Facility	License No.	Report for Year Ended	Page	of
The Nathaniel Witherell	564-C	9/30/2023	35	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			\$	9,442
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	
6. Gain or Loss for Period			\$	
	10/1/2022	thru 9/30/2023		
7. Total Net Worth			\$	9,442
C. Total Reserves and Net Worth			\$	9,442
D. Total Liabilities, Reserves, and Net Worth			\$	23,298,438

H. Changes in Total Net Worth

Name of Facility The Nathaniel Witherell	License No. 564-C	Report for Year Ended 9/30/2023	Page 36	of 37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2022			\$	2,574,561
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	27,885,657
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	33,922,059
D. Net Income or Deficit			\$	(6,036,402)
E. Balance			\$	(3,461,841)
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
3,471,283				
2. Other <i>(itemize)</i>				
F-3. Total Additions			\$	3,471,283
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
Name and Address <i>(No., City, State, Zip)</i>		Title	Amount	
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. Balance at End of Period			\$	9,442
09/30/23				

I. Preparer's/Reviewer's Certification

Name of Facility The Nathaniel Witherell	License No. 564-C	Report for Year Ended 9/30/2023	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home (CCNH) & RHNS Combined	<input type="checkbox"/> (Specify)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>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.</p>				
Signature of Preparer <i>CliftonLarsonAllen LLP</i>	Title	Date Signed 2/15/2024		
Printed Name of Preparer CliftonLarsonAllen LLP				
Address Address 29 S Main Street, 4th Floor, West Hartford, CT 06107		Phone Number 860-561-4000		
Contacted Person Regarding Additional Information Needed Regarding This Report Jonathan Fink		Phone Number 860-561-4000		
Contact Email Address Jonathan.Fink@CLACConnect.com				