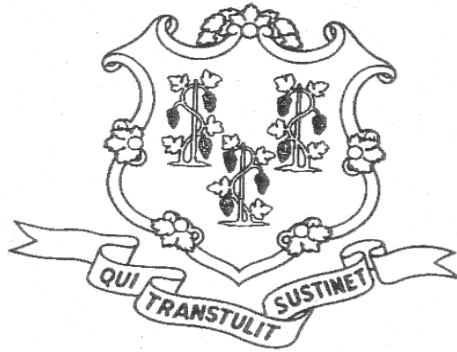


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2017

Name of Facility (as licensed) The Nathaniel Witherell	
Address (No. & Street, City, State, Zip Code) 70 Parsonage Road Greenwich, CT 06830	
Type of Facility <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)	
Report for Year Beginning 10/1/2016	Report for Year Ending 9/30/2017

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

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General Information

Name of Facility (as licensed) The Nathaniel Witherell	License No. 564-C	Report for Year Ended 9/30/2017	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, 2016 and ending September 30, 2017, 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) Allen M. Brown			Printed Name (Owner) Town of Greenwich CT		
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 10/1/2016	To 9/30/2017
Address of Facility 70 Parsonage Road Greenwich, CT 06830				
Report Prepared By PKF O'Connor Davies, LLP		Phone Number 860-257-1870	Date 3/19/2018	
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 9/30/2017	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 06830		
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 Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing 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 Allen M. Brown		Nursing Home Administrator's License No.:	001742	
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 9/30/2017	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	CT		
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
Town of Greenwich	(See Attached List)			
Names of Stockholders Owning at Least 10% of Shares				
N/A				

General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
The Nathaniel Witherell	564-C	9/30/2017	3B	37

If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

N/A

Annual Report of Long-Term Care Facility

**General Information and Questionnaire
Related Parties***

Name of Facility The Nathaniel Witherell	License No. 564-C	Report for Year Ended 9/30/2017	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 type="radio"/>		20 yr Debt Service	pg 33 a12 &34 B3		
Town of Greenwich - General Fund	101 Field Point Rd. Greenwich CT	<input type="radio"/>	<input type="radio"/>		Interest Of Debt	Pg 26 12 A1, A2, A3	658,507	658,507
Town of Greenwich - Town Support Services	101 Field Point Rd. Greenwich CT	<input type="radio"/>	<input type="radio"/>		HR, Acct, Info Sys, Purchasing support,Leg	Pg 16 M12	236,106	236,106
Town of Greenwich - Finance Dept	101 Field Point Rd. Greenwich CT	<input type="radio"/>	<input type="radio"/>		Fringe Benefits	Pg 15 1a1-1a9	5,969,967	5,969,967
Town of Greenwich - Insurance Dept	101 Field Point Rd. Greenwich CT	<input type="radio"/>	<input type="radio"/>		Insurance	pg 27 14a -c	237,711	237,711
Town of Greenwich - Fleet Dept	101 Field Point Rd. Greenwich CT	<input type="radio"/>	<input type="radio"/>		Vehicle/Fuel Service, parts	pg 16 L6	5,975	5,975
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input 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 9/30/2017	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.

N/A

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 The Nathaniel Witherell			License No. 564-C	Report for Year Ended 9/30/2017			Page 6	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					7,162
Pitney Bowes	<input type="radio"/>	<input checked="" type="radio"/>	Postage Machine					2,981
Xerox	<input type="radio"/>	<input checked="" type="radio"/>	Copier					10,035
Chrystal Rock LLC	<input type="radio"/>	<input checked="" type="radio"/>	Water Cooler					7,203
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
							Total ***	27,381

Is a Mileage Log Book Maintained for All Leased Vehicles ? Yes No

* 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 9/30/2017	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 Road Wethersfield, CT 06109
---	---

Services Provided by This Firm (*describe fully*)

1 Medicare Cost Report Preparation	\$ 2,255
2	\$
3	\$
4	\$
	Charge for Services Provided
	\$ 2,255

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 Murtha Cullina LLP 3 Wiggin And Dana LLP 4 5	Telephone Number 860-240-6000 203-498-4400
--	--

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

1
2 City Place 1 185 Asylum ST Hartford, CT 06103-3469
3 One Century Tower, New Haven, CT 06510
4
5

Services Provided by This Firm (*describe fully*)

1 See page 28	\$ 14,420
2 See page 28	\$ 28,019
3	\$
4	\$
5	\$
	Charge for Services Provided
	\$ 42,439

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 9/30/2017				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												
A. On last day of PREVIOUS report period	202	202			202	202			202	202		
B. On last day of THIS report period	202	202			202	202			202	202		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	191	191			191	191			188	188		
B. As of midnight of THIS report period	186	186			188	188			186	186		
3. Total Number of Days Care Provided During Period												
A. Medicare	11,512	11,512			8,645	8,645			2,867	2,867		
B. Medicaid (Conn.)	38,276	38,276			28,830	28,830			9,446	9,446		
C. Medicaid (other states)												
D. Private Pay	14,801	14,801			10,600	10,600			4,201	4,201		
E. State SSI for RCH												
F. Other (Specify) Commercial Insurance	4,163	4,163			3,322	3,322			841	841		
G. Total Care Days During Period (3A thru F)	68,752	68,752			51,397	51,397			17,355	17,355		
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	211	211			184	184			27	27		
5. Total Resident Days (3G + 4A + 4B)	68,963	68,963			51,581	51,581			17,382	17,382		

Schedule of Resident Statistics (Cont'd)

Name of Facility The Nathaniel Witherell			License No. 564-C			Report for Year Ended 9/30/2017			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)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(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.													
Change in Resident Days									CCNH	RHNS	(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	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR					
No. of Residents	33	103		54									
Per Diem Rate													
a. One bed rm.		287.85		545-554									
b. Two bed rms.				509-549									
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	(Specify)	
A. Medicare - Part B									8,443	8,443			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other													
D. Total Physical Therapy Treatments									8,443	8,443			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									1,399	1,399			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other													
D. Total Speech Therapy Treatments									1,399	1,399			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									3,135	3,135			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other													
D. Total Occupational Therapy Treatments									3,135	3,135			

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
The Nathaniel Witherell	564-C	9/30/2017	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	Hours	RHNS	Hours	(Specify)	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)	186,467	2,240				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	615,902	19,637				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	963,545	63,586				
6. Housekeeping Service						
a. Head Housekeeper	121,273	4,051				
b. Other Housekeeping Workers	716,642	49,012				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	137,983	1,890				
b. Other Maintenance Workers	273,616	11,500				
8. Laundry Service						
a. Supervisor	90,779	3,567				
b. Other Laundry Workers	135,756	7,613				
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant	158,126	2,240				
b. Other Accountants	300,099	6,769				
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	1,024,499	21,124				
b. RN						
1. Direct Care	2,784,360	94,515				
2. Administrative**	1,137,105	25,844				
c. LPN						
1. Direct Care	1,266,993	54,209				
2. Administrative**						
d. Aides and Attendants	4,807,150	353,530				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	425,417	12,423				
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	324,709	6,323				
n. Marketing						
o. Other (Specify) See Attached Schedule	104,516	3,924				
<i>A-13. Total Salary Expenditures</i>	15,574,937	743,997				

* 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 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	9/30/2017				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)							
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	9/30/2017			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	186,467			No Discriminatory Benefits	Executive Director	2,240	PG10A.2			
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	9/30/2017	13	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	18,596	112				
3. Pharmacist	24,360	255				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	1,200,621	19,991				
b. Other	50,000	2,080				
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	75,000	595				
b. Utilization Review (Title 18 and 19 only) monthly meeting	1,250	10				
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	207,909	3,926				
b. Other						
10. Occupational Therapist						
a. Resident Care	767,598	10,914				
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						
B-13 Total Fees Paid in Lieu of Salaries	2,345,334	37,883				

* 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 9/30/2017	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
TATIANA BARTON, DDS	Dental	<input type="radio"/>	<input checked="" type="radio"/>			
FRANCIS X. WALSH, M.D.	Med Director	<input type="radio"/>	<input checked="" type="radio"/>			
Omni Care	Pharmacy	<input type="radio"/>	<input checked="" type="radio"/>			
ALLISON OSTROFF MDM	Med Staff	<input type="radio"/>	<input checked="" type="radio"/>			
STEVEN MURPHY, MD	Med Staff	<input type="radio"/>	<input checked="" type="radio"/>			
CAROLINE LODATO M.D.	Med Staff	<input type="radio"/>	<input checked="" type="radio"/>			
Select Rehabilitation, LLC	Therapy Services	<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input 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	9/30/2017	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 168,900	168,900		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 18,269	18,269		
4. Social Security (F.I.C.A.)	\$ 1,137,337	1,137,337		
5. Health Insurance	\$ 3,525,917	3,525,917		
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 69,024	69,024		
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 912,025	912,025		
8. Uniform Allowance	\$ 64,050	64,050		
9. Other (Specify) See Attached Schedule	\$ 74,445	74,445		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$			
d. Accounting and Auditing	\$ 2,255	2,255		
e. Legal (Services should be fully described on Page 7)	\$ 42,439	42,439		
f. Insurance on Lives of Owners and Operators (Specify)*	\$			
g. Office Supplies	\$ 42,353	42,353		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 69,441	69,441		
2. Cellular Phones	\$ 1,537	1,537		
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	\$ 183	183		
3. Resident Day User Fee	\$ 906,184	906,184		
Subtotal	\$ 7,034,359	7,034,359		

* 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**

The Nathaniel Witherell
9/30/2017

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
OPEB (Other Post Employee Benefits)	\$ 37,344		
Eyeglass Reimbursement	\$ 2,987		
Retiree HSA	\$ 34,114		
Total	\$ 74,445	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
Personal Prop Tax	\$ 183		
Total	\$ 183	\$ -	\$ -

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

Name of Facility The Nathaniel Witherell	License No. 564-C	Report for Year Ended 9/30/2017		Page 16	of 37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:		7,034,359	7,034,359		
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$	6,287	6,287		
5. Education Expenses Related to Seminars and Conventions	\$	1,588	1,588		
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$	5,975	5,975		
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$				
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$	119,115	119,115		
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	\$	8,491	8,491		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$	19,330	19,330		
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**	\$	236,106	236,106		
13. Other (<i>Specify</i>) See Attached Schedule	\$	112,293	112,293		
C-14 Total Administrative & General Expenditures	\$	7,543,544	7,543,544		

* 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)
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
See pg 28	\$ 119,115		
Total Other Advertising	\$ 119,115	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
Leading Age	\$ 18,980		
LTCMAP	\$ 350		
Total Dues	\$ 19,330	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Managed Care Consultant	\$ 6,000		
Web Site Development	\$ 1,866		
Mediator	\$ 1,131		
Recruiter	\$ 10,120		
Rental Maintenance Software	\$ 90,676		
Title 19 consultant for patient	\$ 2,500		
Total Other Administrative and General	\$ 112,293	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
The Nathaniel Witherell	564-C	9/30/2017	17 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	236,106	Enterprise Cost entails the Town processing the Facility's payroll Labor Negotiations and	PG16M.12
		Administrator's fringe benefits package and union contracts, towm provides	
		Legal, Accounting, Human Resource, Purchasing, Information Technology and Insurance support.	
Morrison Management Specialists P.O. Box 102289 Atlanta Ga 30368-2289	561,456	Management contract plus Prep, Resident Food, Ordering of Food, supplies, supplements, Staff Supervision.	PG18
Morrison Management Specialists P.O. Box 102289 Atlanta Ga 30368-2289	97,073	Café Management	PG 30 IV1

*** 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	9/30/2017		18	37
Item		Total	CCNH	RHNS	(Specify)	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 713,269	713,269			
2.	Non-Food Supplies	\$ 110,117	110,117			
3.	Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)						
c. Management Services**		\$ 561,456	561,456			
d. Other (Specify) _____ See pg 28		\$ 2,612	2,612			
2E. Total Dietary Expenditures (2a + b + c + d)		\$ 1,387,454	1,387,454			
2F. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)	
G. Resident Meals: Total no. of meals served per day:*						
H. Is cost of employee meals included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No						
I. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.						
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.						
L. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.						
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.						
O. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.						
P. 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.

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

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 9/30/2017		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. \$				
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. Management Services**		\$				
d. Other (Specify) Supplies		\$	14,826	14,826		
3E. Total Laundry Expenditures (3a + b + c + d)		\$	14,826	14,826		
3F. Laundry Questionnaire						
G. Is cost of employee laundry included in 3E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
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 laundry provided to persons other than employees or residents included in 3E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
K. Did you receive revenue 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)				

* 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 3E.

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

*** 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 9/30/2017		Page 20	of 37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
1.	Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	112,455	112,455		
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.	Management Services*	\$				
d.	Other (<i>Specify</i>)	\$				
4E.	Total Housekeeping Expenditures (4a + b + c + d)	\$	112,455	112,455		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from	\$	431,773	431,773		
b.	Medicine Cabinet Drugs	\$	57,154	57,154		
c.	Medical and Therapeutic Supplies	\$	494,876	494,876		
d.	Ambulance/Limousine****	\$	770	770		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other****	\$	65,767	65,767		
f.	X-rays and Related Radiological Procedures****	\$	78,211	78,211		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory****	\$	35,140	35,140		
i.	Recreation	\$	9,297	9,297		
j.	Other (Specify)**** See Attached Schedule	\$	78,551	78,551		
5K.	Total Resident Care Expenditures (5a - 5j)	\$	1,251,539	1,251,539		

* 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

Description	CCNH	RHNS	(Specify)
Ministry Services	\$ 18,000		
Patient Entertainment/Recreation	\$ 31,025		
Cable TV	\$ 29,526		
Total Other Resident Care	\$ 78,551	\$ -	\$ -

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 9/30/2017			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)	Pg	Line
Greenwich Chaplaincy	70 Parsonage Rd Greenwich CT	<input type="radio"/>	<input checked="" type="radio"/>		Chaplaincy	18,000			20a	
Morrison Management Specialists	P.O. Box 102289 Atlanta, GA 30368-2289	<input type="radio"/>	<input checked="" type="radio"/>		Management Dietary Services	561,456			18	2C
Morrison Management Specialists	P.O. Box 102289 Atlanta, GA 30368-2289	<input type="radio"/>	<input checked="" type="radio"/>		Food Cost,supplies	825,998			18	2a1-d
Morrison Management Specialists	P.O. Box 102289 Atlanta, GA 30368-2289	<input type="radio"/>	<input checked="" type="radio"/>		Café food,labor,supplies	97,073			30	IV1
		<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"/>							
Can Man	P.O. Box 736 Yonkers, NY 10710	<input type="radio"/>	<input checked="" type="radio"/>		Garbage Removal	31,832			22	6f
Quest Diagnostics	Boston Ma	<input type="radio"/>	<input checked="" type="radio"/>		Laboratory	35,140			20	5h
Symohony Diganostic Serv. Baltimore MA	PO Box 17462	<input type="radio"/>	<input checked="" type="radio"/>		X Ray	78,211			20	5h
Cablevision of Connecticut	P/O. Box 9256 Chelsea, MA 02150-9256	<input type="radio"/>	<input checked="" type="radio"/>		TV Cable Provider General Areas	4,429			20a	
Direct TV, LLC	Angeles, CA 90060- 0036	<input type="radio"/>	<input checked="" type="radio"/>		TV Cable Provider Resident Rooms	25,097			20a	
Omni Care	Cheshire CT	<input type="radio"/>	<input checked="" type="radio"/>		Drugs	488,927			20	5 a,b

* 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 Witherel	564-C	9/30/2017			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 403,623	403,623				
b. Heat	\$ 81,329	81,329				
c. Light & Power	\$ 295,872	295,872				
d. Water	\$ 31,975	31,975				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 27,381	27,381				
f. Other (<i>itemize</i>)	\$ 71,435	71,435				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 911,615	911,615				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$ 3,805	3,805				
b. Building & Building Improvements	\$ 1,501,120	1,501,120				
c. Non-Movable Equipment	\$ 40,965	40,965				
d. Movable Equipment	\$ 127,858	127,858				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 1,673,748	1,673,748				
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)	\$ 1,673,748	1,673,748				

* 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

Description	CCNH	RHNS	(Specify)
Sanitation Removal	\$ 31,832		
Fish Tank Cleaning	\$ 1,050		
Other Equipment Rent	\$ 5,469		
Sewer use	\$ 30,809		
Architect & Engineers	\$ 2,275		
Total Other Repairs and Maintenance	\$ 71,435	\$ -	\$ -

Depreciation Schedule

Name of Facility The Nathaniel Witherell		License No. 564-C			Report for Year Ended 9/30/2017			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		222,674		222,674	182,373			3,805					
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal									3,805				
B. Building and Building Improvements													
1. Acquired prior to this report period		37,938,159		37,938,159	13,140,617			1,499,827					
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)		44,028		44,028				1,293					
B-4. Subtotal									1,501,120				
C. Non-Movable Equipment													
1. Acquired prior to this report period		722,334		722,334	546,245			38,477					
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)		61,092		61,092				2,488					
C-4. Subtotal									40,965				
		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.													
b. 2015 Ford F250 SD (Truck)		x		Nov	2014	37,459		37,459	14,984	S/L	5	7,492	
c. 2016 Chevrolet Express Cutawa (Van)		x		Aug	2016	51,885		51,885	5,189	S/L	5	10,377	
d.													
2. Movable Equipment													
a. Acquired prior to this report period						1,683,878		1,683,878	1,096,883			109,989	
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)													
D-3. Subtotal													127,858
E. Total Depreciation													1,673,748

Schedule of Movable Equipment Acquired during this report period

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

*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

Annual Report of Long-Term Care Facility

Amortization Schedule*

Name of Facility The Nathaniel Witherell			License No. 564-C		Report for Year Ended 9/30/2017			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 9/30/2017	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
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 9/30/2017		Page 26	of 37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$ 129,540	129,540		
Name of Lender Town of Greenwich		Rate				
Address of Lender 101 Field Point Rd. Greenwich						
2. Second Mortgage			\$ 497,498	497,498		
Name of Lender Town of Greenwich		Rate				
Address of Lender 101 Field Point Rd. Greenwich						
3. Third Mortgage			\$ 31,469	31,469		
Name of Lender Town of Greenwich		Rate				
Address of Lender 101 Field Point Rd. Greenwich						
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)			\$ 658,507	658,507		

(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		9/30/2017		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:				658,507	658,507		
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)				\$			
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$ 658,507	658,507		
14. Insurance							
a. Insurance on Property (buildings only)				\$ 97,636	97,636		
b. Insurance on Automobiles				\$ 540	540		
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify) Malpractice				\$ 139,535	139,535		
14d. Total Insurance Expenditures (14a + b + c)				\$ 237,711	237,711		
15. Total All Expenditures (A-13 thru C-14)				\$ 31,711,670	31,711,670		

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
The Nathaniel Witherell				564-C	9/30/2017	28	37
Item No.	Page No.	Line No.	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.	15	1e	Accounting & Legal	\$ 42,439	42,439		
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.	16	m3	Unallowable Advertising *	\$ 119,115	119,115		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$			
Page 18 - Dietary Expenditures							
24.	18	2d	Meals to employees, guests and others who are not residents	\$ 2,612	2,612		
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)				\$ 164,166	164,166		

* 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)
Total Other A&G Adjustments			\$ -	\$ -	\$ -

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

Name of Facility				License No.	Report for Year Ended	Page	of
The Nathaniel Witherell				564-C	9/30/2017	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 164,166	164,166		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 431,773	431,773		
28.	20	5d	Ambulance/Limousine	\$ 770	770		
29.	20	5f	X-rays, etc	\$ 78,211	78,211		
30.	20	5h	Laboratory	\$ 35,140	35,140		
31.			Medical Supplies	\$			
32.	20	5e	Oxygen (non emergency)	\$ 65,767	65,767		
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.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$			
Not For Profit Providers Only							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51.	Total Amount of Decrease (Items 1 - 50)			\$ 775,827	775,827		

*** 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.

The Nathaniel Witherell
9/30/2017

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Other Ancillary Costs			\$ -	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Excess Movable Equipment Depreciation			\$ -	\$ -	\$ -

Schedule of Other Property Adjustments

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

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

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Unallowable Building Interest			\$ -	\$ -	\$ -

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
The Nathaniel Witherel	564-C	9/30/2017			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 19,307,114	19,307,114				
b. Medicaid Room and Board Contractual Allowance **	\$ (8,760,991)	(8,760,991)				
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents(<i>all inclusive</i>)	\$ 7,966,464	7,966,464				
b. Medicare Room and Board Contractual Allowance **	\$ (521,862)	(521,862)				
4. a. Private-Pay Residents and Other	\$ 10,958,936	10,958,936				
b. Private-Pay Room and Board Contractual Allowance **	\$ (1,089,272)	(1,089,272)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$					
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	\$ 354,144	354,144				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (30,812)	(30,812)				
c. Physical Therapy - Non-Medicare	\$					
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 116,614	116,614				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (10,146)	(10,146)				
c. Speech Therapy - Non-Medicare	\$					
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 152,467	152,467				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (13,265)	(13,265)				
c. Occupational Therapy - Non-Medicare	\$					
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.)	\$ 28,429,391	28,429,391				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$ (37,892)	(37,892)				
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>)	\$ 57,480	57,480				
V. Total Other Revenue (1 thru 8)	\$ 19,588	19,588				
VI. Total All Revenue (III + V)	\$ 28,448,979	28,448,979				

* 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)
Total Other Resident Revenue - Medicare		\$ -	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
Total Other Resident Revenue		\$ -	\$ -	\$ -

Interest Income

Account

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

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
Pg30IV8	Pavilion Rental (net)	\$ 36,058		
Pg30IV8	Other Income (Vending, Photocopies, etc.)	\$ 21,422		
Total Other Revenue		\$ 57,480	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
The Nathaniel Witherell	564-C	9/30/2017	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	245,644
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	3,098,054
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	
a. _____				
b. _____				
c. _____				
d. _____				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

A-9. Total Current Assets (Lines A1 thru 8)			\$	3,343,698
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost	222,674		
	Accum. Depreciation	186,178		
	Net		\$	36,496
3. Buildings	*Historical Cost	37,982,187		
	Accum. Depreciation	14,641,737		
	Net		\$	23,340,450
4. Leasehold Improvements	*Historical Cost	_____		
	Accum. Depreciation	_____		
	Net		\$	
5. Non-Movable Equipment	*Historical Cost	783,426		
	Accum. Depreciation	587,210		
	Net		\$	196,216
6. Movable Equipment	*Historical Cost	1,683,878		
	Accum. Depreciation	1,206,872		
	Net		\$	477,006
7. Motor Vehicles	*Historical Cost	89,344		
	Accum. Depreciation	38,042		
	Net		\$	51,302
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	

B-10. Total Fixed Assets (Lines B1 thru 9)			\$	24,101,470

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

(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 9/30/2017	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$ 27,445,168	
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>)			\$	

D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$ 27,445,168	

* 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 The Nathaniel Witherell	License No. 564-C	Report for Year Ended 9/30/2017	Page 34	of 37
Account				Amount
Total Brought Forward:				1,679,083
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>)				\$ 18,268,375
Name and Address of Lender	Amount	Loan Date		
Town of Greenwich	846,500			
Town of Greenwich	17,421,875			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$

B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 18,268,375
C. Total All Liabilities (Lines A-13 + B-5)				\$ 19,947,458

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	9/30/2017	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			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	10,760,401
6. Gain or Loss for Period	10/1/2016	thru 9/30/2017	\$	(3,262,691)
7. Total Net Worth			\$	7,497,710
C. Total Reserves and Net Worth			\$	7,497,710
D. Total Liabilities, Reserves, and Net Worth			\$	27,445,168

H. Changes in Total Net Worth

Name of Facility The Nathaniel Witherell	License No. 564-C	Report for Year Ended 9/30/2017	Page 36	of 37	
Account			Amount		
A. Balance at End of Prior Period as shown on Report of 09/30/2016			\$		
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$ 28,448,979		
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$ 31,711,670		
D. Net Income or Deficit			\$ (3,262,691)		
E. Balance			\$ (3,262,691)		
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 <i>(No., City, State, Zip)</i>		Title	Amount		
2. Other Withdrawings <i>(Specify)</i>			\$		
Purpose		Amount			
3. Total Deductions			\$		
H. <i>Balance at End of Period</i>		09/30/17	\$ (3,262,691)		

I. Preparer's/Reviewer's Certification

Name of Facility The Nathaniel Witherell	License No. 564-C	Report for Year Ended 9/30/2017	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				
<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		Title		Date Signed
Printed Name of Preparer				
PKF O'Connor Davies, LLP				
Address			Phone Number	
100 Great Meadow Rd. Wethersfield, CT			860-257-1870	