

WINCHESTER GARDENS
 Provider CCN: 31-5527
 Period from 1/1/2022 to 12/31/2022

Form Approved
 OMB No. 0938-0463
 Approval Expires 12-31-2021

Worksheet S Tuesday, May 23, 2023 at 11:47:35 AM

Skilled Nursing Facility and Skilled Nursing Facility Health Care Complex Cost Report Certification and Settlement Summary

PART I - COST REPORT STATUS

- Provider 1. Electronically prepared cost report;
 Date: _____ Time: _____
- use only 2. Manually prepared cost report
 3. If this is an amended report enter the number of times the provider resubmitted this cost report
 3.01 No Medicare Utilization. Enter "Y" for yes or leave blank for no.
- Contractor 4. Cost Report Status 6. Contractor No. _____
 use only [1] As Submitted 7. First Cost Report Processed by Contractor
 [2] Settled without audit 8. Last Cost Report Processed by Contractor
 [3] Settled with audit 9. NPR Date: _____
 [4] Reopened 10. If line 4, column 1 is "4": Enter number of times reopened: ____
 [5] Amended 11. Contractor Vendor Code _____
 5. Date Received _____ 12. Medicare Utilization. Enter "F" for full, "L" for low, or "N" for none

PART II - CERTIFICATION OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR OF FACILITY

MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY CRIMINAL, CIVIL AND ADMINISTRATIVE ACTION, FINE AND/OR IMPRISONMENT UNDER FEDERAL LAW. FURTHERMORE, IF SERVICES IDENTIFIED IN THIS COST REPORT WERE PROVIDED OR PROCURED THROUGH THE PAYMENT DIRECTLY OR INDIRECTLY OF A KICKBACK OR WERE OTHERWISE ILLEGAL, CRIMINAL, CIVIL AND ADMINISTRATIVE ACTION, FINES AND/OR IMPRISONMENT MAY RESULT.

CERTIFICATION BY CHIEF FINANCIAL OFFICER OR ADMINISTRATOR OF FACILITY

I HEREBY CERTIFY that I have read the above certification statement and that I have examined the accompanying electronically filed or manually submitted cost report and the Balance Sheet and Statement of Revenue and Expenses prepared by Winchester Gardens (31-5527) for the cost report period beginning January 1, 2022 and ending December 31, 2022, and that to the best of my knowledge and belief, this report and statement are true, correct, complete and prepared from the books and records of the provider in accordance with applicable instructions, except as noted. I further certify that I am familiar with the laws and regulations regarding the provision of health care services, and that the services identified in this cost report were provided in compliance with such laws and regulations.

SIGNATURE OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR		CHECKBOX
1	2	
1		

I have read and agree with the above certification statement.
 I certify that I intend my electronic signature on this certification statement to be the legally binding equivalent of my original signature.

- 2 |Printed name _____
 3 |Title _____
 4 |Signature date _____

PART III - SETTLEMENT SUMMARY

		Title XVIII			
		Title V	A	B	Title XIX
#		1	2	3	4
1	SNF	0	-22,834	399	0
4	SNF-Based HHA	0	0	0	0
100	Total	0	-22,834	399	0

 ECR Encryption Information: PI Encryption Information:

According to the Paperwork reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0938-0463. The time required to complete this information collection is estimated to average 202 hours per response, including the time to review instructions, search existing resources, gather the data needed, and complete and review the information collection. If you have any comments concerning the accuracy of the time estimate(s) or suggestions for improving this form, please write to: CMS, 7500 Security Boulevard, Attn: PRA Report Clearance Officer, Mail Stop C4-26-05, Baltimore, Maryland 21244-1850. Please do not send applications, claims, payments, medical records or any documents containing sensitive information to the PRA Reports Clearance Office. Please note that any correspondence not pertaining to the information collection burden approved under the associated OMB control number listed on this form will not be reviewed, forwarded, or retained. If you have questions or concerns regarding where to submit your documents, please contact 1-800-MEDICARE.

WINCHESTER GARDENS
 Provider CCN: 31-5527
 Period from 1/1/2022 to 12/31/2022

Worksheet S-2 Part I Tuesday, May 23, 2023 at 11:47:36 AM

Skilled Nursing Facility and Skilled Nursing Facility Complex Identification Data

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY COMPLEX ADDRESS:

CMS

#

1 Street / P.O. Box: 333 Elmwood Avenue
 2 City / State / Zip: MAPLEWOOD NJ 07814
 3 County / CBSA Code / Urban/Rural: Essex 35084 Urban

Payment System
 P., O. or N.

SNF AND SNF-BASED COMPONENT IDENTIFICATION

CMS #	COMPONENT	COMPONENT NAME	PROVIDER	DATE CERTIFIED	V	XVIII	XIX
0		1	2	3	4	5	6
4	SNF	Winchester Gardens	31-5527	01/01/1967		P	
5	Nursing Facility						
7	SNF-Based HHA						
11	SNF-Based OLTC						
13	Other						
14	Cost Reporting Period (mm/dd/yyyy)		01/01/2022	12/31/2022			
15	Type of Control (See Instructions)			2			

TYPE OF FREESTANDING SKILLED NURSING FACILITY

16 Is this a distinct part skilled nursing facility that meets the requirements? N
 17 Is this a composite distinct part skilled nursing facility that meets the requirements? N
 18 Are there any costs included in Worksheet A which resulted from transactions with related organizations? Yes

MISCELLANEOUS COST REPORTING INFORMATION

19 Is this a low Medicare Utilization cost report, enter "Y" for yes or "N" for no. N
 If the response to line 19 is yes, Does this cost report meet your contractor's criteria for filing a low
 19.01 utilization cost report? (Y/N) N

DEPRECIATION - ENTER THE AMOUNT OF DEPRECIATION REPORTED IN THIS SNF FOR THE METHOD INDICATED ON LINES 20 - 22.

20 Straight Line 6,475,198
 21 Declining Balance.
 22 Sum of the Years' Digits
 23 Sum of lines 20 through 22 6,475,198
 24 If depreciation is funded, enter the balance as of the end of the period.
 25 Were there any disposal of capital assets during the cost reporting period? (Y/N) N
 26 Was accelerated depreciation claimed on any assets in the current or any prior cost report applies? N
 Did you cease to participate in the Medicare program at the end of the period to which this cost report
 27 applies (See PRM 15-1, Chapter 1)? N
 28 Was there a substantial decrease in health insurance proportion of allowable cost from prior cost reports? N

IF THIS FACILITY CONTAINS A PUBLIC OR NON-PUBLIC PROVIDER THAT QUALIFIES FOR AN EXEMPTION FROM THE APPLICATION OF THE LOWER OF COSTS OR CHARGES, ENTER 'Y' FOR EACH COMPONENT AND TYPE OF SERVICE THAT QUALIFIES FOR THE EXEMPTION.

	Part A	Part B	Other
	No	No	
29 Skilled Nursing Facility			
30 Nursing Facility			
32 SNF-Based HHA			
36 SNF-Based OLTC			

Is the skilled nursing facility located in a state that certifies the provider as a SNF regardless of the
 37 level of care given for Titles V & XIX patients? N
 38 Are you legally-required to carry malpractice insurance? No
 Is the malpractice a "claims-made:", or "occurrence" policy? If the policy is "claims-made" enter 1. If
 39 policy is "occurrence", enter 2. 1
 What is the liability limit for the malpractice policy? Enter in column 1 the monetary limit per
 40 lawsuit. Enter in column 2 the monetary limit per policy year.

	Premiums	Paid Losses	Self Insurance
41 List malpractice premiums and paid losses	157780	0	100000

Are malpractice premiums and paid losses reported in other than the Administrative and General cost center?
 42 Enter Y or N. If yes, check box, and submit supporting schedule listing cost centers and amounts. N
 Are there any home office cost as defined in CMS Pub 15-1, chapter 10? Enter Y for Yes or N for no, in column
 43 1. Yes
 If line 43 = "Y", and there are costs for the home office, enter the home office chain number and enter the name
 44 and address of the home office on lines 45-47. H48370

45 Name / Contractor Name / Contractor Number
 SPRINGPOINT SENIOR LIVING NOVITAS 12301
 46 Street / PO Box
 4814 OUTLOOD DRIVE
 47 City / State / Zip
 WALL TOWNSHIP NJ 07753

WINCHESTER GARDENS
 Provider CCN: 31-5527
 Period from 1/1/2022 to 12/31/2022

Worksheet S-2 Part II Tuesday, May 23, 2023 at 11:47:36 AM

Skilled Nursing Facility and Skilled Nursing Facility Healthcare Complex Reimbursement Questionnaire

Line #	1	2	3	4
PROVIDER ORGANIZATION AND OPERATION				
1	Has the provider changed ownership immediately prior to the beginning of the cost reporting period?	N		
2	Has the provider terminated participation in the Medicare Program? If column 1 is yes, enter in column 3, "V" for voluntary or "I" for involuntary	N		
3	Is the provider involved in business transactions, including management contracts, with individuals or entities that are related to the provider or its officers, medical staff, management personnel, or members of the board of directors through ownership, control, or family and other similar relationships?	Y		
FINANCIAL DATA AND REPORTS				
4	Were the financial statements prepared by a Certified Public Accountant? If yes, enter in column 2 "A" for Audited, "C" for Compiled, or "R" for Reviewed. Submit complete copy or enter date available in column 3. (see instructions) If no, see instructions.	Y	A	
5	Are the cost report total expenses and total revenues different from those on the filed financial statements? If yes, submit reconciliation.	N		
UNAPPROVED EDUCATIONAL ACTIVITIES				
6	Column 1: Were costs claimed for Nursing School? Column 2: Is the provider the legal operator of the program?	N		
7	Were costs claimed for Allied Health Programs? (see instructions)	N		
8	Were approvals and/or renewals obtained during the cost reporting period for Nursing School and/or Allied Health Program? (see instructions)	N		
BAD DEBTS				
9	Is the provider seeking reimbursement for bad debts? (see instructions)	Y		
10	If line 9 is Yes, did the provider's bad debt collection policy change during this cost reporting period? If Yes, submit copy.	N		
11	If line 9 is Yes, are patient deductibles and/or coinsurance waived? If Yes, see instructions.	N		
12	Have total beds available changed from prior cost reporting period? If Yes, see instructions.	N		
PS&R DATA				
13	Was the cost report prepared using the PS&R only? If yes, enter the paid through date of the PS&R used to prepare this cost report. (see Instructions)	Y	03/31/2023	Y 03/31/2023
14	Was the cost report prepared using the PS&R for total and the provider's records for allocation? If yes enter the paid through date of the PS&R used to prepare this cost report.	N		N
15	If line 13 or 14 is yes, were adjustments made to PS&R data for additional claims that have been billed but are not included on the PS&R used to file this cost report? If yes, see instructions.	N		N
16	If line 13 or 14 is yes, then were adjustments made to PS&R data for corrections of other PS&R Report information? If yes, see instructions.	N		N
17	If line 13 or 14 is yes, then were adjustments made to PS&R data for Other?	N		N
18	Was the cost report prepared only using the provider's records? If yes, see Instructions.	N		N
COST REPORT PREPARER CONTACT INFORMATION				
19	First name/Last name/Title	1	Sandy Richek	2
20	Employer.		Zimmet Healthcare Services Group LLC	3
21	Telephone number/Email address.		732 970-0733	costreports@zhealthcare.com

WINCHESTER GARDENS
 Provider CCN: 31-5527
 Period from 1/1/2022 to 12/31/2022

Worksheet S-3 Part I Tuesday, May 23, 2023 at 11:47:36 AM

Skilled Nursing Facility and Skilled Nursing Facility Health Care Complex

PART I - STATISTICAL DATA

CMS #	Component	No. of	Bed days	Inpatient Days				Total
		Beds	Available	Title V	Title XVIII	Title XIX	Other	
		1	2	3	4	5	6	7
1	Skilled Nursing Facility	30	10,950	0	1,508	473	3,835	5,816
2	Nursing Facility	0	0	0	0	0	0	0
4	Home Health Agency Cost			0	0	0	0	0
5	Other Long Term Care	0	0				0	0
8	Total	30	10,950	0	1,508	473	3,835	5,816

CMS #	Component	Discharges				Average Length of Stay				
		Title V	Title XVIII	Title XIX	Other	Total	Title V	Title XVIII	Title XIX	Total
		8	9	10	11	12	13	14	15	16
1	Skilled Nursing Facility	0	49	0	85	134	0.00	30.78	0.00	43.40
2	Nursing Facility	0		0	0	0	0.00		0.00	0.00
4	Home Health Agency Cost					0				0.00
5	Other Long Term Care				0	0				0.00
8	Total	0	49	0	85	134	0.00	30.78	0.00	43.40

CMS #	Component	Admissions				FTE		
		Title V	Title XVIII	Title XIX	Other	Total	Paid	Non-Paid
		17	18	19	20	21	22	23
1	Skilled Nursing Facility	0	59	0	79	138	138.31	0
2	Nursing Facility	0		0	0	0	0.00	0
4	Home Health Agency Cost					0	0.00	0
5	Other Long Term Care				0	0	0.00	0
8	Total	0	59	0	79	138	138.31	0

WINCHESTER GARDENS
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Worksheet S-3 Part II Tuesday, May 23, 2023 at 11:47:36 AM

SNF Wage Index Information

PART II - DIRECT SALARIES

CMS #		Amount Reported	Reclass. of Salaries		Paid Hours Related to Salary	Average Hourly Wage
			from Wkst. A-6	Adjusted Salaries		
		1	2	3	4	5
1	Total Salary	8,438,706	0	8,438,706	287,682.00	29.33
2	Physician salaries - Part A	0	0	0	0.00	
3	Physician salaries - Part B	0	0	0	0.00	
4	Home office personnel	0	0	0	0.00	
5	Sum of lines 2 through 4	0	0	0	0.00	
6	Revised wages (line 1 - 5)	8,438,706	0	8,438,706	287,682.00	29.33
7	Other Long Term Care	0	0	0	0.00	
8	Home Health Agency	0	0	0	0.00	
9	CMHC	0	0	0	0.00	
10	Hospice	0	0	0	0.00	
11	Other Excluded Areas	2,808,980	0	2,808,980	87,730.00	32.02
12	Subtotal Excluded salary (Sum of lines 7-11)	2,808,980	0	2,808,980	87,730.00	32.02
13	Total Adjusted Salaries (Line 6 - 12)	5,629,726	0	5,629,726	199,952.00	28.16
OTHER WAGES AND RELATED COSTS						
14	Contract Labor: Patient Related & Mgmt	48,390	0	48,390	1,224.00	39.53
15	Contract Labor: Physician services - Part A	0	0	0	0.00	
16	Home office salaries & wage related costs	1,506,471	0	1,506,471	23,369.00	64.46
WAGE RELATED COSTS						
17	Wage related costs (See Part IV)	1,777,288	0	1,777,288		
18	Wage related costs (See Part IV)	0	0	0		
19	Wage related costs (excluded units)	591,603	0	591,603		
20	Physicians Part A - WRC	0	0	0		
21	Physicians Part B - WRC	0	0	0		
22	Total Adjusted Wage Related cost	1,185,685	0	1,185,685		

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Worksheet S-3 Part III Tuesday, May 23, 2023 at 11:47:36 AM

SNF Wage Index Information

PART III - OVERHEAD COSTS - DIRECT SALARIES

CMS #		Amount Reported 1	Reclass.	Adjusted Salaries 3	Paid Hours Related to Salary 4	Average Hourly Wage 5
			of Salaries from Wkst. A-6 2			
1	Employee Benefits	0	0	0	0	0.00
2	Administrative & General	690,176	0	690,176	10,637	64.88
3	Plant Operation, Maint. & Repairs	893,007	0	893,007	33,791	26.43
4	Laundry & Linen Service	32,136	0	32,136	2,156	14.91
5	Housekeeping	652,991	0	652,991	33,298	19.61
6	Dietary	992,647	0	992,647	54,207	18.31
7	Nursing Administration	508,383	0	508,383	9,855	51.59
8	Central Services & Supply	0	0	0	0	0.00
9	Pharmacy	0	0	0	0	0.00
10	Medical Rcd.s & M/R Library	0	0	0	0	0.00
11	Social Service	82,254	0	82,254	1,959	41.99
12	Nursing and Allied Health Ed. Act.					
13	Other General Service	209,988	0	209,988	10,092	20.81
14	Total	4,061,582	0	4,061,582	155,995	26.04

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Worksheet S-3 Part IV Tuesday, May 23, 2023 at 11:47:36 AM

SNF Wage Related Costs

CMS #	Description	
	RETIREMENT COST	
1	401K Employer Contributions	106,440
2	Tax Sheltered Annuity (TSA) Employer Contribution	0
3	Qualified and Non-Qualified Pension Plan Cost	0
4	Prior Year Pension Service Cost	0
	PLAN ADMINISTRATIVE COSTS (Paid to External Organization)	
5	401K/TSA Plan Administration fees	0
6	Legal/Accounting/Management Fees-Pension Plan	0
7	Employee Managed Care Program Administration Fees	0
	HEALTH AND INSURANCE COST	
8	Health Insurance (Purchased or Self Funded)	853,620
9	Prescription Drug Plan	0
10	Dental, Hearing and Vision Plan	0
11	Life Insurance (If employee is owner or beneficiary)	0
12	Accidental Insurance (If employee is owner or beneficiary)	0
13	Disability Insurance (If employee is owner or beneficiary)	14,786
14	Long-Term Care Insurance (If employee is owner or beneficiary)	0
15	Workers' Compensation Insurance	121,839
16	Retirement Health Care Cost (see instructions)	0
	TAXES	
17	FICA-Employers Portion Only	623,325
18	Medicare Taxes - Employer Portion Only	0
19	Unemployment Insurance	57,278
20	State or Federal Unemployment Taxes	0
	OTHER	
21	Executive Deferred Compensation	0
22	Day Care Cost and Allowances	0
23	Tuition Reimbursement	0
		=====
24	Total Wage Related Cost (Lines 1-23)	1,777,288
	PART B OTHER THAN CORE RELATED COST	
25	Other Wage Related Costs	0

WINCHESTER GARDENS
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Worksheet S-3 Part V Tuesday, May 23, 2023 at 11:47:36 AM

SNF Reporting Of Direct Care Expenditures

PART V - OVERHEAD COSTS - DIRECT SALARIES

CMS #	Amount Reported 1	Fringe Benefits 2	Adjusted Salaries 3	Paid Hours Related to Salary 4	Average Hourly Wage 5	
DIRECT SALARIES						
NURSING OCCUPATIONS						
1	Registered Nurses (RNs)	450,630	94,908	545,538	9,160	59.56
2	Licensed Practical Nurses (LPNs)	272,804	57,456	330,260	6,817	48.45
3	Certified Nursing Assistants/Nursing Assistants/Aides	426,075	89,736	515,811	19,365	26.64
4	Total Nursing (Sum of 1 - 3)	1,149,509	242,100	1,391,609	35,342	39.38
5	Physical Therapists	151,531	31,914	183,445	2,876	63.78
6	Physical Therapy Assistants	99,462	20,948	120,410	2,304	52.26
7	Physical Therapy Aides	0	0	0	0	0.00
8	Occupational Therapists	115,818	24,392	140,210	2,570	54.56
9	Occupational Therapy Assistants	2,404	506	2,910	59	49.32
10	Occupational Therapy Aides	0	0	0	0	0.00
11	Speech Therapists	49,421	10,409	59,830	806	74.23
12	Respiratory Therapists	0	0	0	0	0.00
13	Other Medical Staff	0	0	0	0	0.00
CONTRACT LABOR						
NURSING OCCUPATIONS						
14	Registered Nurses (RNs)	9,298		9,298	126	73.79
15	Licensed Practical Nurses (LPNs)	3,742		3,742	37	101.14
16	Certified Nursing Assistants/Nursing Assistants/Aides	35,350		35,350	1,061	33.32
17	Total Nursing (Sum of 14 - 16)	48,390		48,390	1,224	39.53
18	Physical Therapists	0		0	0	0.00
19	Physical Therapy Assistants	0		0	0	0.00
20	Physical Therapy Aides	0		0	0	0.00
21	Occupational Therapists	0		0	0	0.00
22	Occupational Therapy Assistants	0		0	0	0.00
23	Occupational Therapy Aides	0		0	0	0.00
24	Speech Therapists	0		0	0	0.00
25	Respiratory Therapists	0		0	0	0.00
26	Other Medical Staff	0		0	0	0.00

WINCHESTER GARDENS
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 Period from 1/1/2022 to 12/31/2022

Worksheet A Tuesday, May 23, 2023 at 11:47:36 AM

Reclassification and Adjustment of Trial Balance of Expenses

CMS #	COST CENTER DESCRIPTION	Salaries 1	Other 2	Total 3	Reclassi- fications 4	Reclassified Trial Balance 5	Adjust- ments to Expenses 6	Net Expenses for Cost Allocation 7
GENERAL SERVICE COST CENTERS								
1	Cap Rel Costs - Bldgs & Fixtures		10,333,234	10,333,234	-907,430	9,425,804	-321,886	9,103,918
2	Cap Rel Costs - Movable Equipment		131,167	131,167	1,065,472	1,196,639	37,407	1,234,046
3	Employee Benefits	0	1,874,961	1,874,961	0	1,874,961	0	1,874,961
4	Administrative & General	690,176	3,304,944	3,995,120	-158,042	3,837,078	-171,400	3,665,678
5	Plant Operation, Maint. & Repairs	893,007	2,475,400	3,368,407	0	3,368,407	-153,981	3,214,426
6	Laundry & Linen Service	32,136	20,025	52,161	0	52,161	0	52,161
7	Housekeeping	652,991	122,788	775,779	0	775,779	-1,065	774,714
8	Dietary	992,647	2,716,253	3,708,900	0	3,708,900	-200,651	3,508,249
9	Nursing Administration	508,383	52,037	560,420	0	560,420	0	560,420
10	Central Services & Supply	0	314,987	314,987	0	314,987	0	314,987
11	Pharmacy	0	1,824	1,824	0	1,824	0	1,824
12	Medical Records & Library	0	0	0	0	0	0	0
13	Social Service	82,254	209	82,463	0	82,463	0	82,463
15	Activities	209,988	67,152	277,140	0	277,140	0	277,140
INPATIENT ROUTINE SERVICE COST CENTERS								
30	Skilled Nursing Facility	1,149,509	103,840	1,253,349	0	1,253,349	-900	1,252,449
31	Nursing Facility	0	0	0	0	0	0	0
33	Other Long Term Care	0	0	0	0	0	0	0
ANCILLARY SERVICE COST CENTERS								
40	Radiology	0	14,241	14,241	-171	14,070	0	14,070
41	Laboratory	0	13,008	13,008	0	13,008	0	13,008
42	Intravenous Therapy	0	4,957	4,957	0	4,957	0	4,957
43	Oxygen (Inhalation) Therapy	0	0	0	0	0	0	0
44	Physical Therapy	418,635	36,528	455,163	-167,642	287,521	0	287,521
45	Occupational Therapy	0	0	0	118,221	118,221	0	118,221
46	Speech Pathology	0	0	0	49,421	49,421	0	49,421
47	Electrocardiology	0	0	0	171	171	0	171
48	Medical Supplies Charged to Patients	0	0	0	0	0	0	0
49	Drugs Charged to Patients	0	59,186	59,186	0	59,186	0	59,186
50	Dental Care - Title XIX only	0	0	0	0	0	0	0
51	Support Surfaces	0	0	0	0	0	0	0
52	Other Ancillary Service Cost Center	0	0	0	0	0	0	0
OUTPATIENT SERVICE COST CENTERS								
60	Clinic	0	0	0	0	0	0	0
63	Other Outpatient Service Cost	0	0	0	0	0	0	0
OTHER REIMBURSABLE COST CENTERS								
70	Home Health Agency Cost	0	0	0	0	0	0	0
71	Ambulance	0	0	0	0	0	0	0
74	Other Reimbursable Cost	0	0	0	0	0	0	0
SPECIAL PURPOSE COST CENTERS								
80	Malpractice Premiums & Paid Losses		0	0	0	0	0	0
81	Interest Expense		0	0	0	0	0	0
82	Utilization Review	0	0	0	0	0	0	0
84	Other Special Purpose Cost	0	0	0	0	0	0	0
89	SUBTOTALS	5,629,726	21,646,741	27,276,467	0	27,276,467	-812,476	26,463,991
NONREIMBURSABLE COST CENTERS								
90	Gift, Flower, Coffee Shops & Canteen	0	0	0	0	0	0	0
91	Barber and Beauty Shop	0	58,272	58,272	0	58,272	0	58,272
92	Physicians Private Offices	0	0	0	0	0	0	0
93	Nonpaid Workers	0	0	0	0	0	0	0
94	Patients Laundry	0	0	0	0	0	0	0
95	Other Non Reimbursable Cost	0	0	0	0	0	0	0
95.01	Residential/AL	2,345,098	468,928	2,814,026	0	2,814,026	0	2,814,026

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Worksheet A Tuesday, May 23, 2023 at 11:47:36 AM

Reclassification and Adjustment of Trial Balance of Expenses

CMS #	COST CENTER DESCRIPTION	Salaries 1	Other 2	Total 3	Reclassi- fications 4	Reclassified Trial Balance 5	Adjust- ments to Expenses 6	Net Expenses for Cost Allocation 7
95.02	Marketing	463,882	610,610	1,074,492	0	1,074,492	0	1,074,492
00	TOTAL	8,438,706	22,784,551	31,223,257	0	31,223,257	-812,476	30,410,781

WINCHESTER GARDENS
 Provider CCN: 31-5527
 Period from 1/1/2022 to 12/31/2022

Worksheet A-6 Tuesday, May 23, 2023 at 11:47:36 AM

Reclassifications

CMS #	EXPLANATION OF RECLASSIFICATION ENTRY	Code	Increases			Decreases				
			COST CENTER	LINE	SALARY	NON-SALARY	COST CENTER	LINE	SALARY	NON-SALARY
		1	2	3	4	5	6	7	8	9
1	To reclassify EKG	A	Electrocardiology	47.00	0	171	Radiology	40.00	0	171
2	To reclassify depreciation	B	Cap Rel Costs - Mova	2.00	0	1,065,472	Cap Rel Costs - Bldg	1.00	0	1,065,472
3	To reclassify property insurance	C	Cap Rel Costs - Bldg	1.00	0	158,042	Administrative & Gen	4.00	0	158,042
4	To reclass OT costs	D	Occupational Therapy	45.00	118,221	0	Physical Therapy	44.00	118,221	0
5	To reclass ST costs	E	Speech Pathology	46.00	49,421	0	Physical Therapy	44.00	49,421	0
100	TOTAL RECLASSIFICATIONS				167,642	1,223,685			167,642	1,223,685

WINCHESTER GARDENS
 Provider CCN: 31-5527
 Period from 1/1/2022 to 12/31/2022

Worksheet A-7 Tuesday, May 23, 2023 at 11:47:36 AM

Analysis of changes during cost reporting period in capital asset balances

CMS #	DESCRIPTION	Beginning	Acquisitions	Disposals	Ending	Fully
		Balances	Purchase	and	Balance	Depreciated
		1	2	Retirements	6	Assets
			3	5		7
			4			
1	Land	165,014	0	0	165,014	0
2	Land Improvements	2,073,701	0	0	2,073,701	0
3	Buildings & Fixtures	110,687,221	8,458,616	0	119,145,837	8,746,752
4	Building Improvements	0	0	0	0	0
5	Fixed Equipment	0	0	0	0	0
6	Movable Equipment	10,558,019	889,397	39,202	11,408,214	1,426,524
7	Subtotal	123,483,955	9,348,013	39,202	132,792,766	10,173,276
8	Reconciling Items	0	0	0	0	0
9	Total	123,483,955	9,348,013	39,202	132,792,766	10,173,276

WINCHESTER GARDENS
 Provider CCN: 31-5527
 Period from 1/1/2022 to 12/31/2022

Worksheet A-8 Tuesday, May 23, 2023 at 11:47:36 AM

Adjustments to Expenses

CMS #	Description	Basis for Adjustment		Expense classification on Worksheet A to/from which the amount is to be adjusted		Line No.
		1	2	3	4	
1	Investment income on restricted funds	B	-363	Administrative & General	4	4
2	Trade, quantity and time discounts on purchases		0			
3	Refunds and rebates of expenses		0			
4	Rental of provider space by suppliers		0			
5	Telephone services (pay stations excluded)		0			
6	Television and radio service		0			
7	Parking lot		0			
8	Remuneration applicable to provider-based physician adjustment	A82	0			
9	Home office costs		0			
10	Sale of scrap, waste, etc.		0			
11	Nonallowable costs related to certain capital expenditures		0			
12	Adjustment resulting from transactions with related organizations	A81	-217,888			
13	Laundry and Linen service		0			
14	Revenue - Employee meals		0			
15	Cost of meals - Guests	B	-43,415	Dietary		8
16	Sale of medical supplies to other than patients		0			
17	Sale of drugs to other than patients		0			
18	Sale of medical records and abstracts		0			
19	Vending machines		0			
20	Income from imposition of interest, finance or penalty charges		0			
21	Interest expense on Medicare overpayments and borrowings to repay Medicare overpayments		0			
22	Utilization review -- physicians' compensation		0	Utilization Review		82
23	Depreciation -- buildings and fixtures		0	Cap Rel Costs - Bldgs & Fixtures		1
24	Depreciation -- movable equipment		0	Cap Rel Costs - Movable Equipment		2
25	Incontinence Income	B	-900	Skilled Nursing Facility		30
26	Miscellaneous Income	B	-2,812	Administrative & General		4
27	Investment inc	B	-94,918	Cap Rel Costs - Bldgs & Fixtures		1
28	Bad debts	A	-139,098	Administrative & General		4
29	Maintenance Income	B	-153,981	Plant Operation, Maint. & Repairs		5
30	Housekeeping Income	B	-1,065	Housekeeping		7
31	Residential Meal Income	B	-53,403	Dietary		8
32	Other Dining Income	B	-57,280	Dietary		8
33	Cafe Income	B	-42,605	Dietary		8
34	Promotions	A	-3,948	Dietary		8
35	Expenses from Contributed Funds	A	-800	Administrative & General		4
100	TOTAL		-812,476			

WINCHESTER GARDENS
 Provider CCN: 31-5527
 Period from 1/1/2022 to 12/31/2022

Worksheet A-8-1 Tuesday, May 23, 2023 at 11:47:36 AM

Statement of Costs of Services from Related Organizations and Home Office Costs

I. Costs Incurred And Adjustments Required As A Result Of Transactions With Related Organizations Or Claimed Home Office Costs:

CMS #	Line No.	Cost Center	Expense Items	Amount		Adjustments
				Allowable In Cost	Amount Included in Wkst A col 5	
1	4	Administrative & General	Home Office - Operational	1,854,574	1,968,180	-113,606
2	1	Cap Rel Costs - Bldgs & Fixtures	Home Office - Cap Building	71,797	0	71,797
3	2	Cap Rel Costs - Movable Equipment	Home Office - Cap M&E	37,407	0	37,407
4	4	Administrative & General	Home Office - Interest Expense	85,279	0	85,279
5	1	Cap Rel Costs - Bldgs & Fixtures	Home Office - Investment Income	-298,765	0	-298,765
10		TOTALS		1,750,292	1,968,180	-217,888

II. Interrelationship To Related Organization(s) And/Or Home Office:

The Secretary, by virtue of authority granted under section 1814(b)(1) of the Social Security Act, requires that you furnish the information requested under Part II of this worksheet.

This information is used by the Centers for Medicare and Medicaid Services and its intermediaries/contractors in determining that the costs applicable to services, facilities and supplies furnished by organizations related to you by common ownership or control, represent reasonable costs as determined under section 1861 of the Social Security Act. If you do not provide all or any part of the requested information, the cost report is considered incomplete and not acceptable for purposes of claiming reimbursement under title XVIII.

Symbol	Name	Percentage of Ownership		Related Organization(s)	
		3	4	5	6
1	B	0%	Springpoint Senior Living	100%	Home Office

- A. Individual has financial interest (stockholder, partner, etc.) in both related organization and in provider
- B. Corporation, partnership or other organization has financial interest in provider
- C. Provider has financial interest in corporation, partnership, or other organization
- D. Director, officer, administrator or key person of provider or relative of such person has financial interest in related organization
- E. Individual is director, officer, administrator, or key person of provider and related organization
- F. Director, officer, administrator or key person of related organization or relative of such person has financial interest in provider
- G. Other:

WINCHESTER GARDENS
 Provider CCN: 31-5527
 Period from 1/1/2022 to 12/31/2022

Worksheet A-8-2 Tuesday, May 23, 2023 at 11:47:36 AM

Provider-Based Physicians Adjustments

Wkst A Line No	Cost Center / Physician Identifier	Total Remuner- ation	Profess- ional Component	Provider Component	RCE Amount	Physician/ Provider Component Hours	Unadjusted RCE Limit	5% of Unadjusted RCE Limit
1	2	3	4	5	6	7	8	9
100	Total	0	0	0		0	0	0

Wkst A Line No	Cost Center / Physician Identifier	Cost of Memberships & Continuing Education	Provider Component Share of Col 12	Physician Cost of Malpractice Insurance Col 14	Provider Component Share of Col 14	Adjusted RCE Limit	RCE Dis- allowance	Adjustment
10	11	12	13	14	15	16	17	18
100	Total	0	0	0	0	0	0	0

WINCHESTER GARDENS
 Provider CCN: 31-5527
 Period from 1/1/2022 to 12/31/2022

Worksheet B Part I Tuesday, May 23, 2023 at 11:47:36 AM

COST ALLOCATION - GENERAL SERVICE COSTS

	Total
	18
1 Cap Rel Costs - Bldgs & Fixtures	
2 Cap Rel Costs - Movable Equipment	
3 Employee Benefits	
4 Administrative & General	
5 Plant Operation, Maint. & Repairs	
6 Laundry & Linen Service	
7 Housekeeping	
8 Dietary	
9 Nursing Administration	
10 Central Services & Supply	
11 Pharmacy	
12 Medical Records & Library	
13 Social Service	
15 Activities	
ANCILLARY SERVICE COST CENTERS	
30 Skilled Nursing Facility	4,564,766
31 Nursing Facility	0
33 Other Long Term Care	0
OTHER REIMBURSABLE COST CENTERS	
40 Radiology	16,139
41 Laboratory	14,920
42 Intravenous Therapy	5,686
43 Oxygen (Inhalation) Therapy	0
44 Physical Therapy	393,758
45 Occupational Therapy	165,730
46 Speech Pathology	69,282
47 Electrocardiology	196
48 Medical Supplies Charged to Patients	0
49 Drugs Charged to Patients	67,887
50 Dental Care - Title XIX only	0
SPECIAL PURPOSE COST CENTERS	
51 Support Surfaces	0
52 Other Ancillary Service Cost Center	0
NON-REIMBURSABLE COST CENTERS	
60 Clinic	0
63 Other Outpatient Service Cost	0
70 Home Health Agency Cost	0
71 Ambulance	0
74 Other Reimbursable Cost	0
84 Other Special Purpose Cost	0
89 Subtotals	5,298,364
90 Gift, Flower, Coffee Shops & Canteen	0
91 Barber and Beauty Shop	84,882
92 Physicians Private Offices	0
93 Nonpaid Workers	0
94 Patients Laundry	0
95 Other Non Reimbursable Cost	0
95.01 Residential/AL	23,676,852
95.02 Marketing	1,350,683
98 Cross Foot Adjustments	0
99 Negative Cost Center	0

WINCHESTER GARDENS
 Provider CCN: 31-5527
 Period from 1/1/2022 to 12/31/2022

Worksheet B Part I Tuesday, May 23, 2023 at 11:47:36 AM

COST ALLOCATION - GENERAL SERVICE COSTS

	Net Expenses For Cost Allocation 0	Cap Rel Build & Fixtures (Square Feet) 1	Cap Rel Movable Equipment (Square Feet) 2	Employee Benefits (Gross Salaries) 3	SubTotal 3A	Adminis- trative & General (Accum. Cost) 4	Plant Oper Maint. & Repair (Square Feet) 5	Laundry & Linen Service (Patient Days) 6	House- keeping (Square Feet) 7
100 TOTAL	30,410,781	9,103,918	1,234,046	1,874,961	30,410,781	3,897,870	4,002,405	68,019	1,055,026

WINCHESTER GARDENS
 Provider CCN: 31-5527
 Period from 1/1/2022 to 12/31/2022

Worksheet B Part I Tuesday, May 23, 2023 at 11:47:36 AM

COST ALLOCATION - GENERAL SERVICE COSTS

	Dietary (Meals Served)	Nursing Adminis- tration (Patient Days)	Central Services & Supply (Patient Days)	Pharmacy (Patient Days)	Medical Records & Library (Patient Days)	Social Service (Patient Days)	Activities SERVICE (Patient Days)	SubTotal	Adjustments
	8	9	10	11	12	13	15	16	17
100 TOTAL	4,395,191	772,374	361,296	2,092	0	115,549	371,400	30,410,781	0

WINCHESTER GARDENS
Provider CCN: 31-5527
Period from 1/1/2022 to 12/31/2022

Worksheet B Part I Tuesday, May 23, 2023 at 11:47:36 AM

COST ALLOCATION - GENERAL SERVICE COSTS

		Total
		18
100	<hr/> TOTAL	<hr/> 30,410,781

WINCHESTER GARDENS
 Provider CCN: 31-5527
 Period from 1/1/2022 to 12/31/2022

Worksheet B Part II Tuesday, May 23, 2023 at 11:47:36 AM

ALLOCATION OF CAPITAL - RELATED COSTS

	Total
	18
1 Cap Rel Costs - Bldgs & Fixtures	
2 Cap Rel Costs - Movable Equipment	
3 Employee Benefits	
4 Administrative & General	
5 Plant Operation, Maint. & Repairs	
6 Laundry & Linen Service	
7 Housekeeping	
8 Dietary	
9 Nursing Administration	
10 Central Services & Supply	
11 Pharmacy	
12 Medical Records & Library	
13 Social Service	
15 Activities	
ANCILLARY SERVICE COST CENTERS	
30 Skilled Nursing Facility	449,121
31 Nursing Facility	0
33 Other Long Term Care	0
OTHER REIMBURSABLE COST CENTERS	
40 Radiology	42
41 Laboratory	39
42 Intravenous Therapy	15
43 Oxygen (Inhalation) Therapy	0
44 Physical Therapy	1,021
45 Occupational Therapy	430
46 Speech Pathology	180
47 Electrocardiology	1
48 Medical Supplies Charged to Patients	0
49 Drugs Charged to Patients	176
50 Dental Care - Title XIX only	0
SPECIAL PURPOSE COST CENTERS	
51 Support Surfaces	0
52 Other Ancillary Service Cost Center	0
NON-REIMBURSABLE COST CENTERS	
60 Clinic	0
63 Other Outpatient Service Cost	0
70 Home Health Agency Cost	0
71 Ambulance	0
74 Other Reimbursable Cost	0
84 Other Special Purpose Cost	0
89 Subtotals	451,025
90 Gift, Flower, Coffee Shops & Canteen	0
91 Barber and Beauty Shop	11,280
92 Physicians Private Offices	0
93 Nonpaid Workers	0
94 Patients Laundry	0
95 Other Non Reimbursable Cost	0
95.01 Residential/AL	9,872,157
95.02 Marketing	3,502
98 Cross Foot Adjustments	
99 Negative Cost Center	

WINCHESTER GARDENS
 Provider CCN: 31-5527
 Period from 1/1/2022 to 12/31/2022

Worksheet B Part II Tuesday, May 23, 2023 at 11:47:36 AM

ALLOCATION OF CAPITAL - RELATED COSTS

	Directly Assigned Capital Related Costs	Cap Rel Build & Fixtures (Square Feet)	Cap Rel Movable Equipment (Square Feet)	SubTotal 2A	Employee Benefits (Gross Salaries)	Adminis- trative & General (Accum. Cost)	Plant Oper Maint. & Repair (Square Feet)	Laundry & Linen Service (Patient Days)	House- keeping (Square Feet)
	0	1	2		3	4	5	6	7
100 TOTAL	0	9,103,918	1,234,046	10,337,964	0	78,845	86,937	176	2,735

WINCHESTER GARDENS
 Provider CCN: 31-5527
 Period from 1/1/2022 to 12/31/2022

Worksheet B Part II Tuesday, May 23, 2023 at 11:47:36 AM

ALLOCATION OF CAPITAL - RELATED COSTS

	Dietary (Meals Served)	Nursing Adminis- tration (Patient Days)	Central Services & Supply (Patient Days)	Pharmacy (Patient Days)	Medical Records & Library (Patient Days)	Social Service (Patient Days)	Activities SERVICE (Patient Days)	SubTotal	Adjustments
	8	9	10	11	12	13	15	16	17
100 TOTAL	83,839	2,003	937	5	0	300	963	10,337,964	0

WINCHESTER GARDENS
Provider CCN: 31-5527
Period from 1/1/2022 to 12/31/2022

Worksheet B Part II Tuesday, May 23, 2023 at 11:47:36 AM

ALLOCATION OF CAPITAL - RELATED COSTS

		Total
		18
100	<hr/> TOTAL	<hr/> 10,337,964

WINCHESTER GARDENS
 Provider CCN: 31-5527
 Period from 1/1/2022 to 12/31/2022

Worksheet B-1 Tuesday, May 23, 2023 at 11:47:36 AM

COST ALLOCATION - STATISTICAL BASIS

	Nursing Adminis- tration (Patient Days) 9	Central Services & Supply (Patient Days) 10	Pharmacy (Patient Days) 11	Medical Records & Library (Patient Days) 12	Social Service (Patient Days) 13	Activities SERVICE (Patient Days) 15
1	Cap Rel Costs - Bldgs & Fixtures					
2	Cap Rel Costs - Movable Equipment					
3	Employee Benefits					
4	Administrative & General					
5	Plant Operation, Maint. & Repairs					
6	Laundry & Linen Service					
7	Housekeeping					
8	Dietary					
9	Nursing Administration	5,816				
10	Central Services & Supply	0	5,816			
11	Pharmacy	0	0	5,816		
12	Medical Records & Library	0	0	0	5,816	
13	Social Service	0	0	0	0	5,816
15	Activities	0	0	0	0	0
	ANCILLARY SERVICE COST CENTERS					
30	Skilled Nursing Facility	5,816	5,816	5,816	5,816	5,816
31	Nursing Facility	0	0	0	0	0
33	Other Long Term Care	0	0	0	0	0
	OTHER REIMBURSABLE COST CENTERS					
40	Radiology	0	0	0	0	0
41	Laboratory	0	0	0	0	0
42	Intravenous Therapy	0	0	0	0	0
43	Oxygen (Inhalation) Therapy	0	0	0	0	0
44	Physical Therapy	0	0	0	0	0
45	Occupational Therapy	0	0	0	0	0
46	Speech Pathology	0	0	0	0	0
47	Electrocardiology	0	0	0	0	0
48	Medical Supplies Charged to Patients	0	0	0	0	0
49	Drugs Charged to Patients	0	0	0	0	0
50	Dental Care - Title XIX only	0	0	0	0	0
	SPECIAL PURPOSE COST CENTERS					
51	Support Surfaces	0	0	0	0	0
52	Other Ancillary Service Cost Center	0	0	0	0	0
	NON-REIMBURSABLE COST CENTERS					
60	Clinic	0	0	0	0	0
63	Other Outpatient Service Cost	0	0	0	0	0
70	Home Health Agency Cost	0	0	0	0	0
71	Ambulance	0	0	0	0	0
74	Other Reimbursable Cost	0	0	0	0	0
80	Malpractice Premiums & Paid Losses	0	0	0	0	0
84	Other Special Purpose Cost	0	0	0	0	0
89	Subtotal	5,816	5,816	5,816	5,816	5,816
90	Gift, Flower, Coffee Shops & Canteen	0	0	0	0	0
91	Barber and Beauty Shop	0	0	0	0	0
92	Physicians Private Offices	0	0	0	0	0
93	Nonpaid Workers	0	0	0	0	0
94	Patients Laundry	0	0	0	0	0
95	Other Non Reimbursable Cost	0	0	0	0	0
95.01	Residential/AL	0	0	0	0	0
95.02	Marketing	0	0	0	0	0
98	Cross Foot Adjustments	0	0	0	0	0

WINCHESTER GARDENS
 Provider CCN: 31-5527
 Period from 1/1/2022 to 12/31/2022

Worksheet B-1 Tuesday, May 23, 2023 at 11:47:36 AM

COST ALLOCATION - STATISTICAL BASIS

	Cap Rel Build & Fixtures (Square Feet) 1	Cap Rel Movable Equipment (Square Feet) 2	Employee Benefits (Gross Salaries) 3	Reconcil- iation 4A	Adminis- trative & General (Accum. Cost) 4	Plant Oper Maint. & Repair (Square Feet) 5	Laundry & Linen Service (Patient Days) 6	House- keeping (Square Feet) 7	Dietary (Meals Served) 8
99 Negative Cost Center	0	0	0	0	0	0	0	0	0
102 Cost to be Allocated per Bp1	9,103,918	1,234,046	1,874,961	0	3,897,870	4,002,405	68,019	1,055,026	4,395,191
103 Unit Cost Multiplier per Bp1	17.969311	2.435760	0.222186	0.000000	0.147018	8.020514	3.540075	2.114192	28.174301
104 Cost to be Allocated per Bp2	0	0	0	0	78,845	86,937	176	2,735	83,839
105 Unit Cost Multiplier per Bp2	0.000000	0.000000	0.000000	0.000000	0.002974	0.174215	0.009160	0.005481	0.537429

WINCHESTER GARDENS
 Provider CCN: 31-5527
 Period from 1/1/2022 to 12/31/2022

Worksheet B-1 Tuesday, May 23, 2023 at 11:47:36 AM

COST ALLOCATION - STATISTICAL BASIS

	Nursing Adminis- tration (Patient Days) 9	Central Services & Supply (Patient Days) 10	Pharmacy (Patient Days) 11	Medical Records & Library (Patient Days) 12	Social Service (Patient Days) 13	Activities SERVICE (Patient Days) 15
99 Negative Cost Center	0	0	0	0	0	0
102 Cost to be Allocated per Bp1	772,374	361,296	2,092	0	115,549	371,400
103 Unit Cost Multiplier per Bp1	132.801582	62.121045	0.359697	0.000000	19.867435	63.858322
104 Cost to be Allocated per Bp2	2,003	937	5	0	300	963
105 Unit Cost Multiplier per Bp2	0.344395	0.161107	0.000860	0.000000	0.051582	0.165578

WINCHESTER GARDENS
Provider CCN: 31-5527
Period from 1/1/2022 to 12/31/2022

Worksheet B-2 Tuesday, May 23, 2023 at 11:47:36 AM

Post Step Down Adjustments

Worksheet B

Description	Part No.	Line No.	Amount
1	2	3	4

#

Worksheet has no records.

WINCHESTER GARDENS
 Provider CCN: 31-5527
 Period from 1/1/2022 to 12/31/2022

Worksheet C Tuesday, May 23, 2023 at 11:47:36 AM

Ratio of Cost of Charges
 for Ancillary and Outpatient Cost Centers

CMS #	COST CENTER	Total		Ratio
		1	2	
	ANCILLARY SERVICE COST CENTERS			
	OUTPATIENT SERVICE COST CENTERS			
40	Radiology	16,139	21,362	0.755500
41	Laboratory	14,920	26,016	0.573493
42	Intravenous Therapy	5,686	4,957	1.147065
43	Oxygen (Inhalation) Therapy	0	0	0.000000
44	Physical Therapy	393,758	423,152	0.930536
45	Occupational Therapy	165,730	267,264	0.620098
46	Speech Pathology	69,282	63,762	1.086572
47	Electrocardiology	196	171	1.146199
48	Medical Supplies Charged to Patients	0	0	0.000000
49	Drugs Charged to Patients	67,887	71,713	0.946648
50	Dental Care - Title XIX only	0	0	0.000000
51	Support Surfaces	0	0	0.000000
52	Other Ancillary Service Cost Center	0	0	0.000000
60	Clinic	0	0	0.000000
63	Other Outpatient Service Cost	0	0	0.000000
71	Ambulance	0	0	0.000000
100	TOTAL	733,598	878,397	

WINCHESTER GARDENS
 Provider CCN: 31-5527
 Period from 1/1/2022 to 12/31/2022

Worksheet D Part I Tuesday, May 23, 2023 at 11:47:36 AM

Skilled Nursing Facility
 Title XVIII

PART I - ANCILLARY COST APPORTIONMENT

CMS #	Cost Center Description	Ratio of	Health Care		Health Care	
		cost to charges	Program Part A	Charges Part B	Program Part A	Cost Part B
		1	2	3	4	5
ANCILLARY SERVICE COST CENTERS						
40	Radiology	0.755500	6,075	0	4,590	0
41	Laboratory	0.573493	6,826	0	3,915	0
42	Intravenous Therapy	1.147065	3,266	0	3,746	0
43	Oxygen (Inhalation) Therapy	0.000000	0	0	0	0
44	Physical Therapy	0.930536	117,936	0	109,744	0
45	Occupational Therapy	0.620098	113,910	0	70,635	0
46	Speech Pathology	1.086572	31,355	0	34,069	0
47	Electrocardiology	1.146199	171	0	196	0
48	Medical Supplies Charged to Patients	0.000000	0	0	0	0
49	Drugs Charged to Patients	0.946648	50,546	0	47,849	0
50	Dental Care - Title XIX only	0.000000	0	0	0	0
51	Support Surfaces	0.000000	0	0	0	0
52	Other Ancillary Service Cost Center	0.000000	0	0	0	0
OUTPATIENT SERVICE COST CENTERS						
60	Clinic	0.000000	0	0	0	0
63	Other Outpatient Service Cost	0.000000	0	0	0	0
71	Ambulance	0.000000	0	0	0	0
100	TOTAL		330,085	0	274,744	0

WINCHESTER GARDENS
 Provider CCN: 31-5527
 Period from 1/1/2022 to 12/31/2022

Worksheet D Part II Tuesday, May 23, 2023 at 11:47:36 AM

Skilled Nursing Facility
 Title XVIII

Part II - APPORTIONMENT OF VACCINE COST

#	Description	Amount
1	Drugs charged to patients - RCC	0.946648
2	Program vaccine charges	1,339
3	Program costs	1,268

Part III - CALCULATION OF PASS-THROUGH COSTS FOR INTERNS AND RESIDENTS

	Total Cost (From Worksheet B, Part I, Col 18	Nursing & Allied Health (From Wkst B Part I, Col 14)	Ratio of Nursing & Allied Health Costs To Total Costs - Part A (Col 2 / Col 1)	Program Part A Cost (From Wkst D Part I, Col 4)	Part A Nursing & Allied Health Costs for Pass Through (Col 3 X Col 4)
	1	2	3	4	5
40	Radiology	0	0.000000	4,590	0
41	Laboratory	0	0	3,915	0
42	Intravenous Therapy	0	0	3,746	0
43	Oxygen (Inhalation) Therapy	0	0	0	0
44	Physical Therapy	0	0	109,744	0
45	Occupational Therapy	0	0	70,635	0
46	Speech Pathology	0	0	34,069	0
47	Electrocardiology	0	0	196	0
48	Medical Supplies Charged to Patients	0	0	0	0
49	Drugs Charged to Patients	0	0	47,849	0
50	Dental Care - Title XIX only	0	0	0	0
51	Support Surfaces	0	0	0	0
	=====	=====	=====	=====	=====
100	TOTAL	0	0	274,744	0

WINCHESTER GARDENS
 Provider CCN: 31-5527
 Period from 1/1/2022 to 12/31/2022

Worksheet D-1 Tuesday, May 23, 2023 at 11:47:36 AM

Nursing Facility
 Title XVIII

PART I - CALCULATION OF INPATIENT ROUTINE COSTS

CMS #	DESCRIPTION	AMOUNT
1	Inpatient days incl. private	5,816
2	Private room days	0
3	Inpatient days incl. Program prvt.	1,508
4	Med. nec. Program prvt. room days	0
5	Total general Inpatient routine svc.s co	4,564,766
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT		
6	General Inpatient routine service charge	711,066
7	General Inpatient routine service RCC	6.419609
8	Private room charges	0
9	Avg. private room per diem charge	0.00
10	Semi-private room charges	0
11	Avg. semi-private room per diem charge	0.00
12	Avg. private room charge diff.	0.00
13	Avg. private room cost diff.	0.00
14	Private room cost diff. adjustment	0
15	General Inpatient routine service cost n	4,564,766
PROGRAM INPATIENT ROUTINE SERVICE COSTS		
16	Adjusted general Inpatient per diem cost	784.86
17	Program routine service cost	1,183,569
18	Med. nec. program prvt. room cost	0
19	Total program general Inpatient cost	1,183,569
20	Capital related cost allocated to inpati	449,121
21	Per diem capital related costs	77.22
22	Program capital related cost	116,448
23	Inpatient routine service cost	1,067,121
24	Aggregate charges to beneficiaries for e	0
25	Total program routine service costs for	1,067,121
26	Per diem limitation	0.00
27	I/p routine service cost limitation	0
28	Reimbursable Inpatient routine service c	0

WINCHESTER GARDENS
Provider CCN: 31-5527
Period from 1/1/2022 to 12/31/2022

Worksheet D-1 Tuesday, May 23, 2023 at 11:47:36 AM

Computation of Inpatient Routine Costs

Part II - Calculation of Inpatient Nursing & Allied Health Cost for PPS Pass-through
Skilled Nursing Facility
Title XVIII

Line No.	Item Description	Amounts
1	Total inpatient days (see instructions)	5,816
2	Program inpatient days (see instructions)	1,508
3	Total Nursing & Allied Health costs (see instructions)	0
4	Nursing & Allied Health ratio (Line 2 divided by line 1)	0.259285
5	Program Nursing & Allied Health costs for pass-through (Line 3 times line 4)	0

WINCHESTER GARDENS
 Provider CCN: 31-5527
 Period from 1/1/2022 to 12/31/2022

Worksheet E Tuesday, May 23, 2023 at 11:47:36 AM

Calculation of Reimbursement Settlement
 Title XVIII

PART I - SNF REIMBURSEMENT UNDER PPS

PART A - INPATIENT SERVICE PPS PROVIDER COMPUTATION OF REIMBURSEMENT

1	Inpatient PPS amount (See Instructions)	965,666
2	Nursing and Allied Health Education Activities (pass through payments)	0

3	Subtotal	965,666
4	Primary payor amounts	0
5	Coinsurance	120,007
6	Reimbursable bad debts (From your records)	6,122
7	Reimbursable bad debts for dual eligible beneficiaries (See instructions)	0
8	Adjusted reimbursable bad debts. (See instructions)	3,979
9	Recovery of bad debts - for statistical records only	0
10	Utilization review	0

11	Subtotal	849,638
12	Interim payments (See instructions)	862,166
13	Tentative adjustment	0
14	Other adjustment (See instructions)	0
14.50	Demonstration payment adjustment amount before sequestration	0
14.55	Demonstration payment adjustment amount after sequestration	0
14.75	Sequestration for non-claims based amounts (See instructions)	50
14.99	Sequestration adjustment (See instructions)	10,256
15	Balance due provider/program	-22,834
16	Protested amounts (Nonallowable cost report items)	0

PART I - SNF REIMBURSEMENT UNDER PPS

PART B - ANCILLARY SERVICES COMPUTATION OF REIMBURSEMENT LESSER OF COST OR CHARGES

17	Ancillary services Part B	0
18	Vaccine cost	1,268
19	Total reasonable costs	1,268
20	Medicare Part B ancillary charges	1,339
21	Cost of covered services	1,268
22	Primary payor amounts	0
23	Coinsurance and deductibles	0
24	Reimbursable bad debts	0
24.01	Reimbursable bad debts for dual eligible beneficiaries (see inst)	0
24.02	Adjusted reimbursable bad debts (see instructions)	0

25	Subtotal	1,268
26	Interim adjustment	853
27	Tentative adjustment	0
28	Other adjustments (See instructions) Specify	0
28.50	Demonstration payment adjustment amount before sequestration	0
28.55	Demonstration payment adjustment amount after sequestration	0
28.99	Sequestration amount (see instructions)	16

29	Balance due provider/program	399
30	Protested amounts (Nonallowable cost report items)	0

WINCHESTER GARDENS
 Provider CCN: 31-5527
 Period from 1/1/2022 to 12/31/2022

Worksheet E-1 Tuesday, May 23, 2023 at 11:47:36 AM

Analysis of Payments to Providers for Service Rendered

CMS #	DESCRIPTION	---- Inpatient Part A ----		----- Part B -----	
		Mo/Day/Year	Amount	Mo/Day/Year	Amount
		1	2	3	4
1	Total interim payments paid to provider		835,403		853
2	Interim payments payable on individual bills, eithe		0		0
3.01	Lump sums ... to Provider	07/13/2022	26,763		0
3.02	Lump sums ... to Provider		0		0
3.03	Lump sums ... to Provider		0		0
3.04	Lump sums ... to Provider		0		0
3.05	Lump sums ... to Provider		0		0
3.50	Lump sums ... to Program		0		0
3.51	Lump sums ... to Program		0		0
3.52	Lump sums ... to Program		0		0
3.53	Lump sums ... to Program		0		0
3.54	Lump sums ... to Program		0		0
3.99	SUBTOTAL		26,763		0
4	TOTAL INTERIM PAYMENTS		862,166		853

TO BE COMPLETED BY CONTRACTOR

5	Items Below for INTERMEDIARIES:				
5.01	Settlement ... to Provider		0		0
5.02	Settlement ... to Provider		0		0
5.03	Settlement ... to Provider		0		0
5.50	Settlement ... to Program		0		0
5.51	Settlement ... to Program		0		0
5.52	Settlement ... to Program		0		0
5.99	SUBTOTAL		0		0
6.01	Net settlement ... to Provider		0		0
6.50	Net settlement ... to Program		0		0
7	TOTAL MEDICARE PROGRAM LIABILITY		0		0

Name of Contractor: _____ Contractor Number: _____

8 Name of Contractor/Number 0 0

WINCHESTER GARDENS
 Provider CCN: 31-5527
 Period from 1/1/2022 to 12/31/2022

Worksheet G Tuesday, May 23, 2023 at 11:47:36 AM

BALANCE SHEET

CMS #	ASSETS (omit cents)	General	Specific	Endowment	Plant
		Fund	Purpose	Fund	Fund
		1	2	3	4
CURRENT ASSETS					
1	Cash on hand and in banks	6,021,451	0	0	0
2	Temporary investments	5,324,918	0	0	0
3	Notes receivable	0	0	0	0
4	Accounts receivable	2,186,242	0	0	0
5	Other receivables	427,101	0	0	0
	Less: allowances for uncollectible notes and				
6	accounts receivable	128,664	0	0	0
7	Inventory	0	0	0	0
8	Prepaid expenses	541,141	0	0	0
9	Other current assets	262,922	0	0	0
10	Due from other funds	0	0	0	0
11	TOTAL CURRENT ASSETS	14,635,111	0	0	0
FIXED ASSETS					
12	Land	165,014	0	0	0
13	Land improvements	2,073,701	0	0	0
14	Less: Accumulated depreciation	1,635,897	0	0	0
15	Buildings	119,145,837	0	0	0
16	Less: Accumulated depreciation	69,083,979	0	0	0
17	Leasehold improvements	0	0	0	0
18	Less: Accumulated amortization	0	0	0	0
19	Fixed equipment	0	0	0	0
20	Less: Accumulated depreciation	0	0	0	0
21	Automobiles and trucks	0	0	0	0
22	Less: Accumulated depreciation	0	0	0	0
23	Major movable equipment	11,408,214	0	0	0
24	Less: Accumulated depreciation	6,213,431	0	0	0
25	Minor equipment depreciable	0	0	0	0
26	Minor equipment nondepreciable	0	0	0	0
27	Other fixed assets	0	0	0	0
28	TOTAL FIXED ASSETS	55,859,459	0	0	0
OTHER ASSETS					
29	Investments	0	0	0	0
30	Deposits on leases	0	0	0	0
31	Due from owners/officers	0	0	0	0
32	Other assets	2,661,989	0	0	0
33	TOTAL OTHER ASSETS	2,661,989	0	0	0
34	TOTAL ASSETS	73,156,559	0	0	0

WINCHESTER GARDENS
 Provider CCN: 31-5527
 Period from 1/1/2022 to 12/31/2022

Worksheet G Tuesday, May 23, 2023 at 11:47:36 AM

BALANCE SHEET

CMS #	LIABILITIES AND FUND BALANCES (omit cents)	General	Specific	Endowment	Plant
		Fund 1	Purpose Fund 2	Fund 3	Fund 4
CURRENT LIABILITIES					
35	Accounts payable	426,299	0	0	0
36	Salaries, wages & fees payable	451,558	0	0	0
37	Payroll taxes payable	0	0	0	0
38	Notes & loans payable (short term)	1,049,839	0	0	0
39	Deferred income	0	0	0	0
40	Accelerated payments	0			
41	Due to other funds	0	0	0	0
42	Other current liabilities	1,612,032	0	0	0
43	TOTAL CURRENT LIABILITIES	3,539,728	0	0	0
LONG TERM LIABILITIES					
44	Mortgage payable	51,029,000	0	0	0
45	Notes payable	45,521	0	0	0
46	Unsecured loans	0	0	0	0
47	Loans from owners	0	0	0	0
48	Other long term liabilities	81,441,342	0	0	0
49		0	0	0	0
50	TOTAL LONG TERM LIABILITIES	132,515,863	0	0	0
51	TOTAL LIABILITIES	136,055,591	0	0	0
CAPITAL ACCOUNTS					
52	General fund balance	-62,899,032			
53	Specific purpose fund		0		
54	Donor created - endowment fund balance - restricted		0	0	
55	Donor created - endowment fund balance - unrestricted			0	
56	Governing body created - endowment fund balance			0	
57	Plant fund balance - invested in plant				0
58	Plant fund balance - reserve for plant improvement, replacement and expansion				0
59	TOTAL FUND BALANCES	-62,899,032	0	0	0
60	TOTAL LIABILITIES & FUND BALANCES	73,156,559	0	0	0

WINCHESTER GARDENS
 Provider CCN: 31-5527
 Period from 1/1/2022 to 12/31/2022

Worksheet G-1 Tuesday, May 23, 2023 at 11:47:36 AM

STATEMENT OF CHANGES IN FUND BALANCES

	----- GENERAL FUND -----		SPECIFIC PURPOSE FUND -		----- ENDOWMENT FUND -----		----- PLANT FUND -----	
	1	2	3	4	5	6	7	8
1 Fund balances - beginning		-59131308		0		0		0
2 Net income (loss)		-3777851						
3 Total		-62909159		0		0		0
4 Additions (Credit adjustments)	0		0		0		0	
5 Temp Contributions	100389		0		0		0	
6 Rounding	2		0		0		0	
7	0		0		0		0	
8	0		0		0		0	
9	0		0		0		0	
10 Total Additions		100391		0		0		0
11 Subtotal		-62808768		0		0		0
12 Deductions (Debit adjustments)	0		0		0		0	
13 Temp Contributions	90264		0		0		0	
14	0		0		0		0	
15	0		0		0		0	
16	0		0		0		0	
17	0		0		0		0	
18 Total deductions		90264		0		0		0
19 Fund balances - ending		-62899032		0		0		0

WINCHESTER GARDENS
 Provider CCN: 31-5527
 Period from 1/1/2022 to 12/31/2022

Worksheet G-2 Part I Tuesday, May 23, 2023 at 11:47:36 AM

Statement of Patient Revenues and Operating Expenses

PART I - PATIENT REVENUES

CMS #	REVENUE CENTER	Inpatient 1	Outpatient 2	Total 3
	GENERAL INPATIENT ROUTINE CARE SERVICES			
1	Skilled Nursing Facility	2,627,625		2,627,625
2	Nursing Facility	0		0
4	Other Long Term Care	20,782,614		20,782,614
		-----	-----	-----
5	Total general Inpatient care services	23,410,239		23,410,239
	ALL OTHER CARE SERVICES			
6	Ancillary services	847,953	0	847,953
7	Clinic		0	0
8	Home Health Agency Cost		0	0
9	Ambulance		0	0
		-----	-----	-----
13		0		
		=====	=====	=====
14	Total Patient Revenues	24,258,192	0	24,258,192

WINCHESTER GARDENS
Provider CCN: 31-5527
Period from 1/1/2022 to 12/31/2022

Worksheet G-2 Part II Tuesday, May 23, 2023 at 11:47:36 AM

Statement of Patient Revenues and Operating Expenses

PART II - OPERATING EXPENSES

CMS #	Description		
1	Operating Expenses		31,223,257
2	Additions	0	
3		0	
4		0	
5		0	
6		0	
7		0	
8	Total Additions		0
9	Deductions	0	
10		0	
11		0	
12		0	
13		0	
14	Total Deductions		0
15	Total Operating Expenses		31,223,257

WINCHESTER GARDENS
 Provider CCN: 31-5527
 Period from 1/1/2022 to 12/31/2022

Worksheet G-3 Tuesday, May 23, 2023 at 11:47:36 AM

Statement of Revenues and Expenses

CMS #	Description		
1	Total Patient Revenues		24,258,192
2	Less: contractual allowances and ...		862,316
3	Net Patient Revenues (Line 1 - 2)		23,395,876
4	Less: total operating expenses		31,223,257
5	Net income from service to patients (Line 3 - 4)		-7,827,381
	Other Income:		
6	Contributions, donations, bequests, etc.		0
7	Income from investments	-1,421,991	
8	Revenues from communications (Telephone and Internet service)		0
9	Revenues from television and radio service		0
10	Purchase discounts		0
11	Rebates and refunds of expenses		0
12	Parking lot receipts		0
13	Revenue from laundry and linen service		0
14	Revenue from meals sold to employees and guests	196,703	
15	Revenue from rental of living quarters		0
16	Revenue from sale of medical and surgical supplies to other than patients		0
17	Revenue from sale of drugs to other than patients		0
18	Revenue from sale of medical records and abstracts		0
19	Tuition (fees, sales of textbooks, uniforms, etc)		0
20	Revenue from gifts, flowers, coffee shops, canteen		0
21	Rental of vending machines		0
22	Rental of skilled nursing space		0
23	Government appropriations		0
24	Barber & Beauty	88,274	
24.01	Other Income	299,512	
24.02	Temporary Restricted -		0
24.03	Net Assets Released	90,264	
24.04	Net Change In FV of Derivative Inst	4,547,771	
24.05	PPP Forgiveness		0
24.06			0
24.50	COVID-19 PHE Funding	250,000	

25	Total other income		4,050,533

26	Total		-3,776,848
27	Other Expenses (specify)		0
28	Loss on sale of fixed asset	1,003	
29			0
29.01			0

30	Total other expenses		1,003

31	Net income (or loss) for the period		-3,777,851
			=====