

WINCHESTER GARDENS
 Provider CCN: 31-5527
 Period from 1/1/2021 to 12/31/2021

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

Worksheet S Tuesday, May 3, 2022 at 1:39:30 PM

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, 2021 and ending December 31, 2021, 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 OF ADMINISTRATOR		CHECKBOX
1		2

1		
2		
3		
4		

2	Printed name _____	
3	Title _____	
4	Signature date _____	

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.

PART III - SETTLEMENT SUMMARY

		Title XVIII			
		Title V	A	B	Title XIX
		1	2	3	4
1	SNF	0	27,104	0	0
100	Total	0	27,104	0	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 1/1/2021 to 12/31/2021

Worksheet S-2 Part I Tuesday, May 3, 2022 at 1:39:30 PM

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)		01/01/2021	12/31/2021			
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 6,319,195
 21 Declining Balance.
 22 Sum of the Years' Digits
 23 Sum of lines 20 through 22 6,319,195
 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? N
 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	150267		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 OUTLOOK DRIVE
 47 City / State / Zip
 WALL TOWNSHIP NJ 07753

WINCHESTER GARDENS
 Provider CCN: 31-5527
 Period from 1/1/2021 to 12/31/2021

Worksheet S-2 Part II Tuesday, May 3, 2022 at 1:39:30 PM

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		
APPROVED 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	03/30/2022	Y 03/30/2022
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 1/1/2021 to 12/31/2021

Worksheet S-3 Part I Tuesday, May 3, 2022 at 1:39:30 PM

Skilled Nursing Facility and Skilled Nursing Facility Health Care Complex

PART I - STATISTICAL DATA

CMS #	Component	No. of Beds	Bed days Available	Inpatient Days				Total
				Title V	Title XVIII	Title XIX	Other	
		1	2	3	4	5	6	7
1	Skilled Nursing Facility	30	10,950	0	2,341	3	4,472	6,816
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	2,341	3	4,472	6,816

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	81	0	92	173	0.00	28.90	0.00	39.40
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	81	0	92	173	0.00	28.90	0.00	39.40

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	89	0	83	172	154.24	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	89	0	83	172	154.24	0

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Worksheet S-3 Part II Tuesday, May 3, 2022 at 1:39:30 PM

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	8,585,211	0	8,585,211	320,818.00	26.76
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)	8,585,211	0	8,585,211	320,818.00	26.76
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	2,515,309	0	2,515,309	85,283.00	29.49
12	Subtotal Excluded salary (Sum of lines 7-11)	2,515,309	0	2,515,309	85,283.00	29.49
13	Total Adjusted Salaries (Line 6 - 12)	6,069,902	0	6,069,902	235,535.00	25.77
OTHER WAGES AND RELATED COSTS						
14	Contract Labor: Patient Related & Mgmt	95,628	0	95,628	3,208.00	29.81
15	Contract Labor: Physician services - Part A	0	0	0	0.00	
16	Home office salaries & wage related costs	1,554,884	0	1,554,884	21,227.00	73.25
WAGE RELATED COSTS						
17	Wage related costs (See Part IV)	2,136,972	0	2,136,972		
18	Wage related costs (See Part IV)	0	0	0		
19	Wage related costs (excluded units)	626,094	0	626,094		
20	Physicians Part A - WRC	0	0	0		
21	Physicians Part B - WRC	0	0	0		
22	Total Adjusted Wage Related cost	1,510,878	0	1,510,878		

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Worksheet S-3 Part III Tuesday, May 3, 2022 at 1:39:30 PM

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	586,054	0	586,054	9,433	62.13
3	Plant Operation, Maint. & Repairs	775,503	0	775,503	34,087	22.75
4	Laundry & Linen Service	48,912	0	48,912	2,150	22.75
5	Housekeeping	557,481	0	557,481	31,336	17.79
6	Dietary	1,729,618	0	1,729,618	87,770	19.71
7	Nursing Administration	478,252	0	478,252	11,674	40.97
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	81,232	0	81,232	2,062	39.39
12	Nursing and Allied Health Ed. Act.					
13	Other General Service	148,584	0	148,584	8,943	16.61
14	Total	4,405,636	0	4,405,636	187,455	23.50

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Worksheet S-3 Part IV Tuesday, May 3, 2022 at 1:39:30 PM

SNF Wage Related Costs

CMS #	Description	
	RETIREMENT COST	
1	401K Employer Contributions	96,018
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)	1,214,592
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)	0
14	Long-Term Care Insurance (If employee is owner or beneficiary)	0
15	Workers' Compensation Insurance	145,876
16	Retirement Health Care Cost (see instructions)	0
	TAXES	
17	FICA-Employers Portion Only	637,886
18	Medicare Taxes - Employer Portion Only	0
19	Unemployment Insurance	42,600
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)	2,136,972
	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 3, 2022 at 1:39:30 PM

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)	604,112	150,371	754,483	12,429	60.70
2	Licensed Practical Nurses (LPNs)	264,445	65,824	330,269	7,859	42.02
3	Certified Nursing Assistants/Nursing Assistants/Aides	323,313	80,477	403,790	17,425	23.17
4	Total Nursing (Sum of 1 - 3)	1,191,870	296,672	1,488,542	37,713	39.47
5	Physical Therapists	189,938	47,278	237,216	4,019	59.02
6	Physical Therapy Assistants	102,227	25,446	127,673	2,431	52.52
7	Physical Therapy Aides	0	0	0	0	0.00
8	Occupational Therapists	118,967	29,612	148,579	2,879	51.61
9	Occupational Therapy Assistants	1,724	429	2,153	41	52.51
10	Occupational Therapy Aides	0	0	0	0	0.00
11	Speech Therapists	59,540	14,820	74,360	998	74.51
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)	5,085		5,085	83	61.27
15	Licensed Practical Nurses (LPNs)	7,308		7,308	204	35.82
16	Certified Nursing Assistants/Nursing Assistants/Aides	83,235		83,235	2,921	28.50
17	Total Nursing (Sum of 14 - 16)	95,628		95,628	3,208	29.81
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 1/1/2021 to 12/31/2021

Worksheet A Tuesday, May 3, 2022 at 1:39:30 PM

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		9,929,387	9,929,387	-869,707	9,059,680	-285,996	8,773,684
2	Cap Rel Costs - Movable Equipment		151,576	151,576	1,036,589	1,188,165	49,941	1,238,106
3	Employee Benefits	0	2,182,477	2,182,477	0	2,182,477	0	2,182,477
4	Administrative & General	586,054	3,253,594	3,839,648	-166,882	3,672,766	-166,071	3,506,695
5	Plant Operation, Maint. & Repairs	775,503	2,257,556	3,033,059	0	3,033,059	-159,211	2,873,848
6	Laundry & Linen Service	48,912	31,809	80,721	0	80,721	0	80,721
7	Housekeeping	557,481	57,136	614,617	0	614,617	-2,290	612,327
8	Dietary	1,729,618	1,272,275	3,001,893	0	3,001,893	-191,172	2,810,721
9	Nursing Administration	478,252	41,668	519,920	0	519,920	0	519,920
10	Central Services & Supply	0	567,702	567,702	-57	567,645	0	567,645
11	Pharmacy	0	2,044	2,044	0	2,044	0	2,044
12	Medical Records & Library	0	0	0	0	0	0	0
13	Social Service	81,232	125	81,357	0	81,357	0	81,357
15	Activities	148,584	74,344	222,928	0	222,928	0	222,928
INPATIENT ROUTINE SERVICE COST CENTERS								
30	Skilled Nursing Facility	1,191,870	140,038	1,331,908	0	1,331,908	-1,715	1,330,193
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	11,573	11,573	0	11,573	0	11,573
41	Laboratory	0	11,575	11,575	0	11,575	0	11,575
42	Intravenous Therapy	0	20,755	20,755	0	20,755	0	20,755
43	Oxygen (Inhalation) Therapy	0	0	0	0	0	0	0
44	Physical Therapy	472,396	36,463	508,859	-180,232	328,627	0	328,627
45	Occupational Therapy	0	0	0	120,692	120,692	0	120,692
46	Speech Pathology	0	0	0	59,540	59,540	0	59,540
47	Electrocardiology	0	0	0	0	0	0	0
48	Medical Supplies Charged to Patients	0	0	0	57	57	0	57
49	Drugs Charged to Patients	0	93,356	93,356	0	93,356	0	93,356
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	6,069,902	20,135,453	26,205,355	0	26,205,355	-756,514	25,448,841
NONREIMBURSABLE COST CENTERS								
90	Gift, Flower, Coffee Shops & Canteen	0	0	0	0	0	0	0
91	Barber and Beauty Shop	0	55,864	55,864	0	55,864	0	55,864
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	2,059,921	569,395	2,629,316	0	2,629,316	0	2,629,316

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Worksheet A Tuesday, May 3, 2022 at 1:39:30 PM

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	455,388	646,514	1,101,902	0	1,101,902	0	1,101,902
00	TOTAL	8,585,211	21,407,226	29,992,437	0	29,992,437	-756,514	29,235,923

WINCHESTER GARDENS
 Provider CCN: 31-5527
 Period from 1/1/2021 to 12/31/2021

Worksheet A-6 Tuesday, May 3, 2022 at 1:39:30 PM

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 reclass med supply sold	A	Medical Supplies Cha	48.00	0	57	Central Services & S	10.00	0	57
2	To reclassify depreciation	B	Cap Rel Costs - Mova	2.00	0	1,036,589	Cap Rel Costs - Bldg	1.00	0	1,036,589
3	To reclassify property insurance	C	Cap Rel Costs - Bldg	1.00	0	166,882	Administrative & Gen	4.00	0	166,882
4	To reclass OT costs	D	Occupational Therapy	45.00	120,692	0	Physical Therapy	44.00	120,692	0
5	To reclass ST costs	E	Speech Pathology	46.00	59,540	0	Physical Therapy	44.00	59,540	0
100	TOTAL RECLASSIFICATIONS				180,232	1,203,528			180,232	1,203,528

WINCHESTER GARDENS
 Provider CCN: 31-5527
 Period from 1/1/2021 to 12/31/2021

Worksheet A-7 Tuesday, May 3, 2022 at 1:39:30 PM

Analysis of changes during cost reporting period in capital asset balances

CMS #	DESCRIPTION	Beginning	Acquisitions	Disposals		Ending	Fully	
		Balances	Purchase	Donation	Total	Retirements	Balance	Depreciated Assets
		1	2	3	4	5	6	7
1	Land	166,379	0	0	0	1,365	165,014	0
2	Land Improvements	3,168,230	34,652	0	34,652	1,129,180	2,073,702	0
3	Buildings & Fixtures	118,373,214	2,984,216	0	2,984,216	10,490,209	110,867,221	11,539,020
4	Building Improvements	0	0	0	0	0	0	0
5	Fixed Equipment	0	0	0	0	0	0	0
6	Movable Equipment	14,044,487	522,323	0	522,323	4,008,791	10,558,019	5,658,529
7	Subtotal	135,752,310	3,541,191	0	3,541,191	15,629,545	123,663,956	17,197,549
8	Reconciling Items	0	0	0	0	0	0	0
9	Total	135,752,310	3,541,191	0	3,541,191	15,629,545	123,663,956	17,197,549

WINCHESTER GARDENS
 Provider CCN: 31-5527
 Period from 1/1/2021 to 12/31/2021

Worksheet A-8 Tuesday, May 3, 2022 at 1:39:30 PM

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	-1,376	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	-100,055			
13	Laundry and Linen service		0			
14	Revenue - Employee meals		0			
15	Cost of meals - Guests	B	-41,832	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	-1,715	Skilled Nursing Facility		30
26	Miscellaneous Income	B	-645	Administrative & General		4
27	Investment inc	B	-246,085	Cap Rel Costs - Bldgs & Fixtures		1
28	Bad debts	A	-53,734	Administrative & General		4
29	Maintenance Income	B	-159,211	Plant Operation, Maint. & Repairs		5
30	Housekeeping Income	B	-2,290	Housekeeping		7
31	Residential Meal Income	B	-36,932	Dietary		8
32	Other Dining Income	B	-60,033	Dietary		8
33	Cafe Income	B	-52,060	Dietary		8
34	Contributions	A	-231	Administrative & General		4
35	Nutritional Supplement Income	B	-315	Dietary		8
100	TOTAL		-756,514			

WINCHESTER GARDENS
 Provider CCN: 31-5527
 Period from 1/1/2021 to 12/31/2021

Worksheet A-8-1 Tuesday, May 3, 2022 at 1:39:30 PM

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	Included in Wkst A col 5	
1	4	Administrative & General	Home Office - Operational	1,817,710	1,927,795	-110,085
2	1	Cap Rel Costs - Bldgs & Fixtures	Home Office - Cap Building	75,651	0	75,651
3	2	Cap Rel Costs - Movable Equipment	Home Office - Cap M&E	49,941	0	49,941
4	4	Administrative & General	Home Office - Interest Expense	84,726	0	84,726
5	4	Administrative & General	Home Office - Investment Income	-84,726	0	-84,726
6	1	Cap Rel Costs - Bldgs & Fixtures	Home Office - Investment Income	-115,562	0	-115,562
10		TOTALS		1,827,740	1,927,795	-100,055

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.

----- Related Organization(s) -----

Symbol	Name	Percentage	Percent	Type
		of	of	of
#	1	Ownership	Ownership	Business
	2	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 1/1/2021 to 12/31/2021

Worksheet A-8-2 Tuesday, May 3, 2022 at 1:39:30 PM

Provider-Based Physicians Adjustments

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

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

WINCHESTER GARDENS
 Provider CCN: 31-5527
 Period from 1/1/2021 to 12/31/2021

Worksheet B Part I Tuesday, May 3, 2022 at 1:39:30 PM

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	4,920,688
31 Nursing Facility	0
33 Other Long Term Care	0
OTHER REIMBURSABLE COST CENTERS	
40 Radiology	13,267
41 Laboratory	13,269
42 Intravenous Therapy	23,792
43 Oxygen (Inhalation) Therapy	0
44 Physical Therapy	461,856
45 Occupational Therapy	173,525
46 Speech Pathology	85,603
47 Electrocardiology	0
48 Medical Supplies Charged to Patients	65
49 Drugs Charged to Patients	107,017
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	5,799,082
90 Gift, Flower, Coffee Shops & Canteen	0
91 Barber and Beauty Shop	81,045
92 Physicians Private Offices	0
93 Nonpaid Workers	0
94 Patients Laundry	0
95 Other Non Reimbursable Cost	0
95.01 Residential. AL	21,959,944
95.02 Marketing	1,395,852
98 Cross Foot Adjustments	0
99 Negative Cost Center	0

WINCHESTER GARDENS
 Provider CCN: 31-5527
 Period from 1/1/2021 to 12/31/2021

Worksheet B Part I Tuesday, May 3, 2022 at 1:39:30 PM

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	29,235,923	8,773,684	1,238,106	2,182,477	29,235,923	3,732,036	3,605,370	106,787	864,387

WINCHESTER GARDENS
 Provider CCN: 31-5527
 Period from 1/1/2021 to 12/31/2021

Worksheet B Part I Tuesday, May 3, 2022 at 1:39:30 PM

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	3,837,444	735,370	650,710	2,343	0	116,934	298,849	29,235,923	0

WINCHESTER GARDENS
Provider CCN: 31-5527
Period from 1/1/2021 to 12/31/2021

Worksheet B Part I Tuesday, May 3, 2022 at 1:39:30 PM

COST ALLOCATION - GENERAL SERVICE COSTS

		Total
		18
100	<hr/> TOTAL	<hr/> 29,235,923

WINCHESTER GARDENS
 Provider CCN: 31-5527
 Period from 1/1/2021 to 12/31/2021

Worksheet B Part II Tuesday, May 3, 2022 at 1:39:30 PM

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	438,424
31 Nursing Facility	0
33 Other Long Term Care	0
OTHER REIMBURSABLE COST CENTERS	
40 Radiology	35
41 Laboratory	35
42 Intravenous Therapy	62
43 Oxygen (Inhalation) Therapy	0
44 Physical Therapy	1,206
45 Occupational Therapy	453
46 Speech Pathology	224
47 Electrocardiology	0
48 Medical Supplies Charged to Patients	0
49 Drugs Charged to Patients	280
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	440,719
90 Gift, Flower, Coffee Shops & Canteen	0
91 Barber and Beauty Shop	10,923
92 Physicians Private Offices	0
93 Nonpaid Workers	0
94 Patients Laundry	0
95 Other Non Reimbursable Cost	0
95.01 Residential. AL	9,556,502
95.02 Marketing	3,646
98 Cross Foot Adjustments	
99 Negative Cost Center	

WINCHESTER GARDENS
 Provider CCN: 31-5527
 Period from 1/1/2021 to 12/31/2021

Worksheet B Part II Tuesday, May 3, 2022 at 1:39:30 PM

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	8,773,684	1,238,106	10,011,790	0	76,358	83,561	279	2,258

WINCHESTER GARDENS
 Provider CCN: 31-5527
 Period from 1/1/2021 to 12/31/2021

Worksheet B Part II Tuesday, May 3, 2022 at 1:39:30 PM

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	80,182	1,921	1,700	6	0	305	781	10,011,790	0

WINCHESTER GARDENS
Provider CCN: 31-5527
Period from 1/1/2021 to 12/31/2021

Worksheet B Part II Tuesday, May 3, 2022 at 1:39:30 PM

ALLOCATION OF CAPITAL - RELATED COSTS

	Total
	18
100 TOTAL	<hr/> 10,011,790

WINCHESTER GARDENS
 Provider CCN: 31-5527
 Period from 1/1/2021 to 12/31/2021

Worksheet B-1 Tuesday, May 3, 2022 at 1:39:30 PM

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	6,816				
10	Central Services & Supply	0	6,816			
11	Pharmacy	0	0	6,816		
12	Medical Records & Library	0	0	0	6,816	
13	Social Service	0	0	0	0	6,816
15	Activities	0	0	0	0	0
	ANCILLARY SERVICE COST CENTERS					
30	Skilled Nursing Facility	6,816	6,816	6,816	6,816	6,816
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	6,816	6,816	6,816	6,816	6,816
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 1/1/2021 to 12/31/2021

Worksheet B-1 Tuesday, May 3, 2022 at 1:39:30 PM

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	8,773,684	1,238,106	2,182,477	0	3,732,036	3,605,370	106,787	864,387	3,837,444
103 Unit Cost Multiplier per Bp1	17.317496	2.443773	0.254214	0.000000	0.146332	7.224886	6.041356	1.732166	26.704179
104 Cost to be Allocated per Bp2	0	0	0	0	76,358	83,561	279	2,258	80,182
105 Unit Cost Multiplier per Bp2	0.000000	0.000000	0.000000	0.000000	0.002994	0.167450	0.015784	0.004525	0.557974

WINCHESTER GARDENS
 Provider CCN: 31-5527
 Period from 1/1/2021 to 12/31/2021

Worksheet B-1 Tuesday, May 3, 2022 at 1:39:30 PM

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	735,370	650,710	2,343	0	116,934	298,849
103 Unit Cost Multiplier per Bp1	107.888791	95.468016	0.343750	0.000000	17.155810	43.845217
104 Cost to be Allocated per Bp2	1,921	1,700	6	0	305	781
105 Unit Cost Multiplier per Bp2	0.281837	0.249413	0.000880	0.000000	0.044748	0.114583

WINCHESTER GARDENS
Provider CCN: 31-5527
Period from 1/1/2021 to 12/31/2021

Worksheet B-2 Tuesday, May 3, 2022 at 1:39:30 PM

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 1/1/2021 to 12/31/2021

Worksheet C Tuesday, May 3, 2022 at 1:39:30 PM

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	13,267	17,360	0.764228
41	Laboratory	13,269	15,409	0.861120
42	Intravenous Therapy	23,792	20,755	1.146326
43	Oxygen (Inhalation) Therapy	0	0	0.000000
44	Physical Therapy	461,856	582,396	0.793027
45	Occupational Therapy	173,525	311,203	0.557594
46	Speech Pathology	85,603	69,014	1.240372
47	Electrocardiology	0	0	0.000000
48	Medical Supplies Charged to Patients	65	86	0.755814
49	Drugs Charged to Patients	107,017	117,625	0.909815
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	878,394	1,133,848	

WINCHESTER GARDENS
 Provider CCN: 31-5527
 Period from 1/1/2021 to 12/31/2021

Worksheet D Part I Tuesday, May 3, 2022 at 1:39:30 PM

Skilled Nursing Facility
 Title XVIII

PART I - ANCILLARY COST APPORTIONMENT

CMS #	Cost Center Description	Ratio of	Health Care		Health Care	
		cost to	Program	Charges	Program	Cost
		charges	Part A	Part B	Part A	Part B
		1	2	3	4	5
ANCILLARY SERVICE COST CENTERS						
40	Radiology	0.764228	3,362	0	2,569	0
41	Laboratory	0.861120	9,428	0	8,119	0
42	Intravenous Therapy	1.146326	9,547	0	10,944	0
43	Oxygen (Inhalation) Therapy	0.000000	0	0	0	0
44	Physical Therapy	0.793027	171,901	0	136,322	0
45	Occupational Therapy	0.557594	166,697	0	92,949	0
46	Speech Pathology	1.240372	32,652	0	40,501	0
47	Electrocardiology	0.000000	0	0	0	0
48	Medical Supplies Charged to Patients	0.755814	0	0	0	0
49	Drugs Charged to Patients	0.909815	74,348	0	67,643	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		467,935	0	359,047	0

WINCHESTER GARDENS
 Provider CCN: 31-5527
 Period from 1/1/2021 to 12/31/2021

Worksheet D Part II Tuesday, May 3, 2022 at 1:39:30 PM

Skilled Nursing Facility
 Title XVIII

Part II - APPORTIONMENT OF VACCINE COST

#	Description	Amount
1	Drugs charged to patients - RCC	0.909815
2	Program vaccine charges	0
3	Program costs	0

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	0.000000	2,569	0
41	Laboratory	0	0	0	8,119	0
42	Intravenous Therapy	0	0	0	10,944	0
43	Oxygen (Inhalation) Therapy	0	0	0	0	0
44	Physical Therapy	0	0	0	136,322	0
45	Occupational Therapy	0	0	0	92,949	0
46	Speech Pathology	0	0	0	40,501	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	67,643	0
50	Dental Care - Title XIX only	0	0	0	0	0
51	Support Surfaces	0	0	0	0	0
	=====	=====	=====	=====	=====	
100	TOTAL	0	0		359,047	0

WINCHESTER GARDENS
 Provider CCN: 31-5527
 Period from 1/1/2021 to 12/31/2021

Worksheet D-1 Tuesday, May 3, 2022 at 1:39:30 PM

Nursing Facility
 Title XVIII

PART I - CALCULATION OF INPATIENT ROUTINE COSTS

CMS #	DESCRIPTION	AMOUNT
1	Inpatient days incl. private	6,816
2	Private room days	0
3	Inpatient days incl. Program prvt.	2,341
4	Med. nec. Program prvt. room days	0
5	Total general Inpatient routine svc.s co	4,920,688
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT		
6	General Inpatient routine service charge	1,052,294
7	General Inpatient routine service RCC	4.676153
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	4,920,688
PROGRAM INPATIENT ROUTINE SERVICE COSTS		
16	Adjusted general Inpatient per diem cost	721.93
17	Program routine service cost	1,690,038
18	Med. nec. program prvt. room cost	0
19	Total program general Inpatient cost	1,690,038
20	Capital related cost allocated to inpati	438,424
21	Per diem capital related costs	64.32
22	Program capital related cost	150,573
23	Inpatient routine service cost	1,539,465
24	Aggregate charges to beneficiaries for e	0
25	Total program routine service costs for	1,539,465
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 1/1/2021 to 12/31/2021

Worksheet D-1 Tuesday, May 3, 2022 at 1:39:30 PM

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)	6,816
2	Program inpatient days (see instructions)	2,341
3	Total Nursing & Allied Health costs (see instructions)	0
4	Nursing & Allied Health ratio (Line 2 divided by line 1)	0.343457
5	Program Nursing & Allied Health costs for pass-through (Line 3 times line 4)	0

WINCHESTER GARDENS
Provider CCN: 31-5527
Period from 1/1/2021 to 12/31/2021

Worksheet E Tuesday, May 3, 2022 at 1:39:30 PM

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)	1,538,597
2	Nursing and Allied Health Education Activities (pass through payments)	0

3	Subtotal	1,538,597
4	Primary payor amounts	0
5	Coinsurance	208,688
6	Reimbursable bad debts (From your records)	41,698
7	Reimbursable bad debts for dual eligible beneficiaries (See instructions)	29,115
8	Adjusted reimbursable bad debts. (See instructions)	27,104
9	Recovery of bad debts - for statistical records only	0
10	Utilization review	0

11	Subtotal	1,357,013
12	Interim payments (See instructions)	1,329,909
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)	0
14.99	Sequestration adjustment (See instructions)	0
15	Balance due provider/program	27,104
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	0
19	Total reasonable costs	0
20	Medicare Part B ancillary charges	0
21	Cost of covered services	0
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	0
26	Interim adjustment	0
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)	0

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

WINCHESTER GARDENS
 Provider CCN: 31-5527
 Period from 1/1/2021 to 12/31/2021

Worksheet E-1 Tuesday, May 3, 2022 at 1:39:30 PM

Analysis of Payments to Providers for Service Rendered

CMS #	DESCRIPTION	---- Inpatient Part A ----		----- Part B -----	
		Mo/Day/Year 1	Amount 2	Mo/Day/Year 3	Amount 4
1	Total interim payments paid to provider		1,329,909		0
2	Interim payments payable on individual bills, eithe		0		0
3.01	Lump sums ... to Provider		0		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		0		0
4	TOTAL INTERIM PAYMENTS		1,329,909		0

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 1/1/2021 to 12/31/2021

Worksheet G Tuesday, May 3, 2022 at 1:39:30 PM

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	4,923,629	0	0	0
2	Temporary investments	6,233,593	0	0	0
3	Notes receivable	0	0	0	0
4	Accounts receivable	1,779,724	0	0	0
5	Other receivables	0	0	0	0
	Less: allowances for uncollectible notes and				
6	accounts receivable	113,433	0	0	0
7	Inventory	0	0	0	0
8	Prepaid expenses	528,101	0	0	0
9	Other current assets	7,434	0	0	0
10	Due from other funds	0	0	0	0
11	TOTAL CURRENT ASSETS	13,359,048	0	0	0
FIXED ASSETS					
12	Land	165,014	0	0	0
13	Land improvements	2,073,702	0	0	0
14	Less: Accumulated depreciation	1,456,324	0	0	0
15	Buildings	110,867,221	0	0	0
16	Less: Accumulated depreciation	63,746,938	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	10,558,019	0	0	0
24	Less: Accumulated depreciation	5,166,908	0	0	0
25	Minor equipment depreciable	0	0	0	0
26	Minor equipment nondepreciable	0	0	0	0
27	Other fixed assets	3,550,191	0	0	0
28	TOTAL FIXED ASSETS	56,843,977	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	9,148,804	0	0	0
33	TOTAL OTHER ASSETS	9,148,804	0	0	0
34	TOTAL ASSETS	79,351,829	0	0	0

WINCHESTER GARDENS
 Provider CCN: 31-5527
 Period from 1/1/2021 to 12/31/2021

Worksheet G Tuesday, May 3, 2022 at 1:39:30 PM

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	821,833	0	0	0
36	Salaries, wages & fees payable	432,489	0	0	0
37	Payroll taxes payable	0	0	0	0
38	Notes & loans payable (short term)	39,090	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	1,205,580	0	0	0
43	TOTAL CURRENT LIABILITIES	2,498,992	0	0	0
LONG TERM LIABILITIES					
44	Mortgage payable	52,046,000	0	0	0
45	Notes payable	98,275	0	0	0
46	Unsecured loans	0	0	0	0
47	Loans from owners	0	0	0	0
48	Other long term liabilities	83,839,870	0	0	0
49		0	0	0	0
50	TOTAL LONG TERM LIABILITIES	135,984,145	0	0	0
51	TOTAL LIABILITIES	138,483,137	0	0	0
CAPITAL ACCOUNTS					
52	General fund balance	-59,131,308			
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	-59,131,308	0	0	0
60	TOTAL LIABILITIES & FUND BALANCES	79,351,829	0	0	0

WINCHESTER GARDENS
 Provider CCN: 31-5527
 Period from 1/1/2021 to 12/31/2021

Worksheet G-1 Tuesday, May 3, 2022 at 1:39:30 PM

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		-40705979		0		0		0
2 Net income (loss)		-4472742						
3 Total		-45178721		0		0		0
4 Additions (Credit adjustments)	0		0		0		0	
5 Temp Contributions	81860		0		0		0	
6	0		0		0		0	
7	0		0		0		0	
8	0		0		0		0	
9	0		0		0		0	
10 Total Additions		81860		0		0		0
11 Subtotal		-45096861		0		0		0
12 Deductions (Debit adjustments)	0		0		0		0	
13 Temp Contributions	83580		0		0		0	
14 Goodwill Impairment 2020	13950864		0		0		0	
15 Rounding	3		0		0		0	
16	0		0		0		0	
17	0		0		0		0	
18 Total deductions		14034447		0		0		0
19 Fund balances - ending		-59131308		0		0		0

WINCHESTER GARDENS
Provider CCN: 31-5527
Period from 1/1/2021 to 12/31/2021

Worksheet G-2 Part I Tuesday, May 3, 2022 at 1:39:30 PM

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	2,894,684		2,894,684
2	Nursing Facility	0		0
4	Other Long Term Care	17,464,308		17,464,308
		-----	-----	-----
5	Total general Inpatient care services	20,358,992		20,358,992
	ALL OTHER CARE SERVICES			
6	Ancillary services	1,102,600	0	1,102,600
7	Clinic		0	0
8	Home Health Agency Cost		0	0
9	Ambulance		0	0
14	Total Patient Revenues	21,461,592	0	21,461,592

WINCHESTER GARDENS
Provider CCN: 31-5527
Period from 1/1/2021 to 12/31/2021

Worksheet G-2 Part II Tuesday, May 3, 2022 at 1:39:30 PM

Statement of Patient Revenues and Operating Expenses

PART II - OPERATING EXPENSES

CMS #	Description		
1	Operating Expenses		29,992,437
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		29,992,437

WINCHESTER GARDENS
 Provider CCN: 31-5527
 Period from 1/1/2021 to 12/31/2021

Worksheet G-3 Tuesday, May 3, 2022 at 1:39:30 PM

Statement of Revenues and Expenses

CMS #	Description		
1	Total Patient Revenues		21,461,592
2	Less: contractual allowances and ...		598,177
3	Net Patient Revenues (Line 1 - 2)		20,863,415
4	Less: total operating expenses		29,992,437
5	Net income from service to patients (Line 3 - 4)		-9,129,022
	Other Income:		
6	Contributions, donations, bequests, etc.	59,738	
7	Income from investments	808,439	
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	190,858	
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	82,008	
24.01	Other Income	164,175	
24.02	Temporary Restricted -	0	
24.03	Net Assets Released	83,580	
24.04	Gain of Sale of Assets	398,636	
24.05	Net Chg in FV of Der Inst	2,231,698	
24.06	FEMA Monies	524,578	
24.50	COVID-19 PHE Funding	112,570	
25	Total other income		4,656,280
26	Total		-4,472,742
27	Other Expenses (specify)	0	
28		0	
29		0	
29.01		0	
30	Total other expenses		0
31	Net income (or loss) for the period		-4,472,742