

WINCHESTER GARDENS
 Provider CCN: 31-5527
 Period from 1/1/2023 to 12/31/2023

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

Worksheet S Wednesday, May 29, 2024 at 1:35:42 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, 2023 and ending December 31, 2023, 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	_____	<input type="checkbox"/>
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

CMS #	Title V	Title XVIII			Title XIX
		A	B		
1 SNF	1	2	3	4	
	0	6,837	0	0	
100 Total	0	6,837	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 1/1/2023 to 12/31/2023

Worksheet S-2 Part I Wednesday, May 29, 2024 at 1:35:42 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					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)		01/01/2023	12/31/2023			
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 F
 21 Declining Balance.
 22 Sum of the Years' Digits
 23 Sum of lines 20 through 22 0
 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.
 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 Y/N

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. N
 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.

45 Name / Contractor Name / Contractor Number

46 Street / PO Box

47 City / State / Zip

WINCHESTER GARDENS
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 Period from 1/1/2023 to 12/31/2023

Worksheet S-2 Part II Wednesday, May 29, 2024 at 1:35:42 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?			
	N			
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.			
	N			
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)			
	N			
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	04/16/2024	Y	04/16/2024
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	Connor Pliskin		Preparer
20	Employer.	Zimmet Healthcare Services Group LLC		
21	Telephone number/Email address.	732-970-0733	costreports@zhealthcare.com	

WINCHESTER GARDENS
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 Period from 1/1/2023 to 12/31/2023

Worksheet S-3 Part I Wednesday, May 29, 2024 at 1:35:42 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	Skilled Nursing Facility	30	10,950	0	2,450	763	5,005	8,218
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	2,450	763	5,005	8,218

CMS #	Component	Discharges				Average Length of Stay				
		Title V	Title XVIII	Title XIX	Other	Total	Title V	Title XVIII	Title XIX	Total
1	Skilled Nursing Facility	8	9	10	11	12	13	14	15	16
1	Skilled Nursing Facility	0	79	1	90	170	0.00	31.01	763.00	48.34
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	79	1	90	170	0.00	31.01	763.00	48.34

CMS #	Component	Admissions				FTE		
		Title V	Title XVIII	Title XIX	Other	Total	Paid	Non-Paid
1	Skilled Nursing Facility	17	18	19	20	21	22	23
1	Skilled Nursing Facility	0	94	1	82	177	108.65	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	94	1	82	177	108.65	0

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Worksheet S-3 Part II Wednesday, May 29, 2024 at 1:35:42 PM

SNF Wage Index Information

PART II - DIRECT SALARIES

CMS #		Reclass. of Salaries			Paid Hours Related to Salary	Average Hourly Wage
		Amount Reported	from Wkst. A-6	Adjusted Salaries		
		1	2	3	4	5
1	Total Salary	7,512,766	0	7,512,766	225,984.00	33.24
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)	7,512,766	0	7,512,766	225,984.00	33.24
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	3,261,643	0	3,261,643	109,226.00	29.86
12	Subtotal Excluded salary (Sum of lines 7-11)	3,261,643	0	3,261,643	109,226.00	29.86
13	Total Adjusted Salaries (Line 6 - 12)	4,251,123	0	4,251,123	116,758.00	36.41
OTHER WAGES AND RELATED COSTS						
14	Contract Labor: Patient Related & Mgmt	191,574	0	191,574	3,703.00	51.73
15	Contract Labor: Physician services - Part A	0	0	0	0.00	
16	Home office salaries & wage related costs	0	0	0	0.00	
WAGE RELATED COSTS						
17	Wage related costs (See Part IV)	1,169,860	0	1,169,860		
18	Wage related costs (See Part IV)	0	0	0		
19	Wage related costs (excluded units)	507,891	0	507,891		
20	Physicians Part A - WRC	0	0	0		
21	Physicians Part B - WRC	0	0	0		
22	Total Adjusted Wage Related cost	661,969	0	661,969		

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Worksheet S-3 Part III Wednesday, May 29, 2024 at 1:35:42 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	662,672	0	662,672	9,558	69.33
3	Plant Operation, Maint. & Repairs	562,397	0	562,397	18,715	30.05
4	Laundry & Linen Service	29,364	0	29,364	1,614	18.19
5	Housekeeping	218,027	0	218,027	11,569	18.85
6	Dietary	0	0	0	0	0.00
7	Nursing Administration	505,194	0	505,194	11,399	44.32
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	83,267	0	83,267	1,725	48.27
12	Nursing and Allied Health Ed. Act.					
13	Other General Service	218,900	0	218,900	10,546	20.76
14	Total	2,279,821	0	2,279,821	65,126	35.01

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Worksheet S-3 Part IV Wednesday, May 29, 2024 at 1:35:42 PM

SNF Wage Related Costs

CMS #	Description	
	RETIREMENT COST	
1	401K Employer Contributions	84,597
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)	509,761
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	98,166
16	Retirement Health Care Cost (see instructions)	0
	TAXES	
17	FICA-Employers Portion Only	459,472
18	Medicare Taxes - Employer Portion Only	0
19	Unemployment Insurance	17,864
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)	1,169,860
	PART B OTHER THAN CORE RELATED COST	
25	Other Wage Related Costs	0

WINCHESTER GARDENS
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 Period from 1/1/2023 to 12/31/2023

Worksheet S-3 Part V Wednesday, May 29, 2024 at 1:35:42 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)	566,237	88,172	654,409	10,666	61.35
2	Licensed Practical Nurses (LPNs)	330,968	51,537	382,505	8,102	47.21
3	Certified Nursing Assistants/Nursing Assistants/Aides	539,144	83,953	623,097	22,920	27.19
4	Total Nursing (Sum of 1 - 3)	1,436,349	223,662	1,660,011	41,688	39.82
5	Physical Therapists	126,274	19,663	145,937	3,450	42.30
6	Physical Therapy Assistants	120,502	18,764	139,266	2,649	52.57
7	Physical Therapy Aides	0	0	0	0	0.00
8	Occupational Therapists	110,904	17,270	128,174	2,089	61.36
9	Occupational Therapy Assistants	23,098	3,597	26,695	548	48.71
10	Occupational Therapy Aides	0	0	0	0	0.00
11	Speech Therapists	76,475	11,908	88,383	1,209	73.10
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)	98,186		98,186	1,285	76.41
15	Licensed Practical Nurses (LPNs)	23,713		23,713	406	58.41
16	Certified Nursing Assistants/Nursing Assistants/Aides	69,675		69,675	2,012	34.63
17	Total Nursing (Sum of 14 - 16)	191,574		191,574	3,703	51.73
18	Physical Therapists	0		0	0	61.71
19	Physical Therapy Assistants	0		0	0	0.00
20	Physical Therapy Aides	0		0	0	0.00
21	Occupational Therapists	0		0	0	53.22
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 1/1/2023 to 12/31/2023

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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		11,006,934	11,006,934	0	11,006,934	102,601	11,109,535
2	Cap Rel Costs - Movable Equipment		157,286	157,286	0	157,286	4,636	161,922
3	Employee Benefits	0	1,488,022	1,488,022	0	1,488,022	0	1,488,022
4	Administrative & General	662,672	3,751,212	4,413,884	0	4,413,884	-815,136	3,598,748
5	Plant Operation, Maint. & Repairs	562,397	3,049,927	3,612,324	0	3,612,324	-170,918	3,441,406
6	Laundry & Linen Service	29,364	75,214	104,578	0	104,578	0	104,578
7	Housekeeping	218,027	32,416	250,443	0	250,443	0	250,443
8	Dietary	0	4,062,426	4,062,426	0	4,062,426	-232,884	3,829,542
9	Nursing Administration	505,194	41,182	546,376	-241	546,135	0	546,135
10	Central Services & Supply	0	82,467	82,467	-1,557	80,910	0	80,910
11	Pharmacy	0	4,287	4,287	0	4,287	0	4,287
12	Medical Records & Library	0	0	0	0	0	0	0
13	Social Service	83,267	336	83,603	0	83,603	0	83,603
15	Activities	218,900	62,714	281,614	0	281,614	0	281,614
INPATIENT ROUTINE SERVICE COST CENTERS								
30	Skilled Nursing Facility	1,436,349	263,307	1,699,656	0	1,699,656	0	1,699,656
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	16,708	16,708	0	16,708	0	16,708
41	Laboratory	0	32,935	32,935	0	32,935	0	32,935
42	Intravenous Therapy	0	16,450	16,450	0	16,450	0	16,450
43	Oxygen (Inhalation) Therapy	0	0	0	0	0	0	0
44	Physical Therapy	324,476	37,171	361,647	0	361,647	0	361,647
45	Occupational Therapy	134,002	0	134,002	0	134,002	0	134,002
46	Speech Pathology	76,475	0	76,475	0	76,475	0	76,475
47	Electrocardiology	0	0	0	241	241	0	241
48	Medical Supplies Charged to Patients	0	0	0	1,557	1,557	0	1,557
49	Drugs Charged to Patients	0	101,446	101,446	0	101,446	0	101,446
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	4,251,123	24,282,440	28,533,563	0	28,533,563	-1,111,701	27,421,862
NONREIMBURSABLE COST CENTERS								
90	Gift, Flower, Coffee Shops & Canteen	0	0	0	0	0	0	0
91	Barber and Beauty Shop	0	61,620	61,620	0	61,620	0	61,620
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 Assisted Living	2,807,964	649,239	3,457,203	0	3,457,203	0	3,457,203

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Worksheet A Wednesday, May 29, 2024 at 1:35:42 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	453,679	595,534	1,049,213	0	1,049,213	0	1,049,213
100	TOTAL	7,512,766	25,588,833	33,101,599	0	33,101,599	-1,111,701	31,989,898

WINCHESTER GARDENS
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Worksheet A-6 Wednesday, May 29, 2024 at 1:35:42 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 reclassify EKG	A	Electrocardiology	47.00	0	241	Nursing Administrati	9.00	0	241
2	To reclass med supply sold	A	Medical Supplies Cha	48.00	0	1,557	Central Services & S	10.00	0	1,557
100	TOTAL RECLASSIFICATIONS				0	1,798			0	1,798

WINCHESTER GARDENS
 Provider CCN: 31-5527
 Period from 1/1/2023 to 12/31/2023

Worksheet A-7 Wednesday, May 29, 2024 at 1:35:42 PM

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	4,680	390,021	1,688,360	0
3	Buildings & Fixtures	119,145,837	3,560,314	1,800,923	120,905,228	7,530,111
4	Building Improvements	0	0	0	0	0
5	Fixed Equipment	0	0	0	0	0
6	Movable Equipment	11,408,214	642,903	1,027,104	11,024,013	1,661,572
7	Subtotal	132,792,766	4,207,897	3,218,048	133,782,615	9,191,683
8	Reconciling Items	0	0	0	0	0
9	Total	132,792,766	4,207,897	3,218,048	133,782,615	9,191,683

WINCHESTER GARDENS
 Provider CCN: 31-5527
 Period from 1/1/2023 to 12/31/2023

Worksheet A-8 Wednesday, May 29, 2024 at 1:35:42 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	A	-211,511	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	-332,842			
13	Laundry and Linen service		0			
14	Revenue - Employee meals	A	-93,305	Dietary		8
15	Cost of meals - Guests	A	-45,151	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	Miscellaneous Income-Operating	A	-6,194	Administrative & General		4
26	Other Income-Non-Operating	A	-161	Administrative & General		4
27	Cafe' Income	A	-25,828	Dietary		8
28	Dining - Special Events	A	-68,600	Dietary		8
29	Maintenance Income	A	-170,918	Plant Operation, Maint. & Repairs		5
30	Expenses from Contributed Funds	B	-3,200	Administrative & General		4
31	Bad Debts	B	-153,991	Administrative & General		4
100	TOTAL		=====			
			-1,111,701			

WINCHESTER GARDENS
 Provider CCN: 31-5527
 Period from 1/1/2023 to 12/31/2023

Worksheet A-8-1 Wednesday, May 29, 2024 at 1:35:42 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	Amount Included in Wkst A col 5	
1	4	Administrative & General	Home Office - Operational	811,894	2,479,967	-1,668,073
2	1	Cap Rel Costs - Bldgs & Fixtures	Home Office - Cap Building	103,286	0	103,286
3	2	Cap Rel Costs - Movable Equipment	Home Office - Cap M&E	4,636	0	4,636
4	4	Administrative & General	Home Office - Salaries and Wages	1,227,994	0	1,227,994
5	1	Cap Rel Costs - Bldgs & Fixtures	Interest Income	-685	0	-685
10		TOTALS		2,147,125	2,479,967	-332,842

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	----- Related Organization(s) -----		Type of Business
		Percentage of Ownership	Percent of Ownership	
# 1	B	0%	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 1/1/2023 to 12/31/2023

Worksheet A-8-2 Wednesday, May 29, 2024 at 1:35:42 PM

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
		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
		12	13	14	15	16	17	18
100	Total	0	0	0	0	0	0	0

WINCHESTER GARDENS
 Provider CCN: 31-5527
 Period from 1/1/2023 to 12/31/2023

Worksheet B Part I Wednesday, May 29, 2024 at 1:35:42 PM

COST ALLOCATION - GENERAL SERVICE COSTS

	Total
	18
<hr/>	
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	8,874,103
31 Nursing Facility	0
33 Other Long Term Care	0
OTHER REIMBURSABLE COST CENTERS	
40 Radiology	18,971
41 Laboratory	37,396
42 Intravenous Therapy	18,678
43 Oxygen (Inhalation) Therapy	0
44 Physical Therapy	483,602
45 Occupational Therapy	182,287
46 Speech Pathology	104,032
47 Electrocardiology	274
48 Medical Supplies Charged to Patients	1,768
49 Drugs Charged to Patients	115,186
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	9,836,297
90 Gift, Flower, Coffee Shops & Canteen	0
91 Barber and Beauty Shop	88,366
92 Physicians Private Offices	0
93 Nonpaid Workers	0
94 Patients Laundry	0
95 Other Non Reimbursable Cost	0
95.01 Residential Assisted Living	20,771,885
95.02 Marketing	1,293,350
98 Cross Foot Adjustments	0
99 Negative Cost Center	0

WINCHESTER GARDENS
 Provider CCN: 31-5527
 Period from 1/1/2023 to 12/31/2023

Worksheet B Part I Wednesday, May 29, 2024 at 1:35:42 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	31,989,898	11,109,535	161,922	1,488,022	31,989,898	3,815,966	4,128,778	125,346	333,397

WINCHESTER GARDENS
 Provider CCN: 31-5527
 Period from 1/1/2023 to 12/31/2023

Worksheet B Part I Wednesday, May 29, 2024 at 1:35:42 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	4,468,760	733,720	91,869	4,868	0	113,652	368,986	31,989,898	0

WINCHESTER GARDENS
Provider CCN: 31-5527
Period from 1/1/2023 to 12/31/2023

Worksheet B Part I Wednesday, May 29, 2024 at 1:35:42 PM

COST ALLOCATION - GENERAL SERVICE COSTS

	Total
	18
100	<hr/>
TOTAL	31,989,898

WINCHESTER GARDENS
 Provider CCN: 31-5527
 Period from 1/1/2023 to 12/31/2023

Worksheet B Part II Wednesday, May 29, 2024 at 1:35:42 PM

ALLOCATION OF CAPITAL - RELATED COSTS

	Total
	18
<hr/>	
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	570,774
31 Nursing Facility	0
33 Other Long Term Care	0
OTHER REIMBURSABLE COST CENTERS	
40 Radiology	51
41 Laboratory	100
42 Intravenous Therapy	50
43 Oxygen (Inhalation) Therapy	0
44 Physical Therapy	1,299
45 Occupational Therapy	490
46 Speech Pathology	280
47 Electrocardiology	1
48 Medical Supplies Charged to Patients	5
49 Drugs Charged to Patients	310
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	573,360
90 Gift, Flower, Coffee Shops & Canteen	0
91 Barber and Beauty Shop	12,297
92 Physicians Private Offices	0
93 Nonpaid Workers	0
94 Patients Laundry	0
95 Other Non Reimbursable Cost	0
95.01 Residential Assisted Living	10,682,325
95.02 Marketing	3,475
98 Cross Foot Adjustments	
99 Negative Cost Center	

WINCHESTER GARDENS
 Provider CCN: 31-5527
 Period from 1/1/2023 to 12/31/2023

Worksheet B Part II Wednesday, May 29, 2024 at 1:35:42 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	2A	3	4	5	6	7
100 TOTAL	0	11,109,535	161,922	11,271,457	0	85,965	94,567	337	896

WINCHESTER GARDENS
 Provider CCN: 31-5527
 Period from 1/1/2023 to 12/31/2023

Worksheet B Part II Wednesday, May 29, 2024 at 1:35:42 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	91,003	1,972	247	13	0	305	991	11,271,457	0

WINCHESTER GARDENS
Provider CCN: 31-5527
Period from 1/1/2023 to 12/31/2023

Worksheet B Part II Wednesday, May 29, 2024 at 1:35:42 PM

ALLOCATION OF CAPITAL - RELATED COSTS

		Total
		18
100	<hr/> TOTAL	<hr/> 11,271,457

WINCHESTER GARDENS
 Provider CCN: 31-5527
 Period from 1/1/2023 to 12/31/2023

Worksheet B-1 Wednesday, May 29, 2024 at 1:35:42 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	8,218				
10	Central Services & Supply	0	8,218			
11	Pharmacy	0	0	8,218		
12	Medical Records & Library	0	0	0	8,218	
13	Social Service	0	0	0	0	8,218
15	Activities	0	0	0	0	0
	ANCILLARY SERVICE COST CENTERS					
30	Skilled Nursing Facility	8,218	8,218	8,218	8,218	8,218
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	8,218	8,218	8,218	8,218	8,218
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 Assisted Living	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 1/1/2023 to 12/31/2023

Worksheet B-1 Wednesday, May 29, 2024 at 1:35:42 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	
102	Cost to be Allocated per Bp1	11,109,535	161,922	1,488,022	0	3,815,966	4,128,778	125,346	333,397	4,468,760
103	Unit Cost Multiplier per Bp1	21.927998	0.319602	0.198066	0.000000	0.135443	8.273756	15.252616	0.668102	181.259025
104	Cost to be Allocated per Bp2	0	0	0	0	85,965	94,567	337	896	91,003
105	Unit Cost Multiplier per Bp2	0.000000	0.000000	0.000000	0.000000	0.003051	0.189505	0.041008	0.001796	3.691206

WINCHESTER GARDENS
 Provider CCN: 31-5527
 Period from 1/1/2023 to 12/31/2023

Worksheet B-1 Wednesday, May 29, 2024 at 1:35:42 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	733,720	91,869	4,868	0	113,652	368,986
103 Unit Cost Multiplier per Bp1	89.282064	11.178997	0.592358	0.000000	13.829642	44.899732
104 Cost to be Allocated per Bp2	1,972	247	13	0	305	991
105 Unit Cost Multiplier per Bp2	0.239961	0.030056	0.001582	0.000000	0.037114	0.120589

WINCHESTER GARDENS
Provider CCN: 31-5527
Period from 1/1/2023 to 12/31/2023

Worksheet B-2 Wednesday, May 29, 2024 at 1:35:42 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 1/1/2023 to 12/31/2023

Worksheet C Wednesday, May 29, 2024 at 1:35:42 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	18,971	16,708	1.135444
41	Laboratory	37,396	34,732	1.076702
42	Intravenous Therapy	18,678	16,450	1.135441
43	Oxygen (Inhalation) Therapy	0	0	0.000000
44	Physical Therapy	483,602	519,286	0.931283
45	Occupational Therapy	182,287	351,749	0.518230
46	Speech Pathology	104,032	97,679	1.065040
47	Electrocardiology	274	241	1.136929
48	Medical Supplies Charged to Patients	1,768	1,557	1.135517
49	Drugs Charged to Patients	115,186	155,222	0.742073
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	962,194	1,193,624	

WINCHESTER GARDENS
 Provider CCN: 31-5527
 Period from 1/1/2023 to 12/31/2023

Worksheet D Part I Wednesday, May 29, 2024 at 1:35:42 PM

Skilled Nursing Facility
 Title XVIII

PART I - ANCILLARY COST APPORTIONMENT

CMS #	Cost Center Description	Ratio of cost to charges 1	Health Care Program Charges		Health Care Program Cost	
			Part A 2	Part B 3	Part A 4	Part B 5
ANCILLARY SERVICE COST CENTERS						
40	Radiology	1.135444	4,390	0	4,985	0
41	Laboratory	1.076702	20,837	0	22,435	0
42	Intravenous Therapy	1.135441	0	0	0	0
43	Oxygen (Inhalation) Therapy	0.000000	0	0	0	0
44	Physical Therapy	0.931283	188,410	0	175,463	0
45	Occupational Therapy	0.518230	183,442	0	95,065	0
46	Speech Pathology	1.065040	45,990	0	48,981	0
47	Electrocardiology	1.136929	241	0	274	0
48	Medical Supplies Charged to Patients	1.135517	1,295	0	1,470	0
49	Drugs Charged to Patients	0.742073	104,091	0	77,243	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		548,696	0	425,916	0

WINCHESTER GARDENS
 Provider CCN: 31-5527
 Period from 1/1/2023 to 12/31/2023

Worksheet D Part II Wednesday, May 29, 2024 at 1:35:42 PM

Skilled Nursing Facility
 Title XVIII

Part II - APPORTIONMENT OF VACCINE COST

#	Description	Amount
1	Drugs charged to patients - RCC	0.742073
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	0.000000	4,985	0
41	Laboratory	0	0	22,435	0
42	Intravenous Therapy	0	0	0	0
43	Oxygen (Inhalation) Therapy	0	0	0	0
44	Physical Therapy	0	0	175,463	0
45	Occupational Therapy	0	0	95,065	0
46	Speech Pathology	0	0	48,981	0
47	Electrocardiology	0	0	274	0
48	Medical Supplies Charged to Patients	0	0	1,470	0
49	Drugs Charged to Patients	0	0	77,243	0
50	Dental Care - Title XIX only	0	0	0	0
51	Support Surfaces	0	0	0	0
	=====	=====	=====	=====	=====
100	TOTAL	0	0	425,916	0

WINCHESTER GARDENS
Provider CCN: 31-5527
Period from 1/1/2023 to 12/31/2023

Worksheet D-1 Wednesday, May 29, 2024 at 1:35:42 PM

Nursing Facility
Title XVIII

PART I - CALCULATION OF INPATIENT ROUTINE COSTS

CMS #	DESCRIPTION	AMOUNT
1	Inpatient days incl. private	8,218
2	Private room days	0
3	Inpatient days incl. Program prvt.	2,450
4	Med. nec. Program prvt. room days	0
5	Total general Inpatient routine svc.s co	8,874,103
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT		
6	General Inpatient routine service charge	1,240,180
7	General Inpatient routine service RCC	7.155496
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	8,874,103
PROGRAM INPATIENT ROUTINE SERVICE COSTS		
16	Adjusted general Inpatient per diem cost	1,079.84
17	Program routine service cost	2,645,608
18	Med. nec. program prvt. room cost	0
19	Total program general Inpatient cost	2,645,608
20	Capital related cost allocated to inpati	570,774
21	Per diem capital related costs	69.45
22	Program capital related cost	170,153
23	Inpatient routine service cost	2,475,455
24	Aggregate charges to beneficiaries for e	0
25	Total program routine service costs for	2,475,455
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 1/1/2023 to 12/31/2023

Worksheet D-1 Wednesday, May 29, 2024 at 1:35:42 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)	8,218
2	Program inpatient days (see instructions)	2,450
3	Total Nursing & Allied Health costs (see instructions)	0
4	Nursing & Allied Health ratio (Line 2 divided by line 1)	0.298126
5	Program Nursing & Allied Health costs for pass-through (Line 3 times line 4)	0

WINCHESTER GARDENS
 Provider CCN: 31-5527
 Period from 1/1/2023 to 12/31/2023

Worksheet E Wednesday, May 29, 2024 at 1:35:42 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)	1,502,292
2	Nursing and Allied Health Education Activities (pass through payments)	0

3	Subtotal	1,502,292
4	Primary payor amounts	0
5	Coinsurance	220,200
6	Reimbursable bad debts (From your records)	10,734
7	Reimbursable bad debts for dual eligible beneficiaries (See instructions)	0
8	Adjusted reimbursable bad debts. (See instructions)	6,977
9	Recovery of bad debts - for statistical records only	0
10	Utilization review	0

11	Subtotal	1,289,069
12	Interim payments (See instructions)	1,256,366
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)	140
14.99	Sequestration adjustment (See instructions)	25,726
15	Balance due provider/program	6,837
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 1/1/2023 to 12/31/2023

Worksheet E-1 Wednesday, May 29, 2024 at 1:35:42 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		1,256,366		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		1,256,366		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 1/1/2023 to 12/31/2023

Worksheet G Wednesday, May 29, 2024 at 1:35:42 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	9,957,333	0	0	0
2	Temporary investments	3,293,241	0	0	0
3	Notes receivable	0	0	0	0
4	Accounts receivable	2,064,537	0	0	0
5	Other receivables	-8,000,000	0	0	0
	Less: allowances for uncollectible notes and				
6	accounts receivable	169,545	0	0	0
7	Inventory	0	0	0	0
8	Prepaid expenses	75,410	0	0	0
9	Other current assets	0	0	0	0
10	Due from other funds	0	0	0	0
11	TOTAL CURRENT ASSETS	7,220,976	0	0	0
FIXED ASSETS					
12	Land	165,014	0	0	0
13	Land improvements	1,688,360	0	0	0
14	Less: Accumulated depreciation	1,379,197	0	0	0
15	Buildings	120,905,228	0	0	0
16	Less: Accumulated depreciation	72,936,074	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	11,024,013	0	0	0
24	Less: Accumulated depreciation	6,207,520	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	53,259,824	0	0	0
OTHER ASSETS					
29	Investments	0	0	0	0
30	Deposits on leases	4,460,588	0	0	0
31	Due from owners/officers	0	0	0	0
32	Other assets	15,824,862	0	0	0
33	TOTAL OTHER ASSETS	20,285,450	0	0	0
34	TOTAL ASSETS	80,766,250	0	0	0

WINCHESTER GARDENS
 Provider CCN: 31-5527
 Period from 1/1/2023 to 12/31/2023

Worksheet G Wednesday, May 29, 2024 at 1:35:42 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	1,279,869	0	0	0
36	Salaries, wages & fees payable	519,309	0	0	0
37	Payroll taxes payable	0	0	0	0
38	Notes & loans payable (short term)	1,235,826	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	-969,445	0	0	0
43	TOTAL CURRENT LIABILITIES	2,065,559	0	0	0
LONG TERM LIABILITIES					
44	Mortgage payable	49,825,000	0	0	0
45	Notes payable	0	0	0	0
46	Unsecured loans	0	0	0	0
47	Loans from owners	0	0	0	0
48	Other long term liabilities	96,227,474	0	0	0
49		0	0	0	0
50	TOTAL LONG TERM LIABILITIES	146,052,474	0	0	0
51	TOTAL LIABILITIES	148,118,033	0	0	0
CAPITAL ACCOUNTS					
52	General fund balance	-67,351,783			
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	-67,351,783	0	0	0
60	TOTAL LIABILITIES & FUND BALANCES	80,766,250	0	0	0

WINCHESTER GARDENS
 Provider CCN: 31-5527
 Period from 1/1/2023 to 12/31/2023

Worksheet G-1 Wednesday, May 29, 2024 at 1:35:42 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		-62899032		0		0		0
2 Net income (loss)		-4280070						
3 Total		-67179102		0		0		0
4 Additions (Credit adjustments)	0		0		0		0	
5	0		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		0		0		0		0
11 Subtotal		-67179102		0		0		0
12 Deductions (Debit adjustments)	0		0		0		0	
13 Temp Contributions	172681		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		172681		0		0		0
19 Fund balances - ending		-67351783		0		0		0

WINCHESTER GARDENS
 Provider CCN: 31-5527
 Period from 1/1/2023 to 12/31/2023

Worksheet G-2 Part I Wednesday, May 29, 2024 at 1:35:42 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	4,141,831		4,141,831
2	Nursing Facility	23,195,023		23,195,023
4	Other Long Term Care	0		0
		-----	-----	-----
5	Total general Inpatient care services	27,336,854		27,336,854
	ALL OTHER CARE SERVICES			
6	Ancillary services	1,171,616	0	1,171,616
7	Clinic		0	0
8	Home Health Agency Cost		0	0
9	Ambulance		0	0
		-----	-----	-----
13		0		
		=====	=====	=====
14	Total Patient Revenues	28,508,470	0	28,508,470

WINCHESTER GARDENS
Provider CCN: 31-5527
Period from 1/1/2023 to 12/31/2023

Worksheet G-2 Part II Wednesday, May 29, 2024 at 1:35:42 PM

Statement of Patient Revenues and Operating Expenses

PART II - OPERATING EXPENSES

CMS #	Description		
1	Operating Expenses		33,101,599
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		33,101,599

WINCHESTER GARDENS
 Provider CCN: 31-5527
 Period from 1/1/2023 to 12/31/2023

Worksheet G-3 Wednesday, May 29, 2024 at 1:35:42 PM

Statement of Revenues and Expenses

CMS #	Description		
1	Total Patient Revenues		28,508,470
2	Less: contractual allowances and ...		1,228,009
3	Net Patient Revenues (Line 1 - 2)		27,280,461
4	Less: total operating expenses		33,101,599
5	Net income from service to patients (Line 3 - 4)		-5,821,138
	Other Income:		
6	Contributions, donations, bequests, etc.	82,524	
7	Income from investments	886,806	
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	232,885	
15	Revenue from rental of living quarters	0	
	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	91,341	
24.01	Other Income	191,523	
24.02	Grounds Income	119,373	
24.03	Fitness Center Income	9,721	
24.04	Temporary Restricted	365,012	
24.05	Guest House Income	22,352	
24.06		0	
24.50	COVID-19 PHE Funding	0	

25	Total other income		2,001,537

26	Total		-3,819,601
27	Other Expenses (specify)	0	
28	Net Change In FV of Derivative Inst	460,469	
29		0	
29.01		0	

30	Total other expenses		460,469

31	Net income (or loss) for the period		-4,280,070
			=====