

WINCHESTER GARDENS HEALTH CARE CTR
Provider CCN: 31-5527
Period from 1/1/2024 to 12/31/2024

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

Worksheet S Thursday, May 8, 2025 at 3:13:57 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 Health Care Ctr (31-5527) for the cost report period beginning January 1, 2024 and ending December 31, 2024, 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"/> I have read and agree with the above certification statement.
2 _____	<input type="checkbox"/> I certify that I intend my electronic signature on this
3 _____	certification statement to be the legally binding equivalent
4 _____	of my original signature.

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

PART III - SETTLEMENT SUMMARY

		Title XVIII			
CMS #		Title V	A	B	Title XIX
		1	2	3	4
1	SNF	0	15,539	0	0
100	Total	0	15,539	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 HEALTH CARE CTR
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Worksheet S-2 Part I Thursday, May 8, 2025 at 3:13:57 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				
#	0	1	2	CERTIFIED	3	V	XVIII	XIX
4	SNF	Winchester Gardens Health Care	31-5527	01/01/1967		4	5	6
5	Nursing Facility						P	
7	SNF-Based HHA							
11	SNF-Based OLTC							
13	Other							
14	Cost Reporting Period (mm/dd/yyyy)	01/01/2024	12/31/2024					
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
19.01	If the response to line 19 is yes, Does this cost report meet your contractor's criteria for filing a low 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	7,024,115
21	Declining Balance.	
22	Sum of the Years' Digits	
23	Sum of lines 20 through 22	7,024,115
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
27	Did you cease to participate in the Medicare program at the end of the period to which this cost report 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		

Y/N

37	Is the skilled nursing facility located in a state that certifies the provider as a SNF regardless of the level of care given for Titles V & XIX patients?	N
38	Are you legally-required to carry malpractice insurance?	Yes
39	Is the malpractice a "claims-made:", or "occurrence" policy? If the policy is "claims-made" enter 1. If policy is "occurrence", enter 2.	1
40	What is the liability limit for the malpractice policy? Enter in column 1 the monetary limit per lawsuit. Enter in column 2 the monetary limit per policy year.	

	Premiums	Paid Losses	Self Insurance	
41	List malpractice premiums and paid losses	155414	0	100000

Y/N

42	Are malpractice premiums and paid losses reported in other than the Administrative and General cost center? Enter Y or N. If yes, check box, and submit supporting schedule listing cost centers and amounts.	N
43	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 1.	Yes
44	If line 43 = "Y", and there are costs for the home office, enter the home office chain number and enter the name 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

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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.			
	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	03/31/2025	Y	03/31/2025
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	2	3
	Luca Pasqualetti			Preparer
20	Employer.	Zimmer Healthcare Services Group LLC		
21	Telephone number/Email address.	732-970-0733	costreports@zhealthcare.com	

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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
		1	2	Title V	Title XVIII	Title XIX	Other	
1	Skilled Nursing Facility	30	10,980	0	2,474	1,358	5,851	9,683
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	10,980	0	2,474	1,358	5,851	9,683

CMS #	Component	Discharges				Average Length of Stay			
		Title V	Title XVIII	Title XIX	Other	Total	Title V	Title XVIII	Title XIX
1	Skilled Nursing Facility	8	9	10	11	12	13	14	15
		0	68	2	71	141	0.00	36.38	679.00
2	Nursing Facility	0		0	0	0	0.00		0.00
4	Home Health Agency Cost					0			0.00
5	Other Long Term Care				0	0			0.00
8	Total	0	68	2	71	141	0.00	36.38	679.00

CMS #	Component	Admissions				FTE	
		Title V	Title XVIII	Title XIX	Other	Total	Paid
		17	18	19	20	21	22
1	Skilled Nursing Facility	0	75	1	64	140	116.17
2	Nursing Facility	0		0	0	0	0.00
4	Home Health Agency Cost					0	0.00
5	Other Long Term Care				0	0	0.00
8	Total	0	75	1	64	140	116.17

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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	8,163,439	0	8,163,439	241,630.00	33.78
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)	8,163,439	0	8,163,439	241,630.00	33.78
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	3,792,337	0	3,792,337	123,269.00	30.76
		-----	-----	-----	-----	-----
12	Subtotal Excluded salary (Sum of lines 7-11)	3,792,337	0	3,792,337	123,269.00	30.76
		=====	=====	=====	=====	=====
13	Total Adjusted Salaries (Line 6 - 12)	4,371,102	0	4,371,102	118,361.00	36.93
	OTHER WAGES AND RELATED COSTS					
14	Contract Labor: Patient Related & Mgmt	152,501	0	152,501	2,300.00	66.30
15	Contract Labor: Physician services - Part A	0	0	0	0.00	
16	Home office salaries & wage related costs	1,311,914	0	1,311,914	19,604.00	66.92
	WAGE RELATED COSTS					
17	Wage related costs (See Part IV)	1,563,541	0	1,563,541		
18	Wage related costs (See Part IV)	0	0	0		
19	Wage related costs (excluded units)	726,345	0	726,345		
20	Physicians Part A - WRC	0	0	0		
21	Physicians Part B - WRC	0	0	0		
		-----	-----	-----	-----	-----
22	Total Adjusted Wage Related cost	837,196	0	837,196		

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Worksheet S-3 Part III Thursday, May 8, 2025 at 3:13:57 PM

SNF Wage Index Information

PART III - OVERHEAD COSTS - DIRECT SALARIES

CMS #		Amount Reported 1	Reclass. of Salaries from Wkst. A-6 2	Adjusted Salaries 3	Paid Hours Related to Salary 4	Average Hourly Wage 5
1	Employee Benefits	0	0	0	0	0.00
2	Administrative & General	729,627	0	729,627	9,987	73.06
3	Plant Operation, Maint. & Repairs	557,937	0	557,937	17,362	32.14
4	Laundry & Linen Service	33,097	0	33,097	1,822	18.17
5	Housekeeping	247,899	0	247,899	11,986	20.68
6	Dietary	0	0	0	0	0.00
7	Nursing Administration	543,478	0	543,478	11,980	45.37
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	85,793	0	85,793	1,935	44.34
12	Nursing and Allied Health Ed. Act.					
13	Other General Service	270,982	0	270,982	12,697	21.34
14	Total	2,468,813	0	2,468,813	67,769	36.43

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Worksheet S-3 Part IV Thursday, May 8, 2025 at 3:13:57 PM

SNF Wage Related Costs

CMS #	Description	
	RETIREMENT COST	
1	401K Employer Contributions	116,511
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)	600,721
9	Prescription Drug Plan	0
10	Dental, Hearing and Vision Plan	0
11	Life Insurance (If employee is owner or beneficiary)	0
12	Accidental Insurance (If employee is owner or beneficiary)	0
13	Disability Insurance (If employee is owner or beneficiary)	14,994
14	Long-Term Care Insurance (If employee is owner or beneficiary)	0
15	Workers' Compensation Insurance	185,554
16	Retirement Health Care Cost (see instructions)	0
	TAXES	
17	FICA-Employers Portion Only	599,687
18	Medicare Taxes - Employer Portion Only	0
19	Unemployment Insurance	0
20	State or Federal Unemployment Taxes	46,074
	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)	1,563,541
	PART B OTHER THAN CORE RELATED COST	
25	Other Wage Related Costs	0

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Worksheet S-3 Part V Thursday, May 8, 2025 at 3:13:57 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)	437,516	83,797	521,313	8,299	62.82
2	Licensed Practical Nurses (LPNs)	327,889	62,800	390,689	7,786	50.18
3	Certified Nursing Assistants/Nursing Assistants/Aides	570,750	109,316	680,066	23,784	28.59
4	Total Nursing (Sum of 1 - 3)	1,336,155	255,913	1,592,068	39,869	39.93
5	Physical Therapists	177,355	33,969	211,324	2,804	75.37
6	Physical Therapy Assistants	147,323	28,217	175,540	3,228	54.38
7	Physical Therapy Aides	0	0	0	0	0.00
8	Occupational Therapists	114,557	21,941	136,498	2,227	61.29
9	Occupational Therapy Assistants	53,676	10,281	63,957	1,297	49.31
10	Occupational Therapy Aides	0	0	0	0	0.00
11	Speech Therapists	73,223	14,024	87,247	1,166	74.83
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)	130,417		130,417	1,763	73.97
15	Licensed Practical Nurses (LPNs)	4,572		4,572	118	38.75
16	Certified Nursing Assistants/Nursing Assistants/Aides	17,512		17,512	420	41.70
17	Total Nursing (Sum of 14 - 16)	152,501		152,501	2,301	66.28
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

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Worksheet A Thursday, May 8, 2025 at 3:13:57 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		11,174,116	11,174,116	0	11,174,116	67,526	11,241,642
2	Cap Rel Costs - Movable Equipment		148,136	148,136	0	148,136	26,972	175,108
3	Employee Benefits	0	1,602,649	1,602,649	0	1,602,649	0	1,602,649
4	Administrative & General	729,627	4,415,694	5,145,321	0	5,145,321	-1,472,112	3,673,209
5	Plant Operation, Maint. & Repairs	557,937	3,323,297	3,881,234	0	3,881,234	-186,416	3,694,818
6	Laundry & Linen Service	33,097	92,838	125,935	0	125,935	0	125,935
7	Housekeeping	247,899	36,239	284,138	0	284,138	0	284,138
8	Dietary	0	4,110,685	4,110,685	0	4,110,685	-255,364	3,855,321
9	Nursing Administration	543,478	49,818	593,296	0	593,296	0	593,296
10	Central Services & Supply	0	19,974	19,974	-5,930	14,044	0	14,044
11	Pharmacy	0	3,798	3,798	0	3,798	0	3,798
12	Medical Records & Library	0	0	0	0	0	0	0
13	Social Service	85,793	430	86,223	0	86,223	0	86,223
15	Other General Service Cost	270,982	41,547	312,529	0	312,529	0	312,529
	INPATIENT ROUTINE SERVICE COST CENTERS							
30	Skilled Nursing Facility	1,336,155	279,353	1,615,508	0	1,615,508	0	1,615,508
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	15,209	15,209	0	15,209	0	15,209
41	Laboratory	0	25,491	25,491	0	25,491	0	25,491
42	Intravenous Therapy	0	5,112	5,112	0	5,112	0	5,112
43	Oxygen (Inhalation) Therapy	0	0	0	0	0	0	0
44	Physical Therapy	324,678	44,041	368,719	0	368,719	0	368,719
45	Occupational Therapy	168,233	0	168,233	0	168,233	0	168,233
46	Speech Pathology	73,223	0	73,223	0	73,223	0	73,223
47	Electrocardiology	0	0	0	0	0	0	0
48	Medical Supplies Charged to Patients	0	0	0	5,930	5,930	0	5,930
49	Drugs Charged to Patients	0	90,913	90,913	0	90,913	0	90,913
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	4,371,102	25,479,340	29,850,442	0	29,850,442	-1,819,394	28,031,048
	NONREIMBURSABLE COST CENTERS							
90	Gift, Flower, Coffee Shops & Canteen	0	0	0	0	0	0	0
91	Barber and Beauty Shop	0	72,651	72,651	0	72,651	0	72,651
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	3,335,571	449,555	3,785,126	0	3,785,126	0	3,785,126

WINCHESTER GARDENS HEALTH CARE CTR
Provider CCN: 31-5527
Period from 1/1/2024 to 12/31/2024

Worksheet A Thursday, May 8, 2025 at 3:13:57 PM

Reclassification and Adjustment of Trial Balance of Expenses

					Reclassified	Adjust-	Net
		Salaries	Other	Total	Reclassi-	ments to	Expenses
CMS	COST CENTER DESCRIPTION	1	2	3	fications	Expenses	for Cost
#					4	6	Allocation
95.02	Marketing	456,766	341,663	798,429	0	0	798,429
100	TOTAL	8,163,439	26,343,209	34,506,648	0	-1,819,394	32,687,254

WINCHESTER GARDENS HEALTH CARE CTR
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Period from 1/1/2024 to 12/31/2024

Worksheet A-6 Thursday, May 8, 2025 at 3:13:57 PM

Reclassifications

CMS #	EXPLANATION OF RECLASSIFICATION ENTRY	Code	Increases			Decreases		
			COST CENTER	LINE	NON-SALARY	COST CENTER	LINE	NON-SALARY
			1	2	3	4	5	6
1	To reclass med supply sold	A	Medical Supplies Cha	48.00	0	5,930	Central Services & S	10.00
2	To reclass capital costs	A	Cap Rel Costs - Bldg	1.00	0	210,198	Cap Rel Costs - Bldg	1.00
100	TOTAL RECLASSIFICATIONS				0	216,128		0

WINCHESTER GARDENS HEALTH CARE CTR
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Period from 1/1/2024 to 12/31/2024

Worksheet A-7 Thursday, May 8, 2025 at 3:13:57 PM

Analysis of changes during cost reporting period in capital asset balances

CMS #	DESCRIPTION	Beginning	-----	Acquisitions	-----	Disposals	and	Ending	Fully
		Balances	Purchase	Donation	Total	Retirements	Balance	Balance	Depreciated
		1	2	3	4	5	6	7	Assets
1	Land	165,014	0	0	0	0	165,014	0	0
2	Land Improvements	1,688,360	0	0	0	415,811	1,272,549	0	0
3	Buildings & Fixtures	120,905,228	3,424,401	0	3,424,401	7,933,893	116,395,736	7,957,463	0
4	Building Improvements	0	0	0	0	0	0	0	0
5	Fixed Equipment	0	0	0	0	0	0	0	0
6	Movable Equipment	11,024,013	447,499	0	447,499	1,317,176	10,154,336	2,043,138	0
7	Subtotal	133,782,615	3,871,900	0	3,871,900	9,666,880	127,987,635	10,000,601	0
8	Reconciling Items	0	0	0	0	0	0	0	0
9	Total	133,782,615	3,871,900	0	3,871,900	9,666,880	127,987,635	10,000,601	0

WINCHESTER GARDENS HEALTH CARE CTR
Provider CCN: 31-5527
Period from 1/1/2024 to 12/31/2024

Worksheet A-8 Thursday, May 8, 2025 at 3:13:57 PM

Adjustments to Expenses

CMS #	Description	Basis for Adjustment	Amount	Expense classification on Worksheet A to/from which the amount is to be adjusted		Line No.
				Cost Center		
		1	2	3		4
1	Investment income on restricted funds	B	-287,783	Administrative & General		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			
	Adjustment resulting from transactions with related organizations	A81	-430,512			
12	Laundry and Linen service		0			
13	Revenue - Employee meals	B	-116,036	Dietary		8
14	Cost of meals - Guests	B	-34,156	Dietary		8
15	Sale of medical supplies to other than patients		0			
16	Sale of drugs to other than patients		0			
17	Sale of medical records and abstracts		0			
18	Vending machines		0			
19	Income from imposition of interest, finance or penalty charges		0			
20	Interest expense on Medicare overpayments and borrowings to repay Medicare overpayments		0			
21	Utilization review -- physicians' compensation		0	Utilization Review		82
22	Depreciation -- buildings and fixtures		0	Cap Rel Costs - Bldgs & Fixtures		1
23	Depreciation -- movable equipment		0	Cap Rel Costs - Movable Equipment		2
24	Miscellaneous Income-Operating	B	-32,082	Administrative & General		4
25	Other Income-Non-Operating	B	-303,526	Administrative & General		4
26	Cafe' Income	B	-57,565	Dietary		8
27	Dining - Special Events	B	-47,607	Dietary		8
28	Maintenance Income	B	-186,416	Plant Operation, Maint. & Repairs		5
29	Bad Debts	A	-214,650	Administrative & General		4
30	Realized Gain/Loss on Investment	B	-109,061	Administrative & General		4
31			=====			
100	TOTAL		-1,819,394			

WINCHESTER GARDENS HEALTH CARE CTR
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Period from 1/1/2024 to 12/31/2024

Worksheet A-8-1 Thursday, May 8, 2025 at 3:13:57 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	2	3	4	5	(col 4 - 5)
1	4	Administrative & General	Home Office - Operational	864,922	2,701,846	-1,836,924
2	1	Cap Rel Costs - Bldgs & Fixtures	Home Office - Cap Building	67,690	0	67,690
3	2	Cap Rel Costs - Movable Equipment	Home Office - Cap M&E	26,972	0	26,972
4	4	Administrative & General	Home Office - Salaries and Wages	1,311,914	0	1,311,914
5	1	Cap Rel Costs - Bldgs & Fixtures	Interest Income	-164	0	-164
10		TOTALS		2,271,334	2,701,846	-430,512

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 of Ownership	Percent of Ownership	Type of Business
			3 4	5 6	
1	B	Springpoint Senior Living	100%	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:

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

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
1	Cap Rel Costs - Bldgs & Fixtures	11,241,642	11,241,642							
2	Cap Rel Costs - Movable Equipment			175,108						
3	Employee Benefits	1,602,649	0	0	1,602,649					
4	Administrative & General	3,673,209	85,737	1,336	143,240	3,903,522	3,903,522			
5	Plant Operation, Maint. & Repairs	3,694,818	83,252	1,297	109,534	3,888,901	527,397	4,416,298		
6	Laundry & Linen Service	125,935	0	0	6,498	132,433	17,960	0	150,393	
7	Housekeeping	284,138	0	0	48,668	332,806	45,134	0	0	377,940
8	Dietary	3,855,321	78,193	1,218	0	3,934,732	533,600	31,187	0	2,669
9	Nursing Administration	593,296	0	0	106,696	699,992	94,930	0	0	0
10	Central Services & Supply	14,044	0	0	0	14,044	1,905	0	0	0
11	Pharmacy	3,798	0	0	0	3,798	515	0	0	0
12	Medical Records & Library	0	0	0	0	0	0	0	0	0
13	Social Service	86,223	0	0	16,843	103,066	13,977	0	0	0
15	Other General Service Cost	312,529	0	0	53,199	365,728	49,599	0	0	0
	ANCILLARY SERVICE COST CENTERS									
30	Skilled Nursing Facility	1,615,508	463,212	7,215	262,316	2,348,251	318,460	184,751	150,393	15,811
31	Nursing Facility	0	0	0	0	0	0	0	0	0
33	Other Long Term Care	0	0	0	0	0	0	0	0	0
	OTHER REIMBURSABLE COST CENTERS									
40	Radiology	15,209	0	0	0	15,209	2,063	0	0	0
41	Laboratory	25,491	0	0	0	25,491	3,457	0	0	0
42	Intravenous Therapy	5,112	0	0	0	5,112	693	0	0	0
43	Oxygen (Inhalation) Therapy	0	0	0	0	0	0	0	0	0
44	Physical Therapy	368,719	0	0	63,741	432,460	58,648	0	0	0
45	Occupational Therapy	168,233	0	0	33,028	201,261	27,294	0	0	0
46	Speech Pathology	73,223	0	0	14,375	87,598	11,880	0	0	0
47	Electrocardiology	0	0	0	0	0	0	0	0	0
48	Medical Supplies Charged to Patients	5,930	0	0	0	5,930	804	0	0	0
49	Drugs Charged to Patients	90,913	0	0	0	90,913	12,329	0	0	0
50	Dental Care - Title XIX only	0	0	0	0	0	0	0	0	0
	SPECIAL PURPOSE COST CENTERS									
51	Support Surfaces	0	0	0	0	0	0	0	0	0
52	Other Ancillary Service Cost Center	0	0	0	0	0	0	0	0	0
	NON-REIMBURSABLE COST CENTERS									
60	Clinic	0	0	0	0	0	0	0	0	0
63	Other Outpatient Service Cost	0	0	0	0	0	0	0	0	0
70	Home Health Agency Cost	0	0	0	0	0	0	0	0	0
71	Ambulance	0	0	0	0	0	0	0	0	0
74	Other Reimbursable Cost	0	0	0	0	0	0	0	0	0
84	Other Special Purpose Cost	0	0	0	0	0	0	0	0	0
89	Subtotals	28,031,048	710,394	11,066	858,138	16,591,247	1,720,645	215,938	150,393	18,480
90	Gift, Flower, Coffee Shops & Canteen	0	0	0	0	0	0	0	0	0
91	Barber and Beauty Shop	72,651	11,938	186	0	84,775	11,497	4,761	0	407
92	Physicians Private Offices	0	0	0	0	0	0	0	0	0
93	Nonpaid Workers	0	0	0	0	0	0	0	0	0
94	Patients Laundry	0	0	0	0	0	0	0	0	0
95	Other Non Reimbursable Cost	0	0	0	0	0	0	0	0	0
95.01	Residential	3,785,126	10,519,310	163,856	654,839	15,123,131	2,050,939	4,195,599	0	359,053
95.02	Marketing	798,429	0	0	89,672	888,101	120,441	0	0	0
98	Cross Foot Adjustments	0	0	0	0	0	0	0	0	0
99	Negative Cost Center	0	0	0	0	0	0	0	0	0

COST ALLOCATION - GENERAL SERVICE COSTS

[illegible]

WINCHESTER GARDENS HEALTH CARE CTR
Provider CCN: 31-5527
Period from 1/1/2024 to 12/31/2024

Worksheet B Part I Thursday, May 8, 2025 at 3:13:57 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 Other General Service Cost	
ANCILLARY SERVICE COST CENTERS	
30 Skilled Nursing Facility	8,286,193
31 Nursing Facility	0
33 Other Long Term Care	0
OTHER REIMBURSABLE COST CENTERS	
40 Radiology	17,272
41 Laboratory	28,948
42 Intravenous Therapy	5,805
43 Oxygen (Inhalation) Therapy	0
44 Physical Therapy	491,108
45 Occupational Therapy	228,555
46 Speech Pathology	99,478
47 Electrocardiology	0
48 Medical Supplies Charged to Patients	6,734
49 Drugs Charged to Patients	103,242
50 Dental Care - Title XIX only	0
SPECIAL PURPOSE COST CENTERS	
51 Support Surfaces	581,215
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	9,848,550
90 Gift, Flower, Coffee Shops & Canteen	0
91 Barber and Beauty Shop	101,440
92 Physicians Private Offices	0
93 Nonpaid Workers	0
94 Patients Laundry	0
95 Other Non Reimbursable Cost	0
95.01 Residential	21,728,722
95.02 Marketing	1,008,542
98 Cross Foot Adjustments	0
99 Negative Cost Center	0

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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	32,687,254	11,241,642	175,108	1,602,649	32,687,254	3,903,522	4,416,298	150,393	377,940

WINCHESTER GARDENS HEALTH CARE CTR
Provider CCN: 31-5527
Period from 1/1/2024 to 12/31/2024

Worksheet B Part I Thursday, May 8, 2025 at 3:13:57 PM

COST ALLOCATION - GENERAL SERVICE COSTS

	Dietary (Meals Served) 8	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	SubTotal 16	Adjustments 17
100 TOTAL	4,502,188	794,922	15,949	4,313	0	117,043	415,327	32,687,254	0

WINCHESTER GARDENS HEALTH CARE CTR
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Period from 1/1/2024 to 12/31/2024

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COST ALLOCATION - GENERAL SERVICE COSTS

		Total
		18
100	<hr/> TOTAL	<hr/> 32,687,254

WINCHESTER GARDENS HEALTH CARE CTR
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Period from 1/1/2024 to 12/31/2024

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ALLOCATION OF CAPITAL - RELATED COSTS

	Directly Assigned Capital Related Costs 0	Cap Rel Build & Fixtures (Square Feet) 1	Cap Rel Movable Equipment (Square Feet) 2	SubTotal 2A	Employee Benefits (Gross Salaries) 3	Adminis- trative & General (Accum. Cost) 4	Plant Oper Maint. & Repair (Square Feet) 5	Laundry & Linen Service (Patient Days) 6	House- keeping (Square Feet) 7
1 Cap Rel Costs - Bldgs & Fixtures	0	0							
2 Cap Rel Costs - Movable Equipment	0	0	0						
3 Employee Benefits	0	0	0	0	0				
4 Administrative & General	0	85,737	1,336	87,073	0	87,073			
5 Plant Operation, Maint. & Repairs	0	83,252	1,297	84,549	0	11,764	96,313		
6 Laundry & Linen Service	0	0	0	0	0	401	0	401	
7 Housekeeping	0	0	0	0	0	1,007	0	0	1,007
8 Dietary	0	78,193	1,218	79,411	0	11,907	680	0	7
9 Nursing Administration	0	0	0	0	0	2,117	0	0	0
10 Central Services & Supply	0	0	0	0	0	42	0	0	0
11 Pharmacy	0	0	0	0	0	11	0	0	0
12 Medical Records & Library	0	0	0	0	0	0	0	0	0
13 Social Service	0	0	0	0	0	312	0	0	0
15 Other General Service Cost	0	0	0	0	0	1,106	0	0	0
ANCILLARY SERVICE COST CENTERS									
30 Skilled Nursing Facility	0	463,212	7,215	470,427	0	7,103	4,029	401	42
31 Nursing Facility	0	0	0	0	0	0	0	0	0
33 Other Long Term Care	0	0	0	0	0	0	0	0	0
OTHER REIMBURSABLE COST CENTERS									
40 Radiology	0	0	0	0	0	46	0	0	0
41 Laboratory	0	0	0	0	0	77	0	0	0
42 Intravenous Therapy	0	0	0	0	0	15	0	0	0
43 Oxygen (Inhalation) Therapy	0	0	0	0	0	0	0	0	0
44 Physical Therapy	0	0	0	0	0	1,308	0	0	0
45 Occupational Therapy	0	0	0	0	0	609	0	0	0
46 Speech Pathology	0	0	0	0	0	265	0	0	0
47 Electrocardiology	0	0	0	0	0	0	0	0	0
48 Medical Supplies Charged to Patients	0	0	0	0	0	18	0	0	0
49 Drugs Charged to Patients	0	0	0	0	0	275	0	0	0
50 Dental Care - Title XIX only	0	0	0	0	0	0	0	0	0
SPECIAL PURPOSE COST CENTERS									
51 Support Surfaces	0	0	0	0	0	0	0	0	0
52 Other Ancillary Service Cost Center	0	0	0	0	0	0	0	0	0
NON-REIMBURSABLE COST CENTERS									
60 Clinic	0	0	0	0	0	0	0	0	0
63 Other Outpatient Service Cost	0	0	0	0	0	0	0	0	0
70 Home Health Agency Cost	0	0	0	0	0	0	0	0	0
71 Ambulance	0	0	0	0	0	0	0	0	0
74 Other Reimbursable Cost	0	0	0	0	0	0	0	0	0
84 Other Special Purpose Cost	0	0	0	0	0	0	0	0	0
89 Subtotals	0	710,394	11,066	721,460	0	38,383	4,709	401	49
90 Gift, Flower, Coffee Shops & Canteen	0	0	0	0	0	0	0	0	0
91 Barber and Beauty Shop	0	11,938	186	12,124	0	256	104	0	1
92 Physicians Private Offices	0	0	0	0	0	0	0	0	0
93 Nonpaid Workers	0	0	0	0	0	0	0	0	0
94 Patients Laundry	0	0	0	0	0	0	0	0	0
95 Other Non Reimbursable Cost	0	0	0	0	0	0	0	0	0
95.01 Residential	0	10,519,310	163,856	10,683,166	0	45,747	91,500	0	957
95.02 Marketing	0	0	0	0	0	2,687	0	0	0
98 Cross Foot Adjustments		0	0		0	0	0	0	0
99 Negative Cost Center		0	0		0	0	0	0	0

ALLOCATION OF CAPITAL - RELATED COSTS

[illegible]

WINCHESTER GARDENS HEALTH CARE CTR
Provider CCN: 31-5527
Period from 1/1/2024 to 12/31/2024

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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 Other General Service Cost	
ANCILLARY SERVICE COST CENTERS	
30 Skilled Nursing Facility	576,048
31 Nursing Facility	0
33 Other Long Term Care	0
OTHER REIMBURSABLE COST CENTERS	
40 Radiology	46
41 Laboratory	77
42 Intravenous Therapy	15
43 Oxygen (Inhalation) Therapy	0
44 Physical Therapy	1,308
45 Occupational Therapy	609
46 Speech Pathology	265
47 Electrocardiology	0
48 Medical Supplies Charged to Patients	18
49 Drugs Charged to Patients	275
50 Dental Care - Title XIX only	0
SPECIAL PURPOSE COST CENTERS	
51 Support Surfaces	1,547
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	580,208
90 Gift, Flower, Coffee Shops & Canteen	0
91 Barber and Beauty Shop	12,485
92 Physicians Private Offices	0
93 Nonpaid Workers	0
94 Patients Laundry	0
95 Other Non Reimbursable Cost	0
95.01 Residential	10,821,370
95.02 Marketing	2,687
98 Cross Foot Adjustments	
99 Negative Cost Center	

WINCHESTER GARDENS HEALTH CARE CTR
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ALLOCATION OF CAPITAL - RELATED COSTS

	Directly Assigned Capital Related Costs	Cap Rel Build & Fixtures (Square Feet)	Cap Rel Movable Equipment (Square Feet)	SubTotal	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	11,241,642	175,108	11,416,750	0	87,073	96,313	401	1,007

WINCHESTER GARDENS HEALTH CARE CTR
Provider CCN: 31-5527
Period from 1/1/2024 to 12/31/2024

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ALLOCATION OF CAPITAL - RELATED COSTS

	Dietary (Meals Served) 8	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	SubTotal 16	Adjustments 17
100 TOTAL	92,005	2,117	42	11	0	312	1,106	11,416,750	0

WINCHESTER GARDENS HEALTH CARE CTR
Provider CCN: 31-5527
Period from 1/1/2024 to 12/31/2024

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ALLOCATION OF CAPITAL - RELATED COSTS

		Total
		18
100	<hr/> TOTAL	<hr/> 11,416,750

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
1	Cap Rel Costs - Bldgs & Fixtures	506,637							
2	Cap Rel Costs - Movable Equipment		506,637						
3	Employee Benefits	0	0	8,163,439					
4	Administrative & General	3,864	3,864	729,627	-3,903,522	28,783,732			
5	Plant Operation, Maint. & Repairs	3,752	3,752	557,937	0	3,888,901	499,021		
6	Laundry & Linen Service	0	0	33,097	0	132,433	0	9,683	
7	Housekeeping	0	0	247,899	0	332,806	0	0	499,021
8	Dietary	3,524	3,524	0	0	3,934,732	3,524	0	3,524
9	Nursing Administration	0	0	543,478	0	699,992	0	0	0
10	Central Services & Supply	0	0	0	0	14,044	0	0	0
11	Pharmacy	0	0	0	0	3,798	0	0	0
12	Medical Records & Library	0	0	0	0	0	0	0	0
13	Social Service	0	0	85,793	0	103,066	0	0	0
15	Other General Service Cost	0	0	270,982	0	365,728	0	0	0
	ANCILLARY SERVICE COST CENTERS								
30	Skilled Nursing Facility	20,876	20,876	1,336,155	0	2,348,251	20,876	9,683	20,876
31	Nursing Facility	0	0	0	0	0	0	0	0
33	Other Long Term Care	0	0	0	0	0	0	0	0
	OTHER REIMBURSABLE COST CENTERS								
40	Radiology	0	0	0	0	15,209	0	0	0
41	Laboratory	0	0	0	0	25,491	0	0	0
42	Intravenous Therapy	0	0	0	0	5,112	0	0	0
43	Oxygen (Inhalation) Therapy	0	0	0	0	0	0	0	0
44	Physical Therapy	0	0	324,678	0	432,460	0	0	0
45	Occupational Therapy	0	0	168,233	0	201,261	0	0	0
46	Speech Pathology	0	0	73,223	0	87,598	0	0	0
47	Electrocardiology	0	0	0	0	0	0	0	0
48	Medical Supplies Charged to Patients	0	0	0	0	5,930	0	0	0
49	Drugs Charged to Patients	0	0	0	0	90,913	0	0	0
50	Dental Care - Title XIX only	0	0	0	0	0	0	0	0
	SPECIAL PURPOSE COST CENTERS								
51	Support Surfaces	0	0	0	0	0	0	0	0
52	Other Ancillary Service Cost Center	0	0	0	0	0	0	0	0
	NON-REIMBURSABLE COST CENTERS								
60	Clinic	0	0	0	0	0	0	0	0
63	Other Outpatient Service Cost	0	0	0	0	0	0	0	0
70	Home Health Agency Cost	0	0	0	0	0	0	0	0
71	Ambulance	0	0	0	0	0	0	0	0
74	Other Reimbursable Cost	0	0	0	0	0	0	0	0
80	Malpractice Premiums & Paid Losses	0	0	0	0	0	0	0	0
84	Other Special Purpose Cost	0	0	0	0	0	0	0	0
89	Subtotal	32,016	32,016	4,371,102	-3,903,522	12,687,725	24,400	9,683	24,400
90	Gift, Flower, Coffee Shops & Canteen	0	0	0	0	0	0	0	0
91	Barber and Beauty Shop	538	538	0	0	84,775	538	0	538
92	Physicians Private Offices	0	0	0	0	0	0	0	0
93	Nonpaid Workers	0	0	0	0	0	0	0	0
94	Patients Laundry	0	0	0	0	0	0	0	0
95	Other Non Reimbursable Cost	0	0	0	0	0	0	0	0
95.01	Residential	474,083	474,083	3,335,571	0	15,123,131	474,083	0	474,083
95.02	Marketing	0	0	456,766	0	888,101	0	0	0
98	Cross Foot Adjustments	0	0	0	0	0	0	0	0

WINCHESTER GARDENS HEALTH CARE CTR
Provider CCN: 31-5527
Period from 1/1/2024 to 12/31/2024

Worksheet B-1 Thursday, May 8, 2025 at 3:13:57 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	18,506					
10 Central Services & Supply	0	18,074				
11 Pharmacy	0	0	18,074			
12 Medical Records & Library	0	0	0	4,724,929		
13 Social Service	0	0	0	85,793	9,683	
15 Other General Service Cost	0	0	0	270,982	0	18,074
ANCILLARY SERVICE COST CENTERS						
30 Skilled Nursing Facility	9,683	9,683	9,683	9,683	9,683	9,683
31 Nursing Facility	0	0	0	0	0	0
33 Other Long Term Care	0	0	0	0	0	0
OTHER REIMBURSABLE COST CENTERS						
40 Radiology	0	0	0	0	0	0
41 Laboratory	0	0	0	0	0	0
42 Intravenous Therapy	0	0	0	0	0	0
43 Oxygen (Inhalation) Therapy	0	0	0	0	0	0
44 Physical Therapy	0	0	0	324,678	0	0
45 Occupational Therapy	0	0	0	168,233	0	0
46 Speech Pathology	0	0	0	73,223	0	0
47 Electrocardiology	0	0	0	0	0	0
48 Medical Supplies Charged to Patients	0	0	0	0	0	0
49 Drugs Charged to Patients	0	0	0	0	0	0
50 Dental Care - Title XIX only	0	0	0	0	0	0
SPECIAL PURPOSE COST CENTERS						
51 Support Surfaces	8,823	8,391	8,391	0	0	8,391
52 Other Ancillary Service Cost Center	0	0	0	0	0	0
NON-REIMBURSABLE COST CENTERS						
60 Clinic	0	0	0	0	0	0
63 Other Outpatient Service Cost	0	0	0	0	0	0
70 Home Health Agency Cost	0	0	0	0	0	0
71 Ambulance	0	0	0	0	0	0
74 Other Reimbursable Cost	0	0	0	0	0	0
80 Malpractice Premiums & Paid Losses	0	0	0	0	0	0
84 Other Special Purpose Cost	0	0	0	0	0	0
89 Subtotal	18,506	18,074	18,074	932,592	9,683	18,074
90 Gift, Flower, Coffee Shops & Canteen	0	0	0	0	0	0
91 Barber and Beauty Shop	0	0	0	0	0	0
92 Physicians Private Offices	0	0	0	0	0	0
93 Nonpaid Workers	0	0	0	0	0	0
94 Patients Laundry	0	0	0	0	0	0
95 Other Non Reimbursable Cost	0	0	0	0	0	0
95.01 Residential	0	0	0	3,335,571	0	0
95.02 Marketing	0	0	0	456,766	0	0
98 Cross Foot Adjustments	0	0	0	0	0	0

WINCHESTER GARDENS HEALTH CARE CTR
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Period from 1/1/2024 to 12/31/2024

Worksheet B-1 Thursday, May 8, 2025 at 3:13:57 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	11,241,642	175,108	1,602,649	0	3,903,522	4,416,298	150,393	377,940	4,502,188
103	Unit Cost Multiplier per Bp1	22.188751	0.345628	0.196320	0.000000	0.135616	8.849924	15.531653	0.757363	154.985989
104	Cost to be Allocated per Bp2	0	0	0	0	87,073	96,313	401	1,007	92,005
105	Unit Cost Multiplier per Bp2	0.000000	0.000000	0.000000	0.000000	0.003025	0.193004	0.041413	0.002018	3.167235

WINCHESTER GARDENS HEALTH CARE CTR
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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	794,922	15,949	4,313	0	117,043	415,327
103 Unit Cost Multiplier per Bp1	42.954825	0.882428	0.238630	0.000000	12.087473	22.979252
104 Cost to be Allocated per Bp2	2,117	42	11	0	312	1,106
105 Unit Cost Multiplier per Bp2	0.114395	0.002324	0.000609	0.000000	0.032221	0.061193

WINCHESTER GARDENS HEALTH CARE CTR
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Worksheet B-2 Thursday, May 8, 2025 at 3:13:57 PM

Post Step Down Adjustments

Worksheet B

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

Worksheet has no records.

WINCHESTER GARDENS HEALTH CARE CTR
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Period from 1/1/2024 to 12/31/2024

Worksheet C Thursday, May 8, 2025 at 3:13:57 PM

Ratio of Cost of Charges
for Ancillary and Outpatient Cost Centers

CMS #	COST CENTER	Total 1	Total Charges 2	Ratio 3
	ANCILLARY SERVICE COST CENTERS			
	OUTPATIENT SERVICE COST CENTERS			
40	Radiology	17,272	15,209	1.135643
41	Laboratory	28,948	25,491	1.135616
42	Intravenous Therapy	5,805	5,112	1.135563
43	Oxygen (Inhalation) Therapy	0	0	0.000000
44	Physical Therapy	491,108	539,021	0.911111
45	Occupational Therapy	228,555	402,739	0.567502
46	Speech Pathology	99,478	89,736	1.108563
47	Electrocardiology	0	0	0.000000
48	Medical Supplies Charged to Patients	6,734	7,818	0.861346
49	Drugs Charged to Patients	103,242	123,524	0.835805
50	Dental Care - Title XIX only	0	0	0.000000
51	Support Surfaces	581,215	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	1,562,357	1,208,650	

WINCHESTER GARDENS HEALTH CARE CTR
Provider CCN: 31-5527
Period from 1/1/2024 to 12/31/2024

Worksheet D Part I Thursday, May 8, 2025 at 3:13:57 PM

Skilled Nursing Facility
Title XVIII

PART I - ANCILLARY COST APPORTIONMENT

Cost Center Description		Ratio of	----- Health Care -----	----- Health Care -----	
		cost to	---- Program Charges ---	----- Program Cost -----	
		charges	Part A	Part B	Part A
		1	2	3	4
					5
CMS #	ANCILLARY SERVICE COST CENTERS				
40	Radiology	1.135643	6,606	0	7,502
41	Laboratory	1.135616	13,323	0	15,130
42	Intravenous Therapy	1.135563	2,330	0	2,646
43	Oxygen (Inhalation) Therapy	0.000000	0	0	0
44	Physical Therapy	0.911111	179,454	0	163,503
45	Occupational Therapy	0.567502	187,564	0	106,443
46	Speech Pathology	1.108563	41,952	0	46,506
47	Electrocardiology	0.000000	0	0	0
48	Medical Supplies Charged to Patients	0.861346	1,888	0	1,626
49	Drugs Charged to Patients	0.835805	80,198	0	67,030
50	Dental Care - Title XIX only	0.000000	0	0	0
51	Support Surfaces	0.000000	0	0	0
52	Other Ancillary Service Cost Center	0.000000	0	0	0
OUTPATIENT SERVICE COST CENTERS					
60	Clinic	0.000000	0	0	0
63	Other Outpatient Service Cost	0.000000	0	0	0
71	Ambulance	0.000000	0	0	0
100	TOTAL		513,315	0	410,386

WINCHESTER GARDENS HEALTH CARE CTR
Provider CCN: 31-5527
Period from 1/1/2024 to 12/31/2024

Worksheet D Part II Thursday, May 8, 2025 at 3:13:57 PM

Skilled Nursing Facility
Title XVIII

Part II - APPORTIONMENT OF VACCINE COST

#	Description	Amount
1	Drugs charged to patients - RCC	0.835805
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	7,502	0
41 Laboratory	0	0	0	15,130	0
42 Intravenous Therapy	0	0	0	2,646	0
43 Oxygen (Inhalation) Therapy	0	0	0	0	0
44 Physical Therapy	0	0	0	163,503	0
45 Occupational Therapy	0	0	0	106,443	0
46 Speech Pathology	0	0	0	46,506	0
47 Electrocardiology	0	0	0	0	0
48 Medical Supplies Charged to Patients	0	0	0	1,626	0
49 Drugs Charged to Patients	0	0	0	67,030	0
50 Dental Care - Title XIX only	0	0	0	0	0
51 Support Surfaces	0	0	0	0	0
	=====	=====	=====	=====	=====
100 TOTAL	0	0		410,386	0

WINCHESTER GARDENS HEALTH CARE CTR
Provider CCN: 31-5527
Period from 1/1/2024 to 12/31/2024

Worksheet D-1 Thursday, May 8, 2025 at 3:13:57 PM

Nursing Facility
Title XVIII

PART I - CALCULATION OF INPATIENT ROUTINE COSTS

CMS	#	DESCRIPTION	AMOUNT
	1	Inpatient days incl. private	9,683
	2	Private room days	0
	3	Inpatient days incl. Program prvt.	2,474
	4	Med. nec. Program prvt. room days	0
	5	Total general Inpatient routine svc.s co	8,286,193
		PRIVATE ROOM DIFFERENTIAL ADJUSTMENT	
	6	General Inpatient routine service charge	1,348,726
	7	General Inpatient routine service RCC	6.143719
	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	8,286,193
		PROGRAM INPATIENT ROUTINE SERVICE COSTS	
	16	Adjusted general Inpatient per diem cost	855.75
	17	Program routine service cost	2,117,126
	18	Med. nec. program prvt. room cost	0
	19	Total program general Inpatient cost	2,117,126
	20	Capital related cost allocated to inpati	576,048
	21	Per diem capital related costs	59.49
	22	Program capital related cost	147,178
	23	Inpatient routine service cost	1,969,948
	24	Aggregate charges to beneficiaries for e	0
	25	Total program routine service costs for	1,969,948
	26	Per diem limitation	0.00
	27	I/p routine service cost limitation	0
	28	Reimbursable Inpatient routine service c	0

WINCHESTER GARDENS HEALTH CARE CTR
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Period from 1/1/2024 to 12/31/2024

Worksheet D-1 Thursday, May 8, 2025 at 3:13:57 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)	9,683
2	Program inpatient days (see instructions)	2,474
3	Total Nursing & Allied Health costs (see instructions)	0
4	Nursing & Allied Health ratio (Line 2 divided by line 1)	0.255499
5	Program Nursing & Allied Health costs for pass-through (Line 3 times line 4)	0

WINCHESTER GARDENS HEALTH CARE CTR
Provider CCN: 31-5527
Period from 1/1/2024 to 12/31/2024

Worksheet E Thursday, May 8, 2025 at 3:13:57 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)	1,735,555
2	Nursing and Allied Health Education Activities (pass through payments)	0

3	Subtotal	1,735,555
4	Primary payor amounts	0
5	Coinsurance	269,252
6	Reimbursable bad debts (From your records)	24,392
7	Reimbursable bad debts for dual eligible beneficiaries (See instructions)	4,008
8	Adjusted reimbursable bad debts. (See instructions)	15,855
9	Recovery of bad debts - for statistical records only	0
10	Utilization review	0

11	Subtotal	1,482,158
12	Interim payments (See instructions)	1,436,976
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)	317
14.99	Sequestration adjustment (See instructions)	29,326
15	Balance due provider/program	15,539
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 HEALTH CARE CTR
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Period from 1/1/2024 to 12/31/2024

Worksheet E-1 Thursday, May 8, 2025 at 3:13:57 PM

Analysis of Payments to Providers for Service Rendered

CMS #	DESCRIPTION	---- Inpatient Part A --- Mo/Day/Year 1	Amount 2	----- Part B ----- Mo/Day/Year 3	Amount 4
1	Total interim payments paid to provider		1,436,976		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		1,436,976		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

WINCHESTER GARDENS HEALTH CARE CTR
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Period from 1/1/2024 to 12/31/2024

Worksheet G Thursday, May 8, 2025 at 3:13:57 PM

BALANCE SHEET

CMS #	ASSETS (omit cents)	General Fund 1	Specific Purpose Fund 2	Endowment Fund 3	Plant Fund 4
	CURRENT ASSETS				
1	Cash on hand and in banks	12,781,490	0	0	0
2	Temporary investments	4,485,678	0	0	0
3	Notes receivable	0	0	0	0
4	Accounts receivable	1,976,562	0	0	0
5	Other receivables	0	0	0	0
	Less: allowances for uncollectible notes and accounts receivable	207,300	0	0	0
7	Inventory	0	0	0	0
8	Prepaid expenses	480,382	0	0	0
9	Other current assets	1,582,085	0	0	0
10	Due from other funds	0	0	0	0
11	TOTAL CURRENT ASSETS	21,098,897	0	0	0
	FIXED ASSETS				
12	Land	165,014	0	0	0
13	Land improvements	1,272,549	0	0	0
14	Less: Accumulated depreciation	1,061,592	0	0	0
15	Buildings	116,395,736	0	0	0
16	Less: Accumulated depreciation	70,960,422	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	10,154,336	0	0	0
24	Less: Accumulated depreciation	5,834,797	0	0	0
25	Minor equipment depreciable	0	0	0	0
26	Minor equipment nondepreciable	0	0	0	0
27	Other fixed assets	170,694	0	0	0
28	TOTAL FIXED ASSETS	50,301,518	0	0	0
	OTHER ASSETS				
29	Investments	0	0	0	0
30	Deposits on leases	3,927,598	0	0	0
31	Due from owners/officers	0	0	0	0
32	Other assets	-5,069,519	0	0	0
33	TOTAL OTHER ASSETS	-1,141,921	0	0	0
34	TOTAL ASSETS	70,258,494	0	0	0

WINCHESTER GARDENS HEALTH CARE CTR
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Period from 1/1/2024 to 12/31/2024

Worksheet G Thursday, May 8, 2025 at 3:13:57 PM

BALANCE SHEET

CMS #	LIABILITIES AND FUND BALANCES (omit cents)	General Fund 1	Specific Purpose Fund 2	Endowment Fund 3	Plant Fund 4
	CURRENT LIABILITIES				
35	Accounts payable	1,306,490	0	0	0
36	Salaries, wages & fees payable	636,387	0	0	0
37	Payroll taxes payable	0	0	0	0
38	Notes & loans payable (short term)	2,640,694	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	1,695,250	0	0	0
43	TOTAL CURRENT LIABILITIES	6,278,821	0	0	0
	LONG TERM LIABILITIES				
44	Mortgage payable	47,198,000	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	85,188,373	0	0	0
49		0	0	0	0
50	TOTAL LONG TERM LIABILITIES	132,386,373	0	0	0
51	TOTAL LIABILITIES	138,665,194	0	0	0
	CAPITAL ACCOUNTS				
52	General fund balance	-68,406,700			
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	-68,406,700	0	0	0
60	TOTAL LIABILITIES & FUND BALANCES	70,258,494	0	0	0

WINCHESTER GARDENS HEALTH CARE CTR
Provider CCN: 31-5527
Period from 1/1/2024 to 12/31/2024

Worksheet G-1 Thursday, May 8, 2025 at 3:13:57 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		-67351783		0		0		0
2	Net income (loss)		-1035763						
3	Total		-68387546		0		0		0
4	Additions (Credit adjustments)	0		0		0		0	
5	Temporary Restricted - Contributions	149921		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		149921		0		0		0
11	Subtotal		-68237625		0		0		0
12	Deductions (Debit adjustments)	0		0		0		0	
13	Prior Period Activity	169075		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		169075		0		0		0
19	Fund balances - ending		-68406700		0		0		0

WINCHESTER GARDENS HEALTH CARE CTR
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Worksheet G-2 Part I Thursday, May 8, 2025 at 3:13:57 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	5,295,249		5,295,249
2	Nursing Facility	0		0
4	Other Long Term Care	26,485,028		26,485,028
		-----	-----	-----
5	Total general Inpatient care services	31,780,277		31,780,277
	ALL OTHER CARE SERVICES			
6	Ancillary services	1,193,273	0	1,193,273
7	Clinic		0	0
8	Home Health Agency Cost		0	0
9	Ambulance		0	0
		-----	-----	-----
13		0	0	0
		=====	=====	=====
14	Total Patient Revenues	32,973,550	0	32,973,550

WINCHESTER GARDENS HEALTH CARE CTR
Provider CCN: 31-5527
Period from 1/1/2024 to 12/31/2024

Worksheet G-2 Part II Thursday, May 8, 2025 at 3:13:57 PM

Statement of Patient Revenues and Operating Expenses

PART II - OPERATING EXPENSES

CMS #	Description	
1	Operating Expenses	34,506,648
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	34,506,648 =====

WINCHESTER GARDENS HEALTH CARE CTR
Provider CCN: 31-5527
Period from 1/1/2024 to 12/31/2024

Worksheet G-3 Thursday, May 8, 2025 at 3:13:57 PM

Statement of Revenues and Expenses

CMS #	Description	
1	Total Patient Revenues	32,973,550
2	Less: contractual allowances and ...	1,492,446
3	Net Patient Revenues (Line 1 - 2)	31,481,104
4	Less: total operating expenses	34,506,648
5	Net income from service to patients (Line 3 - 4)	-3,025,544
	Other Income:	
6	Contributions, donations, bequests, etc.	85,343
7	Income from investments	661,104
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	255,363
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	102,680
24.01	Miscellaneous Income	32,082
24.02	Other Income	362,432
24.03	Grounds Income	196,148
24.04	Restricted Funds/Contributions	169,077
24.05	Guest House Income	27,898
24.06	Net Change In FV of Derivative Inst	97,654
24.50	COVID-19 PHE Funding	
25	Total other income	1,989,781
26	Total	-1,035,763
27	Other Expenses (specify)	0
28		0
29		0
30	Total other expenses	0
31	Net income (or loss) for the period	-1,035,763