

WINCHESTER GARDENS HEALTH CARE CTR  
 Provider CCN: 31-5527  
 Period from 1/1/2025 to 12/31/2025

Form Approved  
 OMB No. 0938-0463  
 Approval Expires 7-31-2027

Worksheet S Monday, May 18, 2026 at 10:06:09 AM

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

PART I - COST REPORT STATUS

- Date: \_\_\_\_\_ Time: \_\_\_\_\_
1. Electronically Prepared
  2. Manually Prepared [ Y ]
  3. If Amended, Number of times Report Resubmitted
  4. Medicare Utilization [ F ]
  5. Contractor: HCRIS Status Code \_\_\_\_\_
  6. Contractor: Cost Report Received Date \_\_\_\_\_
  7. Contractor: Contractor Number \_\_\_\_\_
  8. Contractor: Initial Cost Report For This CCN \_\_\_\_\_
  9. Contractor: Final Cost Report For This CCN \_\_\_\_\_
  10. Contractor: NPR Date \_\_\_\_\_
  11. Contractor: ADR Software Vendor Code \_\_\_\_\_
  12. Contractor: Reopening Number \_\_\_\_\_

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, 2025 and ending December 31, 2025, 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
<b>DO NOT SIGN OR FILE WITH CMS</b>	
CLIENT COPY ONLY	
ENCRYPTION NOT APPLIED	
Printed Name _____	
Title _____	
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 XVIII			
		Title V	Part A	Part B	Title XIX
		1	2	3	4
1	SNF	0	4,379	0	0
2	NF	0			0
3	ICF / IID				0
4	SNF-BASED HHA	0	0	0	0
100	Total	0	4,379	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 Monday, May 18, 2026 at 10:06:09 AM

Identification Data

SNF / SNF HEALTHCARE COMPLEX INFORMATION

1	ADDRESS LINE 1	STREET ADDRESS			P O BOX			
		333 Elmwood Avenue						
2	ADDRESS LINE 2	CITY	STATE	ZIP CODE	COUNTY			
		MAPLEWOOD	NJ	07814	ESSEX			
	COMPONENT TYPE	COMPONENT NAME	CCN	CBSA	RURAL OR URBAN	DATE CERTIFIED MEDICARE	DATE CERTIFIED MEDICAID	
3	1 SNF	Winchester Gardens Health Ca	31-5527	35084	U	01/01/1967		
4	4 NF							
5	5 ICF / IID							
6	6 SNF-BASED HHA							
7	7 SNF-BASED HOSPICE							
8	8 OUTPATIENT REHAB (SP)							
9	COST REPORTING PERIOD	FROM	TO					
		01/01/2025	12/31/2025					
10	TYPE OF CONTROL	TOC CODE	SPECIFY OTHER					
		1	2	2 - Voluntary Nonprofit, Other				

SNF ORGANIZATION AND OPERATION

11	Is the SNF a distinct part SNF that meets the requirements set forth in 42 CFR section 483.5?	1	No						
12	Is the SNF a composite distinct part SNF that meets the requirements set forth in 42 CFR 483.5?	1	No						
13	Non-contiguous component locat	COMPONENT NAME	STREET ADDRESS	P O BOX	CITY	STATE	ZIP CODE		
		1	2	3	4	5	6		
14	Did the SNF terminate participation in the Medicare Program? COL 2: Termination date. COL 3: Voluntary (V) or involuntary (I) termination.	Y/N	DATE	V OR I					
15	Did the SNF change ownership (CHOW) immediately prior to the beginning of the cost reporting period?	1	2	3					
16	Is the SNF part of a HO/CO as defined in CMS Pub. 15-1, chapter 21, §2150? Col 2: Number of HO/COs allocating costs to this SNF	No							
		Yes	1						
17	HO/CO ALLOCATING TO SN	HO/CO NAME	STREET ADDRESS	P O BOX	CITY	STATE	ZIP	HO/CO CCN	HO/CO CONTRACTOR #
		1	2	3	4	5	6	7	8
		SPRINGPOINT SENIOR LIVIN	4814 OUTLOOK DRIVE		WALL TOWNSHIP	NJ	07753	H48370	12301
18	Did the total number of available beds permanently maintained for lodging inpatients change from the prior cost reporting period?	No							
19	Did this SNF operate a ventilator care unit?	No							

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SNF OWNED SERVICES		1	2		
20	Did the SNF and/or SNF-based HHA operate a Medicare approved laboratory with its own CLIA number or a CLIA certificate of waiver that meets the requirements in 42 CFR 493?	Yes	31D2189003		
21	Did the SNF operate a radiological department that meets the standards required of a hospital furnishing such services under the program at 42 CFR 482.26 or the standards to provide portable x-ray services?	No			
22	Did this SNF operate an institutional based ambulance service?	No			
		1			
23	Is this SNF 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, Is the skilled nursing facility located in a state that certifies the provider as a SNF regardless of the level of care given for	Yes			
24	Titles V & XIX patients?	No			
PROFESSIONAL SERVICES PURCHASED BY THE SNF		1	2		
29	Did the SNF and/or its subproviders (if applicable) purchase professional services, e.g., legal, accounting, tax preparation, bookkeeping, payroll, and/or management/consulting services, from an unrelated organization	Yes	No		
SNF-BASED HHA THERAPY COSTS		1	2		
31	Did the SNF-based HHA contract with outside suppliers for physical therapy services?	No			
32	Did the SNF-based HHA contract with outside suppliers for occupational therapy services?	No			
33	Did the SNF-based HHA contract with outside suppliers for speech therapy services?	No			
MEDICAL MALPRACTICE COST		1			
34	Is the SNF legally required to carry malpractice insurance?	No			
35	If line 34 is Y, is the malpractice policy a claims-made or occurrence policy? Enter 1 for claims-made, or enter 2 for occurrence based policy.	1			
		PREMIUMS	PAID LOSSES	SELF INSURANCE	
		1	2	3	
36	If line 34 is Y, enter the total amount of malpractice premiums paid in column 1, the total amount of paid losses in column 2, and the total amount of self-insurance paid in column 3.	160,089	0	100,000	
37	Are malpractice premiums and paid losses reported in other than the A&G cost center?	No			
LOWER OF COST OR CHARGE EXEMPTION		PART A	PART B		
		1	2		
40	Did the SNF qualify for an exemption from the application of the lower of costs or charges?	No	No		
41	Did the SNF-based HHA qualify for an exemption from the application of the lower of costs or charges?	No	No		

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Identification Data

FINANCIAL STATEMENTS

	Y/N	A/C/R	DATE	
	1	2	3	
50	Were the financial statements prepared by a CPA? If yes, enter 'A' for Audited, 'C' for Compiled, or 'R' for Reviewed. Submit complete copy or enter date available in column 3	Yes	A	
51	Do total expenses and total revenues reported on the cost report differ from those on the filed financial statements? If 'Y', submit a reconciliation.	No		

BAD DEBTS

	1
52	Is the SNF seeking reimbursement for Medicare bad debts?
53	If line 52 is Y, did the SNF change its bad debt collection policy during this cost reporting period?
54	If line 52 is Y, did the SNF waive patient deductibles and/or coinsurance?

PS&R REPORT DATA

	PART A	PART A	PART B	PART B	
	Y/N	DATE	Y/N	DATE	
	1	2	3	4	
55	Is this cost report prepared using only the PS&R? If either column 1 or 3 is Y, in columns 2 and 4 from the PS&R used to prepare this cost report, enter the 'Paid Claims Verified Current As Of date', if present, or the paid-through date. (see instruc	Yes	03/23/2026	Yes	03/23/2026
56	Is this cost report prepared using the PS&R for totals and the provider's records for allocation? If either column 1 or 3 is Y, in columns 2 and 4, enter the 'Paid Claims Verified Current As Of' date, if present, or the paid-through date. (see instru	No		No	
57	If line 55 or 56 is Y, 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?	No		No	
58	If line 55 or 56 is Y, were adjustments made to PS&R data for corrections of other PS&R Report information?	No		No	
59	If line 55 or 56 is Y, were adjustments made to PS&R data for other reasons? If Y, describe the other adjustment:	No		No	
60	Is this cost report prepared using only the provider's records?	No		No	

COST REPORT PREPARER CONTACT INFORMATION

	FIRST NAME	LAST NAME	TITLE
	1	2	3
70	PREPARER	Luca	Pasqualetti
71	EMPLOYER	Zimmet Healthcare Services Group LLC	Preparer
	TELEPHONE NUMBER	EMAIL ADDRESS	
	1	2	
72	CONTACT INFORMATION	732-970-0733	costreports@zhealthcare.com

WINCHESTER GARDENS HEALTH CARE CTR  
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Worksheet S-3 Part I Monday, May 18, 2026 at 10:06:09 AM

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	SNF - FFS	30	10,950		3,290	214	2,800	8,917
2	SNF - HMO				1,594	1,019		
3	NF - FFS					0	0	0
4	NF - HMO					0		
5	ICF/IID							0
6	HOSPICE							0
7	TOTAL	30	10,950		4,884	1,233	2,800	8,917

CMS #	Component	Discharges					Average Length of Stay				
		Title V	Title XVIII	Title XIX	Other	Total	Title V	Title XVIII	Title XIX	Other	Total
1	SNF - FFS	8	91	0	38	129	13	36.15	0.00	73.68	69.12
2	SNF - HMO		58	2		60		27.48	509.50		
3	NF - FFS			0	0	0			0.00	0.00	0.00
4	NF - HMO			0		0			0.00		
5	ICF/IID					0					0.00
6	HOSPICE					0					
7	TOTAL		149	2	38	189					

CMS #	Component	Admissions					FTE	
		Title V	Title XVIII	Title XIX	Other	Total	Employed	Non-Paid
1	SNF - FFS	18	19	0	28	129	116.00	
2	SNF - HMO		58	1		59		
3	NF - FFS			0	0	0	0.00	
4	NF - HMO			0		0		
5	ICF/IID					0		
6	HOSPICE					0		
7	TOTAL							

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Worksheet S-3 Part II Monday, May 18, 2026 at 10:06:09 AM

SNF Wage Index Information

PART II - SNF WAGE INDEX - DIRECT SALARIES

CMS #	Amount Reported 1	Reclass-ifications 2	Adjustments 3	Total 4	Paid Hours 5	Average Hourly Wage 6	
	<b>SALARIES</b>						
1	TOTAL SALARY (SEE INSTRUCTIONS)	8,404,734	0	0	8,404,734	241,715.00	34.77
2	PHYSICIAN SALARIES-PART A	0	0	0	0	0.00	0.00
3	PHYSICIAN SALARIES-PART B	0	0	0	0	0.00	0.00
4	HOME OFFICE PERSONNEL	0	0	0	0	0.00	0.00
5	SUM OF LINES 2 THROUGH 4	0	0	0	0	0.00	0.00
6	REVISED WAGES (LINE 1 MINUS LINE 5)	8,404,734	0	0	8,404,734	241,715.00	34.77
7	HOME HEALTH AGENCY	0	0	0	0	0.00	0.00
8	HOSPICE	0	0	0	0	0.00	0.00
9	OTHER EXCLUDED AREAS	3,975,673	0	0	3,975,673	124,175.00	32.02
10	SUBTOTAL EXCLUDED SALARY (SUM OF LINES 7 THRO	3,975,673	0	0	3,975,673	124,175.00	32.02
11	TOTAL ADJUSTED SALARIES (LINE 6 MINUS LINE 10	4,429,061	0	0	4,429,061	117,540.00	37.68
	<b>OTHER WAGES AND RELATED COSTS</b>						
12	CONTRACT LABOR: PATIENT RELATED & MGMT	7,436	0	0	7,436	145.00	51.28
13	CONTRACT LABOR: PHYSICIAN SERVICES-PART A	0	0	0	0	0.00	0.00
14	HOME OFFICE SALARIES AND WAGE RELATED COSTS	0	0	0	0	0.00	0.00
	<b>WAGE RELATED COSTS</b>						
15	WAGE RELATED COSTS CORE (SEE PT. IV)	1,785,447	0	0	1,785,447	0.00	0.00
16	WAGE RELATED COSTS (EXCLUDED UNITS)	0	0	0	0	0.00	0.00
17	PHYSICIANS PART A - WRC	0	0	0	0	0.00	0.00
18	PHYSICIANS PART B - WRC	0	0	0	0	0.00	0.00
19	TOTAL ADJUSTED WAGE RELATED COST (SEE INSTRUC	1,785,447	0	0	1,785,447	0.00	0.00

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Worksheet S-3 Part III Monday, May 18, 2026 at 10:06:09 AM

STATISTICAL DATA

PART III - SNF WAGE INDEX - OVERHEAD COST - DIRECT SALARIES

CMS #		AMOUNT REPORTED	RECLASS OF SALARIES	ADJUSTED SALARIES	TOTAL	PAID HOURS RELATED	AVERAGE HOURLY WAGE
		1	2	3	4	5	6
1	EMPLOYEE BENEFITS DEPARTMENT	67,386	0	0	67,386	1,488	45.29
2	ADMINISTRATIVE AND GENERAL	672,690	0	0	672,690	7,951	84.60
3	PLANT OP, MAINT & REPAIRS	557,732	0	0	557,732	16,613	33.57
4	LAUNDRY AND LINEN SERVICE	34,606	0	0	34,606	2,033	17.02
5	HOUSEKEEPING	256,022	0	0	256,022	13,153	19.46
6	DIETARY	0	0	0	0	0	0.00
7	NURSING ADMINISTRATION	518,969	0	0	518,969	11,208	46.30
8	CENTRAL SERVICES AND SUPPLY	0	0	0	0	0	0.00
9	PHARMACY	0	0	0	0	0	0.00
10	MEDICAL RECORDS	0	0	0	0	0	0.00
11	MEDICAL SOCIAL SERVICES	85,353	0	0	85,353	1,868	45.69
12	ACTIVITIES PROGRAM	245,755	0	0	245,755	12,212	20.12
13	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0.00
14	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	0.00
15	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0.00
16	OTHER GENERAL SERVICE	0	0	0	0	0	0.00

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Worksheet S-3 Part IV Monday, May 18, 2026 at 10:06:09 AM

STATISTICAL DATA

PART IV - SNF WAGE RELATED COSTS

CMS #	Description	
	RETIREMENT COST	
1	401k EMPLOYER CONTRIBUTIONS	125,048
2	TAX SHELTERED ANNUITY 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	794,514
9	PRESCRIPTION DRUG PLAN	0
10	DENTAL, HEARING AND VISION PLANS	0
11	LIFE INSURANCE	0
12	ACCIDENTAL INSURANCE	0
13	DISABILITY INSURANCE	28,271
14	LONG-TERM CARE INSURANCE	0
15	WORKERS' COMPENSATION INSURANCE	182,624
16	RETIREMENT HEALTH CARE COST	0
	TAXES	
17	FICA - EMPLOYER'S PORTION ONLY	618,591
18	MEDICARE TAXES - EMPLOYER'S PORTION ONLY	0
19	UNEMPLOYMENT INSURANCE	0
20	STATE OR FEDERAL UNEMPLOYMENT TAXES	36,399
	OTHER	
21	EXECUTIVE DEFERRED COMPENSATION	0
22	DAY CARE COST AND ALLOWANCES	0
23	TUITION REIMBURSEMENT	0
		=====
24	TOTAL WAGE RELATED COST	1,785,447

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Worksheet S-3 Part V Monday, May 18, 2026 at 10:06:09 AM

STATISTICAL DATA

PART V - SNF REPORTING OF DIRECT CARE EXPENDITURES

CMS #	Amount Reported	Employee Wage-Related Costs	Adjusted Salaries (Col 1+ Col 2)	Paid Hours Related To Salary In Col 3	Average Hourly Wage (Col 3 ÷ Col 4)	
	1	2	3	4	5	
<b>DIRECT SALARIES</b>						
<b>NURSING EMPLOYEES</b>						
1	REGISTERED NURSE	536,526	113,976	650,502	9,430	68.98
2	LICENSED PRACTICAL NURSE	314,301	66,768	381,069	7,225	52.74
3	CERTIFIED NURSING ASSISTANT	534,982	113,648	648,630	23,309	27.83
4	TOTAL NURSING EXPENDITURES	1,385,809	294,392	1,680,201	39,964	42.04
<b>NURSING EMPLOYEES</b>						
5	PHYSICAL THERAPIST	168,171	35,725	203,896	2,544	80.15
6	PHYSICAL THERAPY ASSISTANT	153,916	32,697	186,613	3,242	57.56
7	OCCUPATIONAL THERAPIST	157,940	33,552	191,492	2,895	66.15
8	OCCUPATIONAL THERAPY ASSISTANT	57,600	12,236	69,836	1,337	52.23
9	SPEECH-LANGUAGE PATHOLOGIST	67,112	14,257	81,369	1,034	78.69
10	THERAPY AIDES AND STUDENTS	0	0	0	0	0.00
11	RESPIRATORY THERAPIST	0	0	0	0	0.00
12	OTHER MEDICAL STAFF	0	0	0	0	0.00
<b>CONTRACT LABOR</b>						
<b>NURSING EMPLOYEES</b>						
15	REGISTERED NURSE	3,443	731	4,174	47	88.81
16	LICENSED PRACTICAL NURSE	0	0	0	0	0.00
17	CERTIFIED NURSING ASSISTANT	3,993	848	4,841	97	49.91
18	TOTAL NURSING EXPENDITURES	7,436	1,579	9,015	144	62.60
<b>TECHNICAL / PROFESSIONAL EMPLOYEES</b>						
19	PHYSICAL THERAPIST	0	0	0	0	0.00
20	PHYSICAL THERAPY ASSISTANT	0	0	0	0	0.00
21	OCCUPATIONAL THERAPIST	0	0	0	0	0.00
22	OCCUPATIONAL THERAPY ASSISTANT	0	0	0	0	0.00
23	SPEECH-LANGUAGE PATHOLOGIST	0	0	0	0	0.00
24	THERAPY AIDES AND STUDENTS	0	0	0	0	0.00
25	RESPIRATORY THERAPIST	0	0	0	0	0.00
26	OTHER MEDICAL STAFF	0	0	0	0	0.00
<b>HOME OFFICE/CHAIN ORGANIZATION</b>						
<b>NURSING EMPLOYEES</b>						
29	REGISTERED NURSE	0	0	0	0	0.00
30	LICENSED PRACTICAL NURSE	0	0	0	0	0.00
31	CERTIFIED NURSING ASSISTANT	0	0	0	0	0.00
32	TOTAL NURSING EXPENDITURES	0	0	0	0	0.00
<b>TECHNICAL / PROFESSIONAL EMPLOYEES</b>						
33	PHYSICAL THERAPIST	0	0	0	0	0.00
34	PHYSICAL THERAPY ASSISTANT	0	0	0	0	0.00
35	OCCUPATIONAL THERAPIST	0	0	0	0	0.00
36	OCCUPATIONAL THERAPY ASSISTANT	0	0	0	0	0.00
37	SPEECH-LANGUAGE PATHOLOGIST	0	0	0	0	0.00
38	THERAPY AIDES AND STUDENTS	0	0	0	0	0.00
39	RESPIRATORY THERAPIST	0	0	0	0	0.00
40	OTHER MEDICAL STAFF	0	0	0	0	0.00



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Reclassification and Adjustment of Trial Balance of Expenses

CMS #	COST CENTER DESCRIPTION	SALARIES & WAGES 1	CONTRACT LABOR COSTS 2	LABOR SUBTOTAL 3	OTHER COSTS 4	SUBTOTAL 5	RECLASS- IFICATIONS 6	RECLASS. TRIAL BALANCE 7	ADJUST- MENTS 8	EXPENSES FOR COST ALLOCATION 9
76	OSP	0	0	0	0	0	0	0	0	0
	COST REIMBURSED SERVICES COST CENTERS									
80	PREVENTIVE VACCINES	0	0	0	0	0	0	0	0	0
89	SUBTOTALS	4,429,061	2,969,500	7,398,561	21,681,244	29,079,805	0	29,079,805	-2,363,413	26,716,392
	NONREIMBURSABLE COST CENTERS									
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	0
91	NONPAID WORKERS	0	0	0	0	0	0	0	0	0
92	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	0
93	Marketing	500,006	0	500,006	444,087	944,093	0	944,093	0	944,093
93.01	Residential Independent Living	3,475,667	2,950	3,478,617	467,670	3,946,287	0	3,946,287	0	3,946,287
93.02	Barber and Beauty Shop	0	0	0	74,122	74,122	0	74,122	0	74,122
100	TOTAL	8,404,734	2,972,450	11,377,184	22,667,123	34,044,307	0	34,044,307	-2,363,413	31,680,894

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Reclassifications

EXPLANATION OF RECLASSIFICATION	CODE	COST CENTER	INCREASES			DECREASES			
			LINE#	SALARY	OTHER	COST CENTER	LINE	SALARY	OTHER
1	2	3	4	5	6	7	8	9	10
1 To reclass capital costs	A	CAPITAL RELATED - BU	1.00	0	229,630	ADMINISTRATIVE AND G	4.00	0	229,630
500 TOTAL RECLASSIFICATIONS				0	229,630			0	229,630

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RECONCILIATION OF CAPITAL COST CENTERS

PART I - ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES

DESCRIPTION	Beginning	Acquisitions			Disposals	Ending	Fully
	Balance	Purchases	Donations	Total	and Retirements	Balance	Depreciated Assets
	1	2	3	4	5	6	7
1 Land	165,014	0	0	0	0	165,014	0
2 Land Improvements	1,272,549	0	0	0	0	1,272,549	553,908
3 Buildings & Fixtures	116,395,736	3,544,100	0	3,544,100	0	119,939,836	1,374,514
4 Building Improvements	0	0	0	0	0	0	0
5 Fixed Equipment	0	0	0	0	0	0	0
6 Movable Equipment	10,154,336	692,871	0	692,871	0	10,847,207	1,772,685
7 Subtotal	127,987,635	4,236,971	0	4,236,971	0	132,224,606	3,701,107
8 Reconciling Items	0	0	0	0	0	0	0
9 Total	127,987,635	4,236,971	0	4,236,971	0	132,224,606	3,701,107

PART II - RECONCILIATION OF CAPITAL COST CENTERS (SUMMARY OF CAPITAL)

DESCRIPTION	Depreciation	Lease	Interest	Insurance	Taxes	Other Capital Related Costs	Total
	1	2	3	4	5	6	7
1 CAPITAL RELATED COSTS - BUILDINGS & FIXTURES	5,915,071	0	2,083,015	229,630	1,965,489	0	10,193,205
2 CAPITAL RELATED COSTS - MOVABLE EQUIPMENT	25,582	132,041	0	0	0	0	157,623
3 TOTAL	5,940,653	132,041	2,083,015	229,630	1,965,489	0	10,350,828

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ADJUSTMENTS TO EXPENSES

DESCRIPTION OF ADJUSTMENT 1	BASIS 2	AMOUNT 3	WORKSHEET A		LINE NO. 5
			COST CENTER 4		
INVESTMENT INCOME ON RESTRICTED FUNDS (CMS PUB. 15-1, CHAPTE	B	-370,789	ADMINISTRATIVE AND GENERAL		4
TRADE, QUANTITY, TIME, AND OTHER DISCOUNTS ON PURCHASES (CMS					
REBATES AND REFUNDS OF EXPENSES (CMS PUB. 15-1, CHAPTER 8)					
RENTAL OF PROVIDER SPACE BY SUPPLIERS (CMS PUB. 15-1, CHAPTE	A	-38,164	ADMINISTRATIVE AND GENERAL		4
TELEPHONE SERVICES (CMS PUB. 15-1, CHAPTER 21)	B	79	ADMINISTRATIVE AND GENERAL		4
TELEVISION AND RADIO SERVICE (CMS PUB. 15-1, CHAPTER 21)					
PARKING LOT (CMS PUB. 15-1, CHAPTER 21)					
REMUNERATION APPLICABLE TO PROVIDER-BASED PHYSICIAN ADJUSTME	A82				
SALE OF SCRAP, WASTE, ETC. (CMS PUB. 15-1, CHAPTER 23)					
RELATED ORGANIZATION AND HOME OFFICE TRANSACTIONS (CMS PUB.	A81	-556,984			
LAUNDRY AND LINEN SERVICE					
REVENUE - EMPLOYEE MEALS					
COST OF MEALS - GUESTS	B	-310,575	ADMINISTRATIVE AND GENERAL		4
SALE OF MEDICAL SUPPLIES TO OTHER THAN PATIENTS					
SALE OF DRUGS TO OTHER THAN PATIENTS					
REVENUE - COPYING COSTS OF MEDICAL RECORDS AND ABSTRACTS					
VENDING MACHINES					
INCOME FROM IMPOSITION OF INTEREST, FINANCE, OR PENALTY CHAR					
INTEREST EXPENSE ON MEDICARE OVERPAYMENTS AND BORROWINGS TO					
DEPRECIATION--BUILDINGS AND FIXTUES			CAPITAL RELATED - BUILDINGS		1
DEPRECIATION--MOVABLE EQUIPMENT			CAPITAL RELATED - MOVABLE EQ		2
SHORT TERM INPATIENT HOSPICE CARE					
HOSPICE NON-CORE CONTRACTED SERVICES					
Miscellaneous Income-Operating	B	-8,815	ADMINISTRATIVE AND GENERAL		4
Realized Gain/Loss on Investment	B	-103,239	ADMINISTRATIVE AND GENERAL		4
Alcoholic Beverages	B	-76	DIETARY		8
Promotions	B	-7,889	ADMINISTRATIVE AND GENERAL		4
Maintenance Income	B	-362,175	ADMINISTRATIVE AND GENERAL		4
Christmas Gratuity Fund	A	-122,565	ADMINISTRATIVE AND GENERAL		4
TV - Cable	A	-190,867	ADMINISTRATIVE AND GENERAL		4
Expenses from Contributed Funds	A	-19,236	ADMINISTRATIVE AND GENERAL		4
Miscellaneous - Non-Operating	A	-15,262	ADMINISTRATIVE AND GENERAL		4
Bad Debts	A	-147,168	ADMINISTRATIVE AND GENERAL		4
Contributoids/Donations	A	-71,846	ADMINISTRATIVE AND GENERAL		4
Employee Gifts/Events	A	-8,007	ADMINISTRATIVE AND GENERAL		4
Special Events	A	-29,835	ADMINISTRATIVE AND GENERAL		4
		=====			
100 TOTAL		-2,363,413			

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RELATED ORGANIZATIONS AND HOME OFFICE COSTS

PART I - COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS

CMS #	WORKSHEET A COST CENTER		Expense Item	Line #	Amount	Amount	Net Adjustment
	Line#	Description		Part II	On Allowable In Cost	Included in Wkst A col 9	
	1	2	3	4	5	6	7
1	4	ADMINISTRATIVE AND GENERAL	Home Office - Operational	1	797,530	2,733,225	-1,935,695
2	1	CAPITAL RELATED - BUILDINGS & FIXTURES	Home Office - Depreciation Building	1	67,616	0	67,616
3	2	CAPITAL RELATED - MOVABLE EQUIPMENT	Home Office - Cap M&E Depreciation	1	25,582	0	25,582
4	4	ADMINISTRATIVE AND GENERAL	Home Office - Salaries and Wages	1	1,285,513	0	1,285,513
100		TOTALS			2,176,241	2,733,225	-556,984

PART II - INTERRELATIONSHIP BETWEEN RELATED ORGANIZATIONS AND / OR HOME OFFICE

#	Interrelationship Indicator	Interrelationship Description (If Column 1=G)	Name	% of Ownership	----- Related Organization(s) -----			
					Name	MCR CCN or H/O#	% of Ownership	Type of Business
1	B		3	4	5	6	7	8
			Springpoint Senior Living	100 %	Springpoint Senior Living	H4-8370	100 %	Home Office

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Provider-Based Physicians Adjustments

Wkst A Line No	Specialty/Physician Identifier	Total Professional Remuneration	Professional Component	Provider Component	RCE Amount	-----Actual Hours-----		Unadjusted RCE Limit	5% of Unadjusted RCE Limit
						Professional Services	Provider Services		
1	2	3	4	5	6	7	8	9	10
100	Total	0	0	0	0	0	0	0	0

Wkst A Line No	Specialty/Physician Identifier	Memberships & -----Continuing Ed-----		Malpractice -----Insurance-----		Adjusted RCE Limit	RCE Disallowance	RCE Adjustment
		Cost	Provider Component	Cost	Provider Component			
1	2	12	13	14	15	16	17	18
100	Total	0	0	0	0	0	0	0





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ALLOCATION OF GENERAL SERVICES COSTS

	PATIENT TRANSPORT PART A (Patient Days)	OTHER GENERAL SERVICE COST (Patient Days)	SubTotal	Adjustments	Total
	17	18	19	20	21
GENERAL SERVICE COST CENTERS					
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
25					
26					
27					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
60					
61					
62					
63					
70					
71					
72					
73					

WINCHESTER GARDENS HEALTH CARE CTR  
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ALLOCATION OF GENERAL SERVICES COSTS

	Net Expenses For Cost Allocation	CRC- B&F (Square Feet)	CRC- ME (Square Feet)	EMPLOYEE BENEFITS DEPARTMENT (Gross Salaries)	SubTotal 3A	A&G (Accum Cost)	PLANT OP, MAINT & REPAIRS (Square Feet)	LAUNDRY & LINEN SERVICE (Patient Days)	HOUSE- KEEPING (Square Feet)
	0	1	2	3	3A	4	5	6	7
OUTPATIENT REIMBURSABLE COST CENTERS									
74 OPT	0	0	0	0	0	0	0	0	0
75 OOT	0	0	0	0	0	0	0	0	0
76 OSP	0	0	0	0	0	0	0	0	0
COST REIMBURSED SERVICES COST CENTERS									
80 PREVENTIVE VACCINES	0	0	0	0	0	0	0	0	0
89 Subtotals	26,716,392	644,141	9,961	985,490	16,121,390	1,113,547	211,061	16,132	18,017
NONREIMBURSABLE COST CENTERS									
90 GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	0
91 NONPAID WORKERS	0	0	0	0	0	0	0	0	0
92 PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	0
93 Marketing	944,093	0	0	112,973	1,057,066	85,621	0	0	0
93.01 Residential Independent Living	3,946,287	9,538,240	147,495	785,303	14,417,325	1,167,789	4,100,838	40,183	350,068
93.02 Barber and Beauty Shop	74,122	10,824	167	0	85,113	6,894	4,654	0	397
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
100 TOTAL	31,680,894	10,193,205	157,623	1,883,766	31,680,894	2,373,851	4,316,553	56,315	368,482

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ALLOCATION OF GENERAL SERVICES COSTS

	DIETARY (Meals Served) 8	NURSING ADMIN (Patient Days) 9	CENTRAL SERVICES & SUPPLY (Patient Days) 10	PHARMACY (Patient Days) 11	MEDICAL RECORDS (Patient Days) 12	MEDICAL SOCIAL SERVICES (Patient Days) 13	ACTIVITIES PROGRAM (Patient Days) 14	QUALITY & PERFORM IMPROV PGM (Patient Days) 15	TRAINING & IN-SERVICE EDUCATION (Patient Days) 16
OUTPATIENT REIMBURSABLE COST CENTERS									
74	OPT	0	0	0	0	0	0	0	0
75	OOT	0	0	0	0	0	0	0	0
76	OSP	0	0	0	0	0	0	0	0
COST REIMBURSED SERVICES COST CENTERS									
80	PREVENTIVE VACCINES	0	0	0	0	0	0	0	0
89	Subtotals	778,010	771,785	64,456	8,678	0	113,697	388,232	67,562
NONREIMBURSABLE COST CENTERS									
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0
91	NONPAID WORKERS	0	0	0	0	0	0	0	0
92	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0
93	Marketing	0	0	0	0	0	0	0	0
93.01	Residential Independent Living	4,523,661	0	0	0	0	0	0	0
93.02	Barber and Beauty Shop	0	0	0	0	0	0	0	0
98	Cross Foot Adjustments	0	0	0	0	0	0	0	0
99	Negative Cost Center	0	0	0	0	0	0	0	0
100	TOTAL	5,301,671	771,785	64,456	8,678	0	113,697	388,232	67,562

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ALLOCATION OF GENERAL SERVICES COSTS

	PATIENT TRANSPORT PART A (Patient Days)	OTHER GENERAL SERVICE COST (Patient Days)	SubTotal 19	Adjustments 20	Total 21
OUTPATIENT REIMBURSABLE COST CENTERS					
74	OPT	0	0	0	0
75	OOT	0	0	0	0
76	OSP	0	0	0	0
COST REIMBURSED SERVICES COST CENTERS					
80	PREVENTIVE VACCINES	0	0	0	0
89	Subtotals	0	5,841,285	0	5,841,285
NONREIMBURSABLE COST CENTERS					
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0
91	NONPAID WORKERS	0	0	0	0
92	PHYSICIAN PRIVATE OFFICES	0	0	0	0
93	Marketing	0	1,142,687	0	1,142,687
93.01	Residential Independent Living	0	24,599,864	0	24,599,864
93.02	Barber and Beauty Shop	0	97,058	0	97,058
98	Cross Foot Adjustments	0	0	0	0
99	Negative Cost Center	0	0	0	0
100	TOTAL	0	31,680,894	0	31,680,894





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ALLOCATION OF CAPITAL RELATED COSTS

	PATIENT TRANSPORT PART A (Patient Days)	OTHER GENERAL SERVICE COST (Patient Days)	SubTotal	Adjustments	Total
	17	18	19	20	21
GENERAL SERVICE COST CENTERS					
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17	0				
18	0	0			
INPATIENT ROUTINE SERVICE COST CENTERS					
25	0	0	452,336	0	452,336
26	0	0	0	0	0
27	0	0	0	0	0
ANCILLARY SERVICE COST CENTERS					
30	0	0	68	0	68
31	0	0	0	0	0
32	0	0	48	0	48
33	0	0	28	0	28
34	0	0	0	0	0
35	0	0	1,184	0	1,184
36	0	0	712	0	712
37	0	0	222	0	222
38	0	0	0	0	0
39	0	0	0	0	0
40	0	0	57	0	57
41	0	0	261	0	261
42	0	0	0	0	0
43	0	0	0	0	0
44	0	0	0	0	0
45	0	0	0	0	0
46	0	0	0	0	0
OUTPATIENT SERVICE COST CENTERS					
60	0	0	0	0	0
61	0	0	0	0	0
62	0	0	0	0	0
63	0	0	0	0	0
OUTPATIENT REIMBURSABLE COST CENTERS					
70	0	0	0	0	0
71	0	0	0	0	0
72	0	0	0	0	0
73	0	0	0	0	0

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ALLOCATION OF CAPITAL RELATED COSTS

	Directly Assigned Capital Related Costs	CRC- B&F (Square Feet)	CRC- ME (Square Feet)	SubTotal	EMPLOYEE BENEFITS DEPARTMENT (Gross Salaries)	A&G (Accum Cost)	PLANT OP, MAINT & REPAIRS (Square Feet)	LAUNDRY & LINEN SERVICE (Patient Days)	HOUSE- KEEPING (Square Feet)
	0	1	2	2A	3	4	5	6	7
OUTPATIENT REIMBURSABLE COST CENTERS									
74	0	0	0	0	0	0	0	0	0
75	0	0	0	0	0	0	0	0	0
76	0	0	0	0	0	0	0	0	0
COST REIMBURSED SERVICES COST CENTERS									
80	0	0	0	0	0	0	0	0	0
89	0	644,141	9,961	654,102	0	37,026	4,274	40	45
NONREIMBURSABLE COST CENTERS									
90	0	0	0	0	0	0	0	0	0
91	0	0	0	0	0	0	0	0	0
92	0	0	0	0	0	0	0	0	0
93	0	0	0	0	0	2,848	0	0	0
93.01	0	9,538,240	147,495	9,685,735	0	38,840	83,044	100	872
93.02	0	10,824	167	10,991	0	229	94	0	1
98	0	0	0	0	0	0	0	0	0
99	0	0	0	0	0	0	0	0	0
100	0	10,193,205	157,623	10,350,828	0	78,943	87,412	140	918

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ALLOCATION OF CAPITAL RELATED COSTS

	DIETARY (Meals Served)	NURSING ADMIN (Patient Days)	CENTRAL SERVICES & SUPPLY (Patient Days)	PHARMACY (Patient Days)	MEDICAL RECORDS (Patient Days)	MEDICAL SOCIAL SERVICES (Patient Days)	ACTIVITIES PROGRAM (Patient Days)	QUALITY & PERFORM IMPROV PGM (Patient Days)	TRAINING & IN-SERVICE EDUCATION (Patient Days)
	8	9	10	11	12	13	14	15	16
OUTPATIENT REIMBURSABLE COST CENTERS									
74	0	0	0	0	0	0	0	0	0
75	0	0	0	0	0	0	0	0	0
76	0	0	0	0	0	0	0	0	0
COST REIMBURSED SERVICES COST CENTERS									
80	0	0	0	0	0	0	0	0	0
89	12,582	1,923	161	22	0	283	968	168	79
NONREIMBURSABLE COST CENTERS									
90	0	0	0	0	0	0	0	0	0
91	0	0	0	0	0	0	0	0	0
92	0	0	0	0	0	0	0	0	0
93	0	0	0	0	0	0	0	0	0
93.01	73,158	0	0	0	0	0	0	0	0
93.02	0	0	0	0	0	0	0	0	0
98	0	0	0	0	0	0	0	0	0
99	0	0	0	0	0	0	0	0	0
100	85,740	1,923	161	22	0	283	968	168	79

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ALLOCATION OF CAPITAL RELATED COSTS

	PATIENT TRANSPORT PART A (Patient Days)	OTHER GENERAL SERVICE COST (Patient Days)	SubTotal 19	Adjustments 20	Total 21
OUTPATIENT REIMBURSABLE COST CENTERS					
74	OPT	0	0	0	0
75	OOT	0	0	0	0
76	OSP	0	0	0	0
COST REIMBURSED SERVICES COST CENTERS					
80	PREVENTIVE VACCINES	0	0	0	0
89	Subtotals	0	454,916	0	454,916
NONREIMBURSABLE COST CENTERS					
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0
91	NONPAID WORKERS	0	0	0	0
92	PHYSICIAN PRIVATE OFFICES	0	0	0	0
93	Marketing	0	2,848	0	2,848
93.01	Residential Independent Living	0	9,881,749	0	9,881,749
93.02	Barber and Beauty Shop	0	11,315	0	11,315
98	Cross Foot Adjustments	0	0	0	0
99	Negative Cost Center	0	0	0	0
100	TOTAL	0	10,350,828	0	10,350,828





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COST ALLOCATIONS - STATISTICAL BASES

OTHER  
 GENERAL  
 SERVICE COST  
 (Patient  
 Days)  
 18

	GENERAL SERVICE COST CENTERS	
1	CAPITAL RELATED - BUILDINGS & FIXTURES	
2	CAPITAL RELATED - MOVABLE EQUIPMENT	
3	EMPLOYEE BENEFITS DEPARTMENT	
4	ADMINISTRATIVE AND GENERAL	
5	PLANT OP, MAINT & REPAIRS	
6	LAUNDRY AND LINEN SERVICE	
7	HOUSEKEEPING	
8	DIETARY	
9	NURSING ADMINISTRATION	
10	CENTRAL SERVICES AND SUPPLY	
11	PHARMACY	
12	MEDICAL RECORDS	
13	MEDICAL SOCIAL SERVICES	
14	ACTIVITIES PROGRAM	
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	
16	TRAINING AND IN-SERVICE EDUCATION	
17	PATIENT TRANSPORTATION PART A	
18	OTHER GENERAL SERVICE COST	8,917
	INPATIENT ROUTINE SERVICE COST CENTERS	
25	SKILLED NURSING FACILITY	8,917
26	NURSING FACILITY	0
27	ICF/IID	0
	ANCILLARY SERVICE COST CENTERS	
30	RADIOLOGY - DIAGNOSTIC	0
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0
32	LABORATORY	0
33	INTRAVENOUS THERAPY	0
34	RESPIRATORY THERAPY	0
35	PHYSICAL THERAPY	0
36	OCCUPATIONAL THERAPY	0
37	SPEECH LANGUAGE PATHOLOGIST	0
38	AUDIOLOGY	0
39	ELECTROCARDIOLOGY	0
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	0
41	DRUGS: DRUGS CHARGED TO PATIENTS	0
42	DRUGS: IV SOLUTIONS	0
43	DENTAL CARE	0
44	APPLIANCES AND EQUIPMENT	0
45	BLOOD AND BLOOD PRODUCTS	0
46	BLOOD TRANSFUSION/PROCESSING/STORAGE	0
	OUTPATIENT SERVICE COST CENTERS	
60	SCREENING & PREVENTIVE SERVICES	0
61	OUTPATIENT LABORATORY	0
62	PORTABLE X-RAY SERVICES	0
63	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0
	OUTPATIENT REIMBURSABLE COST CENTERS	
70	HOME HEALTH AGENCY	0
71	AMBULANCE	0
72	HOSPICE	0
73	CORF	0

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COST ALLOCATIONS - STATISTICAL BASES

	CRC- B&F (Square Feet)	CRC- ME (Square Feet)	EMPLOYEE BENEFITS DEPARTMENT (Gross Salaries)	Reconcil- iation 4A	A&G (Accum Cost)	PLANT OP, MAINT & REPAIRS (Square Feet)	LAUNDRY & LINEN SERVICE (Patient Days)	HOUSE- KEEPING (Square Feet)	DIETARY (Meals Served)	
	1	2	3		4	5	6	7	8	
OUTPATIENT REIMBURSABLE COST CENTERS										
74	OPT	0	0	0	0	0	0	0	0	
75	OOT	0	0	0	0	0	0	0	0	
76	OSP	0	0	0	0	0	0	0	0	
COST REIMBURSED SERVICES COST CENTERS										
80	PREVENTIVE VACCINES	0	0	0	0	0	0	0	0	
89	Subtotal	32,016	32,016	4,361,675	0	13,747,539	24,400	6,304	24,400	26,805
NONREIMBURSABLE COST CENTERS										
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	
91	NONPAID WORKERS	0	0	0	0	0	0	0	0	
92	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	
93	Marketing	0	0	500,006	0	1,057,066	0	0	0	
93.01	Residential Independent Living	474,083	474,083	3,475,667	0	14,417,325	474,083	15,702	474,083	155,855
93.02	Barber and Beauty Shop	538	538	0	0	85,113	538	0	538	0
98	Cross Foot Adjustments	0	0	0	0	0	0	0	0	
99	Negative Cost Center	0	0	0	0	0	0	0	0	
102	Cost to be Allocated per Bp1	10,193,205	157,623	1,883,766	0	2,373,851	4,316,553	56,315	368,482	5,301,671
103	Unit Cost Multiplier per Bp1	20.119346	0.311116	0.225943	0.000000	0.080999	8.650043	2.559075	0.738410	29.024806
104	Cost to be Allocated per Bp2	0	0	0	0	78,943	87,412	140	918	85,740
105	Unit Cost Multiplier per Bp2	0.000000	0.000000	0.000000	0.000000	0.002694	0.175167	0.006362	0.001840	0.469397

WINCHESTER GARDENS HEALTH CARE CTR  
 Provider CCN: 31-5527  
 Period from 1/1/2025 to 12/31/2025

Worksheet B-1 Monday, May 18, 2026 at 10:06:09 AM

COST ALLOCATIONS - STATISTICAL BASES

	NURSING ADMIN (Patient Days) 9	CENTRAL SERVICES & SUPPLY (Patient Days) 10	PHARMACY (Patient Days) 11	MEDICAL RECORDS (Patient Days) 12	MEDICAL SOCIAL SERVICES (Patient Days) 13	ACTIVITIES PROGRAM (Patient Days) 14	QUALITY & PERFORM IMPROV PGM (Patient Days) 15	TRAINING & IN-SERVICE EDUCATION (Patient Days) 16	PATIENT TRANSPORT PART A (Patient Days) 17
OUTPATIENT REIMBURSABLE COST CENTERS									
74	OPT	0	0	0	0	0	0	0	0
75	OOT	0	0	0	0	0	0	0	0
76	OSP	0	0	0	0	0	0	0	0
COST REIMBURSED SERVICES COST CENTERS									
80	PREVENTIVE VACCINES	0	0	0	0	0	0	0	0
89	Subtotal	8,917	8,917	8,917	8,917	8,917	8,917	8,917	8,917
NONREIMBURSABLE COST CENTERS									
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0
91	NONPAID WORKERS	0	0	0	0	0	0	0	0
92	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0
93	Marketing	0	0	0	0	0	0	0	0
93.01	Residential Independent Living	0	0	0	0	0	0	0	0
93.02	Barber and Beauty Shop	0	0	0	0	0	0	0	0
98	Cross Foot Adjustments	0	0	0	0	0	0	0	0
99	Negative Cost Center	0	0	0	0	0	0	0	0
102	Cost to be Allocated per Bp1	771,785	64,456	8,678	0	113,697	388,232	67,562	31,580
103	Unit Cost Multiplier per Bp1	86.552092	7.228440	0.973197	0.000000	12.750589	43.538410	7.576763	3.541550
104	Cost to be Allocated per Bp2	1,923	161	22	0	283	968	168	79
105	Unit Cost Multiplier per Bp2	0.215655	0.018055	0.002467	0.000000	0.031737	0.108557	0.018840	0.008859

WINCHESTER GARDENS HEALTH CARE CTR  
Provider CCN: 31-5527  
Period from 1/1/2025 to 12/31/2025

Worksheet B-1 Monday, May 18, 2026 at 10:06:09 AM

COST ALLOCATIONS - STATISTICAL BASES

	OTHER GENERAL SERVICE COST (Patient Days)
	18
OUTPATIENT REIMBURSABLE COST CENTERS	
74 OPT	0
75 OOT	0
76 OSP	0
COST REIMBURSED SERVICES COST CENTERS	
80 PREVENTIVE VACCINES	0
89 Subtotal	8,917
NONREIMBURSABLE COST CENTERS	
90 GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0
91 NONPAID WORKERS	0
92 PHYSICIAN PRIVATE OFFICES	0
93 Marketing	0
93.01 Residential Independent Living	0
93.02 Barber and Beauty Shop	0
98 Cross Foot Adjustments	0
99 Negative Cost Center	0
102 Cost to be Allocated per Bp1	0
103 Unit Cost Multiplier per Bp1	0.000000
104 Cost to be Allocated per Bp2	0
105 Unit Cost Multiplier per Bp2	0.000000

WINCHESTER GARDENS HEALTH CARE CTR  
Provider CCN: 31-5527  
Period from 1/1/2025 to 12/31/2025

Worksheet B-2 Monday, May 18, 2026 at 10:06:09 AM

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  
 Provider CCN: 31-5527  
 Period from 1/1/2025 to 12/31/2025

Worksheet C Monday, May 18, 2026 at 10:06:09 AM

RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS

CMS #	COST CENTER	-----CHARGES-----			COST TO CHARGE RATIO	
		TOTAL COST	TOTAL CHARGES	RECLASS-IFICATIONS		RECLASSIFIED CHARGES
		1	2	3	4	5
INPATIENT ROUTINE NURSING COST CENTERS						
25	SKILLED NURSING FACILITY	4,806,426	5,202,936	0	5,202,936	
26	NURSING FACILITY	0	0	0	0	
27	ICF/IID	0	0	0	0	
ANCILLARY SERVICE COST CENTERS						
30	RADIOLOGY - DIAGNOSTIC	27,318	16,344	-137	16,207	1.685568
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	
32	LABORATORY	19,190	15,476	0	15,476	1.239984
33	INTRAVENOUS THERAPY	11,176	0	10,339	10,339	1.080956
34	RESPIRATORY THERAPY	0	0	0	0	
35	PHYSICAL THERAPY	474,970	542,601	0	542,601	0.875358
36	OCCUPATIONAL THERAPY	285,643	513,958	0	513,958	0.555771
37	SPEECH LANGUAGE PATHOLOGIST	88,939	109,737	0	109,737	0.810474
38	AUDIOLOGY	0	0	0	0	
39	ELECTROCARDIOLOGY	0	0	137	137	0.000000
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	22,882	7,580	0	7,580	3.018734
41	DRUGS: DRUGS CHARGED TO PATIENTS	104,741	129,112	-10,339	118,773	0.881859
42	DRUGS: IV SOLUTIONS	0	0	0	0	
43	DENTAL CARE	0	0	0	0	
44	APPLIANCES AND EQUIPMENT	0	0	0	0	
45	BLOOD AND BLOOD PRODUCTS	0	0	0	0	
46	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	
OUTPATIENT REIMBURSABLE COST CENTERS						
71	AMBULANCE	0	0	0	0	
COST REIMBURSED SERVICES COST CENTERS						
80	PREVENTIVE VACCINES	0	0	0	0	
100	TOTAL	5,841,285	6,537,744	0	6,537,744	

WINCHESTER GARDENS HEALTH CARE CTR  
 Provider CCN: 31-5527  
 Period from 1/1/2025 to 12/31/2025

Worksheet C-6 Monday, May 18, 2026 at 10:06:09 AM

Reclassifications

#	EXPLANATION OF RECLASSIFICATION	----- INCREASES -----			----- DECREASES -----			
		WORKSHEET C CODE COST CENTER	WKST C LINE NO.	AMOUNT	WORKSHEET C COST CENTER	WKST C LINE NO.	AMOUNT	
1	To Reclass I/V Therapy	A	INTRAVENOUS THERAPY	33.00	10,339	DRUGS: DRUGS CHARGED TO	41.00	10,339
2	To Reclass Electrocardiology	B	ELECTROCARDIOLOGY	39.00	137	RADIOLOGY - DIAGNOSTIC	30.00	137
500	TOTAL RECLASSIFICATIONS			10,476			10,476	

WINCHESTER GARDENS HEALTH CARE CTR  
 Provider CCN: 31-5527  
 Period from 1/1/2025 to 12/31/2025

Worksheet D SNF Title V Monday, May 18, 2026 at 10:06:09 AM

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS  
 Skilled Nursing Facility - Title V

CMS #	RATIO OF COST TO CHARGES	-----HEALTHCARE CHARGES-----			-----HEALTHCARE COSTS-----		
		INPATIENT	OUTPATIENT	PREVENTIVE VACCINES	INPATIENT	OUTPATIENT	PREVENTIVE VACCINES
30	RADIOLOGY - DIAGNOSTIC	0	0	0	0	0	0
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0
32	LABORATORY	0	0	0	0	0	0
33	INTRAVENOUS THERAPY	0	0	0	0	0	0
34	RESPIRATORY THERAPY	0	0	0	0	0	0
35	PHYSICAL THERAPY	0	0	0	0	0	0
36	OCCUPATIONAL THERAPY	0	0	0	0	0	0
37	SPEECH LANGUAGE PATHOLOGIST	0	0	0	0	0	0
38	AUDIOLOGY	0	0	0	0	0	0
39	ELECTROCARDIOLOGY	0	0	0	0	0	0
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0
41	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	0	0	0
42	DRUGS: IV SOLUTIONS	0	0	0	0	0	0
43	DENTAL CARE	0	0	0	0	0	0
44	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0
45	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0
46	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0
71	AMBULANCE	0	0	0	0	0	0
80	PREVENTIVE VACCINES	0	0	0	0	0	0
100	TOTAL	0	0	0	0	0	0

WINCHESTER GARDENS HEALTH CARE CTR  
 Provider CCN: 31-5527  
 Period from 1/1/2025 to 12/31/2025

Worksheet D SNF Title XIX Monday, May 18, 2026 at 10:06:09 AM

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS  
 Skilled Nursing Facility - Title XIX

CMS #	RATIO OF COST TO CHARGES	-----HEALTHCARE CHARGES-----			-----HEALTHCARE COSTS-----		
		INPATIENT	OUTPATIENT	PREVENTIVE VACCINES	INPATIENT	OUTPATIENT	PREVENTIVE VACCINES
30	RADIOLOGY - DIAGNOSTIC	0	0	0	0	0	0
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0
32	LABORATORY	0	0	0	0	0	0
33	INTRAVENOUS THERAPY	0	0	0	0	0	0
34	RESPIRATORY THERAPY	0	0	0	0	0	0
35	PHYSICAL THERAPY	0	0	0	0	0	0
36	OCCUPATIONAL THERAPY	0	0	0	0	0	0
37	SPEECH LANGUAGE PATHOLOGIST	0	0	0	0	0	0
38	AUDIOLOGY	0	0	0	0	0	0
39	ELECTROCARDIOLOGY	0	0	0	0	0	0
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0
41	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	0	0	0
42	DRUGS: IV SOLUTIONS	0	0	0	0	0	0
43	DENTAL CARE	0	0	0	0	0	0
44	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0
45	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0
46	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0
71	AMBULANCE	0	0	0	0	0	0
80	PREVENTIVE VACCINES	0	0	0	0	0	0
100	TOTAL	0	0	0	0	0	0

WINCHESTER GARDENS HEALTH CARE CTR  
 Provider CCN: 31-5527  
 Period from 1/1/2025 to 12/31/2025

Worksheet D SNF Title XVIII Monday, May 18, 2026 at 10:06:10 AM

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS  
 Skilled Nursing Facility - Title XVIII

CMS #	RATIO OF COST TO CHARGES	-----HEALTHCARE CHARGES-----			-----HEALTHCARE COSTS-----			
		INPATIENT	OUTPATIENT	PREVENTIVE VACCINES	INPATIENT	OUTPATIENT	PREVENTIVE VACCINES	
30	RADIOLOGY - DIAGNOSTIC	1.685568	8,026	0	0	13,528	0	0
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY		0	0	0	0	0	0
32	LABORATORY	1.239984	8,950	0	0	11,098	0	0
33	INTRAVENOUS THERAPY	1.080956	5,553	0	0	6,003	0	0
34	RESPIRATORY THERAPY		0	0	0	0	0	0
35	PHYSICAL THERAPY	0.875358	220,039	0	0	192,613	0	0
36	OCCUPATIONAL THERAPY	0.555771	233,016	0	0	129,504	0	0
37	SPEECH LANGUAGE PATHOLOGIST	0.810474	57,493	0	0	46,597	0	0
38	AUDIOLOGY		0	0	0	0	0	0
39	ELECTROCARDIOLOGY		137	0	0	0	0	0
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	3.018734	2,335	0	0	7,049	0	0
41	DRUGS: DRUGS CHARGED TO PATIENTS	0.881859	78,388	0	0	69,127	0	0
42	DRUGS: IV SOLUTIONS		0	0	0	0	0	0
43	DENTAL CARE		0	0	0	0	0	0
44	APPLIANCES AND EQUIPMENT		0	0	0	0	0	0
45	BLOOD AND BLOOD PRODUCTS		0	0	0	0	0	0
46	BLOOD TRANSFUSION/PROCESSING/STORAGE		0	0	0	0	0	0
71	AMBULANCE		0	0	0	0	0	0
80	PREVENTIVE VACCINES		0	0	0	0	0	0
100	TOTAL		613,937	0	0	475,519	0	0

WINCHESTER GARDENS HEALTH CARE CTR  
 Provider CCN: 31-5527  
 Period from 1/1/2025 to 12/31/2025

Worksheet D-1 Monday, May 18, 2026 at 10:06:10 AM

Program: Title V  
 Component: Skilled Nursing Facility

COMPUTATION OF INPATIENT ROUTINE COSTS

CMS #	INPATIENT DAYS	AMOUNT
1	INPATIENT DAYS, INCLUDING PRIVATE ROOM DAYS	0
2	PRIVATE ROOM DAYS	0
3	PROGRAM INPATIENT DAYS, INCLUDING PRIVATE ROOM DAYS	0
4	MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM	0
5	TOTAL GENERAL INPATIENT ROUTINE SERVICE COST	0
	PRIVATE ROOM DIFFERENTIAL ADJUSTMENT	
6	GENERAL INPATIENT ROUTINE SERVICE CHARGES	0
7	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO	0.000000
8	PRIVATE ROOM CHARGES	0
9	AVERAGE PRIVATE ROOM PER DIEM CHARGE	0.00
10	SEMI-PRIVATE ROOM CHARGES	0
11	AVERAGE SEMI-PRIVATE ROOM PER DIEM CHARGE	0.00
12	AVERAGE PER DIEM PRIVATE ROOM CHARGE DIFFERENTIAL	0.00
13	AVERAGE PER DIEM PRIVATE ROOM COST DIFFERENTIAL	0.00
14	PRIVATE ROOM COST DIFFERENTIAL ADJUSTMENT	0
15	GENERAL INPATIENT ROUTINE SERVICE COST NET OF PRIVATE ROOM COST DIFFERENTIAL	0
	PROGRAM INPATIENT ROUTINE SERVICE COSTS	
16	ADJUSTED GENERAL INPATIENT SERVICE COST PER DIEM	0.00
17	PROGRAM ROUTINE SERVICE COST	0
18	MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO PROGRAM	0
19	TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	0
20	CAPITAL RELATED COST ALLOCATED TO INPATIENT ROUTINE SERVICE COSTS	0
21	PER DIEM CAPITAL RELATED COSTS	0.00
22	PROGRAM CAPITAL RELATED COST	0
23	INPATIENT ROUTINE SERVICE COST	0
24	AGGREGATE CHARGES TO BENEFICIARIES FOR EXCESS COSTS	0
25	TOTAL PROGRAM ROUTINE SERVICE COSTS FOR COMPARISON TO THE COST LIMITATION	0
26	PER DIEM LIMITATION	0.00
27	INPATIENT ROUTINE SERVICE COST LIMITATION	0
28	REIMBURSABLE INPATIENT ROUTINE SERVICE COSTS	0

WINCHESTER GARDENS HEALTH CARE CTR  
Provider CCN: 31-5527  
Period from 1/1/2025 to 12/31/2025

Worksheet D-1 Monday, May 18, 2026 at 10:06:10 AM

Program: Title XIX  
Component: Skilled Nursing Facility

COMPUTATION OF INPATIENT ROUTINE COSTS

CMS #	INPATIENT DAYS	AMOUNT
1	INPATIENT DAYS, INCLUDING PRIVATE ROOM DAYS	8,917
2	PRIVATE ROOM DAYS	0
3	PROGRAM INPATIENT DAYS, INCLUDING PRIVATE ROOM DAYS	214
4	MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM	0
5	TOTAL GENERAL INPATIENT ROUTINE SERVICE COST	4,806,426
	PRIVATE ROOM DIFFERENTIAL ADJUSTMENT	
6	GENERAL INPATIENT ROUTINE SERVICE CHARGES	0
7	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO	0.000000
8	PRIVATE ROOM CHARGES	0
9	AVERAGE PRIVATE ROOM PER DIEM CHARGE	0.00
10	SEMI-PRIVATE ROOM CHARGES	0
11	AVERAGE SEMI-PRIVATE ROOM PER DIEM CHARGE	0.00
12	AVERAGE PER DIEM PRIVATE ROOM CHARGE DIFFERENTIAL	0.00
13	AVERAGE PER DIEM PRIVATE ROOM COST DIFFERENTIAL	0.00
14	PRIVATE ROOM COST DIFFERENTIAL ADJUSTMENT	0
15	GENERAL INPATIENT ROUTINE SERVICE COST NET OF PRIVATE ROOM COST DIFFERENTIAL	4,806,426
	PROGRAM INPATIENT ROUTINE SERVICE COSTS	
16	ADJUSTED GENERAL INPATIENT SERVICE COST PER DIEM	539.02
17	PROGRAM ROUTINE SERVICE COST	115,350
18	MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO PROGRAM	0
19	TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	115,350
20	CAPITAL RELATED COST ALLOCATED TO INPATIENT ROUTINE SERVICE COSTS	452,336
21	PER DIEM CAPITAL RELATED COSTS	50.73
22	PROGRAM CAPITAL RELATED COST	10,856
23	INPATIENT ROUTINE SERVICE COST	104,494
24	AGGREGATE CHARGES TO BENEFICIARIES FOR EXCESS COSTS	0
25	TOTAL PROGRAM ROUTINE SERVICE COSTS FOR COMPARISON TO THE COST LIMITATION	104,494
26	PER DIEM LIMITATION	0.00
27	INPATIENT ROUTINE SERVICE COST LIMITATION	0
28	REIMBURSABLE INPATIENT ROUTINE SERVICE COSTS	10,856

WINCHESTER GARDENS HEALTH CARE CTR  
 Provider CCN: 31-5527  
 Period from 1/1/2025 to 12/31/2025

Worksheet D-1 Monday, May 18, 2026 at 10:06:10 AM

Program: Title XVIII  
 Component: Skilled Nursing Facility

COMPUTATION OF INPATIENT ROUTINE COSTS

CMS

#	INPATIENT DAYS	AMOUNT
1	INPATIENT DAYS, INCLUDING PRIVATE ROOM DAYS	8,917
2	PRIVATE ROOM DAYS	0
3	PROGRAM INPATIENT DAYS, INCLUDING PRIVATE ROOM DAYS	3,290
4	MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM	0
5	TOTAL GENERAL INPATIENT ROUTINE SERVICE COST	4,806,426
	PRIVATE ROOM DIFFERENTIAL ADJUSTMENT	
6	GENERAL INPATIENT ROUTINE SERVICE CHARGES	5,202,935
7	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO	0.923791
8	PRIVATE ROOM CHARGES	0
9	AVERAGE PRIVATE ROOM PER DIEM CHARGE	0.00
10	SEMI-PRIVATE ROOM CHARGES	0
11	AVERAGE SEMI-PRIVATE ROOM PER DIEM CHARGE	0.00
12	AVERAGE PER DIEM PRIVATE ROOM CHARGE DIFFERENTIAL	0.00
13	AVERAGE PER DIEM PRIVATE ROOM COST DIFFERENTIAL	0.00
14	PRIVATE ROOM COST DIFFERENTIAL ADJUSTMENT	0
15	GENERAL INPATIENT ROUTINE SERVICE COST NET OF PRIVATE ROOM COST DIFFERENTIAL	4,806,426
	PROGRAM INPATIENT ROUTINE SERVICE COSTS	
16	ADJUSTED GENERAL INPATIENT SERVICE COST PER DIEM	539.02
17	PROGRAM ROUTINE SERVICE COST	1,773,376
18	MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO PROGRAM	0
19	TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	1,773,376
20	CAPITAL RELATED COST ALLOCATED TO INPATIENT ROUTINE SERVICE COSTS	452,336
21	PER DIEM CAPITAL RELATED COSTS	50.73
22	PROGRAM CAPITAL RELATED COST	166,902
23	INPATIENT ROUTINE SERVICE COST	1,606,474
24	AGGREGATE CHARGES TO BENEFICIARIES FOR EXCESS COSTS	0
25	TOTAL PROGRAM ROUTINE SERVICE COSTS FOR COMPARISON TO THE COST LIMITATION	1,606,474
26	PER DIEM LIMITATION	0.00
27	INPATIENT ROUTINE SERVICE COST LIMITATION	0
28	REIMBURSABLE INPATIENT ROUTINE SERVICE COSTS	0

WINCHESTER GARDENS HEALTH CARE CTR  
Provider CCN: 31-5527  
Period from 1/1/2025 to 12/31/2025

Worksheet E Part A Monday, May 18, 2026 at 10:06:10 AM

Calculation of Reimbursement Settlement - Medicare Part A

1	INPATIENT PPS AMOUNT	2,404,716
2	ALLOWABLE BAD DEBTS	6,876
3	ALLOWABLE BAD DEBTS FOR INDIGENT DUAL ELIGIBLE BENEFICIARIES	419
4	REIMBURSABLE BAD DEBTS	4,469
5	TOTAL REIMBURSABLE COST	2,409,185
6	PRIMARY PAYER AMOUNTS	0
7	COINSURANCE	359,293
8		0
9	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT BEFORE SEQUESTRATION	0
10	SEQUESTRATION AMOUNT FOR NON-CLAIMS BASED ITEMS	89
11	SEQUESTRATION AMOUNT	40,909
12	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION	0
13	NET REIMBURSABLE COST	2,008,894
14	INTERIM PAYMENTS	2,004,515
15	TENTATIVE ADJUSTMENT	0
16	BALANCE DUE PROVIDER/PROGRAM	4,379
17	PROTESTED AMOUNTS	

WINCHESTER GARDENS HEALTH CARE CTR  
Provider CCN: 31-5527  
Period from 1/1/2025 to 12/31/2025

Worksheet E Part B Monday, May 18, 2026 at 10:06:10 AM

Calculation of Reimbursement Settlement - Medicare Part B

1	PART B ANCILLARY SERVICE COSTS	0
2	PREVENTIVE VACCINES	0
3	TOTAL REASONABLE COSTS	0
4	MEDICARE PART B ANCILLARY CHARGES	0
5	COST OF COVERED SERVICES	0
6	ALLOWABLE BAD DEBTS	0
7	ALLOWABLE BAD DEBTS FOR INDIGENT DUAL-ELIGIBLE BENEFICIARIES	0
8	REIMBURSABLE BAD DEBTS	0
9	TOTAL REIMBURSABLE COST	0
10	PRIMARY PAYER AMOUNTS	0
11	COINSURANCE AND DEDUCTIBLES	0
12		0
13	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT BEFORE SEQUESTRATION	0
14	SEQUESTRATION AMOUNT	0
15	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION	0
16	NET REIMBURSABLE COST	0
17	INTERIM PAYMENTS	0
18	TENTATIVE ADJUSTMENT	0
19	BALANCE DUE PROVIDER/PROGRAM	0
20	PROTESTED AMOUNTS	0

WINCHESTER GARDENS HEALTH CARE CTR  
 Provider CCN: 31-5527  
 Period from 1/1/2025 to 12/31/2025

Worksheet E-1 Monday, May 18, 2026 at 10:06:10 AM

Analysis of Payments to Providers for Service Rendered

CMS #	DESCRIPTION	---- Inpatient Part A ---		----- Part B -----	
		Mo/Day/Year	Amount	Mo/Day/Year	Amount
		1	2	3	4
1	Total interim payments paid to provider		2,004,515		0
2	Interim payments payable		0		0
3	RETROACTIVE LUMP SUM ADJUSTMENTS		0		0
3.01	Program to Provider		0		0
3.02	Program to Provider		0		0
3.03	Program to Provider		0		0
3.04	Program to Provider		0		0
3.05	Program to Provider		0		0
3.50	Provider to Program		0		0
3.51	Provider to Program		0		0
3.52	Provider to Program		0		0
3.53	Provider to Program		0		0
3.54	Provider to Program		0		0
3.99	SUBTOTAL		0		0
4	TOTAL INTERIM PAYMENTS		2,004,515		0
TO BE COMPLETED BY CONTRACTOR					
5	CONTRACTOR: TENTATIVE SETTLEMENT PAYMENTS				
5.01	Program to Provider		0		0
5.02	Program to Provider		0		0
5.03	Program to Provider		0		0
5.50	Provider to Program		0		0
5.51	Provider to Program		0		0
5.52	Provider to Program		0		0
5.99	SUBTOTAL		0		0
6	CONTRACTOR: NET SETTLEMENT AMOUNT				
6.01	Program to Provider		0		0
6.02	Provider to Program		0		0
7	CONTRACTOR: TOTAL MEDICARE PROGRAM LIABILITY		0		0
Name of Contractor: _____ Contractor Number: _____					
8	Name of Contractor/Number/Date of NPR		0		0

WINCHESTER GARDENS HEALTH CARE CTR  
Provider CCN: 31-5527  
Period from 1/1/2025 to 12/31/2025

Worksheet E-2 Monday, May 18, 2026 at 10:06:10 AM

Calculation of Reimbursement Settlement  
Title XIX SNF

CALCULATION OF REIMBURSEMENT SETTLEMENT - OTHER

CMS

#	COMPUTATION OF NET COST OF COVERED SERVICES	
1	INPATIENT ANCILLARY SERVICES	0
2	OUTPATIENT SERVICES	0
3	INPATIENT ROUTINE SERVICES	10,856
4	COST OF COVERED SERVICES	10,856
5	DIFFERENTIAL IN CHARGES BETWEEN SEMIPRIVATE ACCOMMODATIONS AND LESS THAN SEMIPRIVATE ACCOMMODATIONS	0
6	SUBTOTAL	10,856
7	PRIMARY PAYOR AMOUNTS	0
8	TOTAL REASONABLE COST	10,856
	REASONABLE CHARGES	
9	INPATIENT ANCILLARY SERVICES CHARGES	0
10	OUTPATIENT SERVICES CHARGES	0
11	INPATIENT ROUTINE SERVICES CHARGES	0
12	DIFFERENTIAL IN CHARGES BETWEEN SEMIPRIVATE ACCOMMODATIONS AND LESS THAN SEMIPRIVATE ACCOMMODATIONS	0
13	TOTAL REASONABLE CHARGES	0
	CUSTOMARY CHARGES	
14	AGGREGATE AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS	0
15	AMOUNTS THAT WOULD HAVE BEEN REALIZED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS	0
16	RATIO OF LINE 14 TO LINE 15 (NOT TO EXCEED 1.000000)	0
17	TOTAL CUSTOMARY CHARGES	0
	COMPUTATION OF REIMBURSEMENT SETTLEMENT	
18	COST OF COVERED SERVICES	0
19	COST SHARING	0
20	SUBTOTAL	0
21	ALLOWABLE BAD DEBTS	0
22	SUBTOTAL	0
23	SUBTOTAL	0
24	SUBTOTAL	0
25	INTERIM PAYMENTS	0
26	BALANCE DUE PROVIDER/PROGRAM (INDICATE OVERPAYMENT IN PARENTHESES)	0

WINCHESTER GARDENS HEALTH CARE CTR  
 Provider CCN: 31-5527  
 Period from 1/1/2025 to 12/31/2025

Worksheet G Monday, May 18, 2026 at 10:06:10 AM

BALANCE SHEET

CMS #	ASSETS	Amount
		1
	CURRENT ASSETS	
1	CASH ON HAND AND IN BANKS	4,738,601
2	TEMPORARY INVESTMENTS	3,053,573
3	NOTES RECEIVABLE	0
4	ACCOUNTS RECEIVABLE	1,822,482
5	OTHER RECEIVABLES	36,013
	LESS: ALLOWANCES FOR UNCOLLECTIBLE NOTES AND	
6	ACCOUNTS RECEIVABLE	139,900
7	INVENTORY	0
8	PREPAID EXPENSES	478,747
9	OTHER CURRENT ASSETS	7,895,340
10	DUE FROM OTHER FUNDS	0
11	TOTAL CURRENT ASSETS	17,884,856
	FIXED ASSETS	
12	LAND	165,014
13	LAND IMPROVEMENTS	1,272,549
14	LESS: ACCUMULATED DEPRECIATION	1,139,192
15	BUILDINGS	119,939,836
16	LESS: ACCUMULATED DEPRECIATION	75,604,373
17	LEASEHOLD IMPROVEMENTS	0
18	LESS: ACCUMULATED DEPRECIATION	0
19	FIXED EQUIPMENT	0
20	LESS: ACCUMULATED DEPRECIATION	0
21	AUTOMOBILES AND TRUCKS	0
22	LESS: ACCUMULATED DEPRECIATION	0
23	MAJOR MOVABLE EQUIPMENT	10,847,207
24	LESS: ACCUMULATED DEPRECIATION	6,740,000
25	MINOR EQUIPMENT - DEPRECIABLE	0
26	MINOR EQUIPMENT - NONDEPRECIABLE	0
27	OTHER FIXED ASSETS	3,301,042
28	TOTAL FIXED ASSETS	52,042,083
	OTHER ASSETS	
29	INVESTMENTS	0
30	DEPOSITS ON LEASES	5,594,280
31	DUE FROM OWNERS/OFFICERS	0
32	OTHER ASSETS	-687,167
33	TOTAL OTHER ASSETS	4,907,113
34	TOTAL ASSETS	74,834,052
	CURRENT LIABILITIES	
35	ACCOUNTS PAYABLE	1,176,425
36	SALARIES, WAGES & FEES PAYABLE	694,419
37	PAYROLL TAXES PAYABLE	0
38	NOTES & LOANS PAYABLE (SHORT TERM)	828,869
39	DEFERRED INCOME	0
40	ACCELERATED PAYMENTS	0
41	DUE TO OTHER FUNDS	0
42	OTHER CURRENT LIABILITIES	2,743,869
43	TOTAL CURRENT LIABILITIES	5,443,582
	LONG TERM LIABILITIES	
44	MORTGAGE PAYABLE	52,244,304
45	NOTES PAYABLE	0
46	UNSECURED LOANS	0
47	LOANS FROM OWNERS	0
48	OTHER LONG TERM LIABILITIES	85,934,271
49	TOTAL LONG TERM LIABILITIES	138,178,575
50	TOTAL LIABILITIES	143,622,157
	CAPITAL ACCOUNTS	
51	FUND BALANCES	-68,788,105
52	TOTAL LIABILITIES AND FUND BALANCES	74,834,052

WINCHESTER GARDENS HEALTH CARE CTR  
 Provider CCN: 31-5527  
 Period from 1/1/2025 to 12/31/2025

Worksheet G-2 Part I Monday, May 18, 2026 at 10:06:10 AM

Statement of Patient Revenues and Operating Expenses

PART I - PATIENT REVENUES

	INPATIENT					OUTPATIENT					TOTAL
	MEDICARE FFS 1	MEDICARE HMO 2	MEDICAID 3	MEDICAID HMO 4	OTHER 5	MEDICARE FFS 6	MEDICARE HMO 7	MEDICAID 8	MEDICAID HMO 9	OTHER 10	
GENERAL INPATIENT ROUTINE CARE SERVICES	1,917,480	918,961	103,498	592,495	1,670,501						5,202,935
1 SKILLED NURSING FACILITY	1,917,480	918,961	103,498	592,495	1,670,501						5,202,935
2 NURSING FACILITY	0	0	0	0	0						0
3 ICF/IID											0
4 TOTAL GENERAL INPATIENT CARE SERVICES	1,917,480	918,961	103,498	592,495	1,670,501						5,202,935
5 ANCILLARY SERVICES	648,590	307,011	0	0	31,003	283,590	64,614	0	0	0	1,334,808
6 HOME HEALTH AGENCY						0	0	0	0	0	0
7 AMBULANCE		0	0	0	0	0	0	0	0	0	0
8 HOSPICE	0	0	0	0	0	0	0	0	0	0	0
9 ALL OTHER REVENUES	0	0	0	0	0	0	0	0	0	0	0
10 TOTAL PATIENT REVENUES	2,566,070	1,225,972	103,498	592,495	1,701,504	283,590	64,614	0	0	0	6,537,743

WINCHESTER GARDENS HEALTH CARE CTR  
Provider CCN: 31-5527  
Period from 1/1/2025 to 12/31/2025

Worksheet G-2 Part II Monday, May 18, 2026 at 10:06:10 AM

Statement of Patient Revenues and Operating Expenses

PART II - OPERATING EXPENSES

CMS #	Description	
11	OPERATING EXPENSES	34,044,307
12	ADD (SPECIFY)	0
13	TOTAL ADDITIONS	0
		-----
14	DEDUCT (SPECIFY)	0
		-----
15	TOTAL DEDUCTIONS	0
		=====
16	TOTAL OPERATING EXPENSES	34,044,307

WINCHESTER GARDENS HEALTH CARE CTR  
 Provider CCN: 31-5527  
 Period from 1/1/2025 to 12/31/2025

Worksheet G-3 Monday, May 18, 2026 at 10:06:10 AM

Statement of Revenues and Expenses

CMS #	Description	
	Income From Services to Patients:	
1	TOTAL PATIENT REVENUES	6,537,743
2	LESS: CONTRACTUAL ALLOWANCES AND DISCOUNTS ON PATIENT ACCOUNTS	1,465,699
3	NET PATIENT REVENUES	5,072,044
4	LESS: TOTAL OPERATING EXPENSES	34,044,307
5	NET INCOME FROM SERVICES TO PATIENTS	-28,972,263
	Other Income:	
6	CONTRIBUTIONS, DONATIONS, BEQUESTS, ETC.	78,444
7	INCOME FROM INVESTMENTS	1,135,083
8	REVENUES FROM COMMUNICATIONS (TELEPHONE AND INTERNET SERVICES)	-79
9	REVENUE FROM TELEVISION AND RADIO SERVICES	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	310,576
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, SALE OF TEXTBOOKS, UNIFORMS, ETC.)	0
20	REVENUE FROM GIFTS, FLOWER, COFFEE SHOPS, CANTEEN	0
21	RENTAL OF VENDING MACHINES	0
22	RENTAL OF SKILLED NURSING SPACE	0
23	GOVERNMENTAL APPROPRIATIONS	0
24	OTHER MISCELLANEOUS REVENUE (SPECIFY _____)	-1,298,870
24.01	Assisted Living / ESP Income	6,839,538
24.02	General Service Revenue	1,337,998
24.03	Admin Effect FASB 158 Adoption	-386
24.04	Earned Entrance Fees	6,472,102
24.05	Residential Income	13,559,820
25	PHE FUNDING	0
26	TOTAL OTHER INCOME	28,434,226
27	TOTAL INCOME	-538,037
	Expenses:	
28	OTHER EXPENSES (SPECIFY _____)	0
29		0
30		0
31	TOTAL OTHER EXPENSES	0
32	NET INCOME (LOSS) FOR THE PERIOD	-538,037