

		FOR BHF USE					

LL 1

2025
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2025)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH License ID Number: 0026435			II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER																																																		
Facility Name: Wentworth Rehab HCC			I have examined the contents of the accompanying report to the State of Illinois, for the period from 1/1/2025 to 12/31/2025 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.																																																		
Address: 201 West 69th Street Chicago 60621 Number City Zip Code			Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.																																																		
County: Cook			Officer or Administrator of Provider (Signed) _____ (Date) _____ (Type or Print Name) Derek Smart (Title) CFO, Alden Management Services, Inc., as agent																																																		
Telephone Number: (773) 487-1200 Fax # (773) 487-4782																																																					
HFS ID Number: _____			Paid Preparer (Signed) Robert F. Long 5/5/2026 (Date) _____ (Print Name and Title) Robert F. Long, CPA Partner (Firm Name & Address) Plante & Moran, PLLC 3000 Town Center, Suite 100 Southfield MI 48075 (Telephone) (248) 223-3738 Fax # (248) 233-7349																																																		
Date of Initial License for Current Owners: 9/9/1981 AND																																																					
Type of Ownership:																																																					
<table><tr><td>☐</td><td>VOLUNTARY, NON-PROFIT</td><td>☒</td><td>PROPRIETARY</td><td>☐</td><td>GOVERNMENTAL</td></tr><tr><td>☐</td><td>Charitable Corp.</td><td>☐</td><td>Individual</td><td>☐</td><td>State</td></tr><tr><td>☐</td><td>Trust</td><td>☐</td><td>Partnership</td><td>☐</td><td>County</td></tr><tr><td colspan="2">IRS Exemption Code _____</td><td>☒</td><td>Corporation</td><td>☐</td><td>Other _____</td></tr><tr><td colspan="2"></td><td>☐</td><td>"Sub-S" Corp.</td><td colspan="2"></td></tr><tr><td colspan="2"></td><td>☐</td><td>Limited Liability Co.</td><td colspan="2"></td></tr><tr><td colspan="2"></td><td>☐</td><td>Trust</td><td colspan="2"></td></tr><tr><td colspan="2"></td><td>☐</td><td>Other _____</td><td colspan="2"></td></tr></table>			☐	VOLUNTARY, NON-PROFIT	☒	PROPRIETARY	☐	GOVERNMENTAL	☐	Charitable Corp.	☐	Individual	☐	State	☐	Trust	☐	Partnership	☐	County	IRS Exemption Code _____		☒	Corporation	☐	Other _____			☐	"Sub-S" Corp.					☐	Limited Liability Co.					☐	Trust					☐	Other _____					
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		☐	Trust																																																		
		☐	Other _____																																																		
In the event there are further questions about this report, please contact: Name: Mark Novotny Telephone Number: 773-724-6362 Email Address: _____			MAIL TO: BUREAU OF HEALTH FINANCE ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES 2200 Churchill Rd. Springfield, IL 62702-3406 Phone # (217) 782-1630																																																		

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds

N/A

1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period
1	300	Skilled (SNF)	300	109,500
2	-	Skilled Pediatric (SNF/PED)	-	-
3	-	Intermediate (ICF)	-	-
4	-	Intermediate/DD	-	-
5	-	Sheltered Care (SC)	-	-
6	-	ICF/DD 16 or Less	-	-
7	300	TOTALS	300	109,500

B. Census-For the entire report period.

1	2	3	4	5	6	7	8	9	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment							
		Medicaid Fee for Service	Medicaid MLTSS	MMAI		Private Pay	Medicare Part A Only	Other	Total
				Medicaid Primary	Medicare Primary				
8	SNF	171	2,008		61	236	1,303	377	4,156
9	SNF/PED								
10	ICF	12,170	48,326	2,846		371			63,713
11	ICF/DD								
12	SC								
13	DD 16 OR LESS								
14	TOTALS	12,341	50,334	2,846	61	607	1,303	377	67,869

C. Percent Occupancy. (Column 9, line 14 divided by total licensed bed days on column 4, line 7.)

61.98%

D. How many bed reserve days during this year were paid by the Department?

None (Do not include bed reserve days in Section B.)

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy)

None

F. Does the facility maintain a daily midnight census?

Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?

YES NO X

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES NO X

I. On what date did you start providing long term care at this location?

Date started 9/9/1981

J. Was the facility purchased or leased after January 1, 1978?

YES Date NO X

K. Was the facility certified for Medicare during the reporting year?

YES X NO If YES, enter certified beds.

number of certified beds 300

Medicare Intermediary Wellpoint Federal

IV. ACCOUNTING BASIS

ACCRUAL X MODIFIED CASH* CASH*

Is your fiscal year identical to your tax year?

YES X NO

Tax Year: 12/31/2025 Fiscal Year: 12/31/2025

* All facilities other than governmental must report on the accrual basis.

STATE OF ILLINOIS

Facility Name & ID Number

Wentworth Rehabilitation and Healthcare Center

0026435

Report Period Beginning: 1/1/2025

Ending: 12/31/2025

Page 3

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY	
	A. General Services	Salary/Wage	Supplies	Other	Total	5	6	7	8	9	10
1	Dietary	616,282	62,205	36,985	715,472		715,472	19,891	735,363		1
2	Food Purchase		595,713		595,713		595,713	(48,534)	547,179		2
3	Housekeeping	548,824	74,807	-	623,631		623,631	23,192	646,823		3
4	Laundry	186,060	37,188	-	223,248	-	223,248	-	223,248		4
5	Heat and Other Utilities			372,731	372,731		372,731	6,267	378,998		5
6	Maintenance	71,032	477	337,394	408,903		408,903	29,179	438,082		6
7	Other (specify):* See Attached TB	-	-	30,973	30,973		30,973	17,295	48,268		7
8	TOTAL General Services	1,422,198	770,390	778,083	2,970,671	-	2,970,671	47,290	3,017,961		8
	B. Health Care and Programs										
9	Medical Director	-	-	39,000	39,000		39,000	-	39,000		9
10	Nursing and Medical Records	6,650,732	147,568	118,169	6,916,469		6,916,469	84,529	7,000,998		10
10a	Therapy	420,951	371	23,999	445,321		445,321	-	445,321		10a
11	Activities	824,682	15,332	-	840,014		840,014	-	840,014		11
12	Social Services	124,230	-	-	124,230		124,230	-	124,230		12
13	CNA Training	-	-	-	-		-	-	-		13
14	Program Transportation	-	-	-	-		-	-	-		14
15	Other (specify):* See Attached TB	-	-	-	-		-	10,721	10,721		15
16	TOTAL Health Care and Programs	8,020,595	163,271	181,168	8,365,034	-	8,365,034	95,250	8,460,284		16
	C. General Administration										
17	Administrative	236,077	-	-	236,077		236,077	297,900	533,977		17
18	Directors Fees			-	-		-	-	-		18
19	Professional Services			1,348,827	1,348,827		1,348,827	(1,180,918)	167,909		19
20	Dues, Fees, Subscriptions & Promotions			207,795	207,795		207,795	(106,188)	101,607		20
21	Clerical & General Office Expenses	265,631	27,178	303,853	596,662		596,662	529,837	1,126,499		21
22	Employee Benefits & Payroll Taxes			1,480,060	1,480,060		1,480,060	(1,588)	1,478,472		22
23	Inservice Training & Education			-	-		-	-	-		23
24	Travel and Seminar			793	793		793	2,428	3,221		24
25	Other Admin. Staff Transportation		-	3,028	3,028		3,028	24,397	27,425		25
26	Insurance-Prop.Liab.Malpractice			800,937	800,937		800,937	28,603	829,540		26
27	Other (specify):* See Attached TB	-	-	622,443	622,443		622,443	(496,279)	126,164		27
28	TOTAL General Administration	501,708	27,178	4,767,736	5,296,622	-	5,296,622	(901,808)	4,394,814		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	9,944,501	960,839	5,726,987	16,632,327	-	16,632,327	(759,267)	15,873,060		29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.
NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			117,074	117,074		117,074	191,420	308,494			30
31	Amortization of Pre-Op. & Org.			-	-		-	-	-			31
32	Interest			185,273	185,273		185,273	187,260	372,533			32
33	Real Estate Taxes			-	-		-	593,089	593,089			33
34	Rent-Facility & Grounds			1,087,309	1,087,309		1,087,309	(1,087,309)	-			34
35	Rent-Equipment & Vehicles			83,220	83,220		83,220	55,754	138,974			35
36	Other (specify):* See Attached TB			-	-		-	41,260	41,260			36
37	TOTAL Ownership			1,472,876	1,472,876	-	1,472,876	(18,525)	1,454,351			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation	-	-	-	-		-	-	-			38
39	Ancillary Service Centers	-	287,292	355,449	642,741		642,741	(45,753)	596,988			39
40	Barber and Beauty Shops	-	-	-	-		-	-	-			40
41	Coffee and Gift Shops	-	-	-	-		-	-	-			41
42	Provider Participation Fee	-	-	869,035	869,035		869,035	-	869,035			42
43	Other (specify):* See Attached TB	-	-	-	-		-	-	-			43
44	TOTAL Special Cost Centers	-	287,292	1,224,484	1,511,776	-	1,511,776	(45,753)	1,466,023			44
	GRAND TOTAL COST											
45	(sum of lines 29, 37 & 44)	9,944,501	1,248,131	8,424,347	19,616,979	-	19,616,979	(823,545)	18,793,434			45

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.
In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(13,161)	6		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(70,105)	30		9
10	Interest and Other Investment Income	(27,112)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(543)	2		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees	(39,553)	21		17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(32,467)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(622,443)	27		24
25	Fund Raising, Advertising and Promotional	(92,551)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	122,380			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (775,555)		\$ 0	30

BHF USE ONLY								
48		49		50		51		52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(47,990)	VII-B	34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (47,990)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (823,545)		37

*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification.
(See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.			\$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44						44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	TOTAL (C): (sum of lines 38-46)			\$		47

Report Period Beginning:
Ending:

ID# 0026435
1/1/2025
12/31/2025

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Political Action Committee Payments	\$ (14,925)	20	1
2	Other Expenses Related to Lobbying Activities			2
3	Late fees on utilities	(356)	21	3
4	Additional R&M- Improvements	3,129	6	4
5	Depreciation Adjustments- Add. R&M- Imp.	(381)	30	5
6	Additional R&M- Equip/Auto	14,953	6	6
7	Depreciation Adjustments- Add. R&M- Equip/Auto	(1,245)	30	7
8	Property Tax Refunds	121,023	33	8
9	Miscellaneous Income - Administrators in TR	(1,544)	21	9
10	Miscellaneous Income - Architectural Income	(320)	6	10
11				11
12				12
13	Wentworth LLC Admin Expenses	(168)	21	13
14	Adj for ABC related Party Profit Through 2024	118	30	14
15	Adj for ADG related Party Profit Through 2024	2,096	30	15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
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45				45
46				46
47				47
48				48
49	Total	122,380		49

STATE OF ILLINOIS														Summary A	
Facility Name & ID Number		Wentworth Rehabilitation and Healthcare Center, Inc.				#	0026435	Report Period Beginning:				1/1/2025	Ending:	12/31/2025	
SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I															
	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)		
1	A. General Services														
1	Dietary	-	-	22,493	(2,602)	-	-	-	-	-	-	-	19,891	1	
2	Food Purchase	(543)	-	-	(47,991)	-	-	-	-	-	-	-	(48,534)	2	
3	Housekeeping	-	-	23,192	-	-	-	-	-	-	-	-	23,192	3	
4	Laundry	-	-	-	-	-	-	-	-	-	-	-	-	4	
5	Heat and Other Utilities	-	-	6,267	-	-	-	-	-	-	-	-	6,267	5	
6	Maintenance	4,601	-	25,070	-	-	-	(408)	(83)	-	-	-	29,179	6	
7	Other (specify):*	-	-	17,295	-	-	-	-	-	-	-	-	17,295	7	
8	TOTAL General Services	4,058	-	94,316	(50,593)	-	-	(408)	(83)	-	-	-	47,290	8	
	B. Health Care and Programs														
9	Medical Director	-	-	-	-	-	-	-	-	-	-	-	-	9	
10	Nursing and Medical Records	-	-	79,295	6,958	(1,724)	-	-	-	-	-	-	84,529	10	
10a	Therapy	-	-	-	-	-	-	-	-	-	-	-	-	10a	
11	Activities	-	-	-	-	-	-	-	-	-	-	-	-	11	
12	Social Services	-	-	-	-	-	-	-	-	-	-	-	-	12	
13	CNA Training	-	-	-	-	-	-	-	-	-	-	-	-	13	
14	Program Transportation	-	-	-	-	-	-	-	-	-	-	-	-	14	
15	Other (specify):*	-	-	10,721	-	-	-	-	-	-	-	-	10,721	15	
16	TOTAL Health Care and Programs	-	-	90,016	6,958	(1,724)	-	-	-	-	-	-	95,250	16	
	C. General Administration														
17	Administrative	-	-	297,900	-	-	-	-	-	-	-	-	297,900	17	
18	Directors Fees	-	-	-	-	-	-	-	-	-	-	-	-	18	
19	Professional Services	(32,467)	62,592	(1,211,043)	-	-	-	-	-	-	-	-	(1,180,918)	19	
20	Fees, Subscriptions & Promotions	(107,476)	77	1,211	-	-	-	-	-	-	-	-	(106,188)	20	
21	Clerical & General Office Expenses	(41,621)	168	571,290	-	-	-	-	-	-	-	-	529,837	21	
22	Employee Benefits & Payroll Taxes	-	-	-	-	(1,588)	-	-	-	-	-	-	(1,588)	22	
23	Inservice Training & Education	-	-	-	-	-	-	-	-	-	-	-	-	23	
24	Travel and Seminar	-	-	2,428	-	-	-	-	-	-	-	-	2,428	24	
25	Other Admin. Staff Transportation	-	-	24,397	-	-	-	-	-	-	-	-	24,397	25	
26	Insurance-Prop.Liab.Malpractice	-	27,392	1,211	-	-	-	-	-	-	-	-	28,603	26	
27	Other (specify):*	(622,443)	-	126,164	-	-	-	-	-	-	-	-	(496,279)	27	
28	TOTAL General Administration	(804,007)	90,229	(186,441)	-	(1,588)	-	-	-	-	-	-	(901,808)	28	
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(799,949)	90,229	(2,109)	(43,635)	(3,312)	-	(408)	(83)	-	-	-	(759,267)	29	

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Wentworth Rehabilitation and Healthcare Center, Inc. # 0026435 Report Period Beginning: 1/1/2025 Ending: 12/31/2025

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership													
30	Depreciation	(69,517)	247,084	13,853	-	-	-	-	-	-	-	-	191,420	30
31	Amortization of Pre-Op. & Org.	-	-	-	-	-	-	-	-	-	-	-	-	31
32	Interest	(27,112)	208,297	6,075	-	-	-	-	-	-	-	-	187,260	32
33	Real Estate Taxes	121,023	469,941	2,125	-	-	-	-	-	-	-	-	593,089	33
34	Rent-Facility & Grounds	-	(1,087,309)	-	-	-	-	-	-	-	-	-	(1,087,309)	34
35	Rent-Equipment & Vehicles	-	-	55,754	-	-	-	-	-	-	-	-	55,754	35
36	Other (specify):*	-	41,260	-	-	-	-	-	-	-	-	-	41,260	36
37	TOTAL Ownership	24,394	(120,727)	77,808	-	-	-	-	-	-	-	-	(18,525)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	-	-	-	-	-	-	-	-	-	-	-	-	38
39	Ancillary Service Centers	-	-	-	(35,212)	(8,846)	(1,695)	-	-	-	-	-	(45,753)	39
40	Barber and Beauty Shops	-	-	-	-	-	-	-	-	-	-	-	-	40
41	Coffee and Gift Shops	-	-	-	-	-	-	-	-	-	-	-	-	41
42	Provider Participation Fee	-	-	-	-	-	-	-	-	-	-	-	-	42
43	Other (specify):*	-	-	-	-	-	-	-	-	-	-	-	-	43
44	TOTAL Special Cost Centers	-	-	-	(35,212)	(8,846)	(1,695)	-	-	-	-	-	(45,753)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(775,555)	(30,498)	75,699	(78,847)	(12,158)	(1,695)	(408)	(83)	-	-	-	(823,545)	45

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Use Page 6-Supplemental as necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
See Ownership & 6-Supplemental Tabs		See Ownership & 6-Supplemental Tabs		See Ownership & 6-Supplemental Tabs		

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒

YES

☐

NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V	34	Rental Income	1,087,309	Alden - Wentworth, LLC	0.00%		\$ (1,087,309)	1
2	V	32	Interest Income Repl Reserve	14	Alden - Wentworth, LLC			(14)	2
3	V	30	Depreciation Expense		Alden - Wentworth, LLC		247,084	247,084	3
4	V	19	Accounting Fees		Alden - Wentworth, LLC		11,025	11,025	4
5	V	19	Professional Fees		Alden - Wentworth, LLC		24,850	24,850	5
6	V	21	Bank Charges & Annual Fees		Alden - Wentworth, LLC		168	168	6
7	V	32	Amortization Expense		Alden - Wentworth, LLC		1,998	1,998	7
8	V	33	Real Estate Tax Expense		Alden - Wentworth, LLC		469,941	469,941	8
9	V	26	General Insurance Expense		Alden - Wentworth, LLC		27,392	27,392	9
10	V	36	Mortgage Insurance Premium		Alden - Wentworth, LLC		41,260	41,260	10
11	V	32	Interest-Mortgage		Alden - Wentworth, LLC		206,313	206,313	11
12	V	19	Legal Fees: Non-Collections		Alden - Wentworth, LLC		26,717	26,717	12
13	V	20	Licenses & Inspections		Alden - Wentworth, LLC		77	77	13
14	V								14
15	V								15
16	V								16
17	Total			\$ 1,087,323			\$ 1,056,825	\$ * (30,498)	17

* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	5	Utilities		Alden Management Services, Inc.	0.00%	6,267	\$ 6,267	15
16	V	24	Travel and Seminar		Alden Management Services, Inc.		2,428	2,428	16
17	V	25	Other Admin Travel		Alden Management Services, Inc.		24,397	24,397	17
18	V	26	Insurance		Alden Management Services, Inc.		1,211	1,211	18
19	V	20	Dues, Subscriptions		Alden Management Services, Inc.		1,211	1,211	19
20	V	30	Depreciation		Alden Management Services, Inc.		13,853	13,853	20
21	V	33	Real Estate Taxes		Alden Management Services, Inc.		2,125	2,125	21
22	V	35	Rent- Equip & Vehicles		Alden Management Services, Inc.		55,754	55,754	22
23	V	32	Interest		Alden Management Services, Inc.		6,075	6,075	23
24	V	1	Dietary		Alden Management Services, Inc.		22,493	22,493	24
25	V	3	Housekeeping		Alden Management Services, Inc.		23,192	23,192	25
26	V	7	Employee Benefits		Alden Management Services, Inc.		17,295	17,295	26
27	V	10	Nurse & Med Records Salary		Alden Management Services, Inc.		79,295	79,295	27
28	V	15	Employee Benefits- Healthcare		Alden Management Services, Inc.		10,721	10,721	28
29	V	17	Administrative Salary		Alden Management Services, Inc.		297,900	297,900	29
30	V	27	Employee Benefit- Administrative		Alden Management Services, Inc.		126,164	126,164	30
31	V	19	Professional Fees & Salary	1,283,005	Alden Management Services, Inc.		71,961	(1,211,043)	31
32	V	21	General & Admin	108,600	Alden Management Services, Inc.		679,890	571,290	32
33	V	6	Repair & Maintenance	93,728	Alden Management Services, Inc.		118,797	25,070	33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 1,485,332			\$ 1,561,031	\$ * 75,699	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES

☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	1	Dietary Consulting	35,236	Prism Health Care Services, Inc.	0.00%		\$ (35,236)	15
16	V	1	Dietary Salary		Prism Health Care Services, Inc.		18,312	18,312	16
17	V	2	Tube Feed	100,724	Prism Health Care Services, Inc.		27,764	(72,960)	17
18	V	10	Equipment Rental	8,737	Prism Health Care Services, Inc.		9,593	856	18
19	V	39	Ancillary Supplies	67,242	Prism Health Care Services, Inc.		8,320	(58,922)	19
20	V	39	Vent Rent		Prism Health Care Services, Inc.		0		20
21	V	1	Gen'l & Admin & benefits		Prism Health Care Services, Inc.		14,322	14,322	21
22	V	2	Gen'l & Admin & benefits		Prism Health Care Services, Inc.		24,969	24,969	22
23	V	10	Gen'l & Admin & benefits		Prism Health Care Services, Inc.		6,102	6,102	23
24	V	39	Gen'l & Admin & benefits		Prism Health Care Services, Inc.		23,710	23,710	24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 211,939			\$ 133,092	\$ * (78,847)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES

☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	39	Drugs	\$ 186,603	Forum Extended Care II, Inc.	0.00%	177,744	\$ (8,859)	15
16	V	39	I.V.	2,075	Forum Extended Care II, Inc.		1,976	(99)	16
17	V	39	Wound Care-Product Only	29,507	Forum Extended Care II, Inc.		28,106	(1,401)	17
18	V	10	House Stock	18,304	Forum Extended Care II, Inc.		17,435	(869)	18
19	V	10	Pharm Consult	18,000	Forum Extended Care II, Inc.		17,145	(855)	19
20	V	22	Employee Vaccinations	1,588	Forum Extended Care II, Inc.			(1,588)	20
21	V	39	Employee Vaccinations		Forum Extended Care II, Inc.		1,513	1,513	21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 256,077			\$ 243,919	\$ * (12,158)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES

☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	39	Therapy	\$ 350,573	Community Physical Therapy & Associates, Ltd.	0.00%	\$ 348,878	\$ (1,695)	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 350,573			\$ 348,878	\$ * (1,695)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES

☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	6	Repairs & Maintenance	\$ 34,445	Alden Bennett Construction Company, Inc.	0.00%	\$ 34,036	\$ (408)	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 34,445			\$ 34,036	\$ * (408)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	6	Repairs & Maintenance	\$ 20176.22	Alden Design Group, Ltd.	0.00%	\$ 20,093	\$ (83)	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 20,176			\$ 20,093	\$ * (83)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES

A. (Continued) Enter below the names of ALL related nursing homes and related organizations (parties) as defined in the instructions.

	1 RELATED NURSING HOMES		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Facility Name	City, State	Facility Name	City, State	Name	City, State	Type of Business	
1	Heather Health Care Center, Inc.	Harvey, IL	Alden Courts of Shorewood, Inc.	Shorewood, IL	The Forum Professional	Chicago, IL	Rental property	1
2	Alden-Lincoln Park Rehabilitation and Health Care	Chicago, IL	Alden Estates-Courts of Huntley, Inc.	Huntley, IL				2
3	Alden-Northmoor Rehabilitation and Health Care C	Chicago, IL	Alden Courts of Waterford, LLC	Aurora, IL	Forum Extended Care S	Chicago	Pharmacy	3
4	Alden-Lakeland Rehabilitation and Health Care Cen	Chicago, IL			FECS of Wisconsin Inc.	Madison, WI	Pharmacy	4
5	Alden of Old Town East, Inc.	Bloomingtondale, IL			Alden Management Serv	Chicago, IL	Consulting	5
6	Alden Terrace of McHenry Rehabilitation and Healt	McHenry, IL						6
7	Wentworth Rehabilitation and Health Care Center,]	Chicago, IL			Alden Garden Courts of	DesPlaines, IL	Assisted Living/Alzhe	7
8	Alden Estates of Naperville, Inc.	Naperville, IL						8
9	Alden - Valley Ridge Rehabilitation and Health Care	Bloomingtondale, IL			Alden Gardens of Water	Aurora, IL	SLF	9
10	Alden Village Health Facility for Children and Youn	Bloomingtondale, IL			Prism Health Care Serv	Schaumburg, IL	Nursing and Durable	10
11	Alden - Orland Park Rehabilitation and Health Care	Orland Park, IL			Community Physical Th	Addison, IL	Therapy Provider	11
12	Princeton Rehabilitation and Health Care Center, I	Chicago, IL			Alden Bennett Construc	Chicago, IL	General Contractor	12
13	Alden of Old Town West, Inc.	Bloomingtondale, IL						13
14	Alden - Town Manor Rehabilitation and Health Care	Cicero, IL			Alden Design Group, Inc	Chicago, IL	Design & Engineering	14
15	Alden Trails, Inc.	Bloomingtondale, IL						15
16	Alden - Poplar Creek Rehabilitation and Health Car	Hoffman Estates, IL			Family Solutions for Sen	Addison, IL	Private duty care	16
17	Alden - North Shore Rehabilitation and Health Care	Skokie, IL			Family Home Health Ser	Addison, IL	Home health & hospi	17
18	Alden - Des Plaines Rehabilitation and Health Care	(Des Plaines, IL						18
19	Alden Estates of Evanston, Inc.	Evanston, IL			Alden - Wentworth, LLC	Chicago	Building Co	19
20	Alden - Alma Nelson Manor, Inc.	Rockford, IL						20
21	Alden - Park Strathmoor, Inc.	Rockford, IL						21
22	Alden - Meadow Park Health Care Center, Inc.	Clinton, WI						22
23	Alden Estates of Barrington, Inc.	Barrington, IL						23
24	Alden of Waterford, LLC	Aurora, IL						24
25	Alden Springs, Inc.	Bloomingtondale, IL						25
26	Alden Village North, Inc.	Chicago, IL						26
27	Alden Estates of Skokie, Inc.	Skokie, IL						27
28	Alden Estates of Countryside, Inc.	Jefferson, WI						28
29	Alden Estates of Shorewood, Inc.	Shorewood, IL						29
30	Alden - Long Grove Rehabilitation and Health Care	Long Grove, IL						30

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Floyd A. Schlossberg	Chairman-BOD	Chairman	0.10	190,285	1.94	4.86	Salary	\$ 9,715	17-7	1
2	Lauren Magnusson	Dir. Of Clinical Svcs	Technical Nursing Support	20.77	100,851	1.94	4.86	Salary	5,149	10-7	2
3	Terry Magnusson	Dir. of Property Management	Building equipment management	0.00	100,851	1.94	4.86	Salary	5,149	6-7	3
4	Ina Schlossberg	Board Member	Events and special projects	0.00	100,851	1.94	4.86	Salary	5,149	17-7	4
5	Audra Elisco	Medical Records Coordinator	Medical record maint.	20.77	76,348	1.94	4.86	Salary	3,898	21-7	5
6	Randi Schlossberg-Schullo	President	General Oper.	20.77	190,285	1.70	4.86	Salary	9,715	6-7, 17-7	6
7	Joseph Schullo	Project Manager	General Operations	6.26	190,285	1.70	4.86	Salary	9,715	6-7, 17-7	7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 48,492		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees).
FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME,
ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION.

Facility Name & ID Number Wentworth Rehabilitation and Healthcare Center, Inc. # 0026435 Report Period Beginning: 1/1/2025 Ending: 12/31/2025

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☒

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number
Fax Number

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()

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1						\$	\$			1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$	\$		\$	25

Facility Name & ID Number Wentworth Rehabilitation and Healthcare Center, Inc. # 0026435 Report Period Beginning: 1/1/2025 Ending: 12/31/2025

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization Alden Management Services, Inc.
Street Address 4200 W. Peterson
City / State / Zip Code Chicago, IL 60646
Phone Number (773-286-3883
Fax Number (773-286-8038

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	5	Utilities	Patient Days	1,397,134	36	\$ 129,003	\$	67,869	\$ 6,268	1
2	24	Trav & Seminar	Patient Days	1,397,134	36	49,988		67,869	2,428	2
3	25	Other Admin Travel	Patient Days	1,397,134	36	502,227		67,869	24,397	3
4	26	Insurance	Patient Days	1,397,134	36	24,931		67,869	1,211	4
5	20	Dues & Subscriptions	Patient Days	1,397,134	36	24,937		67,869	1,211	5
6	30	Depreciation	No of Providers	36	36	498,707		1	13,853	6
7	33	Real Estate Tax	Patient Days	1,397,134	36	43,747		67,869	2,125	7
8	35	Rent-Equip & Vehicle	Patient Days	1,397,134	36	1,147,743		67,869	55,754	8
9	32	Interest	Patient Days	1,397,134	36	125,066		67,869	6,075	9
10	1	Dietary Salary	Patient Days	1,397,134	36	463,044	463,044	67,869	22,493	10
11	3	Housekeeping Salary	Patient Days	1,397,134	36	477,424	477,424	67,869	23,192	11
12	7	Employee Benefits -Gen'I Servs	Patient Days	1,397,134	36	356,025		67,869	17,295	12
13	10	Nurs & Med Records Salary	Patient Days	1,397,134	36	1,632,344	1,632,344	67,869	79,295	13
14	15	Employee Benefits -Health Care	Patient Days	1,397,134	36	220,704		67,869	10,721	14
15	17	Administrative Salary	Patient Days	1,397,134	36	6,132,499	6,132,499	67,869	297,900	15
16	27	Employee Benefits - Admin	Patient Days	1,397,134	36	2,597,178		67,869	126,164	16
17	19	Professional fees	Patient Days	1,397,134	36	518,567		67,869	25,191	17
18	19	Professional fees	Revenue charged	33,202,232	36	1,210,351	1,210,351	1,283,005	46,771	18
19	21	Gen'I & Admin	Patient Days	1,397,134	36	13,996,050	11,866,101	67,869	679,890	19
20	6	Repair & Maint.	Patient Days	1,397,134	36	559,530		67,869	27,180	20
21	6	Repair & Maint.	Revenue charged	1,731,722	36	1,692,724	1,692,724	93,728	91,617	21
22										22
23										23
24										24
25	TOTALS					\$ 32,402,789	\$ 23,474,487		\$ 1,561,031	25

Facility Name & ID Number Wentworth Rehabilitation and Healthcare Center, Inc. # 0026435 Report Period Beginning: 1/1/2025 Ending: 12/31/2025

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number
Fax Number

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	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1						\$	\$			1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$	\$		0	25

Facility Name & ID Number Wentworth Rehabilitation and Healthcare Center, Inc. # 0026435 Report Period Beginning: 1/1/2025 Ending: 12/31/2025

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number
Fax Number

()

()

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1						\$	\$			1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$	\$		0	25

Facility Name & ID Number Wentworth Rehabilitation and Healthcare Center, Inc. # 0026435 Report Period Beginning: 1/1/2025 Ending: 12/31/2025

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
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()

()

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1						\$	\$			1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$	\$		0	25

Facility Name & ID Number Wentworth Rehabilitation and Healthcare Center, Inc. # 0026435 Report Period Beginning: 1/1/2025 Ending: 12/31/2025

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number
Fax Number

()

()

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1						\$	\$			1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$	\$		0	25

Facility Name & ID Number Wentworth Rehabilitation and Healthcare Center, Inc. # 0026435 Report Period Beginning: 1/1/2025 Ending: 12/31/2025

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number
Fax Number

()

()

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1						\$	\$			1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$	\$		0	25

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

1		2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related												
	Long-Term												
1	Cambridge (GL 2021&2505/7055)		X	Mortgage		09/12	\$ 10,572,400	\$ 8,155,088	09/2052	2.5000	\$ 206,313	1	
2												2	
3												3	
4	Amort of Fin Fees (GL 7105)		X	Refinancing							1,998	4	
5												5	
	Working Capital												
6	Related party - AMS		X	Working Capital							6,075	6	
7	Misc Interest (703500-100000)		X	Working Capital							62	7	
8	MidCap Interest (703100-200000)		X	Working Capital							185,211	8	
9	TOTAL Facility Related						\$ 10,572,400	\$ 8,155,088			\$ 399,659	9	
	B. Non-Facility Related*												
10	Interest Income on R.R.		X								(14)	10	
11	Interest Income (GL 4975)		X								(27,112)	11	
12												12	
13												13	
14	TOTAL Non-Facility Related						\$ 0	\$ 0			\$ (27,126)	14	
15	TOTALS (line 9+line14)						\$ 10,572,400	\$ 8,155,088			\$ 372,533	15	

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 41,260 Line # 36

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.
(See instructions.)

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.
(See instructions.)

2024 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME

Wentworth Rehabilitation and Healthcare Center, Inc.

COUNTY

Cook

FACILITY IDPH LICENSE NUMBER

0026435

CONTACT PERSON REGARDING THIS REPORT

Mark Novotny

TELEPHONE

773-724-6362

FAX #:

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2024 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2024.

(A)	(B)	(C)	(D)
Tax Index Number	Property Description	Total Tax	Tax Applicable to Nursing Home
1. See Supplemental Schedule	Home Office Allocation	\$ 43,747.00	\$ 2,125.00
2. 20-21-414-031-0000	Long Term Care Property	\$ 106,033.12	\$ 106,033.12
3. 20-21-414-016-0000	Long Term Care Property	\$ 49,333.29	\$ 49,333.29
4. 20-21-414-003-0000	Long Term Care Property	\$ 31,960.60	\$ 31,960.60
5. 20-21-414-001-0000	Long Term Care Property	\$ 37,751.63	\$ 37,751.63
6. 20-21-413-034-0000	Long Term Care Property	\$ 5,822.31	\$ 5,822.31
7. 20-21-414-020-0000	Long Term Care Property	\$ 2,483.39	\$ 2,483.39
8. 20-21-414-017-0000	Long Term Care Property	\$ 176,672.91	\$ 176,672.91
9. 20-21-414-021-0000	Long Term Care Property	\$ 2,451.50	\$ 2,451.50
10. See Second Supplemental Sch.	-	\$ 199,459.26	\$ 199,459.26
TOTALS		\$ 655,715.01	\$ 614,093.01

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? X YES NO

If YES, attach an explanation and a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. Tax Bills

Attach copies of the original 2024 tax bills which were listed in Section A to this statement. Be sure to use the 2024 tax bill which is normally paid during 2025.

PLEASE NOTE: Payment information from the Internet or otherwise is not considered acceptable tax bill documentation. Facilities located in Cook County are required to provide copies of their original second installment tax bill.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates
RE: 2024 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2025 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2024.

Please complete the Real Estate Tax Statement below and include it in the 2025 cost report along with a copy of your 2024 real estate tax bill.

The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Bureau of Health Finance at (217) 524-4489.

FACILITY NAME Wentworth Rehabilitation and Healthcare Center, Inc. COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0026435

CONTACT PERSON REGARDING THIS REPORT Mark Novotny

TELEPHONE 773-724-6362 FAX #: ()

Enter the tax index number and real estate tax assessed for 2024 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2024.

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES NO

IF YES, attach an explanation and a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

Attach copies of the original 2024 tax bills which were listed in Section A to this statement. Be sure to use the 2024 tax bill which is normally paid during 2025.

PLEASE NOTE: Payment information from the Internet or otherwise is not considered acceptable tax bill documentation. Facilities located in Cook County are required to provide copies of their original second installment tax bill.

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet:

89,814

B. General Construction Type:

Exterior

Brick

Frame

Steel

Number of Stories

4

C. Does the Operating Entity?

☐

(a) Own the Facility

☒

(b) Rent from a Related Organization.

☐

(c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity?

☒

(a) Own the Equipment

☒

(b) Rent equipment from a Related Organization.

☒

(c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

None

F. List the bed capacity for the building if it differs from the licensed total.

N/A

G. Have you properly capitalized all major repairs and equipment purchases?

Yes

H. Are you presently operating under a sale and leaseback arrangement?

No

If YES, give effective date of lease.

N/A

I. Are you presently operating under a sublease agreement?

No

J. Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)?

YES

NO

☒

If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

N/A

K. Does this cost report reflect any organization or pre-operating costs which are being amortized?

☐

YES

☒

NO

If so, please complete the following:

1. Total Amount Incurred:

2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization:

4. Dates Incurred:

Nature of Costs:

0

(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

1		2	3	4	
Use		Square Feet	Year Acquired	Cost	
1	Nursing Home Facility	71,388	1981	\$132,461	1
2					2
3	TOTALS	71,388		\$132,461	3

XI. OWNERSHIP COSTS (continued)

B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1		2	3	4	5	6	7	8	9	
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	300		2005	2005	\$ 3,456,698	\$	40	\$ 86,417	\$ 86,417	\$ 1,771,551	4
5			2009	2009	3,396,151		39	87,081	87,081	1,407,809	5
6								0		0	6
7								0		0	7
8								0		0	8
	Improvement Type**										
9	Heating Repairs			1987	3,410		10	0		3,410	9
10	Glass/Pump repairs/electrical work			1988	13,872		3-10	0		13,872	10
11	condensor repair/HVAC-Misc Construction			1990	58,637		3-10	0		58,637	11
12	clean Boiler/TV Service/repai tower belts/Glass			1991	61,199		3-10	0		61,199	12
13	Ejector pumps			1992	35,689		3-15	0		35,689	13
14	Wire Partitioning/Transfer box/piping/drain/motor			1993	33,591		3-15	0		33,591	14
15	Plumbing/elevator/Pump Motor/Sink tops/Boiler			1994	28,780		15-20	0		28,780	15
16	Tile work/door frames/filter & pumpassembly/water			1995	27,562		10-12	0		27,562	16
17	Plumbing repairs			1996	4,560		10	0		4,560	17
18	Repair ramp lighting			1996	1,600		10	0		1,600	18
19	Install new flooring			1996	2,800		20	0		2,800	19
20	Install new flooring			1996	1,763		20	0		1,763	20
21	Install new flooring			1996	2,800		20	0		2,800	21
22	Install new flooring			1996	2,800		20	0		2,800	22
23	Repaired roof			1996	1,675		10	0		1,675	23
24	TV Antenna & Outlets			1997	2,298		5	0		2,298	24
25	Repaving			1997	3,305		5	0		3,305	25
26	Boiler parts			1997	4,938		5	0		4,938	26
27	Boiler repairs			1997	4,820		5	0		4,820	27
28	Install tubes for HVAC			1997	4,742		5	0		4,742	28
29	Wigdahl (Repair Lighting And lamps)			1998	3,886		5	0		3,886	29
30	Long Elevator (Installed Door retrictors)			1998	5,100		20	0		5,100	30
31	Midwest (Replace Booster Heater)			1998	3,359		10	0		3,359	31
32	Mr. Root (Repair Ejector Pumps)			1998	5,100		10	0		5,100	32
33	Mr rooter (repair Basement replacement pump			1998	2,600		10	0		2,600	33
34	Climate Service (Replace Hot Water Pump)			1998	6,237		15	0		6,237	34
35	Alden Bennett construction			1998	11,000		15	0		11,000	35
36								0		0	36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

XI. OWNERSHIP COSTS (continued)

B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	ABC Tank replacement	1999	12,409	\$ 0	15	\$ -	\$	12,409	37
38	alden Bennett	1999	11,000		15	-		11,000	38
39	North Town Food Service (Install booster heater)	1999	1,674		10	-		1,674	39
40	Fox Valley Fire & Safety	1999	2,690		15	-		2,690	40
41	alden Bennett(Carpentry LAbor0	1999	5,954		10	-		5,954	41
42	Alden Bennett (Specialty Prooducts)	1999	4,647		10	-		4,647	42
43	Capps Plumbing & Sewer	1999	3,390		10	-		3,390	43
44	Fox Valley Fire (Sprinkler System)	1999	2,981		15	-		2,981	44
45	Alden Bennett (Hardware)	1999	1,843		10	-		1,843	45
46	Climate Services (PVI Water heater)	1999	11,150		15	-		11,150	46
47	Alden Bennet Construction 99 AJE (Sheet Metal Work)	1999	11,000		15	-		11,000	47
48	Alden Bennett (leasehold improvements)	2000	5,384		10	-		5,384	48
49	Alden Bennett (leasehold improvements)	2000	1,518		10	-		1,518	49
50	Climate Service (A/C Repair)	2000	9,393		5	-		9,393	50
51	Capps Plumbing & Sewer (Kitchen repair)	2000	2,842		5	-		2,842	51
52	Capps Plumbing Service (faucets)	2000	2,890		10	-		2,890	52
53	Kraft Paper Sales Co (Unside farbage to dumpster)	2000	1,258		10	-		1,258	53
54	Kraft Paper Sales Co (Walkoff Mats)	2000	1,884		5	-		1,884	54
55	New Horizons (telephone repair)	2000	3,756		10	-		3,756	55
56	Fox valley Fire & Safetv (smoke detector wiring)	2000	5,482		15	-		5,482	56
57	Patten Industries (heating repair)	2000	3,012		5	-		3,012	57
58	Equipment International (doorlock electronic timer)	2000	1,655		10	-		1,655	58
59	DePaul Plumbing (installation of 1 1/2" water line)	2000	5,483		25	40	40	5,483	59
60	System Electric (sprinkler pump motor & wiring)	2000	2,990		15	-		2,990	60
61	System Electric (various kitchen & laundry repairs)	2000	4,605		5	-		4,605	61
62	D.B.S Contracting (automatic lawn sprinkler system)	2000	44,985		25	604	604	44,985	62
63	GT Mechanical (HCVAC Repairs)	2000	439		5	-		439	63
64	Patten Industries (batteries for generator)	2000	1,857		5	-		1,857	64
65	GT Mechanical (replace cooling coils)	2000	2,500		10	-		2,500	65
66	GT Mechanical (replace cooling coils)	2000	14,200		10	-		14,200	66
67	Capps Plumbing (rebuilt toilet, two handle lavatory)	2000	2,395		15	-		2,395	67
68	Capps Plumbing (repair scullery drain install faucets)	2000	3,446		10	-		3,446	68
69	Install Coolant hoses, Lines, Heater	2001	2,443		5	-		2,443	69
70	TOTAL (lines 4 thru 69)		\$ 7,384,127	\$ 0		\$ 174,142	\$ 174,142	\$ 3,710,638	70

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number	Wentworth Rehabilitation and Healthcare Center, Inc.
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XI. OWNERSHIP COSTS (continued)

B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 7,384,127	\$ 0		\$ 174,142	\$ 174,142	\$ 3,710,638	1
2	Power supply and wiring re phone system	2001	7,258		10	-		7,258	2
3	Power supply and wiring re phone system	2001	1,663		10	-		1,663	3
4	Coker services-Boiler	2001	3,163		20	-		3,163	4
5	Capps Plumbing	2001	2,665		5	-		2,665	5
6	T&T	2001	1,756		5	-		1,756	6
7	Alden Bennett Construction Co.	2001	1,431		5	-		1,431	7
8	Capps Plumbing - Repiping & new faucets on kitchen dish washer	2002	1,170		5	-		1,170	8
9	Capps Plumbing - Repiping & new faucets on kitchen dish washer	2002	2,645		5	-		2,645	9
10	Healthcare Products - Repair Wheelchairs	2002	988		5	-		988	10
11	Washtown Equip - Repair Washer - motor bearings / valves / belts	2002	2,208		5	-		2,208	11
12	GT Mech - Repair boiler - gas valves	2002	1,143		5	-		1,143	12
13	GT Mech - Repair boiler - installed rebuild kit	2002	1,841		5	-		1,841	13
14	GT Mech - Repair boiler - replaced Chimney cap	2002	1,295		5	-		1,295	14
15	CSI Coker - Repair dishwasher	2002	4,279		5	-		4,279	15
16	Healthcare Products - Repair Wheelchairs	2002	1,721		5	-		1,721	16
17	Long Elev. And Machine Co. - repair elevator	2002	1,148		5	-		1,148	17
18	DBS Contracting	2002	2,699		5	-		2,699	18
19	CSI Coker - Repair cooking equip	2002	1,527		5	-		1,527	19
20	Capps Plumbing - Repair hot water system	2002	1,940		10	-		1,940	20
21	Capps Plumbing - Repair hot water system	2002	2,135		10	-		2,135	21
22	System Elec. - Installed conduit & wiring for fire alarm	2002	1,435		10	-		1,435	22
23	Capps Plumbing - Repair dish washer	2002	1,284		5	-		1,284	23
24	System Elec. - Repair elevator	2002	1,363		10	-		1,363	24
25	ABC - Remodel Bathroom 1	2002	3,772		20	-		3,772	25
26	GT Mech - Scopper Boiler and Storage Tank	2002	14,500		15	-		14,500	26
27	ABC - Remodel Bathroom 2	2002	5,025		20	-		5,025	27
28	ABC - Leasehold Improvements	2002	11,627		20	-		11,627	28
29	Tyco - Smoke Detectors	2002	1,023		7	-		1,023	29
30	ABC - Smoke Dampers	2002	9,701		7	-		9,701	30
31	CSI - Repair Dishwasher	2003	1,886		5	-		1,886	31
32	GT Mech - Repair AC	2003	1,538		5	-		1,538	32
33	Simplex - Repair Drain System	2003	1,503		10	-		1,503	33
34	TOTAL (lines 1 thru 33)		\$ 7,483,460	\$ 0		\$ 174,142	\$ 174,142	\$ 3,809,968	34

****Improvement type must be detailed in order for the cost report to be considered complete.**

Facility Name & ID Number	Wentworth Rehabilitation and Healthcare Center, Inc.
--------------------------------------	---

XI. OWNERSHIP COSTS (continued)

B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 7,483,460	\$ 0		\$ 174,142	\$ 174,142	\$ 3,809,968	1
2	CAPPS - Repair water booster pump	2003	1,895		5	-		1,895	2
3	Simplex - Doors	2003	3,435		10	-		3,435	3
4	Simplex - Wet Chem System	2003	2,695		10	-		2,695	4
5	Directional Boring Services - Sprinkler System	2003	10,000		12	-		10,000	5
6	AMS-New generator	2004	2,148		15	-		2,148	6
7	GT Mech Circu pump for heat	2004	1,747		17	-		1,747	7
8	CSI repair to oven	2004	2,627		10	-		2,627	8
9	CSI new wiring	2004	1,718		10	-		1,718	9
10	GT Mech Chiller Repair	2004	4,196		10	-		4,196	10
11	ABC Sewage ejector pump	2004	10,724		10	-		10,724	11
12	ABC Hvac	2004	2,971		10	-		2,971	12
13	ABC-Remodeling 4th floor	2004	25,103		25	1,004	1,004	21,084	13
14	ABC-Remodeling 4th floor	2005	7,734		20	-		7,734	14
15	GT Mech-install fan coil unit	2005	2,504		5	-		2,504	15
16	GT Mech-exhaust fan replacement motor	2005	2,234		10	-		2,234	16
17	ABC-Remodeling 4th floor	2005	5,568		15	-		5,568	17
18	Top Notch- 2 hp motor	2005	2,155		10	-		2,155	18
19	Oakfirst Fire-install nurse call system	2005	2,423		10	-		2,423	19
20	ABC-Remodeling 4th floor	2005	9,433		15	-		9,433	20
21	ABC-Remodeling 4th floor	2005	17,007		15	-		17,007	21
22	Patten-intake motor	2005	1,586		7	-		1,586	22
23	ABC-vinyl flooring	2005	3,064		10	-		3,064	23
24	Epic Service and Supply-floor cleaner	2005	1,114		7	-		1,114	24
25	ABC-2nd floor rennovation	2005	74,572		15	-		74,572	25
26	Oakfirst Fire-install fire alarm system	2005	12,500		15	-		12,500	26
27	ABC-2nd floor rennovation	2005	6,610		15	-		6,610	27
28	ABC- replace glass black window for boiler room	2006	9,184		10	-		9,184	28
29	ABC - time and material billings for renovations	2006	3,722		10	-		3,722	29
30	ABC - re-wire 36 lines of tv cables	2006	5,070		10	-		5,070	30
31	smoke detectors	2006	3,961		15	-		3,961	31
32	finish hardware acoustical resilient flooring , plumbing, heating	2006	25,451		15	141	141	25,451	32
33	motor and impeller assy/ booster heater	2006	7,000		15	-		7,000	33
34	TOTAL (lines 1 thru 33)		\$ 7,755,611	\$ 0		\$ 175,287	\$ 175,287	\$ 4,078,100	34

****Improvement type must be detailed in order for the cost report to be considered complete.**

B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

****Improvement type must be detailed in order for the cost report to be considered complete.**

B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 7,926,827	\$ 5,859		\$ 181,146	\$ 175,287	\$ 4,213,216	1
2	boiler assy	2006	3,550		20	178	178	3,500	2
3	install new elevator recall system	2006	7,229		20	361	361	7,073	3
4	replace hose & pump	2007	6,594		5	-		6,594	4
5	cooling system	2007	6,742		10	-		6,742	5
6	replace worn & broken locks	2007	3,703		5	-		3,703	6
7	elevator passenger	2007	7,322		15	-		7,322	7
8	repaire trane chiller	2007	4,175		5	-		4,175	8
9	ABC - repair air cond compressor	2007	39,119		10	-		39,119	9
10	ABC - replace concrete	2007	6,896		10	-		6,896	10
11	Pattern - Repair Generator	2008	2,543		5	-		2,543	11
12	Pattern - Remove & install battery	2008	2,566		5	-		2,566	12
13	ABC - replaced damage doors with new doors and tiles	2008	3,045		10	-		3,045	13
14	AMS Maintenance Allocation - install hookups & framing	2009	7,596		20	380	380	6,143	14
15	GT Mech - Repair condenser	2009	2,962		5	-		2,962	15
16	Pattern - Repair generator	2009	2,547		5	-		2,547	16
17	Pattern - Repair generator	2009	3,537		5	-		3,537	17
18	Top Notch - 1 evaporator coil	2009	5,341		5	-		5,341	18
19	AMS Maintenance Allocation - repaired drywall	2009	7,450		10	-		7,450	19
20	SkiMont -repaired boiler & hot water heater	2009	2,892		5	-		2,892	20
21	ABC - Caulk Work; Uncalked & recalked main entry & patio	2010	2,754		5	-		2,754	21
22	ABC - Concrete Patio & remove tripping hazards for resident safety	2010	3,593		15	94	94	3,593	22
23	ABC - Drywall & Vinyl Flooring Replaced	2010	66,560		15	3,332	3,332	66,560	23
24	ABC - Deck Railing repaired	2010	5,616		5	-		5,616	24
25	BELEC - Door Heater Cooler & Freezer Repaired	2010	6,666		5	-		6,666	25
26	SKIMOR - Dialysis waste piping repaired	2010	3,100		5	-		3,100	26
27	GT Mech - Air/exhaust installed/modified in Oxygen room	2011	3,350		5	-		3,350	27
28	OAKFIR - Damper links replaced	2011	13,237		10	-		13,237	28
29	FOCFIR - Elevator Sprinkler repairs	2011	8,880		5	-		8,880	29
30	ABC - motor contractor replacement (2)	2011	9,199		5	-		9,199	30
31	ABC - Dampers-radiation installed	2011	8,978		10	-		8,978	31
32	ROSPAV - Asphalt/Paint/Coating/Sealing for Parking Lot	2011	3,250		8	-		3,250	32
33	Top Notch - Boiler/Filter/Valaves for steamer	2011	3,867		5	-		3,867	33
34	TOTAL (lines 1 thru 33)		\$ 8,191,685	\$ 5,859		\$ 185,491	\$ 179,632	\$ 4,476,412	34

**Improvement type must be detailed in order for the cost report to be considered complete.

B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

****Improvement type must be detailed in order for the cost report to be considered complete.**

XI. OWNERSHIP COSTS (continued)

B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12F, Carried Forward		\$ 8,459,370	\$ 5,859		\$ 193,141	\$ 187,282	\$ 4,718,158	1
2	Replace Sinks, Kitchen - TRIPLU	2018	17,500		15	1,167	1,167	8,558	2
3	Adjust Pullstation Heights, Hallways - OAKFIR	2018	5,440		5	0		5,440	3
4						0		0	4
5	Basin & Piping, Facility Grounds - TRIPLU	2019	7,577		15	505	505	3,114	5
6	Chexit Device on Door, 4th Floor - ALDBEN	2019	2,819		5	0		2,819	6
7	Replace Compressor, Kitchen - TOPNOT	2019	3,978		5	0		3,978	7
8	Replace Compressor on Chiller, Utility Area - GTMECH	2019	5,801		10	580	580	3,673	8
9						0		0	9
10	Jeron System Repairs, Nursing Wings - TECELE	2020	4,130		5	0		4,130	10
11	Boiler Repairs, 3-Way Valve, Boiler Room - GTMECH	2020	9,602		5	800	800	9,602	11
12	Generator Repairs, Louver Motors, Engine Room - ALTOFER	2020	3,199		5	533	533	3,199	12
13	Cooling Tower Repairs, Fan Belt & Cleaning, Grounds - GTMECH	2020	3,830		5	574	574	3,447	13
14	Paving & Asphalt Patching, Outdoors - CENICO	2020	5,900		5	123	123	738	14
15	Condensing Unit, Kitchen - TOPNOT	2020	6,195		5	0	0	6,195	15
16						0		0	16
17	COVID Ionization System - ALDBEN	2021	14,765		10	1,477	1,477	7,383	17
18	RPZ Repairs - TRIPLU	2021	38,000		15	2,533	2,533	12,667	18
19	Concrete Basin - TRIPLU	2021	9,160		15	611	611	3,053	19
20	New Basin - TRIPLU	2021	9,500		15	633	633	3,167	20
21	Commerical Sheet Vinyl - FLOWAL	2021	2,806		5	561	561	2,806	21
22						-		-	22
23						-		-	23
24						-		-	24
25	Book Depreciation- Wentworth Rehab & HC (Less Additional R&M)			115,448		-	(115,448)	-	25
26	Book Depreciation- Alden- Wentworth, LLC			247,084		-	(247,084)	-	26
27						-		-	27
28						-		-	28
29						-		-	29
30						-		-	30
31						-		-	31
32						-		-	32
33						-		-	33
34	TOTAL (lines 1 thru 33)		\$ 8,609,572	\$ 368,391		\$ 203,239	\$ (165,151)	\$ 4,802,125	34

**Improvement type must be detailed in order for the cost report to be considered complete.

B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

****Improvement type must be detailed in order for the cost report to be considered complete.**

XI. OWNERSHIP COSTS (continued)

B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12H, Carried Forward		\$ 8,976,957	\$ 370,605		\$ 236,496	\$ (134,108)	\$ 4,923,802	1
2	Fire Alarm Panel - AFFCUS	2024	32,925		10	3,293	3,293	6,585	2
3	Privacy Curtains - ALDDDES	2024	3,295		5	659	659	1,318	3
4	Curtain, privacy - ALDDDES	2024	5,886		5	1,177	1,177	2,354	4
5	Flooring - ALDBEN	2024	3,589		10	359	359	718	5
6	Instant Hotts, Faucet Repairs - TRIPLU	2024	2,549		5	510	510	1,020	6
7	Volt Receptacle - BELELC	2024	2,640		5	528	528	1,056	7
8	Call Light Repairs - PREELE	2024	2,708		10	271	271	542	8
9	Hot Water Pump Seal Kit - GTMECH	2024	5,915		5	1,183	1,183	2,366	9
10	AHU Repairs	2024	4,968		5	994	994	1,987	10
11	Transformer/Contactor, MAU - BELELC	2024	2,665		5	533	533	1,066	11
12	Curtain, privacy - ALDDDES	2024	4,518		5	904	904	1,807	12
13	Pump, AHU Injector - ALDBEN	2024	5,715		10	571	571	1,143	13
14	Fire Alarm Panel Backlit Actuator - AFFCUS	2024	8,900		10	890	890	1,780	14
15	Pipe, for Sink, Boiler Re-Pipe - TRIPLU	2024	3,738		10	374	374	748	15
16	Doors, Elevator Doors - SUBELE	2024	8,280		10	828	828	1,656	16
17	Screens, Cottonwood, Condenser - GTMECH	2024	4,130		10	413	413	826	17
18	Bearing, AHU - GTMECH	2024	3,035		5	607	607	1,214	18
19	Repair call station buttons - PREELE	2025	2,573		5	515	515	515	19
20	Repairs, Boiler, Valve - GTMECH	2025	3,261		5	652	652	652	20
21	Shades - ALDDDES	2025	5,932		5	1,186	1,186	1,186	21
22	Pull Station - AFFCUS	2025	4,445		5	889	889	889	22
23	Curtains, Privacy - ALDDDES	2025	4,453		5	891	891	891	23
24	Pipe, storm drain cast iron,3fl-TRIPLU	2025	2,915		15	194	194	194	24
25	Elevator Jack Assembly - SCHIEL	2025	17,500		15	1,167	1,167	1,167	25
26	Elevator Jack - SCHIEL-in service	2025	135,200		15	9,013	9,013	9,013	26
27						-		-	27
28						-		-	28
29						-		-	29
30						-		-	30
31						-		-	31
32						-		-	32
33						-		-	33
34	TOTAL (lines 1 thru 33)		\$ 9,258,689	\$ 370,605		\$ 265,096	\$ (105,509)	\$ 4,966,494	34

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

C. Equipment Costs-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$595,821	\$	\$40,263	\$40,263	Various	\$141,440	71
72	Current Year Purchases	41,403		2,795	2,795	Various	2,795	72
73	Fully Depreciated Assets	2,331,774			0	Various	2,331,774	73
74	See Attached	169,463	7,654		(7,654)	Various	137,598	74
75	TOTALS	\$3,138,460	\$7,654	\$43,058	\$35,404		\$2,613,607	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Allocated From Alden Mgmt	Various	1998-2023	\$6,329	\$340	\$	\$	3-5	\$4,527	76
77							0			77
78							0			78
79							0			79
80	TOTALS			\$6,329	\$340	\$0	\$0		\$4,527	80

E. Summary of Care-Related Assets

	1	Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$12,535,940	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$378,598	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$308,154	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$(70,105)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$7,584,628	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93			93
94			94
95		\$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

Wentworth Rehabilitation and Healthcare Center, Inc.
26435

12/31/2025
Supplemental Schedule of Related Party Equipment

Current Year Purchases	Cost	Book Depreciation	Accumulated Depreciation
Alden Management Services	3,873	390	390
Less: < \$2,500	(552)	(47)	(47)
	3,321	343	343
Prior Year Purchases	Cost	Book Depreciation	Accumulated Depreciation
Alden Management Services	62,354	7,116	33,660
Less: < \$2,500	(2,297)	(321)	(1,462)
Forum Prof Center	7,937	492	6,910
-	-	-	-
	67,995	7,288	39,108
Fully Depreciated Equipment	Cost	Book Depreciation	Accumulated Depreciation
Alden Management Services	101,711	57	101,711
Less: < \$2,500	(3,564)	(34)	(3,564)
-	-	-	-
-	-	-	-
-	-	-	-
	98,147	23	98,147
Total Equipment	Cost	Book Depreciation	Accumulated Depreciation
Alden Management Services	175,875	8,055	142,671
Less: < \$2,500	(6,413)	(401)	(5,073)
-	-	-	-
	169,463	7,654	137,598

308,493.96 308,493.96

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease:Related Party - Cost is Eliminated
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?

☐ YES

☒ NO
- If NO, see instructions.

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease.

9. Option to Buy:

☐ YES

☒ NO

Terms:*

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental?

☐ YES

☒ NO
16. Rental Amount for movable equipment: \$109,732Description:copy machine ac 6861 - \$28,061 and equipment lease ac 6859 - \$47,185; allocated from AMS - \$34,485
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Auto lease-a/c no. 6890	various	\$664.50	\$7,974	17
18					18
19	Related party-PG 6A	various	1,772.33	21,268	19
20					20
21	TOTAL		\$2,436.83	\$29,242	21

10. Effective dates of current rental agreement:
Beginning7/1/2005
Ending12/31/2031

11. Rent to be paid in future years under the current rental agreement:

Fiscal Year Ending	Annual Rent
1212/31/2026	\$1,247,745
1312/31/2027	\$1,247,745
1412/31/2028	\$1,247,745

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility.)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

☐ YES

☒ NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2 CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER CNA

3 CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER CNA

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$ 0
2	Books and Supplies				0
3	Classroom Wages (a)				0
4	Clinical Wages (b)				0
5	In-House Trainer Wages (c)				0
6	Transportation				0
7	Contractual Payments				0
8	CNA Competency Tests				0
9	TOTALS	\$ 0	\$ 0	\$ 0	\$ 0
10	SUM OF line 9, col. 1 and 2 (e)	\$ 0			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training CNAs from other facilities.

\$

D. NUMBER OF CNAs TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.

(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.

(c) For in-house training programs only. Do not include fringe benefits.

(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

(e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.

(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	1	2	3	4	5	6	7	8		
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	V10A/V39	hrs	\$ -	1,910	\$ 143,235	\$ -	1,910	\$ 143,235	1
2	Licensed Speech and Language Development Therapist	V10A/V39	hrs	-	653	48,977	-	653	48,977	2
3	Licensed Recreational Therapist	V10A/V39	hrs	-		-	-			3
4	Licensed Physical Therapist	V10A/V39	hrs	-	1,791	134,361	-	1,791	134,361	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	V39	# of prescrpts	-		-	179,256		179,256	9
	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							
10			hrs							10
11	Academic Education		hrs							11
12	Other (specify):	V39								12
13	Other (specify):	V39		-		28,876	62,283		91,159	13
14	TOTAL			\$	4,354	\$ 355,449	\$ 241,540	4,354	\$ 596,988	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.

WENTWORTH REHAB. & HCC, INC.
Wentworth
For the Thirteen Months Ending Wednesday, December 31, 2025

TB
2025

PA Cost Report - Page 16A Supporting Worksheet.

Line	Service	Col. 1: Ref. No.	To Pg 16: Col. No.	
1.	OT	39-3	To Col. 5	\$143,234.87
2.	ST	39-3	To Col. 5	48,976.62
4.	PT	39-2	To Col. 5	134,361.14
	Pharmacy Supplies Per GL			186,603.20
	Manual Input From Related Party - FECSII - DRUGS	(From Page 6C, Ln 39/Drug items)		(8,859.00)
9.	Pharmacy	See Pg 16A	To Col. 6	177,744.20
12.	Exceptional Care-Salaries	See Pg 16A	To Col. 3	
12.	Exceptional Care- Supplies	See Pg 16A	To Col. 6	45.40
	12. Total Exceptional Care Check (Line 12, Col. 8)			45.40
13.	Other	See Pg 16A		
13.	Col 5: Manual Input: From Related Party - CPT WS	(From Page 6D, Col 8)	To Col. 5	(1,695.00)
	Other (various GL accounts)			103,714.47
	Manual Input: Related Party - Prism WS	(From Page 6B, Ln39 items, Col 8)		(35,212.00)
	Manual Input: Related Party - FECII - I.V.	(From Page 6C, Ln 39 items for IV, Col 8)		(98.51)
	Manual Input: Related Party - FECII - Employee Vaccinations	(From Page 6C, Ln 39 items for IV, Col 8)		1,513.00
	Manual Input: Related Party - FECII - Wound Care Products	(From Page 6C, Ln 39 items, Col 8 WC)		(1,400.90)
	Oxygen - From Reclass WP	(FromPg 4A)		25,806.00
13.	Col. 6: Supplies Total		To Col. 6	94,322.06
13.	Total Line 13, Column 8 Check			92,627.06
14.	Total			\$596,989.29

Facility Name & ID Number	Wentworth Rehabilitation and Healthcare Center, Inc.
--------------------------------------	---

0026435

Report Period Beginning: 1/1/2025

Ending: 12/31/2025**XV. BALANCE SHEET - Unrestricted Operating Fund.**

As of 12/31/2025

(last day of reporting year)

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 740	\$ 179,633	1
2	Cash-Patient Deposits	-	-	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (440,000))	3,039,306	3,017,450	3
4	Supply Inventory (priced at)	5,669	5,669	4
5	Short-Term Investments	-	-	5
6	Prepaid Insurance	-	56,498	6
7	Other Prepaid Expenses	8,025	8,025	7
8	Accounts Receivable (owners or related parties)	-	-	8
9	Other(specify): See Attached & TB	266,063	266,063	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 3,319,803	\$ 3,533,338	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable	-	-	11
12	Long-Term Investments	-	-	12
13	Land	-	600,000	13
14	Buildings, at Historical Cost	-	6,852,849	14
15	Leasehold Improvements, at Historical Cost	1,680,239	2,048,355	15
16	Equipment, at Historical Cost	2,004,819	3,777,238	16
17	Accumulated Depreciation (book methods)	(3,048,642)	(7,916,915)	17
18	Deferred Charges	-	-	18
19	Organization & Pre-Operating Costs	-	59,581	19
20	Accumulated Amortization - Organization & Pre-Operating Costs	-	(30,230)	20
21	Restricted Funds	-	325,767	21
22	Other Long-Term Assets (see See Attached & TB	-	145,154	22
23	Other(specify): See Attached & TB	-	-	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 636,416	\$ 5,861,799	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 3,956,219	\$ 9,395,137	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 1,034,350	\$ 1,039,603	26
27	Officer's Accounts Payable	-	-	27
28	Accounts Payable-Patient Deposits	274,008	274,008	28
29	Short-Term Notes Payable	-	216,983	29
30	Accrued Salaries Payable	1,165,355	1,165,355	30
31	Accrued Taxes Payable (excluding real estate taxes)	267,161	267,161	31
32	Accrued Real Estate Taxes(Sch.IX-B)	-	630,300	32
33	Accrued Interest Payable	-	16,990	33
34	Deferred Compensation	-	-	34
35	Federal and State Income Taxes	-	-	35
	Other Current Liabilities(specify):			
36	See Attached & TB	566,581	566,581	36
37	See Attached & TB	659,970	659,970	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 3,967,425	\$ 4,836,951	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	-	7,938,105	39
40	Mortgage Payable	-	-	40
41	Bonds Payable	-	-	41
42	Deferred Compensation	-	-	42
	Other Long-Term Liabilities(specify):			
43	See Attached & TB	18,022,681	18,022,681	43
44	See Attached & TB	-	-	44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 18,022,681	\$ 25,960,786	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 21,990,106	\$ 30,797,737	46
47	TOTAL EQUITY (page 18, line 24)	\$ (18,033,887)	\$ (21,402,600)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 3,956,219	\$ 9,395,137	48

***(See instructions.)**

PG 17 Line 9 Detail		
CLIENT ACCOUNT NUMBER	CLIENT ACCOUNT DESCRIPTION	BALANCE
116400-100041	Miscell Non-Patient Receivable	266,063.17
Total		266,063.17

PG 17 Line 22 Detail		
CLIENT ACCOUNT NUMBER	CLIENT ACCOUNT DESCRIPTION	BALANCE
194100-100000	Replacement Reserve	145,153.81
Total		145,153.81

PG 17 Line 36 Detail		
CLIENT ACCOUNT NUMBER	CLIENT ACCOUNT DESCRIPTION	BALANCE
205100-100000	Accrued Insurance	128,092.36
230100-100000	Accrued Expenses	(71,745.89)
230100-100005	Accrued Expenses	(543,522.96)
230100-100401	Accrued Expenses	(5,400.00)
230300-100000	Sales Tax Payable	(543.00)
230700-100000	Accrued Local Taxes	(1,019.00)
230700-100001	Accrued Local Taxes	(121.00)
239100-100000	Due To Idpa For License Fees	(72,321.00)
Total		(566,580.49)

PG 17 Line 37 Detail		
CLIENT ACCOUNT NUMBER	CLIENT ACCOUNT DESCRIPTION	BALANCE
200100-160000	Accounts Payable	(140,527.87)
200100-175000	Accounts Payable	(50,952.85)
200100-184000	Accounts Payable	(377,236.58)
200100-194000	Accounts Payable	(11,706.63)
230100-160000	Accrued Expenses	(36,696.76)
230100-174000	Accrued Expenses	(9,512.04)
230100-175000	Accrued Expenses	(22,476.52)
230100-184000	Accrued Expenses	(20,371.23)
230100-194000	Accrued Expenses	9,512.04
Total		(659,968.44)

PG 17 Line 43 Detail		
CLIENT ACCOUNT NUMBER	CLIENT ACCOUNT DESCRIPTION	BALANCE
120100-101000	Intercompany Receivable	-6867197.55
120100-160000	Intercompany Receivable	-52171.54
120100-184000	Intercompany Receivable	88.3
120100-200000	Intercompany Receivable	-2449408.32
120100-263000	Intercompany Receivable	21855.5
121000-101000	AMS Clearing Account	11391078.87
121000-200000	AMS Clearing Account	-19418115.54
200100-101000	Accounts Payable	-464634.33
200100-167000	Accounts Payable	-330.98
230100-100003	Accrued Expenses	(183,844.80)
Total		(18,022,680.39)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (15,954,123)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (15,954,123)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(2,079,764)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	(0)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (2,079,764)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$ 0	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ (18,033,887)	24 *

* This must agree with page 17, line 47.

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.
Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

1			
	I. Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 17,344,281	1
2	Discounts and Allowances for all Levels	(53,351)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 17,290,930	3
	B. Ancillary Revenue		
4	Day Care	-	4
5	Other Care for Outpatients	(118,897)	5
6	Therapy	130,548	6
7	Oxygen	23,518	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 35,169	8
	C. Other Operating Revenue		
9	Payments for Education	-	9
10	Other Government Grants	-	10
11	CNA Training Reimbursements	-	11
12	Gift and Coffee Shop	-	12
13	Barber and Beauty Care	-	13
14	Non-Patient Meals	-	14
15	Telephone, Television and Radio	-	15
16	Rental of Facility Space	-	16
17	Sale of Drugs	-	17
18	Sale of Supplies to Non-Patients	-	18
19	Laboratory	-	19
20	Radiology and X-Ray	200	20
21	Other Medical Services	1,804	21
22	Laundry	-	22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 2,004	23
	D. Non-Operating Revenue		
24	Contributions	-	24
25	Interest and Other Investment Income***	46,661	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 46,661	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Attached & TB	162,451	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 162,451	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 17,537,215	30

2			
	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	2,970,671	31
32	Health Care	8,365,034	32
33	General Administration	5,296,622	33
	B. Capital Expense		
34	Ownership	1,472,876	34
	C. Ancillary Expense		
35	Special Cost Centers	642,741	35
36	Provider Participation Fee	869,035	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 19,616,979	40
41	Income before Income Taxes (line 30 minus line 40)**	(2,079,764)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (2,079,764)	43

III. Net Inpatient Revenue detailed by Payer Source for each line			
44	Medicaid Fee for Service	\$ 2,997,464	44
45	Medicaid Managed Long Term Services and Supports (MLTSS)	11,845,485	45
46	MMAI-Medicaid is the Primary Payer	670,449	46
47	MMAI-Medicare is the Primary Payer	34,535	47
48	Private Pay	103,182	48
49	Medicare Part A	882,928	49
50	Other-(specify) M'care Adv. Plans (MAP)	210,950	50
51	Other-(specify) CNA Incentives	545,939	51
52	Other-(specify) -		52
53	Other-(specify) -		53
54	Other-(specify) -		54
55	Other-(specify) -		55
56	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 17,290,930	56

Wentworth Rehabilitation and Healthcare Center, Inc.
26435
12/31/2025
Schedule XVII - Page 19 Support

PG 19 Line 28 Detail

CLIENT ACCOUNT	ACCOUNT DESCRIPTION	BALANCE
497700-100001	Miscellaneous Income	(320.00)
497700-100010	Miscellaneous Income	(1,544.06)
498300-100000	Write Off Old A/P	(4,756.26)
498500-100000	Gain On Sale Of Assets	(9,058.28)
497600-100001	ERC Other Income	(146,772.62)
Total		(162,451.22)

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	2,056	2,080	\$ 150,799	\$ 72.50	1
2	Assistant Director of Nursing	4,134	4,166	197,816	47.49	2
3	Registered Nurses	23,036	24,225	1,298,888	53.62	3
4	Licensed Practical Nurses	27,531	29,798	1,225,562	41.13	4
5	CNAs & Orderlies	122,944	133,150	3,479,934	26.14	5
6	CNA Trainees			-		6
7	Licensed Therapist			-		7
8	Rehab/Therapy Aides	7,265	8,147	233,786	28.70	8
9	Activity Director	2,056	2,080	57,520	27.65	9
10	Activity Assistants	20,686	23,342	528,608	22.65	10
11	Social Service Workers	2,080	2,080	65,179	31.34	11
12	Dietician			-		12
13	Food Service Supervisor	2,072	2,080	53,544	25.74	13
14	Head Cook			-		14
15	Cook Helpers/Assistants	23,327	25,895	562,738	21.73	15
16	Dishwashers			-		16
17	Maintenance Workers	2,056	2,080	71,032	34.15	17
18	Housekeepers	22,576	25,060	548,824	21.90	18
19	Laundry	8,062	8,914	186,060	20.87	19
20	Administrator	2,080	2,080	160,385	77.11	20
21	Assistant Administrator	2,064	2,080	75,692	36.39	21
22	Other Administrative	10,860	11,003	371,640	33.78	22
23	Office Manager			-		23
24	Clerical	3,609	4,071	81,156	19.93	24
25	Vocational Instruction			-		25
26	Academic Instruction			-		26
27	Medical Director			-		27
28	Qualified ID Prof (QIDP)			-		28
29	Resident Services Coordinator	3,808	3,872	175,726	45.38	29
30	Habilitation Aides (DD Homes)			-		30
31	Medical Records			-		31
32	Other Health Care(specify)	10,154	10,988	297,605	27.08	32
33	Other(specify) See Attached	3,841	4,188	122,007	29.13	33
34	TOTAL (lines 1 - 33)	306,295	331,378	\$ 9,944,501 *	\$ 30.01	34

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	\$3,082/month	\$ 36,985	V01-3	35
36	Medical Director	\$3,250/month	39,000	V09-3	36
37	Medical Records Consultant		-		37
38	Nurse Consultant		-		38
39	Pharmacist Consultant	\$1,500/month	18,000	V10-3	39
40	Physical Therapy Consultant		-		40
41	Occupational Therapy Consultant		-		41
42	Respiratory Therapy Consultant		-		42
43	Speech Therapy Consultant		-		43
44	Activity Consultant		-		44
45	Social Service Consultant		-		45
46	Other(specify)		-		46
47			-		47
48			-		48
49	TOTAL (lines 35 - 48)		\$ 93,985		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	2,005	\$ 93,467	V10-3	50
51	Licensed Practical Nurses		-		51
52	Certified Nurse Assistants/Aides		-		52
53	TOTAL (lines 50 - 52)	2,005	\$ 93,467		53

* This total must agree with page 4, column 1, line 45.

** See instructions.

Wentworth Rehabilitation and Healthcare Center, Inc.
26435

12/31/2025
Supplemental Schedule of Schedule XVIII - A
Line 33 Detail

CLIENT ACCOUNT	ACCOUNT DESCRIPTION	Number of Hours Actually Worked	Number of Hours Paid & Accrued	Reporting Period	Average Hourly Wage
				Total Salary & Wages	
600100-100-003	Mem Care Dir_NonLicensed	2,072	2,080	60,316	29.00
600100-100-004	Memory Care Activity Aide	1,769	2,108	61,691	29.26
Total		3,841	4,188	122,008	29.13

STATE OF ILLINOIS

Facility Name & ID Number
XIX. SUPPORT SCHEDULES

Wentworth Rehabilitation and Healthcare Center, Inc.

0026435

Report Period Beginning:

1/1/2025

Ending:

12/31/2025

Page 21

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes				F. Dues, Fees, Subscriptions and Promotions			
Name		Function	Ownership %	Amount	Description		Amount	Description		Amount	
Michael A. Brown		Administrator	-	\$ 160,385	Workers' Compensation Insurance		\$ 166,593	IDPH License Fee		\$	
Erika E. Jackson		Asst. Administrator	-	75,692	Unemployment Compensation Insurance		36,458	Advertising: Employee Recruitment		52,015	
					FICA Taxes		760,754	Health Care Worker Background Check		315	
					Employee Health Insurance		375,552	(Indicate # of checks performed 9)			
					Employee Meals		45,422	Patient Background Checks		7,856	
					Illinois Municipal Retirement Fund (IMRF)*			Association Dues (total from pg 22, #4)		29,850	
					401K Expenses		5,681	Corporate Annual Report Fee/Surety Bond Fees		1,177	
TOTAL (agree to Schedule V, line 17, col. 1)					Employee Testing and Vaccines		3,221	LT Medical Personnel LLC		20,933	
(List each licensed administrator separately.)				\$ 236,077	Life & Dental Insurance		1,942	Broadcast Music Inc, Direct Supply, PHM Council, Uber		3,098	
					Pension Expense		68,321	Related Party AMS		1,211	
B. Administrative - Other					Misc Payroll Costs		16,305	Alden-Wentworth LLC Licenses & Inspections		77	
Description				Amount	Tuition Reimbursement		(188)	Less: Public Relations Expense (			
				\$	Other employee benefits/Alloc Forum		(1,589)	PAC and Lobbying payments		(14,925)	
								All non-allowable advertising (			
					TOTAL (agree to Schedule V, line 22, col.8)		\$ 1,478,472	TOTAL (agree to Sch. V, line 20, col. 8)		\$ 101,607	
TOTAL (agree to Schedule V, line 17, col. 3)				\$	E. Schedule of Non-Cash Compensation Paid to Owners or Employees				G. Schedule of Travel and Seminar**		
(Attach a copy of any management service agreement)					Description		Line #	Amount	Description		Amount
C. Professional Services									Out-of-State Travel		\$
Vendor/Payee		Type		Amount							
Alden Management Services, Inc.		Consulting feesGL6801		\$ 1,205,605							
Mid-Cap - Allocated Legal Fees		Legal Fees - Non Collections		1,238							
Mid-Cap - Allocated Accounting Fees		Accounting Fees		4,449							
Baker Tilly Virchow Krause		Accounting Fees		10,375					In-State Travel		
Plante Morean, Chris Novotny		Accounting Fees		3,411							
Carden & Tracy LLC, Mary Chelotti		Legal Fees - Non Collections		13,132							
AMS (Eliminated)		Allocated Legal Fees		77,400					Related Party AMS		2,428
Stone, Pogrund & Korey, Midwest Car		Legal Fees - Collections		20,663					Seminar Expense		
SB2 Inc., Robert J. Hovey, Byron L. M		Legal Fees - Collections		11,804					DISA		324
Certisurv LLC		Professional Fees		750					Wisconsin Healthcare Association		374
									360 Training		95
									Entertainment Expense (		
TOTAL (agree to Schedule V, line 19, column 3)					TOTAL		\$		(agree to Sch. V, line 24, col. 8)		
(For legal fee disclosure, see page 39 of instructions)				\$ 1,348,827					TOTAL		\$ 3,221

* Attach copy of IMRF notifications

**See instructions.

Alden Wentworth Legal Fee Support #REF!	PG 21A
Legal Fees Reported on Pg 21, Section C	\$124,237.00
Less: Collection, estates, & other non-allowable legal fees listed on Pg 5, Line 2:	(32,467.00)
Non-allowable legal fees, if any, deducted on - AMS Allocated Legal Fees: GL 680600-100-00: + Add Back voided invoice of prior year, if any	(77,400.00)
Allowable Legal Fees:	\$14,370.00

Invoice listing

Allowable Legal Fees:

Vendor Name	Invoice Date	Amount
Midcap	03/25, 05/25, 08/25, 11/25, 12/25	1,238.00
Carden & Tracy LLC	01/25, 02/25, 06/25, 07/25, 08/25	12,681.00
Mary Chelotti	2/25/2026	451.00

TOTAL ALLOWABLE LEGAL FEES 14,370.00

6806 Lgl Non Coll

Non-Allowable Legal Fees:

Vendor Name	Invoice Date	Amount
Stone, Poggrund & Korey	01/25-12/25	8,603.00
Midwest Care Managemen	01/25-08/25	7,601.00
Stern McQuiston, LLC	8/25/2026	4,460.00
SB2 Inc.	01/25-06/25	1,227.00
Robert J. Hover	4/25/2026	3,875.00
Byron L. Mason	1/25/2026	6,701.00

TOTAL Collection-NOT ALLOWABLE LEGAL FEES 32,467.00

6966 Lgl collect

Allocated Related Party Legal Fees:

Vendor Name	Invoice Date	Amount
Corporate Legal Fee	Jan	6,450.00
Corporate Legal Fee	Feb	6,450.00
Corporate Legal Fee	Mar	6,450.00
Corporate Legal Fee	Apr	6,450.00
Corporate Legal Fee	May	6,450.00
Corporate Legal Fee	Jun	6,450.00
Corporate Legal Fee	Jul	6,450.00
Corporate Legal Fee	Aug	6,450.00
Corporate Legal Fee	Sep	6,450.00
Corporate Legal Fee	Oct	6,450.00
Corporate Legal Fee	Nov	6,450.00
Corporate Legal Fee	Dec	6,450.00
TOTAL Allocated Legal Fees		77,400.00
Total Legal Costs		124,237.00
		\$0.00

6806-100-003 Lgl non coll

XX. GENERAL INFORMATION:

- 1 Are nursing employees (RN,LPN,NA) represented by a union? Yes
- 2 Please list the ALLOWABLE PAYMENTS OR dues paid to provider associations on the lines below.
Use the drop down list to identify the association.
- | Association Name | Amount |
|---|---------------------|
| <u>HEALTH CARE COUNCIL OF IL (HCCI)</u> | <u>14,925</u> |
| <u>-</u> | <u>-</u> |
| <u>-</u> | <u>-</u> |
| | <u>14,925</u> Total |
- 3 List the amount of NON-ALLOWABLE payments OR DUES made to PROVIDER ASSOCIATIONS OR political action organizations.
The total amount for Question #3 will be adjusted out of the cost report on Page 5A, Line 1.
- | | |
|---|---------------------|
| <u>HEALTH CARE COUNCIL OF IL (HCCI)</u> | <u>14,925</u> |
| <u>-</u> | <u>-</u> |
| <u>-</u> | <u>-</u> |
| | <u>14,925</u> Total |
- 4 EXHIBIT: Total payments OR DUES TO EACH ORGANIZATION LISTED ABOVE
(2 and 3 combined)
- | | |
|---|---------------------|
| <u>HEALTH CARE COUNCIL OF IL (HCCI)</u> | <u>29,850</u> |
| <u>-</u> | <u>-</u> |
| <u>-</u> | <u>-</u> |
| | <u>29,850</u> Total |
- 5 Indicate the total amount of both disposable and non-disposable incontinent expense and the location of this expense on Sch. V. \$ 42,783 Line 10-2
- 6 Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- 7 Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 869,035
This amount is to be recorded on line 42 of Schedule V.
- 8 Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.

- 9 Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- 10 Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- 11 Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 45,422 Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- 12 Travel and Transportation
- a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
- b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
- c. What percent of all travel expense relates to transportation of nurses and patients? 0
- d. Have vehicle usage logs been maintained? No
- e. Are all vehicles stored at the nursing home during the night and all other times when not in use? No
- f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes
- g. Does the facility transport residents to and from day training?
Indicate the amount of income earned from providing such transportation during this reporting period.** \$ N/A No
- 13 Has an audit been performed by an independent certified public accounting firm?
Firm Name: N/A No
- 14 Have all costs which do not relate to the provision of long term care been adjusted out out of Schedule V? Yes
- 15 Has a schedule for the legal fees reported on the cost report been provided by the facility?
See page 39 of the instructions for details. Yes
Attach invoices and a summary of services for all architect and appraisal fees.