

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

002-6435 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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 _____

	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	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	300	TOTALS	300	109,500	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		2 Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	2,827	547	2,217	5,591	8
9	SNF/PED					9
10	ICF	65,962	491	3	66,456	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	68,789	1,038	2,220	72,047	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 65.80%

D. How many bed reserve days during this year were paid by the Department? 0 (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

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES NO

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 9/9/1981 NO

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 300 and days of care provided 2,185

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

Is your fiscal year identical to your tax year? YES NO

Tax Year: 12/31/2018 Fiscal Year: 12/31/2018

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

Facility Name & ID Number Wentworth Rehabilitation and Healthcare Ce # 002-6435 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	417,963	37,368	36,620	491,952	1,753	493,705	362	494,067		1
2	Food Purchase		541,875		541,875	(35,875)	506,000	(34,284)	471,716		2
3	Housekeeping	377,766	58,794		436,561	2,539	439,100	10,163	449,263		3
4	Laundry	105,277	28,854		134,130	247	134,377	0	134,377		4
5	Heat and Other Utilities			321,156	321,156		321,156	1,167	322,323		5
6	Maintenance	60,974	2,742	324,286	388,002		388,002	74,546	462,548		6
7	Other (specify):* related party				0		0	9,349	9,349		7
8	TOTAL General Services	961,980	669,633	682,062	2,313,676	(31,336)	2,282,340	61,303	2,343,643		8
	B. Health Care and Programs										
9	Medical Director			42,000	42,000		42,000	0	42,000		9
10	Nursing and Medical Records	4,012,495	159,453	102,042	4,273,989	(9,532)	4,264,457	74,408	4,338,865		10
10a	Therapy	213,659	1,924	64,531	280,113		280,113	0	280,113		10a
11	Activities	517,092	14,369	7,415	538,876	716	539,592	0	539,592		11
12	Social Services	83,657			83,657		83,657	0	83,657		12
13	CNA Training				0		0	0	0		13
14	Program Transportation				0		0	0	0		14
15	Other (specify):* related party				0		0	9,587	9,587		15
16	TOTAL Health Care and Programs	4,826,903	175,746	215,988	5,218,636	(8,816)	5,209,820	83,995	5,293,815		16
	C. General Administration										
17	Administrative	262,405			262,405		262,405	288,473	550,878		17
18	Directors Fees				0		0	0	0		18
19	Professional Services			1,145,692	1,145,692	(1,248)	1,144,444	(958,702)	185,742		19
20	Dues, Fees, Subscriptions & Promotions			186,745	186,745		186,745	(138,951)	47,794		20
21	Clerical & General Office Expenses	173,661	15,055	249,937	438,653	2,478	441,131	353,718	794,849		21
22	Employee Benefits & Payroll Taxes			1,074,374	1,074,374	18,672	1,093,046	(1,825)	1,091,221		22
23	Inservice Training & Education				0		0	0	0		23
24	Travel and Seminar				0		0	2,146	2,146		24
25	Other Admin. Staff Transportation			3,212	3,212		3,212	20,273	23,485		25
26	Insurance-Prop.Liab.Malpractice			762,265	762,265		762,265	8,261	770,526		26
27	Other (specify):* related party			346,286	346,286		346,286	(244,034)	102,252		27
28	TOTAL General Administration	436,066	15,055	3,768,511	4,219,632	19,902	4,239,534	(670,641)	3,568,893		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	6,224,949	860,434	4,666,561	11,751,944	(20,250)	11,731,694	(525,343)	11,206,351		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 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			88,599	88,599		88,599	230,864	319,463			30
31	Amortization of Pre-Op. & Org.				0		0	0	0			31
32	Interest			218,084	218,084		218,084	219,422	437,506			32
33	Real Estate Taxes			486,820	486,820	(486,892)	(72)	497,647	497,575			33
34	Rent-Facility & Grounds			572,193	572,193	486,820	1,059,013	(1,059,013)	(0)			34
35	Rent-Equipment & Vehicles			30,157	30,157		30,157	50,313	80,470			35
36	Other (specify):* MIP				0		0	48,063	48,063			36
37	TOTAL Ownership			1,395,854	1,395,854	(72)	1,395,782	(12,704)	1,383,078			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation				0		0	0	0			38
39	Ancillary Service Centers		353,629	661,859	1,015,489	20,322	1,035,811	(166,627)	869,184			39
40	Barber and Beauty Shops				0		0	0	0			40
41	Coffee and Gift Shops		98		98		98	(98)	0			41
42	Provider Participation Fee			591,354	591,354		591,354	0	591,354			42
43	Other (specify):*				0		0	0	0			43
44	TOTAL Special Cost Centers	0	353,727	1,253,213	1,606,941	20,322	1,627,263	(166,725)	1,460,538			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	6,224,949	1,214,161	7,315,628	14,754,738	0	14,754,738	(704,772)	14,049,966			45

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

002-6435
 Period Beginning: 1/1/2018
 Period Ending: 12/31/2018

IDPH License No. 0

Page 4A

Reclassifications - Pages 3 & 4

From Line	To Line	Amount	Description
2		(35,875.00)	Employee Meals
	22	35,875.00	Employee Meals
22		(17,506.00)	Uniform Reclass
	1	1,753.00	Uniform Reclass
	3	2,539.00	Uniform Reclass
	4	247.00	Uniform Reclass
	6	-	Uniform Reclass
	10	10,790.00	Uniform Reclass
	11	613.00	Uniform Reclass
	21	1,564.00	Uniform Reclass
10		(20,322.00)	Oxygen Cost Reclass
	39	20,322.00	Oxygen Cost Reclass
33		(486,820.00)	Rent - Real Estate Tax on associated landowner (Pg 6)
	34	486,820.00	Rent - Real Estate Tax on associated landowner (Pg 6)
33		(72.00)	R/C Real Estate Fees
	21	72.00	R/C Real Estate Fees
19		(303.00)	R/C Food for Empl fr Prof Fees to Empl Relations
	22	303.00	R/C Food for Empl fr Prof Fees to Empl Relations
19		(103.00)	R/C Crayons fr Prof Fees to Act. Sup.
	11	103.00	R/C Crayons fr Prof Fees to Act. Sup.
19		(842.00)	Computer Monthly Service Fees
	21	842.00	Computer Monthly Service Fees

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.)

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	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	(10,352)	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				9
10	Interest and Other Investment Income	(14,942)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(904)	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	(38,698)	21		17
18	Fines and Penalties	(22,968)	32		18
19	Entertainment	(4,114)	20		19
20	Contributions	(6,680)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(8,155)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(343,980)	27		24
25	Fund Raising, Advertising and Promotional	(48,640)	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				29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (499,433)		\$ 0	30

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	2	
		Amount	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)	(38,226)	Pg 6s	34
35	Other- Attach Schedule	(167,113)	Pg 5A	35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (205,339)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (704,772)		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	2	3	4
		Yes	No	Amount	Reference
38	Medically Necessary Transport.		x	\$	38
39			x		39
40	Gift and Coffee Shops		x		40
41	Barber and Beauty Shops		x		41
42	Laboratory and Radiology		x		42
43	Prescription Drugs		x		43
44			x		44
45	Other-Attach Schedule		x		45
46	Other-Attach Schedule		x		46
47	TOTAL (C): (sum of lines 38-46)			\$	47

BHF USE ONLY							
48		49		50		51	52

Wentworth Rehabilitation and Healthcare Center, Inc.

ID# 002-6435

Report Period Beginning: 1/1/2018

Ending: 12/31/2018

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Late fees on utilities	\$ (3,826)	5	1
2	Intercompany interest	(189,823)	32	2
3	Miscellaneous Income - Medical Records	(665)	21	3
4	Miscellaneous Income - Jury Duty	(103)	22	4
5	Gift shop expenses	(98)	41	5
6	Bank Fees	144	21	6
7				7
8				8
9				9
10				10
11				11
12				12
13	Expense Pg 12 items <\$2,500	7,916	6	13
14	Elim deprec exp on Pg 12 items < \$2,500 - WW	(1,948)	30	14
15	Elim deprec exp on Pg 13 items < \$2,500 - WW	(25,685)	30	15
16	Expense item <\$2,500 on Pg 13 items - WW	46,837	6	16
17	Correct YTD Depreciation	307	30	17
18				18
19				19
20	Back out Interest Income from Misc. Income	(291)	32	20
21	Adj. for ABC related party profit	1	30	21
22	Adj. for ABC related party profit	121	30	22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(167,113)		49

STATE OF ILLINOIS

Summary A

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

002-6435 Report Period Beginning:

1/1/2018

Ending: 12/31/2018

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
		(to Sch V, col.7)												
1	Dietary	0	0	3,818	(3,456)	0	0	0	0	0	0	0	362	1
2	Food Purchase	(904)	0	0	(33,380)	0	0	0	0	0	0	0	(34,284)	2
3	Housekeeping	0	0	10,163	0	0	0	0	0	0	0	0	10,163	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(3,826)	0	4,993	0	0	0	0	0	0	0	0	1,167	5
6	Maintenance	44,401	0	33,496	0	0	0	127	(3,478)	0	0	0	74,546	6
7	Other (specify):*	0	0	9,349	0	0	0	0	0	0	0	0	9,349	7
8	TOTAL General Services	39,671	0	61,819	(36,836)	0	0	127	(3,478)	0	0	0	61,303	8
B. Health Care and Programs														
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	67,371	9,693	(2,656)	0	0	0	0	0	0	74,408	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	9,587	0	0	0	0	0	0	0	0	9,587	15
16	TOTAL Health Care and Programs	0	0	76,958	9,693	(2,656)	0	0	0	0	0	0	83,995	16
C. General Administration														
17	Administrative	0	0	288,473	0	0	0	0	0	0	0	0	288,473	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(8,155)	11,896	(962,443)	0	0	0	0	0	0	0	0	(958,702)	19
20	Fees, Subscriptions & Promotions	(59,434)	3,500	(83,017)	0	0	0	0	0	0	0	0	(138,951)	20
21	Clerical & General Office Expenses	(39,219)	72	392,865	0	0	0	0	0	0	0	0	353,718	21
22	Employee Benefits & Payroll Taxes	(103)	0	0	0	(1,722)	0	0	0	0	0	0	(1,825)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	2,146	0	0	0	0	0	0	0	0	2,146	24
25	Other Admin. Staff Transportation	0	0	20,273	0	0	0	0	0	0	0	0	20,273	25
26	Insurance-Prop.Liab.Malpractice	0	7,838	423	0	0	0	0	0	0	0	0	8,261	26
27	Other (specify):*	(343,980)	0	99,946	0	0	0	0	0	0	0	0	(244,034)	27
28	TOTAL General Administration	(450,891)	23,306	(241,334)	0	(1,722)	0	0	0	0	0	0	(670,641)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(411,220)	23,306	(102,557)	(27,143)	(4,378)	0	127	(3,478)	0	0	0	(525,343)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Wentworth Rehabilitation and Healthcare Center, Inc.# 002-6435

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	(27,204)	251,983	6,085	0	0	0	0	0	0	0	0	230,864	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(228,024)	242,551	204,895	0	0	0	0	0	0	0	0	219,422	32
33	Real Estate Taxes	0	486,820	10,827	0	0	0	0	0	0	0	0	497,647	33
34	Rent-Facility & Grounds	0	(1,059,013)	0	0	0	0	0	0	0	0	0	(1,059,013)	34
35	Rent-Equipment & Vehicles	0	0	50,313	0	0	0	0	0	0	0	0	50,313	35
36	Other (specify):*	0	48,063	0	0	0	0	0	0	0	0	0	48,063	36
37	TOTAL Ownership	(255,228)	(29,596)	272,120	0	0	0	0	0	0	0	0	(12,704)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	(56,547)	(14,897)	(95,183)	0	0	0	0	0	(166,627)	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	(98)	0	0	0	0	0	0	0	0	0	0	(98)	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	TOTAL Special Cost Centers	(98)	0	0	(56,547)	(14,897)	(95,183)	0	0	0	0	0	(166,725)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(666,546)	(6,290)	169,563	(83,690)	(19,275)	(95,183)	127	(3,478)	0	0	0	(704,772)	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
The Alden Group, Ltd.	100	See PG6-Supp		See PG6-Supp		

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	\$ 1,059,013	Alden - Wentworth, LLC	0.00%	\$	\$ (1,059,013)	1
2	V	32 Investments/Interest Income	102	Alden - Wentworth, LLC			(102)	2
3	V	19 Accounting Fees		Alden - Wentworth, LLC		7,300	7,300	3
4	V	21 Bank Fees		Alden - Wentworth, LLC		72	72	4
5	V	20 Professional Fees		Alden - Wentworth, LLC		3,500	3,500	5
6	V	33 Real Estate Tax Expense		Alden - Wentworth, LLC		486,820	486,820	6
7	V	26 General Insurance Expense		Alden - Wentworth, LLC		7,838	7,838	7
8	V	36 Mortgage Insuranc Premium		Alden - Wentworth, LLC		48,063	48,063	8
9	V	32 Interest on Loan - Mortgage & other		Alden - Wentworth, LLC		240,327	240,327	9
10	V	30 Depreciation Expense/Gain on Sale		Alden - Wentworth, LLC		251,983	251,983	10
11	V	32 Amortization Expenses		Alden - Wentworth, LLC		2,326	2,326	11
12	V	19 Legal Fees Non-Collections		Alden - Wentworth, LLC		4,596	4,596	12
13	V							13
14	Total		\$ 1,059,115			\$ 1,052,825	\$ * (6,290)	14

* 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%	\$ 4,993	\$	4,993	15
16	V	24 Travel/Seminar		Alden Management Services, Inc.		2,146		2,146	16
17	V	25 Other Admin Travel		Alden Management Services, Inc.		20,273		20,273	17
18	V	26 Insurance		Alden Management Services, Inc.		423		423	18
19	V	20 Dues/Subscriptions	85,584	Alden Management Services, Inc.		2,567		(83,017)	19
20	V	30 Depreciation		Alden Management Services, Inc.		6,085		6,085	20
21	V	33 Real Estate Tax		Alden Management Services, Inc.		10,827		10,827	21
22	V	35 Rent-Equip & Vehicles		Alden Management Services, Inc.		50,313		50,313	22
23	V	32 Interest		Alden Management Services, Inc.		204,895		204,895	23
24	V	1 Diet. Salary		Alden Management Services, Inc.		3,818		3,818	24
25	V	3 Housekeeping Salary		Alden Management Services, Inc.		10,163		10,163	25
26	V	7 Employee Benefits-Gen'l Servs		Alden Management Services, Inc.		9,349		9,349	26
27	V	10 Nurs & Med Record Salary		Alden Management Services, Inc.		67,371		67,371	27
28	V	15 Employee Benefits-Health Care		Alden Management Services, Inc.		9,587		9,587	28
29	V	17 Administrative Salary		Alden Management Services, Inc.		288,473		288,473	29
30	V	27 Employee Benefits-Administr.		Alden Management Services, Inc.		99,946		99,946	30
31	V	19 Professional Fees	1,008,414	Alden Management Services, Inc.		45,971		(962,443)	31
32	V	21 Gen'l & Administrative	68,952	Alden Management Services, Inc.		461,817		392,865	32
33	V	6 Repairs & Mainten.	65,469	Alden Management Services, Inc.		98,965		33,496	33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 1,228,419			\$ 1,397,982	\$ *	169,563	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 <u>Diet. Cons.</u>	\$ 24,168	<u>Prism Health Care Services, Inc.</u>	0.00%	\$	\$ (24,168) 15
16	V	1 <u>Diet: Salary</u>		<u>Prism Health Care Services, Inc.</u>		14,326	14,326 16
17	V	2 <u>Tube Feed.</u>	81,387	<u>Prism Health Care Services, Inc.</u>		28,250	(53,137) 17
18	V	10 <u>Equip Rent.</u>	6,660	<u>Prism Health Care Services, Inc.</u>		10,997	4,337 18
19	V	39 <u>Supplies</u>	140,808	<u>Prism Health Care Services, Inc.</u>		41,093	(99,715) 19
20	V	39 <u>Vent Rent.</u>		<u>Prism Health Care Services, Inc.</u>		4,566	4,566 20
21	V	1 <u>Gen'l & Admin & Employee Benefit Costs</u>		<u>Prism Health Care Services, Inc.</u>		6,386	6,386 21
22	V	2 <u>Gen'l & Admin & Employee Benefit Costs</u>		<u>Prism Health Care Services, Inc.</u>		19,757	19,757 22
23	V	10 <u>Gen'l & Admin & Employee Benefit Costs</u>		<u>Prism Health Care Services, Inc.</u>		5,356	5,356 23
24	V	39 <u>Gen'l & Admin & Employee Benefit Costs</u>		<u>Prism Health Care Services, Inc.</u>		38,602	38,602 24
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 253,023			\$ 169,333	\$ * (83,690) 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 <u>Drugs</u>	\$ 170,356	<u>Forum Extended Care Services II, Inc.</u>	0.00%	\$ 156,823	\$ (13,533)
16	V	39 <u>I.V.</u>	6,606	<u>Forum Extended Care Services II, Inc.</u>		6,082	(524)
17	V	39 <u>Wound Care Products</u>	30,520	<u>Forum Extended Care Services II, Inc.</u>		28,095	(2,425)
18	V	10 <u>House Stock</u>	26,234	<u>Forum Extended Care Services II, Inc.</u>		24,150	(2,084)
19	V	10 <u>Pharm Consult.</u>	7,200	<u>Forum Extended Care Services II, Inc.</u>		6,628	(572)
20	V	22 <u>Employ. Vaccin.</u>	1,722	<u>Forum Extended Care Services II, Inc.</u>			(1,722)
21	V	39 <u>Employ. Vaccin.</u>		<u>Forum Extended Care Services II, Inc.</u>		1,585	1,585
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 242,638			\$ 223,363	\$ * (19,275)

* 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	\$ 667,083	Community Physical Therapy & Associates, Ltd.	0.00%	\$ 571,900	\$	(95,183)	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		\$ 667,083			\$ 571,900	\$ *	(95,183)	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	\$ 42,037	Alden Bennett Construction Company, Inc.	0.00%	\$ 42,164	\$	127	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		\$ 42,037			\$ 42,164	\$ *	127	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	\$ 5,277	Alden Design Group, Ltd.	0.00%	\$ 1,799	\$ (3,478)
16	V						
17	V						
18	V						
19	V						
20	V						
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 5,277			\$ 1,799	\$ * (3,478)

* 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		\$			\$	\$	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		\$			\$	0	\$ *

* 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: 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		
15	V		\$			\$	\$	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		\$			\$	0	\$ *

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

Facility Name & ID Number

Wentworth Rehabilitation and Healthcare Center, Inc.

002-6435

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1			Heather Health Care Center, Inc.	Harvey	The Forum Professional Center, LP		Rental property	1
2			Alden-Lincoln Park Rehabilitation and Health C	Chicago				2
3			Alden-Northmoor Rehabilitation and Health Ca	Chicago	Forum Extended Care Services II, Inc.		Pharmacy	3
4			Alden-Lakeland Rehabilitation and Health Care	Chicago	FECS of Central Illinois, Inc.		Pharmacy	4
5			Alden of Old Town East, Inc.	Bloomingtondale	Alden Management Services, Inc.		Management	5
6			Alden Terrace of McHenry Rehabilitation and F	McHenry	Alden Gardens of Bloomingtondale, Inc.		Supportive Living F	6
7			Wentworth Rehabilitation and Health Care Cen	Chicago	Alden Garden Courts of DesPlaines, LLC		Assisted Living/Alz	7
8			Alden Estates of Naperville, Inc.	Naperville	Alden Courts of Waterford, LLC		SNF & Alzheimers I	8
9			Alden - Valley Ridge Rehabilitation and Health	Bloomingtondale	Alden Gardens of Waterford, LLC		Assisted Living	9
10			Alden Village Health Facility for Children and Y	Bloomingtondale	Prism Health Care Services, Inc.		Nursing and Durabl	10
11			Alden - Orland Park Rehabilitation and Health	Orland Park	Community Physical Therapy & Associates, Lt		Therapy Provider	11
12			Princeton Rehabilitation and Health Care Cent	Chicago	Alden Bennett Construction Company, Inc.		General Contractor	12
13			Alden of Old Town West, Inc.	Bloomingtondale	Fort Medical Equipment, LLC		Nursing and Durabl	13
14			Alden - Town Manor Rehabilitation and Health	Cicero	Alden Design Group, Inc.		Design & Engineeri	14
15			Alden Trails, Inc.	Bloomingtondale				15
16			Alden - Poplar Creek Rehabilitation and Health	Hoffman Estates	Family Solutions for Seniors, Inc		Private duty care	16
17			Alden - North Shore Rehabilitation and Health	Skokie	Family Home Health Services, Inc.		Home health & hosp	17
18			Alden - Des Plaines Rehabilitation and Health C	Des Plaines				18
19			Alden Estates of Evanston, Inc.	Evanston				19
20			Alden - Alma Nelson Manor, Inc.	Rockford				20
21			Alden - Park Strathmoor, Inc.	Rockford				21
22			Alden - Meadow Park Health Care Center, Inc.	Clinton, WI				22
23			Alden Estates of Barrington, Inc.	Barrington				23
24			Alden of Waterford, LLC	Aurora				24
25			Alden Springs, Inc.	Bloomingtondale				25
26			Alden Village North, Inc.	Chicago	Alden Courts of Shorewood, Inc.		SNF	26
27			Alden Estates of Skokie, Inc.	Skokie	Alden Estates-Courts of Huntley, Inc.		SNF	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 C	Long Grove				30

Facility Name & ID Number Wentworth Rehabilitation and Healthcare C # 002-6435 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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	2	3	4	5	6		7		8	9	
					Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**				
Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Hours	Percent	Description	Amount	Schedule V. Line & Column Reference		
1	Floyd A. Schlossberg A.	Chairman-Board of D	Chairman	100.00	175,091	2.144	5.36	Salary	\$ 9,909	17-7	1
2	Lauren Magnusson B.	Dir. Of Clinical Servi	Technical Nursing	0.00	94,644	2.144	5.36	Salary	5,356	10-7	2
3	Terry Magnusson C.	Dir. of Purchasing	Supervise Mainten	0.00	94,644	2.144	5.36	Salary	5,356	6-7	3
4	Ina Schlossberg D.	Board Member	General Operation	0.00	110,577	2.144	5.36	Salary	6,258	17-7	4
5	Audra Elisco F.	Training Coordinator	Train employees	0.00	59,751	2.144	5.36	Salary	3,382	21-7	5
6	Randi Schlossberg-Schullo F.	President	General Operation	0.00	175,091	1.876	5.36	Salary	9,909	6-7, 17-7	6
7	A. Floyd Schlossberg is the Chairman of the Board of Directors, Alden Management Services, Inc.										7
8	B. Lauren Magnusson is the daughter of Floyd Schlossberg. Lauren is the Director of Clinical Services and provides technical support for the entire nursing staff.										8
9	C. Terry Magnusson is the son-in-law of Floyd Schlossberg. Terry coordinates the purchase of all building maintenance items as well as supervise building engineers.										9
10	D. Ina Schlossberg is the wife of Floyd Schlossberg. Ina is on the Board of Directors and participates in the general operations of the company.										10
11	E. Audra Elisco is the daughter of Floyd Schlossberg. Audra is a training coordinator for our Quality Assurance Program.										11
12	F. Randi Schlossberg-Schullo is the daughter of Floyd Schlossberg. Randi is President of Alden Management Services, Inc.										12
13								TOTAL	\$ 40,170		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. # 002-6435 Report Period Beginning: 1/1/2018 Ending: 2/31/2018

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

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

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

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	1,345,058	36	\$ 93,217	\$ 72,047	\$ 4,993	1
2	24	Trav & Seminar	Patient Days	1,345,058	36	40,070	72,047	2,146	2
3	25	Other Admin Travel	Patient Days	1,345,058	36	378,471	72,047	20,273	3
4	26	Insurance	Patient Days	1,345,058	36	7,901	72,047	423	4
5	20	Dues & Subscriptions	Patient Days	1,345,058	36	47,918	72,047	2,567	5
6	30	Depreciation	No of Providers/usage	36	36	241,024	1	6,085	6
7	33	Real Estate Tax	Patient Days/usage	1,345,058	36	225,231	72,047	10,827	7
8	35	Rent-Equip & Vehicle	Patient Days	1,345,058	36	939,296	72,047	50,313	8
9	32	Interest	Patient Days/usage	1,345,058	36	2,386,801	72,047	204,895	9
10	1	Dietary Salary	Patient Days	1,345,058	36	71,277	71,277	3,818	10
11	3	Housekeeping Salary	Patient Days	1,345,058	36	189,741	189,741	10,163	11
12	7	Employee Benefits -Gen'I Servs	Patient Days	1,345,058	36	174,531	72,047	9,349	12
13	10	Nurs & Med Records Salary	Patient Days	1,345,058	36	1,365,622	1,365,622	67,371	13
14	15	Employee Benefits -Health Care	Patient Days	1,345,058	36	178,975	72,047	9,587	14
15	17	Administrative Salary	Patient Days/usage	1,345,058	36	5,672,224	72,047	288,473	15
16	27	Employee Benefits - Admin	Patient Days	1,345,058	36	1,865,905	1,865,905	99,946	16
17	19	Professional fees	Patient Days	1,345,058	36	1,189,339	934,398	45,971	17
18	21	Gen'I & Admin	Patient Days	1,345,058	36	8,621,748	7,630,656	461,817	18
19	6	Repair & Maint.	Patient Days	1,345,058	36	1,609,999	1,070,693	98,965	19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 25,299,290	\$ 13,128,292	\$ 1,397,982	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	Name of Lender	2		3	4	5	6		7	8	9	10						
		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 2505/7055)		x	Mortgage		09/12	\$ 10,572,400	\$ 9,531,290	09/2052	2.5000	\$ 240,327	1						
2												2						
3	Insurance Interest (GL07053)		x	Medical Malpractice							3,203	3						
4												4						
5	Amort of Fin Fees (GL 1918)		x	Refinancing							2,326	5						
Working Capital																		
6	Related party - AMS		x	Working Capital							204,895	6						
7	Interest on Capital Lease		x	Capital Lease							2,090	7						
8												8						
9	TOTAL Facility Related						\$ 10,572,400	\$ 9,531,290			\$ 452,841	9						
B. Non-Facility Related*																		
10	Interest Income on R.R.		x								(102)	10						
11	Int Income (GL#4975)		x								(15,233)	11						
12												12						
13												13						
14	TOTAL Non-Facility Related						\$ 0	\$ 0			\$ (15,335)	14						
15	TOTALS (line 9+line14)						\$ 10,572,400	\$ 9,531,290			\$ 437,506	15						

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 48,063 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.)

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.				
1.	Real Estate Tax accrual used on 2017 report.			\$	435,200	1
2.	Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)			\$	454,148	2
3.	Under or (over) accrual (line 2 minus line 1).			\$	18,948	3
4.	Real Estate Tax accrual used for 2018 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	467,800	4
5.	Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)			\$		5
6.	Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)			\$		6
7.	Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.			\$	486,748	7
Real Estate Tax History:		Plus: Related party taxes - See Pg RE_Tax page		\$	10,827	
		Total Real Estate Tax Expense, Sch V, Line 33		\$	497,575	
Real Estate Tax Bill for Calendar Year:	2013	370,820	8	FOR BHF USE ONLY		
	2014	378,290	9	13	FROM R. E. TAX STATEMENT FOR 2017	\$
	2015	391,600	10	14	PLUS APPEAL COST FROM LINE 5	\$
	2016	422,513	11	15	LESS REFUND FROM LINE 6	\$
	2017	454,220	12	16	AMOUNT TO USE FOR RATE CALCULATION	\$
The current year accrual is based on an estimated 3% increase of the prior year tax.						

NOTES:

1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed.

2017 LONG TERM CARE REAL ESTATE TAX STATEMENT

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

FACILITY IDPH LICENSE NUMBER 002-6435

CONTACT PERSON REGARDING THIS REPORT Steven M. Kroll

TELEPHONE 773-286-3883 FAX #: 773-286-8038

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2017 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 2017.

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>See attached (Supplement)</u>	<u>Related party - Alden Management</u>	\$ <u>202,125.00</u>	\$ <u>10,827.00</u>
2. <u>20-21-414-031-0000</u>	<u>Nursing Home Facility</u>	\$ <u>78,846.64</u>	\$ <u>78,846.64</u>
3. <u>20-21-414-016-0000</u>	<u>Nursing Home Facility</u>	\$ <u>36,550.89</u>	\$ <u>36,550.89</u>
4. <u>20-21-414-003-0000</u>	<u>Nursing Home Facility</u>	\$ <u>23,641.38</u>	\$ <u>23,641.38</u>
5. <u>20-21-414-001-0000</u>	<u>Nursing Home Facility</u>	\$ <u>27,939.22</u>	\$ <u>27,939.22</u>
6. <u>20-21-413-034-0000</u>	<u>Nursing Home Facility</u>	\$ <u>4,284.54</u>	\$ <u>4,284.54</u>
7. <u>20-21-414-020-0000</u>	<u>Nursing Home Facility</u>	\$ <u>1,767.16</u>	\$ <u>1,767.16</u>
8. <u>20-21-414-017-0000</u>	<u>Nursing Home Facility</u>	\$ <u>131,365.79</u>	\$ <u>131,365.79</u>
9. <u>20-21-414-021-0000</u>	<u>Nursing Home Facility</u>	\$ <u>1,718.05</u>	\$ <u>1,718.05</u>
10. <u>20-21-414-004-0000</u>	<u>Nursing Home Facility</u>	\$ <u>1,455.67</u>	\$ <u>1,455.67</u>
	TOTALS	\$ <u><u>509,694.34</u></u>	\$ <u><u>318,396.34</u></u>

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 x 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 a copy of the original 2017 tax bills which were listed in Section A to this statement. Be sure to use the 2017 tax bill which is normally paid during 2018.

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.**

2017 LONG TERM CARE REAL ESTATE TAX STATEMENT

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

FACILITY IDPH LICENSE NUMBER 002-6435

CONTACT PERSON REGARDING THIS REPORT Steven M. Kroll

TELEPHONE 773-286-3883 FAX #: 773-286-8038

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2017 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 2017.

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>20-21-414-019-0000</u>	<u>Nursing Home Facility</u>	\$ <u>1,630.05</u>	\$ <u>1,630.05</u>
2. <u>20-21-414-018-0000</u>	<u>Nursing Home Facility</u>	\$ <u>79,214.51</u>	\$ <u>79,214.51</u>
3. <u>20-21-414-032-0000</u>	<u>Nursing Home Facility</u>	\$ <u>65,734.56</u>	\$ <u>65,734.56</u>
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
	TOTALS	\$ <u><u>146,579.12</u></u>	\$ <u><u>146,579.12</u></u>

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 x 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 a copy of the original 2017 tax bills which were listed in Section A to this statement. Be sure to use the 2017 tax bill which is normally paid during 2018.

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.**

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

002-6435 Report Period Beginning:

1/1/2018 Ending:

12/31/2018

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

XI. OWNERSHIP COSTS:

	1	2	3	4	
A. Land.	Use	Square Feet	Year Acquired	Cost	
1	<u>Nursing facility</u>	<u>71,388</u>		<u>\$ 132,461</u>	<u>1</u>
2					<u>2</u>
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			2005	2005	\$ 3,456,698	\$ 86,417	40	\$ 86,417		\$ 1,166,632	4
5			2009	2009	3,396,151	87,081	39	87,081		798,242	5
6						0		0		0	6
7						0		0		0	7
8						0		0		0	8
	Improvement Type**										
9		Heating Repairs		1987	3,410		10			3,410	9
10		Glass/Pump repairs/electrical work		1988	13,872		5-10			13,872	10
11		condensor repair/HVAC-Misc Construction		1990	58,637		5-10			58,637	11
12		clean Boiler/TV Service/repair tower belts/Glass		1991	61,199		5-10			61,199	12
13		Ejector pumps		1992	35,689		5-15			35,689	13
14		Wire Partitioning/Transfer box/piping/drain/motor		1993	33,591		5-15			33,591	14
15		Plumbing/elevator/Pump Motor/Sink tops/Boiler		1994	28,780		15-20			28,780	15
16		Tile work/door frames/filter & pumpassembly/water		1995	27,562		10-12			27,562	16
17		Plumbing repairs		1996	4,560		10			4,560	17
18		Repair ramp lighting		1996	1,600		10			1,600	18
19		Install new flooring		1996	2,800		20			2,800	19
20		Install new flooring		1996	1,763		20			1,763	20
21		Install new flooring		1996	2,800		20			2,800	21
22		Install new flooring		1996	2,800		20			2,800	22
23		Repaired roof		1996	1,675		10			1,675	23
24		TV Antenna & Outlets		1997	2,298		5			2,298	24
25		Repaving		1997	3,305		5			3,305	25
26		Boiler parts		1997	4,938		5			4,938	26
27		Boiler repairs		1997	4,820		5			4,820	27
28		Install tubes for HVAC		1997	4,742		5			4,742	28
29										0	29
30										0	30
31										0	31
32										0	32
33										0	33
34										0	34
35										0	35
36										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

Facility Name & ID Number Wentworth Rehabilitation and Healthcare Center, Inc.# 002-6435

Report Period Beginning:

1/1/2018

Ending:

12/31/2018**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	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Wigdahl (Repair Lighting And lamps)	1998	\$ 3,886	\$	5	\$	\$	\$ 3,886	37
38	Long Elevator (Installed Door retractors)	1998	5,100	42	20	42		5,100	38
39	Midwest (Replace Booster Heater)	1998	3,359		10			3,359	39
40	Mr. Root (Repair Ejector Pumps)	1998	5,100		10			5,100	40
41	Mr rooter (repair Basement replacement pump)	1998	2,600		10			2,600	41
42	Climate Service (Replace Hot Water Pump)	1998	6,237		15			6,237	42
43	Alden Bennett construction	1998	11,000		15			11,000	43
44	ABC Tank replacement	1999	12,409		15			12,409	44
45	alden Bennett	1999	11,000		15			11,000	45
46	North Town Food Service (Install booster heater)	1999	1,674		10			1,674	46
47	Fox Valley Fire & Safety	1999	2,690		15			2,690	47
48	alden Bennett(Carpentry LAbor0	1999	5,954		10			5,954	48
49	Alden Bennett (Specialty Prooducts)	1999	4,647		10			4,647	49
50	Capps Plumbing & Sewer	1999	3,390		10			3,390	50
51	Fox Valley Fire (Sprinkler System)	1999	2,981		15			2,981	51
52	Alden Bennett (Hardware)	1999	1,843		10			1,843	52
53	Climate Services (PVI Water heater)	1999	11,150		15			11,150	53
54	Alden Bennet Construction 99 AJE (Sheet Metal Work)	1999	11,000		15			11,000	54
55	Alden Bennett (leasehold improvements)	2000	5,384		10			5,384	55
56	Alden Bennett (leasehold improvements)	2000	1,518		10			1,518	56
57	Climate Service (A/C Repair)	2000	9,393		5			9,393	57
58	Capps Plumbing & Sewer (Kitchen repair)	2000	2,842		5			2,842	58
59	Capps Plumbing Service (faucets)	2000	2,890		10			2,890	59
60	Kraft Paper Sales Co (Unside farbage to dumpster)	2000	1,258		10			1,258	60
61	Kraft Paper Sales Co (Walkoff Mats)	2000	1,884		5			1,884	61
62	New Horizons (telephone repair)	2000	3,756		10			3,756	62
63	Fox valley Fire & Safety (smoke detector wiring)	2000	5,482		15			5,482	63
64	Patten Industries (heating repair)	2000	3,012		5			3,012	64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 7,297,129	\$ 173,540		\$ 173,540	\$ 0	\$ 2,409,154	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.# 002-6435

Report Period Beginning:

1/1/2018

Ending:

12/31/2018**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	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 7,297,129	\$ 173,540		\$ 173,540	\$	\$ 2,409,154	1
2	Equipment International (doorlock electronic timer)	2000	1,655		10			1,655	2
3	DePaul Plumbing (installation of 1 1/2" water line)	2000	5,483	219	25	219		4,128	3
4	System Electric (sprinkler pump motor & wiring)	2000	2,990		15			2,990	4
5	System Electric (various kitchen & laundry repairs)	2000	4,605		5			4,605	5
6	D.B.S Contracting (automatic lawn sprinkler system)	2000	44,985	1,799	25	1,799		33,586	6
7	GT Mechanical (HCVAC Repairs)	2000	439		5			439	7
8	Patten Industries (batteries for generator)	2000	1,857		5			1,857	8
9	GT Mechanical (replace cooling coils)	2000	2,500		10			2,500	9
10	GT Mechanical (replace cooling coils)	2000	14,200		10			14,200	10
11	Capps Plumbing (rebuilt toilet, two handle lavatory)	2000	2,395		15			2,395	11
12	Capps Plumbing (repair scullery drain install faucets)	2000	3,446		10			3,446	12
13	Install Coolant hoses, Lines, Heater	2001	2,443		5			2,443	13
14	Power supply and wiring re phone system	2001	7,258		10			7,258	14
15	Power supply and wiring re phone system	2001	1,663		10			1,663	15
16	Coker services-Boiler	2001	3,163	158	20	158		2,819	16
17	Capps Plumbing	2001	2,665		5			2,665	17
18	T&T	2001	1,756		5			1,756	18
19	Alden Bennett Construction Co.	2001	1,431		5			1,431	19
20	Capps Plumbing - Repiping & new faucets on kitchen dish washer	2002	1,170		5			1,170	20
21	Capps Plumbing - Repiping & new faucets on kitchen dish washer	2002	2,645		5			2,645	21
22	Healthcare Products - Repair Wheelchairs	2002	988		5			988	22
23	Washtown Equip - Repair Washer - motor bearings / valves / belts	2002	2,208		5			2,208	23
24	GT Mech - Repair boiler - gas valves	2002	1,143		5			1,143	24
25	GT Mech - Repair boiler - installed rebuild kit	2002	1,841		5			1,841	25
26	GT Mech - Repair boiler - replaced Chimney cap	2002	1,295		5			1,295	26
27	CSI Coker - Repair dishwasher	2002	4,279		5			4,279	27
28	Healthcare Products - Repair Wheelchairs	2002	1,721		5			1,721	28
29	Long Elev. And Machine Co. - repair elevator	2002	1,148		5			1,148	29
30	DBS Contracting	2002	2,699		5			2,699	30
31	CSI Coker - Repair cooking equip	2002	1,527		5			1,527	31
32	Capps Plumbing - Repair hot water system	2002	1,940		10			1,940	32
33	Capps Plumbing - Repair hot water system	2002	2,135		10			2,135	33
34	TOTAL (lines 1 thru 33)		\$ 7,428,803	\$ 175,716		\$ 175,716	\$ 0	\$ 2,527,729	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.# 002-6435

Report Period Beginning:

1/1/2018

Ending:

12/31/2018**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	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 7,428,803	\$ 175,716		\$ 175,716	\$	\$ 2,527,729	1
2	System Elec. - Installed conduit & wiring for fire alarm	2002	1,435		10			1,435	2
3	Capps Plumbing - Repair dish washer	2002	1,284		5			1,284	3
4	System Elec. - Repair elevator	2002	1,363		10			1,363	4
5	ABC - Remodel Bathroom 1	2002	3,772	189	20	189		3,131	5
6	GT Mech - Scopper Boiler and Storage Tank	2002	14,500		15			14,500	6
7	ABC - Remodel Bathroom 2	2002	5,025	251	20	251		4,080	7
8	ABC - Leasehold Improvements	2002	11,627	581	20	581		9,396	8
9	Tyco - Smoke Detectors	2002	1,023		7			1,023	9
10	ABC - Smoke Dampers	2002	9,701		7			9,701	10
11	CSI - Repair Dishwasher	2003	1,886		5			1,886	11
12	GT Mech - Repair AC	2003	1,538		5			1,538	12
13	Simplex - Repair Drain System	2003	1,503		10			1,503	13
14	CAPPS - Repair water booster pump	2003	1,895		5			1,895	14
15	Simplex - Doors	2003	3,435		10			3,435	15
16	Simplex - Wet Chem System	2003	2,695		10			2,695	16
17	Directional Boring Services - Sprinkler System	2003	10,000		12			10,000	17
18	AMS-New generator	2004	2,148	143	15	143		2,098	18
19	GT Mech Circu pump for heat	2004	1,747	103	17	103		1,467	19
20	CSI repair to oven	2004	2,627		10			2,627	20
21	CSI new wiring	2004	1,718		10			1,718	21
22	GT Mech Chiller Repair	2004	4,196		10			4,196	22
23	ABC Sewage ejector pump	2004	10,724		10			10,724	23
24	ABC Hvac	2004	2,971		10			2,971	24
25	ABC-Remodeling 4th floor	2004	25,103	1,004	25	1,004		14,056	25
26	ABC-Remodeling 4th floor	2005	7,734	387	20	387		5,416	26
27	GT Mech-install fan coil unit	2005	2,504		5			2,504	27
28	GT Mech-exhaust fan replacement motor	2005	2,234		10			2,234	28
29	ABC-Remodeling 4th floor	2005	5,568	371	15	371		5,040	29
30	Top Notch- 2 hp motor	2005	2,155		10			2,155	30
31	Oakfirst Fire-install nurse call system	2005	2,423		10			2,423	31
32	ABC-Remodeling 4th floor	2005	9,433	629	15	629		8,544	32
33	ABC-Remodeling 4th floor	2005	17,007	1,134	15	1,134		15,403	33
34	TOTAL (lines 1 thru 33)		\$ 7,601,777	\$ 180,508		\$ 180,508	\$ 0	\$ 2,680,170	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.# 002-6435

Report Period Beginning:

1/1/2018

Ending:

12/31/2018**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	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 7,601,777	\$ 180,508		\$ 180,508	\$	\$ 2,680,170	1
2	Forum Prof Ctr: Remodeling	1979	14,770		20			14,770	2
3	Forum Prof Ctr: Build Improv - multiple	1980	28,765		15			28,765	3
4	Forum Prof Ctr: Tennant Improv	1986	908		13			908	4
5	Forum Prof Ctr: AMS remodel	1990	6,169		10			6,169	5
6	Forum Prof Ctr: Roof	1994	3,254		16			3,254	6
7	Forum Prof Ctr: Build Improv-multiple	1995	1,147		16			1,147	7
8	Forum Prof Ctr: Asphalt/Design/etc.	2000	1,812		10			1,812	8
9	Forum Prof Ctr: Remodel/electrical	2001	706		7			706	9
10	Forum Prof Ctr: bathroom remodel	2002	624		5			624	10
11	Forum Prof Ctr: remodel suites/etc.	2003	803		9			803	11
12	Forum Prof Ctr: lunchroom/suites remodel/concrete/plaster/etc	2004	2,471		7			2,471	12
13	Forum Prof Ctr: Suite renovation	2005	2,383		10			2,383	13
14	Forum Prof Ctr: Superior installations, etc.	2006	119		4			119	14
15	Forum Prof Ctr: Sidewalks/major hvac/Condensor	2007	479		7			479	15
16	Forum Prof Ctr: Park. Lot/glass/maj hvac	2008	412		7			412	16
17	Forum Prof Ctr: Maj Hvac/re-stucco bldg	2009	838	90	10	90		771	17
18	Forum Prof Ctr: Building Renovations	2010	1,427		5			1,427	18
19	Forum Prof Ctr: Building Renovations	2011	4,480	356	10	356		3,252	19
20	Forum Prof Ctr: Building Renovations	2012	272	37	15	37		258	20
21	Forum Prof Ctr: Building Renovations	2013	408	58	7	58		282	21
22	Forum Prof Ctr: Elect Install/sewer excavation	2014	415	42	10	42		177	22
23	Forum Prof Ctr: Park.Lot/Signs/Lighting/HVAC	2015	338	65	10	65		290	23
24	Forum Prof Ctr: Suite 116 walls/lighting/floor, renov.	2017	952	106	13	106		176	24
25	Forum Prof Ctr: Suite 140 Renov: fire sprinkler piping,drywall,du	2018	20,591	718	15	718		718	25
26						0			26
27	Alden Mgt Servs: Remodel suites	1993	6,577		7			6,577	27
28	Alden Mgt Servs: Remodel suites	2002	274		13			274	28
29	Alden Mgt Servs: Remodel suites	2003	5,946		8			5,946	29
30	Alden Mgt Servs: MotorControl Board	2014	81	16	15	16		40	30
31	Alden Mgt Servs: Suite 140 Renov:walls,flooring,electrical,ceiling,	2018	37,755	1,259	15	1,259		1,259	31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 7,746,953	\$ 183,255		\$ 183,255	\$ 0	\$ 2,766,439	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.# 002-6435

Report Period Beginning:

1/1/2018

Ending:

12/31/2018**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	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 7,746,953	\$ 183,255		\$ 183,255	\$	\$ 2,766,439	1
2	Patten-intake motor	2005	1,586		7			1,586	2
3	ABC-vinyl flooring	2005	3,064		10			3,064	3
4	Epic Service and Supply-floor cleaner	2005	1,114		7			1,114	4
5	ABC-2nd floor rennovation	2005	74,572	4,971	15	4,971		65,456	5
6	Oakfirst Fire-install fire alarm system	2005	12,500	833	15	833		10,898	6
7	ABC-2nd floor rennovation	2005	6,610	441	15	441		5,733	7
8	ABC- replace glass black window for boiler room	2006	9,184		10			9,184	8
9	ABC - time and material billings for renovations	2006	3,722		10			3,722	9
10	ABC - re-wire 36 lines of tv cables	2006	5,070		10			5,070	10
11	smoke detectors	2006	3,961	264	15	264		3,201	11
12	finish hardware acoustical resilient flooring , plumbing, heating	2006	25,451	707	15	707		21,068	12
13	motor and impeller assv/ booster heater	2006	7,000	467	15	467		5,682	13
14	boiler assv	2006	3,550	178	20	178		2,254	14
15	install new elevator recall system	2006	7,229	361	20	361		4,546	15
16								0	16
17	replace hose & pump	2007	6,594		5			6,594	17
18	cooling system	2007	6,742		10			6,742	18
19	replace worn & broken locks	2007	3,703		5			3,703	19
20	elevator passenger	2007	7,322	488	15	488		5,571	20
21	repaire trane chiller	2007	4,175		5			4,175	21
22	ABC - repair air cond compressor	2007	39,119		10			39,119	22
23	ABC - replace concrete	2007	6,896		10			6,896	23
24								0	24
25	Pattern - Repair Generator	2008	2,543		5			2,543	25
26	Pattern - Remove & install battery	2008	2,566		5			2,566	26
27	ABC - replaced damage doors with new doors and tiles	2008	3,045	250	10	250		3,045	27
28								0	28
29	AMS Maintenance Allocation - install hookups & framing	2009	7,596	380	20	380		3,483	29
30	GT Mech - Repair condenser	2009	2,962		5			2,962	30
31	Pattern - Repair generator	2009	2,547		5			2,547	31
32	Pattern - Repair generator	2009	3,537		5			3,537	32
33	Top Notch - 1 evaporator coil	2009	5,341		5			5,341	33
34	TOTAL (lines 1 thru 33)		\$ 8,016,254	\$ 192,595		\$ 192,595	\$ 0	\$ 3,007,841	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.# 002-6435

Report Period Beginning:

1/1/2018

Ending:

12/31/2018**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	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12E, Carried Forward		\$ 8,016,254	\$ 192,595		\$ 192,595	\$	\$ 3,007,841	1
2	AMS Maintenance Allocation - repaired drywall	2009	7,450	745	10	745		6,829	2
3	SkiMont -repaired boiler & hot water heater	2009	2,892		5			2,892	3
4								0	4
5	ABC - Caulk Work; Uncalked & recalked main entry & patio	2010	2,754		5			2,754	5
6	ABC - Concrete Patio & remove tripping hazards for resident safe	2010	3,593	240	15	240		2,059	6
7	ABC - Drywall & Vinyl Flooring Replaced	2010	66,560	4,437	15	4,437		36,606	7
8	ABC - Deck Railing repaired	2010	5,616		5			5,616	8
9	BELEC - Door Heater Cooler & Freezer Repaired	2010	6,666		5			6,666	9
10	SKIMOR - Dialysis waste piping repaired	2010	3,100		5			3,100	10
11								0	11
12	GT Mech - Air/exhaust installed/modified in Oxygen room	2011	3,350		5			3,350	12
13	OAKFIR - Damper links replaced	2011	13,237	1,324	10	1,324		10,040	13
14	FOCFIR - Elevator Sprinkler repairs	2011	8,880		5			8,880	14
15	ABC - motor contractor replacement (2)	2011	9,199		5			9,199	15
16	ABC - Dampers-radiation installed	2011	8,978	898	10	898		6,510	16
17	ROSPAV - Asphalt/Paint/Coating/Sealing for Parking Lot	2011	3,250	406	8	406		2,944	17
18	Top Notch - Boiler/Filter/Valaves for steamer	2011	3,867		5			3,867	18
19	ABC - Elevator Power Unit Emergency replacement	2011	15,455		5			15,455	19
20	Adj for ABC related party profit	2011	262					262	20
21								0	21
22	Fire Sprinkler System - ABC	2012	7,477	299	25	299		1,869	22
23	Roof Insulation - ABC	2012	4,642		5			4,642	23
24	Damper,Fire - Repairs ABC	2012	2,593	259	10	259		1,748	24
25	Drywall repair for generator - ABC	2012	5,686		5			5,686	25
26	Replace wash motor - TOPNOT	2012	2,512		5			2,512	26
27	Replace washer Basket/Hose - EQUINT	2012	5,364		5			5,364	27
28	Window replacement - ABC	2012	8,233	823	10	823		5,007	28
29	Door Motor \Enclosed Fire Dampers - ABC	2012	3,340	334	10	334		2,227	29
30	Contractor for compressor - GTMECH	2012	6,018	401	15	401		2,439	30
31	Adj for ABC related party profit	2012	1,768	121		121		908	31
32								0	32
33	Rebuild Boiler - ABC	2013	17,448	1,745	10	1,745		9,670	33
34	TOTAL (lines 1 thru 33)		\$ 8,246,441	\$ 204,627		\$ 204,627	\$ 0	\$ 3,176,942	34

**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	2	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		\$ 8,246,441	\$ 204,627		\$ 204,627	\$	\$ 3,176,942	1
2	Boiler Valves/starters replaced - ABC	2013	11,959	1,196	10	1,196		7,575	2
3	Generator, major repair-Patten CAT	2013	4,881	408	5	408		4,881	3
4	Elevator doors repaired - KONICA	2013	5,827	779	5	779		5,827	4
5	Pump,sewage,starters/repairs - ABC	2013	4,658	619	5	619		4,658	5
6	Contractors/Coils/Cables for condensor-BELEC	2013	5,450	817	5	817		5,450	6
7	Adj for ABC related party profit	2013	458	76		76		418	7
8	Elevator Repair - ALIELE	2014	7,843	1,569	5	1,569		7,714	8
9	Dishwasher Motor -TOPNOT	2014	8,046	1,609	5	1,609		7,107	9
10	Repaired Storm Pipe - TRITON	2014	7,717	1,543	5	1,543		6,494	10
11	Repaired Sewer Pipe - TRITON	2014	7,925	1,585	5	1,585		6,472	11
12	Blower Motor - GT MECH	2014	5,636	1,127	5	1,127		4,508	12
13	Fire Alarm Control Panel - ABC	2014	14,884	744	20	744		3,038	13
14	Adj for ABC related party profit	2014	(28)					(28)	14
15								0	15
16	Repaired Dishwasher - TOPNOT	2015	3,855	771	5	771		3,020	16
17	Elevator power unit - ALIELE	2015	9,950	1,990	5	1,990		7,794	17
18	Fire sprinkler additions-piped/wired - OAKFIR	2015	5,393	270	20	270		877	18
19								0	19
20	Elevator Repair/Fireman Recall - KONINC	2016	3,832	766	5	766		2,937	20
21	Fire Dampers Repairs - GTMECH	2016	12,030	1,203	10	1,203		4,211	21
22	Railing Front Ramp Replaced - ALDBEN	2016	3,280	219	15	219		438	22
23	Adj for ABC related party profit	2016	(21)					(21)	23
24								0	24
25	Call Lights system, Nurse Station, Repaired - EAGLE	2017	6,296	1,259	5	1,259		1,364	25
26								0	26
27	Rebuild Generator - ALDBEN	2018	51,155	4,263	10	4,263		4,263	27
28	Generator Transfer Switch Repair, Elevator - CAT	2018	2,861	191	5	191		191	28
29	Generator Transfer Switch Repair, Elevator - CAT	2018	5,439	363	5	363		363	29
30	Replace Sinks, Kitchen - TRIPLU	2018	17,500	389	15	389		389	30
31	Adjust Pullstation Heights, Hallways - OAKFIR	2018	5,440	91	5	91		91	31
32	Adj for ABC related party profit	2018	80	1		1		1	32
33								0	33
34	TOTAL (lines 1 thru 33)		\$ 8,458,786	\$ 228,475		\$ 228,475	\$ 0	\$ 3,266,974	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	\$ 970,033	\$ 80,660	\$ 80,660	\$ 0	varies	\$ 398,533	71
72	Current Year Purchases	85,197	7,519	7,519	0	varies	6,459	72
73	Fully Depreciated Assets	1,559,157	2,809	2,809	0	varies	1,559,156	73
74					0			74
75	TOTALS	\$ 2,614,387	\$ 90,988	\$ 90,988	\$ 0		\$ 1,964,148	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				\$	\$	\$	0		\$	76
77	related party-AMS	various	1998-2004	3,802			0	3	3,802	77
78							0			78
79							0			79
80	TOTALS			\$ 3,802	\$ 0	\$ 0	\$ 0		\$ 3,802	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)	\$ 11,209,436	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 319,463	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 319,463	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 0	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 5,234,924	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.

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? _____

If NO, see instructions. YES NO

		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

10. Effective dates of current rental agreement:

Beginning 7/01/05

Ending 12/31/21

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

Fiscal Year Ending Annual Rent

12.	<u>12/31/2019</u>	\$ <u>varies</u>
13.	<u>12/31/2020</u>	\$ <u>varies</u>
14.	<u>12/31/2021</u>	\$ <u>varies</u>

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: \$ 33,922 Description: copy machine GL 6861 and equipment lease GL 6859

(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	<u>Related party-PG 6A</u>	<u>Various</u>	\$ <u>#####</u>	\$ <u>28,627</u>	17
18					18
19	<u>Auto lease-GL 6890</u>	<u>Various</u>	<u>427.83</u>	<u>5,134</u>	19
20					20
21	TOTAL		\$ <u>#####</u>	\$ <u>33,761</u>	21

* 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.

XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)

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.)

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p> <p><u>Skilled nursing on site</u></p>	<p>2. <u>CLASSROOM PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. <u>CLINICAL PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
--	---	--

B. EXPENSES

ALLOCATION OF COSTS (d)

		Facility			
		1	2	3	4
		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.)

	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	39-3	hrs	\$		\$ 240,736	\$		\$ 240,736	1
2	Licensed Speech and Language Development Therapist	39-3	hrs			59,762			59,762	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			295,093			295,093	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	See PG 16A	# of prescrpts				158,409		158,409	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify): See PG 16A	39-1, 39-3, if any				(95,183)	210,366		115,183	13
14	TOTAL			\$		\$ 500,409	\$ 368,775		\$ 869,184	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 Twelve Months Ending Monday, December 31, 2018

TB
2018

Line	Service	Col. 1: Ref. No.	To Pg 16: Col. No.	
1.	OT		39-3	To Col. 5 \$240,736.00
2.	ST		39-3	To Col. 5 59,762.41
4.	PT		39-2	To Col. 5 295,093.35
	Pharmacy Supplies Per GL			170,355.74
	Manual Input From Related Party - FECSII - DRUGS (From Page 6C)			(11,947.00)
9.	Pharmacy		See Pg 16A	To Col. 6 <u>158,408.74</u>
12.	Exceptional Care-Salaries		See Pg 16A	To Col. 3
12.	Exceptional Care- Supplies		See Pg 16A	To Col. 6
	12. Total Exceptional Care Check (Line 12, Col. 8)			<u> </u>
13.	Other		See Pg 16A	
13.	Col. 3: Transportation Specialist			
	13. Col 5: Manual Input: From Related Party - CPT WS (From Page 6D)		To Col. 5	(95,183.00)
	Other (various GL accounts)			249,539.18
	Manual Input: Related Party - Prism WS (From Page 6B)			(56,546.00)
	Manual Input: Related Party - FECII - I.V. (From Page 6C)			(525.00)
	Manual Input: Related Party - FECII - Wound Care (From Page 6C)			(2,424.00)
	Oxygen - From Reclass WP (FromPg 4A)			20,322.00
13.	Col. 6: Supplies Total			To Col. 6 <u>210,366.18</u>
13.	Total Line 13, Column 8 Check			<u>115,183.18</u>
14.	Total			<u>\$869,183.68</u>

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

002-6435

Report Period Beginning: **1/1/2018**

Ending:

12/31/2018

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of **12/31/2018**

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>208,500</u>)	2,543,040	2,543,040	3
4	Supply Inventory (priced at)	5,669	5,669	4
5	Short-Term Investments			5
6	Prepaid Insurance		43,016	6
7	Other Prepaid Expenses	12,005	12,005	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Due from 3rd party/Escrows</u>	14,979	244,791	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,575,693	\$ 2,848,521	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments	33,449	33,449	12
13	Land		600,000	13
14	Buildings, at Historical Cost		6,852,849	14
15	Leasehold Improvements, at Historical Cost	1,511,843	1,613,030	15
16	Equipment, at Historical Cost	1,324,629	2,899,250	16
17	Accumulated Depreciation (book methods)	(2,390,801)	(5,526,122)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds		121,013	21
22	Other Long-Term Assets (specify): <u>Refinancing Fee</u>		44,356	22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 479,118	\$ 6,637,823	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 3,054,811	\$ 9,486,344	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 794,399	\$ 781,854	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	391,867	391,867	28
29	Short-Term Notes Payable	4,436	186,617	29
30	Accrued Salaries Payable	721,719	721,719	30
31	Accrued Taxes Payable (excluding real estate taxes)	32,533	32,533	31
32	Accrued Real Estate Taxes(Sch.IX-B)		467,800	32
33	Accrued Interest Payable		19,857	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>Accr Exp/Ins,due to IDPA,Sales Tax</u>	474,142	474,142	36
37	<u>Due to Affiliates - Current</u>	964,568	964,568	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 3,383,663	\$ 4,040,956	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	15,341	15,341	39
40	Mortgage Payable		9,349,108	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>Due to Affiliates</u>	13,783,624	13,719,953	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 13,798,965	\$ 23,084,402	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 17,182,628	\$ 27,125,358	46
47	TOTAL EQUITY(page 18, line 24)	\$ (14,127,817)	\$ (17,639,014)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 3,054,811	\$ 9,486,344	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (12,110,802)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (12,110,802)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(2,017,015)	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	()	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)	\$ (2,017,015)	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)	\$ (14,127,817)	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Wentworth Rehabilitation and Healthcare Center, I # 002-6435 Report Period Beginning: 1/1/2018Ending: 12/31/2018**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

I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 12,356,461	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 12,356,461	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	308,857	6
7	Oxygen	26,149	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 335,006	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	16,728	19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 16,728	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	15,233	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 15,233	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See PG 19A - Gain on Sale of Fixed assets and</u>	14,295	28
28a	<u>Miscellaneous income</u>		28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 14,295	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 12,737,723	30

II. Expenses		Amount	
A. Operating Expenses			
31	General Services	2,313,676	31
32	Health Care	5,218,636	32
33	General Administration	4,219,632	33
B. Capital Expense			
34	Ownership	1,395,854	34
C. Ancillary Expense			
35	Special Cost Centers	1,015,587	35
36	Provider Participation Fee	591,354	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 14,754,738	40
41	Income before Income Taxes (line 30 minus line 40)**	(2,017,015)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (2,017,015)	43

III. Net Inpatient Revenue detailed by Payer Source		Amount	
44	Medicaid - Net Inpatient Revenue	\$ 10,306,133	44
45	Private Pay - Net Inpatient Revenue	98,276	45
46	Medicare - Net Inpatient Revenue	1,122,601	46
47	Other-(specify) <u>Hospice/Insurance</u>	816,254	47
48	Other-(specify) <u>VA/Sales Allow.</u>	13,196	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 12,356,461	49

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? Not yet avail. If not, please attach a reconciliation.

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.

Facility Name & ID Number Wentworth Rehabilitation and Healthcare Center, Inc.# 002-6435Report Period Beginning 1/1/2018 Ending: 12/31/2018**Details of Page 19, Line 28**

<u>Description</u>	<u>Amount</u>
Misc. Income GL#4977 (describe) (is offset against Sch.# V)	
Record Copies-Backed out with Ln ref 21-Pg 5A	\$ 665
Jury Duty-Backed out with Ln ref 22-Pg 5A	\$ 103
Write Off Old Accounts Payables	\$ 1,934
United Healthcare-(Rebate/Incentive)	\$ 5,055
Gain on Sale of Assets (related to prior yr, not offset on Sch.# V)	\$ 6,538
Line 28 Total:	<u>14,295</u>

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

002-6435

Report Period Beginning: 1/1/2018

Ending: 12/31/2018

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(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	2,072	2,080	\$ 109,364	\$ 52.58	1
2	Assistant Director of Nursing	4,352	4,352	161,392	37.08	2
3	Registered Nurses	13,382	14,029	449,285	32.03	3
4	Licensed Practical Nurses	49,486	53,531	1,567,763	29.29	4
5	CNAs & Orderlies	101,060	108,568	1,471,662	13.56	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	6,214	6,855	100,855	14.71	8
9	Activity Director	2,048	2,080	51,375	24.70	9
10	Activity Assistants	21,228	23,377	322,787	13.81	10
11	Social Service Workers	2,072	2,080	55,729	26.79	11
12	Dietician					12
13	Food Service Supervisor	1,968	2,004	45,834	22.88	13
14	Head Cook					14
15	Cook Helpers/Assistants	25,703	28,584	372,129	13.02	15
16	Dishwashers					16
17	Maintenance Workers	2,072	2,080	60,974	29.31	17
18	Housekeepers	25,735	27,875	377,766	13.55	18
19	Laundry	7,644	8,459	105,277	12.45	19
20	Administrator	2,080	2,080	129,756	62.38	20
21	Assistant Administrator	3,824	3,856	132,649	34.40	21
22	Other Administrative	5,832	5,856	167,548	28.61	22
23	Office Manager	2,056	2,080	50,765	24.41	23
24	Clerical	5,294	5,738	68,152	11.88	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	4,082	4,122	160,640	38.97	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	57	73	882	12.04	31
32	Other Health C: Behavioral Health	7,155	7,847	170,858	21.77	32
33	Other(specify) <u>Memory Care</u>	4,505	4,812	91,508	19.02	33
34	TOTAL (lines 1 - 33)	299,920	322,415	\$ 6,224,949 *	\$ 19.31	34

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

** See instructions.

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	3052/month	\$ 36,620	1-3	35
36	Medical Director	3500/month	42,000	9-3	36
37	Medical Records Consultant				37
38	Nurse Consultant			10-3	38
39	Pharmacist Consultant	600/month	7,200	10-3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	16	880	11-3	44
45	Social Service Consultant	12	840	11-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	28	\$ 87,540		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	112	\$ 23,829	10-3	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	112	\$ 23,829		53

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
Taylor Herron	Administrator	0	\$ 131,207	Workers' Compensation Insurance	\$ 163,036	IDPH License Fee	\$	
Cassandra Hurdle	Asst. Administrator	0	67,376	Unemployment Compensation Insurance	52,126	Advertising: Employee Recruitment	3,347	
Jami Travis	Asst. Administrator	0	63,822	FICA Taxes	469,338	Health Care Worker Background Check	4,423	
		0		Employee Health Insurance	114,442	(Indicate # of checks performed <u>136</u>)		
		0		Employee Meals	35,875	Patient Background Checks	244	
		0		Illinois Municipal Retirement Fund (IMRF)*		Surety Bonds/Corporate Annual Fee/Property	4,631	
		0		Union Health and Welfare	167,389	Broadcast Music/Creative Forecasting	895	
		0		Pension	53,683	Health Care Council of Illinois	28,800	
		0		Dental & Life Insurance	2,169	IL Council on Long Term Care/Collaborative	689	
		0		Employee Relations/Misc Payroll/Drug Tests/Empl	30,252	Related party-AMS	2,567	
		0		Vaccination/401K Match/Tuition Reimbursement/V	4,633	Less: Public Relations Expense	()	
		0		Related party-Forum	(1,722)	Non-allowable advertising	()	
		0				Yellow page advertising	()	
TOTAL (agree to Schedule V, line 17, col. 1)				TOTAL (agree to Schedule V,		TOTAL (agree to Sch. V,		
(List each licensed administrator separately.)			\$ 262,405	line 22, col.8)		line 20, col. 8)		
				\$ 1,091,221		\$ 47,794		
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description			Amount	Description	Line #	Amount	Description	Amount
			\$			\$	Out-of-State Travel	\$
							In-State Travel	
TOTAL (agree to Schedule V, line 17, col. 3)			\$				Related party - AMS	2,146
(Attach a copy of any management service agreement)							Seminar Expense	
C. Professional Services								
Vendor/Payee	Type		Amount					
Alden Management Services, Inc.	Consulting fees		\$ 963,222					
Midcap	Legal Fees - Non Collections		6,881					
Ariana Fisch/Pogrund & Kelly/Law C	Legal Fees - Non Collections		4,238					
Von Briesen/Huston, May & Fayezy/B	Legal Fees - Non Collections		2,291					
AMS Legal Fees (Eliminated)	Allocated Legal Fees		45,192					
Ariana Fisch/Pogrund & Kelly/Voice	Professional Fees		6,070					
First Advantage/Vital Records LLC	Professional Fees		592					
Pathway Health Services/LevelUp/Cl	Professional Fees		97,357					
BDO Seidman/Midcap/Baker Tilly (V	Accounting Fees		9,902					
Pogrund & Kelly/Novotny/Vikus	Accounting Fees		1,792					
Adam M. Stern/Kerry R. Polizzi/ABC	Legal Fees - Collections		226					
SB2Inc/Pogrund & Kelly	Legal Fees - Collections		7,929					
TOTAL (agree to Schedule V, line 19, column 3)				TOTAL			Entertainment Expense	
(For legal fee disclosure, see page 39 of instructions)			\$ 1,145,692				(agree to Sch. V,	
							line 24, col. 8)	
							\$ 2,146	

* Attach copy of IMRF notifications

**See instructions.

Wentworth Rehabilitation and Healthcare Center, Inc.
 Legal Fee Support
 2018

Legal Fees Reported on Pg 21, Section C:	\$ 66,757.00
Less: Collection, estates, & other non-allowable legal fees listed on Pg 5, Line 22	(8,155.00)
Non-allowable legal fees, if any, deducted on - Pg 6A (AMS Allocated Legal Fees) + Add Back voided invoice of prior year, if any	(45,192.00)
Allowable Legal Fees	<u>\$ 13,410.00</u>

<-Check: should match total for Allow. Fees in new detail section below.

In Detail:

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Amount</u>
Alden Group (Midcap Charges)	03/18,06/18,09/18,10/18,11/18	6,881.00
Ariana Fisch	10/18	6.00
Byron L. Mason, Attorney at Law	11/18	1,733.00
Hurston, May & Favez, LLC	08/18	549.00
Law Offices of Chicago-Kent	05/18,11/18	663.00
Stone Pogrund & Korey	01/18,02/18,03/18,04/18,05/18,06/18	3,569.00
Von Briesen & Roper	01/18	9.00
TOTAL ALLOWABLE LEGAL FEES		<u>13,410.00</u>

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Amount</u>
ABC Accounts Corp	02/18	43.00
Kerry R. Polizi	05/18	100.00
Adam M. Stern	11/18	83.00
Stone Pogrund & Korey	08/18,10/18,11/18	4,436.00
SB2 Inc	01/18-12/18	3,493.00

TOTAL Collection-NOT ALLOWABLE LEGAL FEES 8,155.00

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Amount</u>
AMS Eliminated Legal Fees	01/18-12/18	45,192.00

TOTAL Allocated Legal Fees 45,192.00

Total Legal Cost 66,757.00

Facility Name & ID Number Wentworth Rehabilitation and Healthcare Center, Inc.# 002-6435Report Period Beginning: 1/1/2018Ending: 12/31/2018**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? CNA: Yes RN/LPN:No
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. Health Care Council of Illinois - \$28,800
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? _____
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 7.5
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 41,912 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. n/a
- (9) Are you presently operating under a sublease agreement? _____ YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES _____ NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 591,354
This amount is to be recorded on line 42 of Schedule V.
- (12) 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.
- (13) 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
- (14) 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.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefit on Schedule V. \$ 35,875 Has any meal income been offset against related costs? No Indicate the amount. \$ _____
- (16) 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. \$ _____
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? No
Indicate the amount of income earned from providing such transportation during this reporting period. \$ _____
- (17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: n/a
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) 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