

		FOR BHF USE					

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2011
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2011)

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

I. IDPH License ID Number: 0026195

Facility Name: Lieberman Center for Health and Rehabilitation

Address: 9700 Gross Point Road Skokie 60076
Number City Zip Code

County: Cook

Telephone Number: 847 674-7210 Fax #: 674 674-6366

HFS ID Number:

Date of Initial License for Current Owners: 06/18/1981

Type of Ownership:

VOLUNTARY,NON-PROFIT

X

Charitable Corp.

Trust

IRS Exemption Code

PROPRIETARY

Individual

Partnership

Corporation

"Sub-S" Corp.

Limited Liability Co.

Trust

Other

GOVERNMENTAL

State

County

Other

In the event there are further questions about this report, please contact:
Name: Michael Geraghty Telephone Number: 773 508-4465
Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 07/01/2010 to 06/30/2011 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider

(Signed)

(Type or Print Name) Ronald Benner

(Title) Director

Paid Preparer

(Signed)

(Print Name and Title)

(Firm Name & Address)

(Telephone) () Fax # ()

MAIL TO: BUREAU OF HEALTH FINANCE
ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES
201 S. Grand Avenue East
Springfield, IL 62763-0001 Phone # (217) 782-1630

Facility Name & ID Number Lieberman Center for Health and Rehabilitation

0026195 Report Period Beginning: 07/01/2010 Ending: 06/30/2011

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	240	Skilled (SNF)	240	87,600	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	240	TOTALS	240	87,600	7

B. Census-For the entire report period.						
	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	51,165	13,948	12,235	77,348	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	51,165	13,948	12,235	77,348	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 88.30%

D. How many bed-hold days during this year were paid by the Department?
0 (Do not include bed-hold days in Section B.)

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

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 09/20/1981

J. Was the facility purchased or leased after January 1, 1978?
YES ☒ Date 09/20/1981 NO ☐

K. Was the facility certified for Medicare during the reporting year?
YES ☒ NO ☐ If YES, enter number of beds certified 240 and days of care provided 12,045

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: 06/30/2011 Fiscal Year: 06/30/2011
* All facilities other than governmental must report on the accrual basis.

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	A. General Services	1	2	3	4	5	6	7	8			
1	Dietary	710,203		1,543,244	2,253,447		2,253,447	(3,779)	2,249,668			1
2	Food Purchase							(19,112)	(19,112)			2
3	Housekeeping	479,596	42,739	104,628	626,963		626,963		626,963			3
4	Laundry	54,686	55,994	309	110,989		110,989		110,989			4
5	Heat and Other Utilities			546,431	546,431	(97,510)	448,921		448,921			5
6	Maintenance	179,942	13,094	402,410	595,446	48,372	643,818	(53,735)	590,083			6
7	Other (specify):* See Schedule 3 4A					154,844	154,844		154,844			7
8	TOTAL General Services	1,424,427	111,827	2,597,022	4,133,276	105,706	4,238,982	(76,626)	4,162,356			8
	B. Health Care and Programs											
9	Medical Director					63,000	63,000		63,000			9
10	Nursing and Medical Records	6,673,915	423,894	36,241	7,134,050		7,134,050	(26,045)	7,108,005			10
10a	Therapy			1,581,861	1,581,861		1,581,861		1,581,861			10a
11	Activities	258,358	5,738	1,327	265,423		265,423		265,423			11
12	Social Services	204,683		197	204,880	14,768	219,648		219,648			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	7,136,956	429,632	1,619,626	9,186,214	77,768	9,263,982	(26,045)	9,237,937			16
	C. General Administration											
17	Administrative	193,828		30,511	224,339		224,339	(64,378)	159,961			17
18	Directors Fees											18
19	Professional Services			298,819	298,819	(207,325)	91,494	(18,515)	72,979			19
20	Dues, Fees, Subscriptions & Promotions			34,185	34,185		34,185		34,185			20
21	Clerical & General Office Expenses	399,611	31,352	40,659	471,622		471,622	(6,695)	464,927			21
22	Employee Benefits & Payroll Taxes			2,825,934	2,825,934		2,825,934	(82,481)	2,743,453			22
23	Inservice Training & Education					1,200	1,200		1,200			23
24	Travel and Seminar			4,485	4,485		4,485		4,485			24
25	Other Admin. Staff Transportation			754	754		754		754			25
26	Insurance-Prop.Liab.Malpractice			274,207	274,207	22,651	296,858	(6,598)	290,260			26
27	Other (specify):* Admissions	3,173			3,173		3,173	1,546,918	1,550,091			27
28	TOTAL General Administration	596,612	31,352	3,509,554	4,137,518	(183,474)	3,954,044	1,368,251	5,322,295			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	9,157,995	572,811	7,726,202	17,457,008		17,457,008	1,265,580	18,722,588			29

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

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			1,057,593	1,057,593		1,057,593	(149,916)	907,677			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			381,010	381,010		381,010	(467)	380,543			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			198,552	198,552		198,552		198,552			35
36	Other (specify):*											36
37	TOTAL Ownership			1,637,155	1,637,155		1,637,155	(150,383)	1,486,772			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		596,982	81,452	678,434		678,434	(81,453)	596,981			39
40	Barber and Beauty Shops		1,009	24,970	25,979		25,979		25,979			40
41	Coffee and Gift Shops		11,014		11,014		11,014	(3,473)	7,541			41
42	Provider Participation Fee			131,400	131,400		131,400		131,400			42
43	Other (specify):* Schedule 3 4A			25,703	25,703		25,703		25,703			43
44	TOTAL Special Cost Centers		609,005	263,525	872,530		872,530	(84,926)	787,604			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	9,157,995	1,181,816	9,626,882	19,966,693		19,966,693	1,030,271	20,996,964			45

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

Schedule 3/4A

V - Operating Expenses

	Description	Amount
Line 9	To reclassify medical director expense	63,000.00
Line 19	To reclassify medical director expense	(63,000.00)
Line 26	To reclassify surety bond	16,053.00
Line 19	To reclassify surety bond	(16,053.00)
Line 6	To reclassify maintenance management	105,706.22
Line 19	To reclassify maintenance management	(105,706.22)
Line 26	To reclassify professional liability insurance	6,598.30
Line 19	To reclassify professional liability insurance	(6,598.30)
Line 23	To reclassify in-service training and education	1,200.00
Line 19	To reclassify in-service training and education	(1,200.00)
Line 12	To reclassify outside social worker	14,768.00
Line 19	To reclassify outside social worker	(14,768.00)
Line 7	To reclassify security service	97,510.00
Line 6	To reclassify security service	(97,510.00)
Line 7	To reclassify waste removal	57,334.00
Line 5	To reclassify waste removal	(57,334.00)
	Total	<u>-</u>
Line 27	Other Salaries:	
	Manager - Admissions	<u>3,173.00</u>
		<u>3,173.00</u>
Line 43	Other:	
	Fixed asset disposals	<u>25,703.07</u>
		<u>25,703.07</u>

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

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(19,112)	2		4
5	Telephone, TV & Radio in Resident Rooms	(6,695)	21		5
6	Rented Facility Space	(1,305)	17		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				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest	(467)	32		14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals	(6,598)	26		23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional				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 <u>See Schedule 5A</u>	1,064,448			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ 1,030,271		\$	30

BHF USE ONLY							
48		49		50		51	

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

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)			34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ 1,030,271		37

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

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

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

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Non-allowable admin entertainment expense	\$ (14,367)	17	1
2	Non-allowable nursing entertainment expense	(173)	10	2
3	Non-allowable marketing expense	(14,827)	17	3
4	Non-allowable marketing expense	(169)	10	4
5	Fun committee expense	(1,149)	17	5
6	Non-allowable merchandise purchases	(7,530)	17	6
7	Non-allowable lobbying fees	(18,515)	19	7
8	To add back direct costs for support services	1,546,918	27	8
9	Vending expense	(3,473)	41	9
10	Building depreciation per ledger vs. Medicaid report	(147,044)	30	10
11	F & F depreciation per ledger vs. Medicaid report	(2,872)	30	11
12	Rebates - dietary	(3,779)	1	12
13	Accrued vacation pay	(82,481)	22	13
14	Rooftop antenna revenue	(25,200)	17	14
15	Fixed asset disposals	(25,703)	10	15
16	Offset other income from special funds for maintenance	(53,735)	6	16
17			19	17
18	Disallow Medicare lab expense	(37,361)	39	18
19	Disallow Medicare radiology expense	(28,320)	39	19
20	Disallow Medicare pharmacy/IV expense	(14,167)	39	20
21	Disallow Medicare cardiology/outside provider supplies	(1,046)	39	21
22	Disallow Medicare perivascular lab	(559)	39	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	1,064,448		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Lieberman Center for Health and Rehabilitation # 0026195 Report Period Beginning: 07/01/2010 Ending: 06/30/2011

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	(3,779)	0	0	0	0	0	0	0	0	0	0	(3,779)	1
2	Food Purchase	(19,112)	0	0	0	0	0	0	0	0	0	0	(19,112)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	(53,735)	0	0	0	0	0	0	0	0	0	0	(53,735)	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(76,626)	0	0	0	0	0	0	0	0	0	0	(76,626)	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	(26,045)	0	0	0	0	0	0	0	0	0	0	(26,045)	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	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	(26,045)	0	0	0	0	0	0	0	0	0	0	(26,045)	16
	C. General Administration													
17	Administrative	(64,378)	0	0	0	0	0	0	0	0	0	0	(64,378)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(18,515)	0	0	0	0	0	0	0	0	0	0	(18,515)	19
20	Fees, Subscriptions & Promotions	0	0	0	0	0	0	0	0	0	0	0	0	20
21	Clerical & General Office Expenses	(6,695)	0	0	0	0	0	0	0	0	0	0	(6,695)	21
22	Employee Benefits & Payroll Taxes	(82,481)	0	0	0	0	0	0	0	0	0	0	(82,481)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	(6,598)	0	0	0	0	0	0	0	0	0	0	(6,598)	26
27	Other (specify):*	1,546,918	0	0	0	0	0	0	0	0	0	0	1,546,918	27
28	TOTAL General Administration	1,368,251	0	0	0	0	0	0	0	0	0	0	1,368,251	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	1,265,580	0	0	0	0	0	0	0	0	0	0	1,265,580	29

Summary B

06/30/2011

[illegible]

Lieberman Geriatric Health Center
07/01/10 - 06/30/11
Schedule of Adjustments
Summary C

Description	Department	Amount
Non-Patient Meals	Food Service	(19,112)
Telephone, TV & Radio in Resident Rooms	Administration	(6,695)
Rented Facility Space	Administration	(1,305)
Interest and Other Investment Income	Administration	(467)
Malpractice insurance for individuals	Administration	(6,598)
Non-allowable entertainment expense	Administration	(14,367)
Non-allowable entertainment expense	Nursing	(173)
Non-allowable marketing expense	Administration	(14,827)
Non-allowable marketing expense	Nursing	(169)
Fun committee expense	Administration	(1,149)
Non-allowable merchandise purchases	Administration	(7,530)
Non-allowable lobbying fees	Administration	(18,515)
To add back direct costs for support services	General Administration	1,546,918
Vending expense	Administration	(3,473)
Building depreciation per ledger vs. Medicaid report	Depreciation	(147,044)
F & F depreciation per ledger vs. Medicaid report	Depreciation	(2,872)
Rebates - dietary	Dietary	(\$3,779)
Accrued vacation pay	General Administration	(\$82,481)
Rooftop antenna revenue	Administration	(\$25,200)
Fixed asset disposals	Administration	(\$25,703)
Offset other income from special funds for maintenance operations	Maintenance	(\$53,735)
Disallow Medicare lab expense	Nursing	(\$37,361)
Disallow Medicare radiology expense	Nursing	(\$28,320)
Disallow Medicare pharmacy/IV expense	Nursing	(\$14,167)
Disallow Medicare cardiology/outside provider supplies	Nursing	(\$1,046)
Disallow Medicare perivascular lab	Nursing	(\$559)
		<u>\$1,030,271</u>

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
n/a		n/a		CJE Senior Life	Chicago	non-profit

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)	
1	V			\$			\$	\$	1
2	V								2
3	V								3
4	V								4
5	V								5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			\$			\$	\$ *	14

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

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		BOD						1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
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30								30

VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	n/a			n/a					\$		1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$		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 Lieberman Center for Health and Rehabilitation # 0026195 Report Period Beginning: 07/01/2010 Ending: 6/30/2011

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization CJE Senior Life
Street Address 3003 W Touhy
City / State / Zip Code Chicago, IL 60645
Phone Number (773 508-1000)
Fax Number (773 508-1028)

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

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

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	27	Admin, Finance, Volunteers, Info	Accumulated Costs	51,454,335	13	\$ 3,446,217	\$ 3,446,217	18,659,099	\$ 1,249,716	1
2	27	Admin, Finance, Volunteers, Info	Accumulated Costs	51,454,335	13	819,563		18,659,099	297,202	2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 4,265,780	\$ 3,446,217		\$ 1,546,918	25

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE												
A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)												
	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
		YES	NO				Original	Balance				
	A. Directly Facility Related											
	Long-Term											
1	Bond		X	2005 bond	varies	01/19/05	\$ 8,150,000	\$ 6,900,000	2025	varies	\$ 294,007	1
2	Bond		X	2008 bond allocation	varies	08/13/08	2,217,600	1,951,560	2026	varies	76,000	2
3												3
4												4
5							Amortization of debt financing fees				11,003	5
	Working Capital											
6												6
7												7
8												8
9	TOTAL Facility Related						\$ 10,367,600	\$ 8,851,560			\$ 381,010	9
	B. Non-Facility Related*											
10												10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						\$	\$			\$	14
15	TOTALS (line 9+line14)						\$ 10,367,600	\$ 8,851,560			\$ 381,010	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ none Line # n/a

* 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.)

HFS 3745 (N-4-99)

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2010 report.		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.		\$	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.)				\$	n/a2
3. Under or (over) accrual (line 2 minus line 1).				\$	n/a3
4. Real Estate Tax accrual used for 2011 report. (Detail and explain your calculation of this accrual on the lines below.)				\$	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.				\$	n/a7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:		2006		8	
		2007		9	
		2008		10	
		2009		11	
		2010		12	
				FOR BHF USE ONLY	
		13	FROM R. E. TAX STATEMENT FOR 2010	\$	13
		14	PLUS APPEAL COST FROM LINE 5	\$	14
		15	LESS REFUND FROM LINE 6	\$	15
		16	AMOUNT TO USE FOR RATE CALCULATION	\$	16

- 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.

2010 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Lieberman Center for Health and Rehabilitation COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0026195

CONTACT PERSON REGARDING THIS REPORT _____

TELEPHONE () _____ FAX #: () _____

A. **Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2010 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 2010.

	(A)	(B)	(C)	(D)
				<u>Tax</u>
	<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Applicable to</u>
				<u>Nursing Home</u>
1.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
2.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
3.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
4.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
5.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
6.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
7.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
8.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
9.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
10.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
		TOTALS	\$ <u> </u>	\$ <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 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 2010 tax bills which were listed in Section A to this statement. Be sure to use the 2010 tax bill which is normally paid during 2011.

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

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 162,984

B. General Construction Type: Exterior brickFrame concrete, metal

Number of Stories 7

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).

n/a

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:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	facility	216,480	1980	\$ 809,873	1
2					2
3	TOTALS	216,480		\$ 809,873	3

Facility Name & ID Number **Lieberman Center for Health and Rehabilitation**# **0026195**

Report Period Beginning:

07/01/2010 Ending: 06/30/2011

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

	1 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	240		1981	1981	\$ 10,023,348	\$ 250,585	40	\$ 250,585		\$ 7,454,884	4
5			1983		32,224	805	40	805		22,944	5
6			1984		7,755	194	40	194		5,335	6
7			1987		19,886	497	40	497		12,187	7
8			1986		29,583	739	40	739		18,106	8
	Improvement Type**										
9	Land Improvements			1981	96,365		15			96,365	9
10	Land Improvements			1983	54,161		15			54,161	10
11	Land Improvements			1985	3,575		15			3,575	11
12	Land Improvements			1987	78,564		15			78,564	12
13	Land Improvements			1988	7,394		10			7,394	13
14	Land Improvements			1989	19,724		10			19,724	14
15	Building Improvements			1990	7,500		10			7,500	15
16	Capital			1990	18,636					18,636	16
17	Building Improvements			1991	22,617		10			22,617	17
18	Capital			1991	24,989					24,989	18
19	Capital (in excess of \$4500 and not subject to deferral)			1992	22,722					22,722	19
20	Building - Parking Lot			1992	207,995		15			207,995	20
21	Capital (30 doors & chiller repair)			1993	15,514		15			15,514	21
22	Capital - Memorial			1994	603		15			603	22
23	Capital - Shades, Doors			1994	5,534		15			5,534	23
24	Capital - Blinds			1994	6,018		7			6,018	24
25	Capital - Thermostat Project			1994	41,780		15			41,780	25
26	Electrical Motor			1995	1,046		15			1,047	26
27	Automatic Door Parts			1995	1,197		15			1,198	27
28	Compressor Parts			1995	747		15			748	28
29	Land & Building Improvements			1996	3,736,269		10			3,736,269	29
30	Carpeting			1996	3,686		7			3,686	30
31	Miniblinds			1996	2,742		7			2,742	31
32	Miniblinds			1996	634		7			634	32
33	Storage Cabinet Installation			1996	515		7			515	33
34	Water Pipes			1996	1,265		15			1,265	34
35	Electrical Motor			1996	1,318		15			1,320	35
36	Electrical Circuit			1996	738		15			738	36

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

See Page 12A, Line 70 for total

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

Facility Name & ID Number Lieberman Center for Health and Rehabilitation# 0026195

Report Period Beginning:

07/01/2010 Ending:06/30/2011**XI. OWNERSHIP COSTS (continued)****B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37 Compressor/Valves	1996	\$ 1,165	\$ 34	15	\$ 34	\$	\$ 1,165	37
38 Fan Motors	1996	779		15			779	38
39 HVAC Piping	1996	824		15			824	39
40 Damper Motors	1996	1,109		15			1,109	40
41 Valves	1996	3,184		15			3,183	41
42 Door Motion Detector	1996	648		15			647	42
43 Shelf Installation	1996	700		15			702	43
44 Electric Heaters	1996	821		15			821	44
45 Water Pump	1996	863		15			863	45
46 50 Gallon Cisterns	1996	2,107		15			2,105	46
47 Shelf Installation	1996	612		7			612	47
48 Flourescent Lamps, Starters	1996	1,598		7			1,598	48
49 Electrical Circuit & Receptacle	1996	837		10			837	49
50 Electrical Heaters	1996	930		10			930	50
51 Chimney Cap	1996	963		10			963	51
52 Side Rails	1996	558		10			558	52
53 Batteries	1996	1,021		10			1,021	53
54 Tanks	1996	1,690		10			1,690	54
55 Storage Cabinets & Hardware	1996	803		10			803	55
56 Window Glass	1996	5,932		10			5,932	56
57 Parking Lot Repaving	1996	27,150		10			27,150	57
58 Engineering Study	1996	18,127		10			18,127	58
59 Electrical Improvements	1996	3,676		10			3,676	59
60 Reinforce Windows	1996	4,500		10			4,500	60
61 Roof Replacement	1996	45,050		10			45,050	61
62 Roof Inspection	1996	3,100		10			3,100	62
63 Engineering Study	1996	3,165		10			3,165	63
64 Roof Replacement	1996	75,825		10			75,825	64
65 Engineering Study	1996	7,210		10			7,210	65
66 Carpeting	1996	889		10			889	66
67 Roof Replacement	1996	12,383		10			12,383	67
68 Roof Inspection	1996	10,938		10			10,938	68
69 Engineering Study	1996	6,844		10			6,844	69
70 TOTAL (lines 4 thru 69)		\$ 14,742,645	\$ 252,854		\$ 252,854	\$	\$ 12,143,308	70

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

Facility Name & ID Number **Lieberman Center for Health and Rehabilitation**# **0026195**

Report Period Beginning:

07/01/2010 Ending:

06/30/2011

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1 Totals from Page 12A, Carried Forward		\$ 14,742,645	\$ 252,854		\$ 252,854		\$ 12,143,308	1
2 Roof Replacement	1996	44,901		10			44,901	2
3 Roof Inspection	1996	3,563		10			3,563	3
4 Engineering Study	1996	4,772		10			4,772	4
5 Electrical Systems	1996	1,171		10			1,171	5
6 Flourescent Lamps, Starters	1997	508		7			508	6
7 Motor Starter	1997	914		10			914	7
8 Replace HVAC Bearings	1997	397		10			397	8
9 Replace Valves	1997	3,297		10			3,297	9
10 Insulation	1997	700		10			700	10
11 Window Glass	1997	745		10			745	11
12 CJE Friends Flooring, Signs	1997	894		10			894	12
13 Install new Lochnivar System	1997	6,300		10			6,300	13
14 Roof Inspection	1997	5,753		10			5,753	14
15 Engineering Study	1997	2,067		10			2,067	15
16 Roof Inspection	1997	37,440		10			37,440	16
17 Engineering Study	1997	8,470		10			8,470	17
18 Masonry Repair	1997	7,073		10			7,073	18
19 Roof Inspection	1997	2,575		10			2,575	19
20 Roof Inspection	1997	24,572		10			24,572	20
21 Alarm System	1998	706		10			707	21
22 Electrical Work	1998	2,827		10			2,827	22
23 Kohler Pedestal & Plumbing	1998	7,122		10			7,122	23
24 AC Repair Parts	1998	2,214		10			2,214	24
25 Boiler Repair	1998	7,980		10			7,980	25
26 Building Maintenance & Supplies	1998	1,191		10			1,191	26
27 Air Conditioner	1998	101,153		10			101,152	27
28 Replace Blinds in 13 Rooms	1998	1,645		7			1,645	28
29 Replace Blinds in 13 Rooms	1998	1,645		7			1,645	29
30 Carpet Installed	1998	1,699		7			1,699	30
31 Motion Detector, Installation	1998	2,980		10			2,980	31
32 Bearing Assembly Impeller, Seals	1998	2,369		10			2,369	32
33 Reconfigure Time Control	1998	2,573		10			2,573	33
34 TOTAL (lines 1 thru 33)		\$ 15,034,861	\$ 252,854		\$ 252,854		\$ 12,435,524	34

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

Facility Name & ID Number **Lieberman Center for Health and Rehabilitation**# **0026195**

Report Period Beginning:

07/01/2010 Ending:

06/30/2011

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1 Totals from Page 12B, Carried Forward		\$ 15,034,861	\$ 252,854		\$ 252,854	\$	\$ 12,435,524	1
2 <u>Door Restraints, Installation</u>	1998	4,700		10			4,700	2
3 <u>Mechanical Installation</u>	1998	1,835		10			1,836	3
4 <u>Asphalt Rep., Seal, Stripe, Crackfill</u>	1998	7,531		10			7,531	4
5 <u>Glass & Insulating Units</u>	1998	2,548		10			2,548	5
6 <u>CCTV Security System</u>	1998	5,980		10			5,980	6
7 <u>Concrete Work</u>	1998	4,475		10			4,475	7
8								8
9 <u>CCTV Security System</u>	1999	10,080		10			10,080	9
10 <u>Windows Replacements</u>	1999	238,044		10			238,044	10
11 <u>Tuckpointing/Masonry Repairs</u>	1999	969,713		10			969,713	11
12								12
13 <u>Replace Air Conditioner</u>	2000	104,900		10			104,900	13
14 <u>Carpet</u>	2000	512		10			511	14
15 <u>Kitchen re-wire</u>	2000	1,013		10			1,012	15
16 <u>Awning</u>	2000	5,474		10			5,472	16
17 <u>Replace Door</u>	2000	1,580		10			1,580	17
18 <u>Design Consultation</u>	2000	683		10			682	18
19 <u>Design Consultation</u>	2000	2,405		10			2,407	19
20 <u>Compactor Mower</u>	2000	792		10			791	20
21 <u>Streamer & Light</u>	2000	2,157		10			2,158	21
22 <u>Wallcovering</u>	2000	1,021		10			1,021	22
23 <u>Doors</u>	2000	4,900		10			4,900	23
24 <u>Light Fixtures</u>	2000	66,360		10			66,360	24
25 <u>Water Heater</u>	2000	3,225		10			3,227	25
26 <u>Exhaust Fan</u>	2000	985		10			987	26
27 <u>Re-pipe Kitchen</u>	2000	4,850		10			4,850	27
28 <u>Front Handicap Door</u>	2000	1,300		10			1,300	28
29 <u>Lighting</u>	2000	1,425		10			1,427	29
30 <u>Lighting</u>	2000	1,450		10			1,450	30
31 <u>Fan Wheels & Shaft</u>	2000	1,187		10			1,188	31
32 <u>Doors</u>	2000	1,739		10			1,739	32
33 <u>Sump Pump</u>	2000	631		10			631	33
34 TOTAL (lines 1 thru 33)		\$ 16,488,356	\$ 252,854		\$ 252,854	\$	\$ 13,889,024	34

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

Facility Name & ID Number **Lieberman Center for Health and Rehabilitation**# **0026195**

Report Period Beginning:

07/01/2010 Ending:

06/30/2011

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1 Totals from Page 12C, Carried Forward		\$ 16,488,356	\$ 252,854		\$ 252,854	\$	\$ 13,889,024	1
2 <u>Fencing</u>	2000	4,595		10			4,597	2
3 <u>Handrail Labor & Materials</u>	2000	8,650		10			8,650	3
4 <u>Wall Repair</u>	2000	850		10			850	4
5 <u>Scrape & Painting Doors & Stairs</u>	2000	4,085		10			4,087	5
6 <u>Painting</u>	2000	1,824		10			1,822	6
7 <u>Sump Pump & Parts</u>	2000	1,013		10			1,012	7
8 <u>Nurse Call System</u>	2000	1,774		10			1,773	8
9 <u>Door Alarm & Nurse Call System</u>	2000	1,537		10			1,538	9
10 <u>Swing Door Automation</u>	2000	2,406		10			2,408	10
11 <u>Rewire Control Circuit</u>	2000	2,188		10			2,189	11
12 <u>Fan Wheels</u>	2000	1,989		10			1,989	12
13 <u>Chiller</u>	2000	1,372		10			1,371	13
14 <u>Air Conditioner</u>	2000	3,422		10			3,421	14
15 <u>Heating System</u>	2000	6,372		10			6,371	15
16 <u>Heating System</u>	2000	3,007		10			3,008	16
17 <u>Air Conditioner</u>	2000	2,667		10			2,668	17
18 <u>Tub Wall</u>	2000	1,067		10			1,068	18
19 <u>Sliding Door Installation</u>	2000	1,862		10			1,861	19
20 <u>Sliding Door Installation</u>	2000	1,517		10			1,518	20
21 <u>Capitalized Maint. & Repair 00: \$10,299</u>	2000	2,960		10			2,960	21
22 <u>Plumbing Repairs</u>	2000	2,913		10			2,912	22
23 <u>To adjust to DHFS total assets for 2000</u>	2000	(44,210)						23
24 <u>Repair Concrete</u>	2001	5,448		10			5,448	24
25 <u>Boiler Repairs</u>	2001	2,410		10			2,410	25
26 <u>Disposer Repair</u>	2001	13,822		10			13,822	26
27 <u>Hoshi Dispenser Repairs</u>	2001	2,000		10			2,000	27
28 <u>Air Conditioner Repair</u>	2001	6,931		10			6,931	28
29 <u>Receiver Antenna</u>	2001	783		10			783	29
30 <u>Elevator Alarm</u>	2001	1,566		10			1,566	30
31 <u>Building Improvements - Tubroom</u>	2001	15,923		10			15,923	31
32 <u>Building Improvements - Kitchen</u>	2001	10,290		10			10,290	32
33 <u>Building Improvements - Flooring</u>	2001	20,045		10			20,045	33
34 TOTAL (lines 1 thru 33)		\$ 16,581,434	\$ 252,854		\$ 252,854	\$	\$ 14,026,315	34

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

Facility Name & ID Number **Lieberman Center for Health and Rehabilitation**# **0026195**

Report Period Beginning:

07/01/2010 Ending:**06/30/2011****XI. OWNERSHIP COSTS (continued)****B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1 Totals from Page 12D, Carried Forward		\$ 16,581,434	\$ 252,854		\$ 252,854	\$	\$ 14,026,315	1
2 <u>Building Improvements - Lighting Lamps</u>	2001	72,072		10			72,076	2
3 <u>Building Improvements - Responder System</u>	2001	3,054		10			3,052	3
4 <u>Building Improvements - Painting and Wallpaper</u>	2001	63,638		10			63,636	4
5 <u>Building Improvements - Windows and Doors</u>	2001	11,163		10			11,162	5
6 <u>Building Improvements - Nursing Station</u>	2001	6,706		10			6,706	6
7 <u>Building Improvements - Elevator Repairs</u>	2001	4,255		10			4,255	7
8 <u>Building Improvements - Electrical Repairs</u>	2001	8,898		10			8,900	8
9 <u>Building Improvements - Driveway Repair</u>	2001	20,000		10			20,000	9
10 <u>Building Improvements - Signage</u>	2001	9,240		10			9,240	10
11 <u>Building Improvements - Five Floor Remodeling</u>	2001	36,821		10			36,821	11
12								12
13 <u>Dining Room Remodeling</u>	2002	6,303	630	10	630		6,301	13
14 <u>6th Floor Partitions</u>	2002	2,395	240	10	240		2,398	14
15 <u>Carpeting</u>	2002	8,286	829	10	829		8,288	15
16 <u>HVAC Repairs</u>	2002	2,861	286	10	286		2,860	16
17 <u>Electrical Repairs</u>	2002	10,162	1,016	10	1,016		10,161	17
18 <u>Boiler</u>	2002	15,960	1,596	10	1,596		15,960	18
19 <u>Equipment Repairs</u>	2002	14,658	1,466	10	1,466		14,659	19
20 <u>Survey & Inspection</u>	2002	2,778	278	10	278		2,779	20
21 <u>Water Tank Insulation</u>	2002	2,412	241	10	241		2,411	21
22 <u>Borg Nurse Call System</u>	2002	7,625	763	10	763		7,628	22
23 <u>Roof Repair</u>	2002	787	78	10	78		785	23
24 <u>Intercom System</u>	2002	1,193	119	10	119		1,191	24
25 <u>Fiberglass Tank</u>	2002	2,805	281	10	281		2,808	25
26 <u>Tube Convection Base Heater</u>	2002	3,612	361	10	361		3,611	26
27 <u>Walk-In Cooler Doors</u>	2002	2,477	248	10	248		2,479	27
28 <u>Actuator with Motor</u>	2002	1,850	185	10	185		1,850	28
29 <u>Boiler</u>	2002	2,300	230	10	230		2,300	29
30 <u>Landscaping</u>	2002	15,230	1,523	10	1,523		15,230	30
31 <u>Pumps & Motors</u>	2002	8,259	826	10	826		8,260	31
32 <u>Bath House Remodeling</u>	2002	21,987	2,199	10	2,199		21,989	32
33 <u>Parking Lot Lighting</u>	2002	1,868	187	10	187		1,869	33
34 TOTAL (lines 1 thru 33)		\$ 16,953,089	\$ 266,436		\$ 266,436	\$	\$ 14,397,980	34

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

Facility Name & ID Number **Lieberman Center for Health and Rehabilitation**# **0026195**

Report Period Beginning:

07/01/2010 Ending:**06/30/2011****XI. OWNERSHIP COSTS (continued)****B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1 Totals from Page 12E, Carried Forward		\$ 16,953,089	\$ 266,436		\$ 266,436	\$	\$ 14,397,980	1
2 Resident Room Flooring	2003	4,370	437	10	437		3,933	2
3 Nurse Call System	2003	219,536	21,953	10	21,953		197,581	3
4 Repair, Plaster, Sand, Prime & Paint	2003	16,000	1,600	10	1,600		14,400	4
5 Elevator Renovation	2003	60,466	6,047	10	6,047		54,422	5
6 Plumbing Renovations	2003	28,731	2,873	10	2,873		25,857	6
7 Freezer Door	2003	2,790	279	10	279		2,511	7
8 Front & Dock Doors	2003	2,258	226	10	226		2,033	8
9 Courtyard Camera	2003	725	73	10	73		656	9
10 Balcony Renovation	2003	8,000	800	10	800		7,200	10
11 Doors	2003	6,000	600	10	600		5,400	11
12 Vinyl Floor Base	2003	1,919	192	10	192		1,728	12
13 Roof Repairs	2003	1,750	175	10	175		1,575	13
14 Building Improvements - 7th Floor Nurse Call System	2003	59,127	5,913	10	5,913		47,303	14
15 Carpet	2003	951	95	10	95		855	15
16 Valve System	2003	86,572	8,657	10	8,657		77,914	16
17 Outdoor Lighting	2003	1,076	108	10	108		971	17
18 First Floor Project - Alarm Service Installation	2003	1,353	135	10	135		1,216	18
19 Door Replacement	2003	1,106	111	10	111		998	19
20 Hollow Metal Door Installation	2003	1,990	199	10	199		1,791	20
21 Roof Repairs	2003	1,447	145	10	145		1,304	21
22 Kitchen Exhaust Fan	2003	1,259	126	10	126		1,134	22
23 Sump Pump	2003	1,011	101	10	101		909	23
24 Compressor	2003	1,392	139	10	139		1,252	24
25 Ejector Pump	2003	4,394	439	10	439		3,952	25
26 Water Heater Engine	2003	1,716	172	10	172		1,547	26
27 Installed Hot Water Boiler	2003	13,019	1,302	10	1,302		11,718	27
28								28
29 Building Improvements - First Floor Project	2004	22,841	2,284	10	2,284		18,272	29
30 Building Improvements - Automatic Door Installation	2004	2,287	229	10	229		1,831	30
31 Building Improvements - Folding Partitions Installed	2004	1,800	180	10	180		1,440	31
32 Building Improvements - Folding Partitions Installed	2004	1,800	180	10	180		1,440	32
33 Building Improvements - Floor Resurfacing	2004	3,488	349	10	349		2,792	33
34 TOTAL (lines 1 thru 33)		\$ 17,514,263	\$ 322,555		\$ 322,555	\$	\$ 14,893,915	34

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

Facility Name & ID Number **Lieberman Center for Health and Rehabilitation**# **0026195**

Report Period Beginning:

07/01/2010 Ending:

06/30/2011

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1 Totals from Page 12F, Carried Forward		\$ 17,514,263	\$ 322,555		\$ 322,555	\$	\$ 14,893,915	1
2 <u>Building Improvements - Office Replacement</u>	2004	6,464	646	10	646		5,169	2
3 <u>Building Improvements - Desk/Work Stations Rehabbed</u>	2004	1,953	195	10	195		1,561	3
4 <u>Building Improvements - Office Replacement</u>	2004	560	56	10	56		448	4
5 <u>Building Improvements - Locksets Installed</u>	2004	2,268	227	10	227		1,816	5
6 <u>Building Improvements - Office Reconfigured</u>	2004	18,712	1,871	10	1,871		14,968	6
7 <u>Building Improvements - Window Coverings</u>	2004	2,181	218	10	218		1,744	7
8 <u>Building Improvements - Window Coverings</u>	2004	615	62	10	62		495	8
9 <u>Building Improvements - Floor Resurfacing</u>	2004	2,771	277	10	277		2,216	9
10 <u>Building Improvements - Social Services Office Rehabbed</u>	2004	3,085	309	10	309		2,471	10
11 <u>Building Improvements - Office Reconfiguration</u>	2004	3,339	334	10	334		2,672	11
12 <u>Building Improvements - Extended Click & Regulator</u>	2004	2,415	242	10	242		1,935	12
13 <u>Building Improvements - Fluorescent Fixtures</u>	2004	2,258	226	10	226		1,808	13
14 <u>Building Improvements - New Sliding Door</u>	2004	5,936	594	10	594		4,751	14
15 <u>Building Improvements - Chapel Doors Installed</u>	2004	2,978	298	10	298		2,384	15
16 <u>Building Improvements - 2nd Floor Activity Office Rehabbed</u>	2004	5,800	580	10	580		4,640	16
17 <u>Building Improvements - Rehab Space Renovation</u>	2004	27,100	2,710	10	2,710		21,680	17
18 <u>Building Improvements - Gift Shop Gutted and Rehabbed</u>	2004	8,265	827	10	827		6,615	18
19 <u>Building Improvements - Rehab 2nd Floor</u>	2004	565	57	10	57		455	19
20 <u>Building Improvements - Second Floor Electrical Rewired</u>	2004	1,923	192	10	192		1,537	20
21 <u>Building Improvements - Install Outlets</u>	2004	5,000	500	10	500		4,000	21
22 <u>Building Improvements - Kitchen Conduit</u>	2004	921	92	10	92		736	22
23 <u>Building Improvements - Install Outlets</u>	2004	15,000	1,500	10	1,500		12,000	23
24 <u>Building Improvements - Epoxy Overlay and Recoat</u>	2004	1,603	160	10	160		1,281	24
25 <u>Building Improvements - Replace Switches and Wiring</u>	2004	3,102	310	10	310		2,480	25
26 <u>Building Improvements - Install Locks</u>	2004	1,164	116	10	116		929	26
27 <u>Building Improvements - Remove, Replace Door</u>	2004	1,576	158	10	158		1,263	27
28 <u>Building Improvements - Piped Kitchen Drain</u>	2004	11,133	1,113	10	1,113		8,905	28
29 <u>Building Improvements - Toilet Rooms Wall Patching</u>	2004	2,142	214	10	214		1,712	29
30 <u>Building Improvements - Repipe Water Line</u>	2004	4,668	467	10	467		3,736	30
31 <u>Building Improvements - Dietary Floor Repairs</u>	2004	4,419	442	10	442		3,536	31
32 <u>Building Improvements - Dietary Floor Repairs</u>	2004	3,890	389	10	389		3,112	32
33 <u>Building Improvements - Volunteer Lounge Rehabbed</u>	2004	560	56	10	56		448	33
34 TOTAL (lines 1 thru 33)		\$ 17,668,629	\$ 337,993		\$ 337,993	\$	\$ 15,017,418	34

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

Facility Name & ID Number **Lieberman Center for Health and Rehabilitation**# **0026195**

Report Period Beginning:

07/01/2010 Ending:

06/30/2011

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1 Totals from Page 12G, Carried Forward		\$ 17,668,629	\$ 337,993		\$ 337,993	\$	\$ 15,017,418	1
2 Building Improvements - Booster Heater	2004	1,420	142	10	142		1,136	2
3 Building Improvements - Kitchen Repairs	2004	2,643	264	10	264		2,113	3
4 Building Improvements - Repiped Vent	2004	949	95	10	95		760	4
5 Building Improvements - Nurse Call System	2004	432	43	10	43		344	5
6 Building Improvements - Gift Shop Rehab	2004	1,480	148	10	148		1,184	6
7 Building Improvements - Lifts Installed	2004	10,953	1,095	10	1,095		8,761	7
8 Building Improvements - Lifts Installed/Repaired	2004	7,625	762	10	762		6,097	8
9 Building Improvements - Park Door Repaired	2004	1,092	109	10	109		872	9
10 Building Improvements - Electrical Services	2004	1,647	165	10	165		1,319	10
11 Building Improvements - Surge Protection Repaired	2004	2,850	285	10	285		2,280	11
12 Building Improvements - Camera System Installed	2004	18,845	1,885	10	1,885		15,079	12
13 Building Improvements - Lockset Installed	2004	2,630	263	10	263		2,104	13
14 Building Improvements - Partition Installed	2004	6,000	600	10	600		4,800	14
15 Building Improvements - Flooring Installed	2004	961	96	10	96		768	15
16 Building Improvements - C Wing Renovated	2004	17,006	1,701	10	1,701		13,607	16
17 Building Improvements - Ceiling Replacement	2004	3,877	388	10	388		3,103	17
18 Building Improvements - Floor Replacement, Restroom	2004	2,666	267	10	267		2,135	18
19 Building Improvements - Installed Video Surveillance	2004	9,423	942	10	942		7,537	19
20 Building Improvements - Painting, Wallcovering	2004	7,975	798	10	798		6,383	20
21 Building Improvements - Painting	2004	560	56	10	56		448	21
22 Building Improvements - Flooring Ground Floor	2004	15,820	1,582	10	1,582		12,656	22
23 Building Improvements - Carpet Installation	2004	566	57	10	57		455	23
24 Building Improvements - Refinished Tubs	2004	850	85	10	85		680	24
25 Building Improvements - Plumbing for Sinks Downstairs	2004	5,640	564	10	564		4,512	25
26 Building Improvements - Installed New Laundry Room Boiler	2004	16,957	1,696	10	1,696		13,567	26
27 Building Improvements - Resurfaced Columns	2004	2,600	260	10	260		2,080	27
28 Building Improvements - Concrete Work/ Repaved Walkway	2004	4,185	419	10	419		3,351	28
29 Building Improvements - 1st Floor Public Toilets	2004	41,832	4,183	10	4,183		29,281	29
30 Building Improvements - Flooring Replacement - Resident Rooms	2004	50,700	5,070	10	5,070		35,490	30
31 Building Improvements - Asphalt repairs	2004	28,591	2,859	10	2,859		20,013	31
32 Building Improvements - Resident Rooms Flooring Replacement	2004	29,522	2,952	10	2,952		20,664	32
33 Building Improvements - Resident Vanity Replacement	2004	50,000	5,000	10	5,000		35,000	33
34 TOTAL (lines 1 thru 33)		\$ 18,016,926	\$ 372,824		\$ 372,824	\$	\$ 15,275,997	34

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

Facility Name & ID Number **Lieberman Center for Health and Rehabilitation**# **0026195**

Report Period Beginning:

07/01/2010 Ending:**06/30/2011****XI. OWNERSHIP COSTS (continued)****B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1 Totals from Page 12H, Carried Forward		\$ 18,016,926	\$ 372,824		\$ 372,824	\$	\$ 15,275,997	1
2 Building Improvements - Resident Room Flooring	2004	29,522	2,952	10	2,952		20,664	2
3 Building Improvements - Sheet Vinyl Installation 6th & 7th Floor R	2005	14,406	1,441	10	1,441		10,087	3
4 Building Improvements - 1st Floor Public Toilet Call System	2005	3,295	329	10	329		2,303	4
5 Building Improvements - 1st Floor Public Toilets	2005	366	37	10	37		259	5
6 Building Improvements - 5th Floor Resident Room Flooring	2005	20,000	2,000	10	2,000		14,000	6
7 Building Improvements - 6th & 7th Floor Sheet Vinyl	2005	22,050	2,205	10	2,205		15,435	7
8 Building Improvements - Air Handler Panels	2005	3,825	382	10	382		2,674	8
9 Building Improvements - A PC Netshelter	2005	1,007	101	10	101		707	9
10 Building Improvements - Boiler Laundry Room	2005	16,957	1,696	10	1,696		11,872	10
11 Building Improvements - Clad Elevators - ADA Upgrade	2005	2,280	228	10	228		1,596	11
12 Building Improvements - Code Alert Receivers	2005	390	39	10	39		273	12
13 Building Improvements - Column Resurfacing	2005	4,560	456	10	456		3,192	13
14 Building Improvements - Computer Room Air Conditioning	2005	4,102	410	10	410		2,870	14
15 Building Improvements - Computer Room Cooling System	2005	4,102	410	10	410		2,870	15
16 Building Improvements - Cover Piping	2005	1,300	130	10	130		910	16
17 Building Improvements - Cover Piping	2005	7,856	786	10	786		5,502	17
18 Building Improvements - Data Cabling	2005	123	12	10	12		84	18
19 Building Improvements - Design Fees	2005	621	62	10	62		434	19
20 Building Improvements - Dietary Improvements	2005	1,369	137	10	137		959	20
21 Building Improvements - Dietary Improvements	2005	3,581	358	10	358		2,506	21
22 Building Improvements - Dietary Improvements	2005	877	88	10	88		616	22
23 Building Improvements - Door Alarm First Floor	2005	22,500	2,250	10	2,250		15,750	23
24 Building Improvements - Elevator Cab Interiors	2005	8,400	840	10	840		5,880	24
25 Building Improvements - Elevator Cabs	2005	18,440	1,844	10	1,844		12,908	25
26 Building Improvements - Elevator Electrical Upgrades	2005	2,453	245	10	245		1,715	26
27 Building Improvements - Elevator Room Controlling System	2005	12,114	1,211	10	1,211		8,477	27
28 Building Improvements - Elevator Room Controlling System	2005	12,114	1,211	10	1,211		8,477	28
29 Building Improvements - Employee Lounge	2005	14,600	1,460	10	1,460		10,220	29
30 Building Improvements - Employee Lounge	2005	1,460	146	10	146		1,022	30
31 Building Improvements - Employee Lounge	2005	2,300	230	10	230		1,610	31
32 Building Improvements - First Floor Bathrooms	2005	4,500	450	10	450		3,150	32
33								33
34 TOTAL (lines 1 thru 33)		\$ 18,258,396	\$ 396,970		\$ 396,970	\$	\$ 15,445,019	34

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

XI. OWNERSHIP COSTS (continued) B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.									
1	3	4	5	6	7	8	9		
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	Totals from Page 12I, Carried Forward	\$ 18,258,396	\$ 396,970		\$ 396,970	\$	\$ 15,445,019	1	
2	Building Improvements - First Floor Door Alarms	2005 4,729	473	10	473		3,311	2	
3	Building Improvements - First Floor Toilet Rooms	2005 23,000	2,300	10	2,300		16,100	3	
4	Building Improvements - Fixture Installation - ADA Elevators	2005 20,937	2,094	10	2,094		14,658	4	
5	Building Improvements - Floor Replacement - Resident Rooms	2005 1,853	185	10	185		1,295	5	
6	Building Improvements - Flooring 2nd Floor Offices	2005 608	61	10	61		427	6	
7	Building Improvements - Flooring 2nd Floor Offices	2005 7,550	755	10	755		5,285	7	
8	Building Improvements - Flooring 5th Floor	2005 21,000	2,100	10	2,100		14,700	8	
9	Building Improvements - Flooring 5th Floor	2005 14,800	1,480	10	1,480		10,360	9	
10	Building Improvements - Flooring 5th Floor	2005 10,325	1,033	10	1,033		7,231	10	
11	Building Improvements - Flooring 5th Floor	2005 2,875	288	10	288		2,016	11	
12	Building Improvements - Flooring Residents Rooms 6th & 7th Floor	2005 18,755	1,876	10	1,876		13,132	12	
13	Building Improvements - Lighting Fixtures	2005 62,486	6,249	10	6,249		43,743	13	
14	Building Improvements - Lobby Artwork	2005 3,300	330	10	330		2,310	14	
15	Building Improvements - Noshari Ceiling Work	2005 4,177	418	10	418		2,926	15	
16	Building Improvements - Nurse Call Stations - 1st Floor Bathrooms	2005 780	78	10	78		546	16	
17	Building Improvements - Office Replacement	2005 242	24	10	24		168	17	
18	Building Improvements - Office Replacement	2005 834	83	10	83		581	18	
19	Building Improvements - Office Replacement	2005 2,224	222	10	222		1,554	19	
20	Building Improvements - Office Replacement	2005 6,023	602	10	602		4,214	20	
21	Building Improvements - Office Replacement	2005 1,098	110	10	110		770	21	
22	Building Improvements - Plumbing Kitchen	2005 4,176	418	10	418		2,926	22	
23	Building Improvements - Rehab/Rebuild two panels	2005 3,988	399	10	399		2,793	23	
24	Building Improvements - Resident Bathroom Accordian Folding Do	2005 2,760	276	10	276		2,032	24	
25	Building Improvements - Resident Rooms Flooring Replacement	2005 2,568	257	10	257		1,799	25	
26	Building Improvements - Residential room flooring	2005 14,604	1,460	10	1,460		10,220	26	
27	Building Improvements - Rubber stair tile	2005 3,610	361	10	361		2,527	27	
28	Building Improvements - Security - Code Alert	2005 1,773	177	10	177		1,239	28	
29	Building Improvements - Security - Code Alert	2005 204	20	10	20		140	29	
30	Building Improvements - Security - Code Alert	2005 1,970	197	10	197		1,379	30	
31	Building Improvements - Server Cabling	2005 720	72	10	72		504	31	
32	Building Improvements - Server Room Flooring	2005 1,614	161	10	161		1,127	32	
33	Building Improvements - Server Room Lighting	2005 410	41	10	41		287	33	
34	TOTAL (lines 1 thru 33)	\$ 18,504,389	\$ 421,570		\$ 421,570	\$ 0	\$ 15,617,319	34	

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

XI. OWNERSHIP COSTS (continued)									
B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.									
1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12J, Carried Forward		\$ 18,504,389	\$ 421,570		\$ 421,570	\$	\$ 15,617,319	1
2	Building Improvements - Vanity mirrors	2005	8,245	825	10	825		5,775	2
3	Building Improvements - Vanity tops	2005	31,852	3,185	10	3,185		22,295	3
4	Building Improvements - Water piping kitchen	2005	2,666	267	10	267		1,869	4
5	Building Improvements - Deposit landscaping work	2005	6,500	650	10	650		4,550	5
6	Building Improvements - Landscaping work	2005	6,500	650	10	650		4,550	6
7	Building Improvements - Raise low canopies on all shade & orname	2005	2,415	242	10	242		1,694	7
8	3rd & 5th floor vanities	2005	61,755	6,175	10	6,175		40,139	8
9	Vanity Mirrors	2005	8,245	825	10	825		4,949	9
10	Code Alert System	2005	3,415	341	10	341		2,047	10
11	Outside Air duct access	2005	1,269	127	10	127		761	11
12	Outside Air duct new housing	2005	1,510	150	10	150		902	12
13	Roof repairs	2005	2,350	235	10	235		1,409	13
14	Flooring for clean linens	2005	1,388	139	10	139		833	14
15	Flooring for 2nd floor shop	2005	1,280	128	10	128		768	15
16	Laundry room Sump Pump	2005	3,825	382	10	382		2,292	16
17	2 disposers	2005	3,510	351	10	351		2,107	17
18	Shower cabinet	2005	6,637	664	10	664		3,984	18
19	Tub installation 7C wing	2005	1,324	132	10	132		792	19
20	Improvements on Dietary area	2005	667	67	10	67		401	20
21	Boiler room plumbing	2005	3,848	385	10	385		2,309	21
22	Hot Water Heater	2005	542	54	10	54		324	22
23	Hot Water Heater	2005	4,462	446	10	446		2,676	23
24	Hot Water Heater	2005	13,000	1,300	10	1,300		7,800	24
25	To adjust to DHFS total assets for 2005	2005	106,049						25
26									26
27									27
28	Boiler room plumbing	2006	1,500	150	10	150		825	28
29	Kitchen Door Replacement	2006	7,226	723	10	723		3,976	29
30	1st & 2nd Floor Signage (reclassified from eqpt. by DHFS)	2006	411	41	10	41		226	30
31	3rd Floor Signage (reclassified from equipment by DHFS)	2006	980	98	10	98		539	31
32	Boiler room plumbing	2006	4,000	400	10	400		2,200	32
33	Kitchen Door Replacement	2006	1,267	126	10	126		693	33
34	TOTAL (lines 1 thru 33)		\$ 18,803,027	\$ 440,828		\$ 440,828	\$ 0	\$ 15,741,004	34

#REF!

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

XI. OWNERSHIP COSTS (continued)									
B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.									
1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12K, Carried Forward		\$ 18,803,027	\$ 440,828		\$ 440,828	\$	\$ 15,741,004	1
2	Code Alert Upgrade	2006	3,370	337	10	337		1,854	2
3	Kitchen Office Speaker System	2006	1,765	176	10	176		968	3
4	Disposer	2006	1,717	172	10	172		945	4
5	Beauty shop improvements	2006	37,300	3,730	10	3,730		20,515	5
6	Code Alert Upgrade	2006	2,324	232	10	232		1,276	6
7	Land Improvements - Major landscaping improvements	2006	10,085	1,008	10	1,008		5,376	7
8	Electrical for Laundry rooms	2007	4,076	408	10	408		2,040	8
9	Venting for Laundry rooms	2007	7,231	723	10	723		3,615	9
10	Beauty Salon	2007	5,556	556	10	556		2,780	10
11	Nursing Equipment Storage room	2007	3,105	311	10	311		1,555	11
12	Social Hall Doors	2007	9,612	961	10	961		4,485	12
13	Ceiling Tiles 3rd & 4th Floors	2007	4,170	417	10	417		1,911	13
14	Penthouse Heat Computer Replacement	2007	3,349	335	10	335		1,535	14
15	Ceiling Tiles 4th Floor	2007	2,784	278	10	278		1,274	15
16	Laundry Sump Pump	2007	4,486	449	10	449		2,058	16
17	Vegetable Steamer Deposit	2007	9,500	950	10	950		4,513	17
18	IDPH LSC Survey POL replace sidewalk to code, remove shrubs	2007	9,541	954	10	954		4,611	18
19	New Concrete Sidwalks	2007	3,100	310	10	310		1,447	19
20	Landscaping	2007	8,192	819	10	819		3,959	20
21	Water Fountain Installation	2007	3,775	378	10	378		1,764	21
22	Laundry Ventilation	2007	21,763	2,176	10	2,176		10,155	22
23	Emergency UPS installation	2007	3,285	328	10	328		1,531	23
24	Steamer	2007	8,834	883	10	883		4,121	24
25	Shower repairs, tenant room installation, corridor repairs	2007	6,965	697	10	697		2,904	25
26	Parking lot and security lighting	2007	7,901	790	10	790		3,292	26
27	Parking lot and security lighting	2007	7,901	790	10	790		3,292	27
28	Ceiling Repair 4th and 5th Floors	2007	8,500	850	10	850		3,825	28
29	Ceiling Tile	2007	11,262	1,126	10	1,126		5,067	29
30	Electrical work ceiling and rehabilitation	2007	2,925	293	10	293		1,318	30
31	Ceiling Repair 4th and 5th Floor	2007	16,919	1,692	10	1,692		7,614	31
32	Ceiling repair	2007	2,571	257	10	257		1,135	32
33	Ceiling replacement	2007	6,495	650	10	650		2,871	33
34	TOTAL (lines 1 thru 33)		\$ 19,043,386	\$ 464,863		\$ 464,863	\$ 0	\$ 15,856,610	34

#REF!

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

Facility Name & ID Number Lieberman Center for Health and Rehabilitation # 0026195 Report Period Beginning: 7/1/2010 Ending: 5/31/2011

XI. OWNERSHIP COSTS (continued)

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

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12L, Carried Forward		\$ 19,043,386	\$ 464,863		\$ 464,863	\$	\$ 15,856,610	1
2	Kitchen Flooring	2007	4,500	450	10	450		1,950	2
3	Ceiling replacement	2007	27,050	2,705	10	2,705		11,722	3
4	Water fountain replacement	2007	10,895	1,090	10	1,090		4,723	4
5	Generator engineering work	2007	3,713	371	10	371		1,546	5
6	Primary switchgear testing and maintenance	2007	2,700	270	10	270		1,125	6
7	Generator engineering work	2007	3,240	324	10	324		1,350	7
8	Chiller compressor Replacement	2007	8,919	892	10	892		3,642	8
9	Cooling Tower Fan Motor Replacement	2007	6,304	630	10	630		2,573	9
10	Elevator rubber seals on cars 1&3	2007	14,875	1,488	10	1,488		5,704	10
11	Elevator repairs	2007	18,978	1,898	10	1,898		7,275	11
12	Facility Assessment	2007	7,254	725	10	725		2,659	12
13	Facility Assessment	2007	6,685	668	10	668		2,394	13
14	CJE Lieberman masterplan	2007	2,858	286	10	286		1,025	14
15	Disposal master	2008	3,349	335	10	335		1,172	15
16	Lieberman masterplan - architects	2008	2,750	275	10	275		940	16
17	Lieberman masterplan - architects	2008	3,392	339	10	339		1,130	17
18	Door replacement	2008	5,857	586	10	586		1,856	18
19	6th floor ceiling repair	2008	10,357	1,036	10	1,036		3,281	19
20	6th floor ceiling repair	2008	15,580	1,558	10	1,558		4,804	20
21	Dock Plates Project	2008	6,332	633	10	633		1,899	21
22	Dock Plates Project	2008	3,675	368	10	368		1,104	22
23	Revolving Door Repair	2008	4,361	436	10	436		1,272	23
24	IDPH Life Safety Code Plan	2008	5,842	584	10	584		1,704	24
25	Sixth & Seventh Floor	2008	6,987	699	10	699		2,038	25
26	Kitchen Items: Shelves	2008	4,843	484	10	484		1,372	26
27	Generator Annunciator	2008	3,657	366	10	366		1,006	27
28	Motorola Radios -	2008	9,800	980	10	980		2,695	28
29	Removal of partition: remove and replace ceiling	2009	14,757	1,476	10	1,476		3,690	29
30	Architects fees for 5th floor renovation	2009	4,643	464	10	464		1,160	30
31	1st install: Carpet, vinyl base, light fixtures, painting, handrails	2009	13,700	1,370	10	1,370		3,311	31
32	Signage for 5th floor	2009	2,913	291	10	291		716	32
33	2nd install: Carpet, vinyl base, light fixtures, painting, handrails	2009	32,900	3,290	10	3,290		7,677	33
34	TOTAL (lines 1 thru 33)		\$ 19,317,050	\$ 492,229		\$ 492,229	\$ 0	\$ 15,947,125	34

#REF!

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

XI. OWNERSHIP COSTS (continued)												
B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.												
1		3	4	5		6	7		8	9		
Improvement Type**		Year Constructed	Cost	Current Book Depreciation		Life in Years	Straight Line Depreciation		Adjustments	Accumulated Depreciation		
1	Totals from Page 12M, Carried Forward		\$ 19,317,050	\$ 492,229			\$ 492,229		\$	\$ 15,947,125		1
2	2nd floor data cable for office	2009	3,257		326	10		326			733	2
3	Window treatments	2009	4,423		442	10		442			958	3
4	Hot food table, servewell buf	2009	5,156		516	10		516			1,118	4
5	Power circuits for hot food table	2009	3,175		318	10		318			689	5
6	3rd install: Carpet, vinyl base, light fixtures, painting, handrails	2009	10,000		1,000	10		1,000			2,167	6
7	Artwork	2009	5,795		580	10		580			1,257	7
8	Chairs	2009	3,532		353	10		353			765	8
9	Water Heater and venting	2009	27,375		2,738	10		2,738			5,932	9
10	Equipment for countrv kitchen	2009	35,103		3,510	10		3,510			7,605	10
11	Security Camera Svsstem	2009	33,318		3,332	10		3,332			7,242	11
12	Security Camera Svsstem	2009	18,356		1,836	10		1,836			3,825	12
13	Artwork	2009	3,716		372	10		372			775	13
14	Power circuits for dining area appliances	2009	5,505		551	10		551			1,148	14
15	Salary M Thomas	2009	6,855		686	10		686			1,429	15
16												16
17	Trav camtread	2009	2,928		293	10		293			317	17
18	Electrical work for hot boxes	2009	4,870		487	10		487			528	18
19	Holding cabinets	2009	14,539		1,454	10		1,454			1,575	19
20	Direct dining equipment	2009	70,809		7,081	10		7,081			7,671	20
21	Denosit - 5th floor project signage	2009	3,440		344	10		344			430	21
22	Jewish Fac Corp - Homeland security	2009	16,050		1,605	10		1,605			2,006	22
23	Direct dining equipment	2009	6,125		613	10		613			766	23
24	IDPH life safety code plan	2009	10,512		1,051	10		1,051			1,401	24
25	Frank Stowell contractors-5th floor renovation	2009	4,920		492	10		492			697	25
26	5th floor project signage	2009	4,356		436	10		436			618	26
27	Frank Stowell contractors -Direct dining 3rd -7th	2009	38,256		3,826	10		3,826			5,420	27
28	Water fountain replacement	2009	11,409		1,141	10		1,141			1,711	28
29	Architect - 3rd floor renovation	2010	3,485		348	10		348			522	29
30	Jewish Fac Corp - Homeland security	2010	3,239		324	10		324			513	30
31	Architect - 3rd floor renovation	2010	3,321		332	10		332			526	31
32	Convector heat units	2010	14,280		1,428	10		1,428			2,499	32
33	Convector heat units	2010	22,909		2,291	10		2,291			4,009	33
34	TOTAL (lines 1 thru 33)		\$ 19,718,064	\$ 532,331			\$ 532,331		\$ 0	\$ 16,013,977		34

#REF!

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

STATE OF ILLINOIS

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Facility Name & ID Number Lieberman Center for Health and Rehabilitation # 0026195 Report Period Beginning: 7/1/2010 Ending: 5/31/2011

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-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 12N, Carried Forward	2010	\$ 19,718,064	\$ 532,331		\$ 532,331	\$	\$ 16,013,977	1
2	Server room air conditioning	2010	21,605	2,161	10	2,161		3,781	2
3	Resident room convector units	2010	14,280	1,428	10	1,428		2,618	3
4	Resident room convector units	2010	22,909	2,291	10	2,291		4,200	4
5	Architects-1st, 2nd & 4th floor renovation	2010	18,246	1,825	10	1,825		3,498	5
6	Architects-1st, 2nd & 4th floor renovation	2010	9,177	918	10	918		1,836	6
7	1st, 2nd & 4th floor renovation - architect fees	2010	42,364	1,059	10	1,059		1,059	7
8	Reglazing entrance/skylight	2010	23,187	1,932	10	1,932		1,932	8
9	Legal fees	2010	3,710	247	10	247		247	9
10	Penthouse roof replacement	2010	26,702	2,448	10	2,448		2,448	10
11	IDPH construction plan review and approval	2010	7,453	621	10	621		621	11
12	Retubing main boiler	2010	5,874	441	10	441		441	12
13	Village permit for renovation	2010	12,114	707	10	707		707	13
14	1st, 2nd & 4th floor renovation - architect fees	2011	32,400	810	10	810		810	14
15	Supervisory alarm for fire pump	2011	17,800	148	10	148		148	15
16	1st, 2nd & 4th Floor Renovation - general contractor	2011	98,727	2,468	10	2,468		2,468	16
17	1st, 2nd & 4th floor renovation - construction payment	2011	377,804	6,297	10	6,297		6,297	17
18	Asbestos abatement	2011	66,391	1,660	10	1,660		1,660	18
19	Loan interest	2011	3,801	190	10	190		190	19
20	Legal fees	2011	3,097	103	10	103		103	20
21	HVAC repairs	2011	12,837	214	10	214		214	21
22	Artist design of new donor wall	2011	10,000	83	10	83		83	22
23	Mold remediation	2011	16,925	423	10	423		423	23
24	Rooftop exhaust fan replacement	2011	12,017	300	10	300		300	24
25	3rd and 4th floor tubs	2011	82,828	690	10	690		690	25
26	Replaced heat exchanger in boiler	2011	4,248	35	10	35		35	26
27	Dedicated power lines to freezers	2011	2,947	25	10	25		25	27
28	Resident room convector units	2011	39,450	329	10	329		329	28
29	Resident room thermostats	2011	4,012	33	10	33		33	29
30	Painting of therapy room	2011	2,980	25	10	25		25	30
31	Smoke/fire damper inspection	2011	9,880	82	10	82		82	31
32	1st, 2nd & 4th Floor Renovation - general contractor	2011	408,599	3,405	10	3,405		3,405	32
33	1st, 2nd & 4th Floor Renovation - general contractor	2011	30,295	252	10	252		252	33
34	TOTAL (lines 1 thru 33)		\$ 21,162,724	\$ 565,981		\$ 565,981	\$ 0	\$ 16,054,937	34

#REF!

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

XI. OWNERSHIP COSTS (continued)

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

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12O, Carried Forward		\$ 21,162,724	\$ 565,981		\$ 565,981	\$ 0	\$ 16,054,937	1
2	Adj to agree to book			147,044		147,044			2
3						0			3
4						0			4
5						0			5
6						0			6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 21,162,724	\$ 713,025		\$ 713,025	\$ 0	\$ 16,054,937	34

#REF!

**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	\$ 4,352,819	\$ 340,450	\$	\$ (340,450)		\$ 2,422,764	71
72	Current Year Purchases	484,095	4,119	1,247	(2,872)		4,119	72
73	Fully Depreciated Assets							73
74	Disposal of Assets	(93,940)						74
75	TOTALS	\$ 4,742,973	\$ 344,568	\$ 1,247	\$ (343,321)		\$ 2,426,882	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				\$	\$	\$	\$		\$	76
77										77
78										78
79										79
80	TOTALS			\$	\$	\$	\$		\$	80

E. Summary of Care-Related Assets

	1	2	
	Reference	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)	\$ 26,715,570	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 1,057,593	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 714,272	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (343,321)	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 18,481,819	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: n/a
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:				\$ n/a			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

**

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

9. Option to Buy: ☐ YES ☐ NO Terms: n/a *

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: \$ 184,064 Description: See Schedule 14A
(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	n/a		\$	\$	17
18					18
19					19
20					20
21	TOTAL		\$	\$	21

10. Effective dates of current rental agreement:
Beginning
Ending
11. Rent to be paid in future years under the current rental agreement:

Fiscal Year Ending Annual Rent
12. /2012 \$
13. /2013 \$
14. /2014 \$

* 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.

Lieberman Geriatric Health Centre
Provider #0026195
07/01/10 - 06/30/11

Schedule 14A

Section B

	Description	Amount
Line 16 Rental Amount for Moveable Equipment	Tableware	28,413
	Wound therapy	44,666
	Copier/postage meter	17,489
	Beds/mattresses/chairs/O2 concentrators	93,495
	Total	184,064

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.)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

☐ YES

☒ NO

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

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER CNA

☐

☐

☐

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER CNA

☐

☐

B. EXPENSES

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.
- (e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

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

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	10a (3)	hrs	\$	8,851	\$ 648,796	\$	8,851	\$ 648,796	1
2	Licensed Speech and Language Development Therapist	10a (3)	hrs		3,018	279,417		3,018	279,417	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10a (3)	hrs		8,904	653,647		8,904	653,647	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39 (2)	# of prescripts				596,982		596,982	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): <u>Social Worker</u>	12(3)			462	14,768		462	14,768	12
13	Other (specify): <u></u>									13
14	TOTAL			\$	21,235	\$ 1,596,628	\$ 596,982	21,235	\$ 2,193,610	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.

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	\$ 52,327	\$ 52,327	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 100,000)	1,281,056	1,281,056	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	143,109	143,109	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): See Schedule 17A	440,127	440,127	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,916,619	\$ 1,916,619	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	809,873	809,873	13
14	Buildings, at Historical Cost	10,112,795	10,112,795	14
15	Leasehold Improvements, at Historical Cost	12,370,475	12,370,475	15
16	Equipment, at Historical Cost	4,772,464	4,772,464	16
17	Accumulated Depreciation (book methods)	(20,783,523)	(18,481,819)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): Construction in Progress	438,894	438,894	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 7,720,977	\$ 10,022,681	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 9,637,597	\$ 11,939,301	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 760,754	\$ 760,754	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	36,303	36,303	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	1,022,639	1,022,639	30
	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable	64,632	64,632	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Schedule 17A	7,507,656	7,507,656	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 9,391,983	\$ 9,391,983	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable	6,650,000	6,650,000	41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	Loans payable - bank	1,502,294	1,502,294	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 8,152,294	\$ 8,152,294	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 17,544,278	\$ 17,544,278	46
47	TOTAL EQUITY(page 18, line 24)	\$ (7,906,680)	\$ (5,604,977)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 9,637,597	\$ 11,939,301	48

*(See instructions.)

Schedule 17A

XV - Balance Sheet: Line 9 - Current Assets - Other (specify):

Description	Operating	After Consolidation
Cash - resident security deposits	325,653	325,653
Deferred financing fees	93,627	93,627
Wells Fargo bond fund	20,847	20,847
	440,127	440,127

XV - Balance Sheet: Line 36 - Other Current Liabilities (specify):

Description	Operating	After Consolidation
Tenant security deposits	325,603	325,603
Accounts receivable credit balances	236,025	236,025
Other current liabilities	5,144	5,144
Accrued expenses	81,486	81,486
Intercompany liabilities	6,348,923	6,348,923
Due to contractor	438,894	438,894
IDPA overpayments	71,580	71,580
	7,507,656	7,507,656

XVI. STATEMENT OF CHANGES IN EQUITY

		1	
		Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (7,084,097)	1
2	Restatements (describe):		2
3	audit adjusting entry	(79,887)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (7,163,984)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(742,696)	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)	\$ (742,696)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ (7,906,680)	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number **Lieberman Center for Health and Rehabilitation**# **0026195**Report Period Beginning: **07/01/2010**Ending: **06/30/2011****XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required****classifications of revenue and expense must be provided on this form, even if financial statements are attached.****Note: This schedule should show gross revenue and expenses. Do not net revenue against expense****1**

	Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 17,543,137	1
2	Discounts and Allowances for all Levels	(73,012)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 17,470,125	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	606,172	6
7	Oxygen	1,710	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 607,882	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	10,794	12
13	Barber and Beauty Care	32,987	13
14	Non-Patient Meals	13,285	14
15	Telephone, Television and Radio	6,695	15
16	Rental of Facility Space	1,305	16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry	3,514	22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 68,580	23
	D. Non-Operating Revenue		
24	Contributions	708,960	24
25	Interest and Other Investment Income***	467	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 709,427	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a	<u>See Schedule 19A</u>	367,982	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 367,982	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 19,223,997	30

2

	Expenses	Amount	
	A. Operating Expenses		
31	General Services	4,238,982	31
32	Health Care	9,263,982	32
33	General Administration	3,954,044	33
	B. Capital Expense		
34	Ownership	1,637,155	34
	C. Ancillary Expense		
35	Special Cost Centers	741,130	35
36	Provider Participation Fee	131,400	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 19,966,693	40
41	Income before Income Taxes (line 30 minus line 40)**	(742,696)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (742,696)	43

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? _____ 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.

Schedule 19A

XVIII - INCOME STATEMENT - Line 25 - Interest and Other Investment Income:

Description	Amount
Interest on claims paid by Cigna Healthcare	229
Interest on claims paid by Health Care Service Corp	211
Interest on claims paid by Blue Cross Blue Shield Carefirst	26
Total to Line 25	467

XVIII - INCOME STATEMENT - Line 28 - Other Revenue (specify):

Description	Amount
Group purchasing rebates	3,779
Capitalized fixed asset	
Non-operational grant income	9,013
Rooftop antenna revenue	25,200
Miscellaneous operating income	103,078
Deferred maintenance	16,250
Other income for maintenance operations and capital	210,662
Total to Line 28	367,982

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	1,849	2,088	\$ 97,794	\$ 46.84	1
2	Assistant Director of Nursing	1,688	2,020	89,186	44.15	2
3	Registered Nurses	57,511	62,249	2,271,642	36.49	3
4	Licensed Practical Nurses	12,496	13,582	397,596	29.27	4
5	CNAs & Orderlies	203,193	218,789	2,913,741	13.32	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	2,601	2,865	64,893	22.65	9
10	Activity Assistants	9,595	11,120	193,466	17.40	10
11	Social Service Workers	8,690	9,268	204,683	22.08	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	52,989	57,978	710,203	12.25	15
16	Dishwashers					16
17	Maintenance Workers	10,123	11,133	179,942	16.16	17
18	Housekeepers	35,591	38,830	479,596	12.35	18
19	Laundry	3,702	4,182	54,686	13.08	19
20	Administrator	1,880	2,088	122,207	58.53	20
21	Assistant Administrator	1,792	2,088	71,620	34.30	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	20,427	22,654	399,611	17.64	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,846	2,162	43,956	20.33	31
32	Other Health Care Schedule 20A	21,564	23,707	860,000	36.28	32
33	Other(specify) Admissions	102	102	3,173	31.11	33
34	TOTAL (lines 1 - 33)	447,639	486,905	\$ 9,157,995 *	\$ 18.81	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		\$		35
36	Medical Director	weekly	63,000	9(5)	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	monthly	17,103	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				44
45	Social Service Consultant				45
46	Other(specify) See Schedule 20A		16,283	10(3)	46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 96,386		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	32	\$ 1,942	10(3)	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides	37	740	10(3)	52
53	TOTAL (lines 50 - 52)	69	\$ 2,682		53

Facility: Lieberman Geriatric Health Centre
Provider # 0026195
Period: 07/01/10 - 06/30/11

Schedule 20A

A. Staffing & Salary Costs

<u>Line 32 - Other Healthcare</u>	Hours Worked	Hours Paid	Total Wages	Av Hourly Wage
Admin. Manager, Sub_Acute Services	1,992	2,088	68,238	32.68
Manager, Health Care Services-QI/QA	1,800	2,088	76,840	36.80
Resident Care Manager	7,507	8,487	293,111	34.54
Resident Care Supervisor	5,854	6,206	243,697	39.27
Resident Care Supervisor-ASCU	1,764	2,088	71,018	34.01
Manager, Regulatory Training & Staff Devel	355	392	17,935	45.81
MDS Nurse	2,291	2,358	89,161	37.81
Totals to Page 20, Line 32	21,564	23,707	860,000	36.28

Line 33 - Other Non-Healthcare

Manager, Admissions	102	102	3,173	31.25
---------------------	-----	-----	-------	-------

B. Consultant Services

	Hours Paid & Accrued	Amount	Schedule V Ref.
Dentist	per visit	11,255	10(3)
Infectious Disease Consultant	per visit	1,788	10(3)
Psychiatry Consultant	per visit	3,240	10(3)
		16,283	

XIX. SUPPORT SCHEDULES

A. Administrative Salaries			
Name	Function	%	Amount
Ronald Benner	director	0	\$ 122,207
Anna-Liisa LaCroix	asst director	0	71,620
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 193,828
B. Administrative - Other			
Description			Amount
			\$
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$
C. Professional Services			
Vendor/Payee	Type		Amount
Elizabeth Brzozowski	Medical Transcription	\$	2,782
FR & R Consulting	Operations Consulting		455
Jewish Fed of Metro Chicago	Lobbying		18,515
M DeBacker/V Edelstein	Medical Director		63,000
Northwestern Memorial Hospital	Psychiatric Fellowship		2,500
Simply Rehab	Psyiatrist/Fitness		30,000
Dykema	Legal Fees		11,752
Polsinelli Shugart	Legal Fees		2,424
Katten, Muchin, Roseman LL	Legal Fees		454
RSM McGladrey	Audit Fees		13,000
See Schedule 21A	See Schedule 21A		153,937
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)			\$ 298,819
D. Employee Benefits and Payroll Taxes			
Description			Amount
Workers' Compensation Insurance	\$		95,717
Unemployment Compensation Insurance			58,494
FICA Taxes			678,158
Employee Health Insurance			1,435,759
Employee Meals			
Illinois Municipal Retirement Fund (IMRF)*			
Employee Long Term Disability			10,635
Employee Retirement			464,406
Employee Uniform Allowance			284
TOTAL (agree to Schedule V, line 22, col.8)			\$ 2,743,453
E. Schedule of Non-Cash Compensation Paid to Owners or Employees			
Description	Line #		Amount
		\$	
TOTAL		\$	
F. Dues, Fees, Subscriptions and Promotions			
Description			Amount
IDPH License Fee	\$		1,157
Advertising: Employee Recruitment			
Health Care Worker Background Check (Indicate # of checks performed)			
Patient Background Checks	375		3,750
Life Services Network of IL dues			10,947
Ivans			3,493
eHealth Data			5,274
Medifax-EDI			1,435
Other - See Schedule 21A			8,129
Less: Public Relations Expense	(		)
Non-allowable advertising	(		)
Yellow page advertising	(		)
TOTAL (agree to Sch. V, line 20, col. 8)			\$ 34,185
G. Schedule of Travel and Seminar**			
Description			Amount
Out-of-State Travel	\$		
In-State Travel			
Seminar Expense			4,485
Entertainment Expense	(		)
(agree to Sch. V, line 24, col. 8)			
TOTAL		\$	4,485

*** Attach copy of IMRF notifications**

****See instructions.**

Facility: Lieberman Geriatric Health Centre
Provider # 26195
Period: 07/01/10 - 06/30/11

Schedule 21A

Schedule 21 C - Professional Services

Chicago Title Land Trust - annual fee	443
Associated Agencies - surety bond (reclassified to line 26)	16,053
Associated Agencies - malpractice (reclassified to line 26)	6,598
Aramark - maintenance management (reclassified to line 6)	105,706
My Innerview - customer service surveys	6,094
Kalin Healthcare Solutions - in-service(reclassified to line 23)	1,200
Kalin Healthcare Solutions - charts/reports	3,075
Social Work, P.R.N. - temporary social service(reclassified to line12	14,768
	<u>153,937</u>

Schedule 21 F - Dues, Subscriptions, Licenses & Fees

Other	
Automated Scale Corp - inspection	349
Citrix - data support	49
CLIA - license	150
Dalmation Equipment - inspection	207
EAC Associates	160
HANAC membership fee	55
Illinois Office of the State Fire Marshall (inspection)	285
Management and Network Services	493
MDS RAC-CT3.0 Certification	225
Miscellaneous publications	2,510
Motion Picture Licensing	1,350
National Notary Association	74
Nebo Systems - data spport	200
Palmetto -	150
Protecto - inspection kitchen exhaust hood	662
Secretary of State - corporate name license renewal	150
Secretary of State - notary fee	10
Village of Skokie - elevator inspection	400
Village of Skokie - Alarm permit renewal	20
Village of Skokie -Nursing Home License	630
	<u>8,129</u>

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
1			\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? yes
- (2) Are there any dues to nursing home associations included on the cost report? yes
If YES, give association name and amount. Life Services network - 10,947
- (3) Did the nursing home make political contributions or payments to a political action organization? no If YES, have these costs been properly adjusted out of the cost report? _____
- (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? 10 years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 112,957 Line 10(2)
- (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. _____
- (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. \$ 131,400
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? _____ 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. \$ 0 Has any meal income been offset against related costs? yes Indicate the amount. \$ 19,112
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? yes
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? Adequate records have been maintained
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? yes
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report?
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? yes
Firm Name: RSM McGladrey
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? yes
- (19) If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report? yes
Attach invoices and a summary of services for all architect and appraisal fees

FY11XIX G

Post date	Account	Journal	Journal reference	Transaction amount	Location of Event	Date of Event	Employee	Position
7/31/10	20-100-5320	General Ledger	S 07-12 011 Record LGHC Prepaid Expenses - LSN	\$884.71	Teleseminar - MDS 3.0	06/10 - 12/10	admin staff	
8/31/10	20-100-5320	General Ledger	S 08 011 Record LGHC Prepaid Expenses - Pioneer Network 10th natl Conf	\$755.00	Indianapolis, IN	08/09-08/11/10	Anna-Liisa LaCroix/Jo Hammerman	asst. director/mgr, mental health
8/31/10	20-100-5320	Accounts Payable	Fairfield Inn & Suites-ANNA-LIISA LACR-8/11/2010	\$247.39	Indianapolis, IN	08/09-08/11/10	Anna-Liisa LaCroix/Jo Hammerman	asst. director/mgr, mental health
8/31/10	20-240-5320	Accounts Payable	Fairfield Inn & Suites-ANNA-LIISA LACR-8/11/2010	\$247.40	Indianapolis, IN	08/09-08/11/10	Anna-Liisa LaCroix/Jo Hammerman	asst. director/mgr, mental health
9/2/10	20-100-5320	Payroll	LTC1018 LTC P/E 08/29/10 PAID 09/02/10	\$197.00	Indianapolis, IN	08/09-08/11/10	Jo Hammerman	mgr, mental health
9/30/10	20-100-5320	Payroll	LTC1020 LTC P/E 09/26/10 PAID 09/30/10	\$145.00	Chicago, IL	9/21/2010	Anna-Liisa LaCroix	asst. director
10/28/10	20-100-5320	Payroll	LTC1022 LTC P/E 10/24/10 PAID 10/28/10	\$338.14	Springfield, IL	10/12-10/13/10	Amanda Brown	activity coordinator
11/30/10	20-100-5320	General Ledger	S 11 011 Record LGHC Prepaid Expenses - Pathway Health Services	\$399.00	Westmont, IL	11/09-11/10/10	Katie Mitchell	health services coordinator
12/31/10	20-240-5320	Accounts Payable	Alzheimer's Association-ANNA-LIISA LACR-12/14/2010	\$45.00	Chicago, IL	12/14/2010	Rebecca Galuska	social worker
1/31/11	20-100-5320	Accounts Payable	Health & Medicine Policy Research Group (Signmeup.com)-739501 ANNA-LII-1/18/2011	\$35.00	Teleseminar - implementing LTC provisions of the Affordable Care Act	1/25/2011	Ron Benner	director
3/31/11	20-100-5320	General Ledger	A 03 013 Expense LSN for March	\$1,147.68	Chicago, IL	03/23-03/25/11	admin staff	
4/30/11	20-100-5320	Accounts Payable	Standard Parking-RONALD BENNER-3/25/2011	\$24.00	parking	3/25/2011	Ron Benner	director
4/30/11	20-100-5320	Accounts Payable	Standard Parking-RONALD BENNER-3/24/2011	\$20.00	parking	3/24/2011	Ron Benner	director
				\$4,485.32				

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2012 Board of Directors, CJE SeniorLife

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*Arnold F. Brookstone	
*Dennis J. Carlin	
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Randi S. Urkov	
Kalman Wenig	
Judith Wright Whellan	
*Leonard A. Worssek	
*Marshall S. Yablon	

* = Past President

Legal
Cost Report FY11

<u>Date</u>	<u>Account</u>	<u>Vendor</u>
8/24/10	20-100-5105	Polsinelli Shughart, PC-734679-7/31/2010
8/25/10	20-100-5105	Katten Muchin Rosenman LL-1300774834-8/18/2010
9/21/10	20-100-5105	Polsinelli Shughart, PC-740987-8/31/2010
9/30/10	20-100-5105	Dykema-MICHAEL BROGAN-9/13/2010
10/31/10	20-100-5105	Dykema-MICHAEL BROGAN-10/13/2010
12/31/10	20-100-5105	Dykema-MICHAEL BROGAN-12/22/2010
12/31/10	20-100-5105	Dykema-MICHAEL BROGAN-12/22/2010
1/19/11	20-100-5105	Polsinelli Shughart, PC-767561-12/31/2010
3/14/11	20-100-5105	Polsinelli Shughart, PC-774062-3/31/2011
6/28/11	20-100-5105	Dykema-MICHAEL BROGAN-5/26/2011
6/28/11	20-100-5105	Dykema-MICHAEL BROGAN-5/26/2011
6/28/11	20-100-5105	A 06 063 Accrue Dykema 1404277

Legal Fees
FY11

<u>Matter</u>	<u>Amount</u>	<u>Allowable</u>	<u>Non-Allowable</u>
resident restraining order against daughter	\$602.90	\$602.90	
CECFA A-6 bonds rebate	\$454.16	\$454.16	
power of attorney issue	\$494.00	\$494.00	
FR&R consulting engagement letter re: Hospice/electrical fire /reporting requirements	\$226.10	\$226.10	
communication re: trandemark	\$40.00	\$40.00	
issue with Simply Rehab	\$2,216.80	\$2,216.80	
review certificate of registration	\$70.00	\$70.00	
review Medicare regulations regarding rebilling underpayments	\$1,209.00	\$1,209.00	
re: overpayment letter	\$118.50	\$118.50	
lien in client matter	\$220.00	\$220.00	
settlement agreement with client	\$4,003.60	\$4,003.60	
lease of beds to Hospice	\$4,975.80	\$4,975.80	
	<u>\$14,630.86</u>	<u>\$14,630.86</u>	<u>\$0.00</u>

Council for Jewish Elderly and Subsidiaries

Consolidated Statement of Financial Position
June 30, 2011

	Council for Jewish Elderly	Lieberman Geriatric Health Centre	Weinberg	Levy House	Robineau Residence	Swartzberg House	Gross Point Elderly Housing	Village Center	Jarvis- Farwell House	Endowment Foundation	Eliminations	Total
Assets												
Cash and cash equivalents:												
Operating cash	427,281	13,052	5,608	-	22,341	107,523	64,987	400	16,728	-		657,919
Cash - resident security deposits	-	364,928	-	38,607	6,233	21,841	9,271	214,546	19,500	-		674,926
Program fees receivable, net	1,022,597	1,271,118	-	-	-	-	-	-	-	-		2,293,715
Prepaid expenses and deposits	513,510	143,109	39,301	1,133	479	1,490	721	2,276	475	-		702,495
Rent, grant, and other receivables	1,262,005	9,938	280,400	2,314	9,248	5,254	168	5,195	16,410	-		1,590,933
Interfund account			5,210,531			725,281	265,080	3,123,989		95,212	(9,420,092)	-
Assets Limited as to Use - Restricted Cash												
Bond Indenture												
Council for Jewish Elderly Endowment Foundation Investments	-	-	-	-	-	-	-	-	-	7,779,349		7,779,349
Escrow deposits and reserve funds - restricted	34,074	20,847	-	21,521	2,453	9,431	7,358	10,104	35,923	-		141,709
By the Board	5,894	-	-	-	199,351	85,713	131,780	412,819	-	-		835,557
Council for Jewish Elderly Endowment Foundation Investments	-	-	-	-	-	-	-	-	-	13,595,663		13,595,663
Deferred financing costs	204,408	93,627	-	147,876	9,768	37,801	31,799	247,721	70,811	-		843,812
Land, buildings, and equipment, net	3,701,941	7,720,977	952,926	6,736,714	522,621	1,337,451	2,014,437	7,178,206	2,436,418	-		32,601,691
												-
Total assets	7,171,710	9,637,597	6,488,765	6,948,165	772,494	2,331,785	2,525,600	11,195,256	2,596,265	21,470,225	(9,420,092)	61,717,770
Liabilities and Net Assets												
Liabilities												
Accounts payable	861,258	760,754	616,810	23,941	12,521	15,136	11,978	42,724	25,112	-		2,370,234
Accrued interest	17,621	64,632	-	17,258	7,604	8,329	22,811	47,975	4,881	-		191,112
Other accrued liabilities	2,415,555	1,855,767	607,827	13,283	30,409	24,170	23,434	39,947	27,189	-		5,037,582
Interfund account	1,172,681	6,348,923		1,667,570	177,411				53,507		(9,420,092)	-
Resident security deposits and funds held for residents	-	361,906	765,425	38,307	6,233	21,841	9,271	36,862	18,900	-		1,258,744
Bond interest rate swap liability	1,478,327	-	-	756,319	-	324,062	-	1,092,779	-	-		3,651,487
Loans payable	3,270,000	1,502,294	-	1,000,000	-	-	-	-	1,951,278	-		7,723,572
Due to Facilities Corp	10,860,774											10,860,774
Bonds payable	12,370,000	6,650,000	-	6,000,000	690,000	2,660,000	2,190,000	7,500,000	-	-		38,060,000
Note Payable, capital lease	1,953,787	-	-	-	-	-	-	-	-	-		1,953,787
Total liabilities	34,400,002	17,544,277	1,990,062	9,516,678	924,178	3,053,539	2,257,494	8,760,287	2,080,867	-	(9,420,092)	71,107,292
Net Assets (Deficit)												
Unrestricted												
Unrestricted	(27,862,471)	(7,906,680)	4,498,704	(2,568,513)	(351,035)	(807,466)	136,326	2,022,150	515,399	10,233,077		(22,090,511)
Board designated	5,894				199,351	85,712	131,780	412,819		7,779,350		8,614,906
Temporarily Restricted	628,285									3,457,798		4,086,083
Total net assets (deficit)	(27,228,292)	(7,906,680)	4,498,704	(2,568,513)	(151,684)	(721,754)	268,106	2,434,969	515,399	21,470,225	-	(9,389,522)
Total liabilities and net assets	7,171,710	9,637,597	6,488,765	6,948,165	772,494	2,331,785	2,525,600	11,195,256	2,596,265	21,470,225	(9,420,092)	61,717,770
beginning balance unrestricted	(15,991,133)	(7,163,984)	2,716,794	(1,916,732)	(366,141)	(1,128,573)	(22,657)	1,223,304	538,458	8,396,218		(13,714,446)
Board Designated	57,055				187,413	15,861	70,664	233,371		8,904,910		9,469,274
Temporarily Restricted	1,093,505									3,949,964		5,043,469
												798,297
current year unrestricted	(11,871,338)	(742,696)	1,781,910	(651,781)	15,106	321,107	158,983	798,846	(23,059)	1,836,859		(8,376,065)
Board Designated	(51,161)				11,938	69,851	61,116	179,448		(1,125,560)		(854,368)
Temporarily Restricted	(465,220)									(492,166)		(957,386)
	(12,387,719)	(742,696)	1,781,910	(651,781)	27,044	390,958	220,099	978,294	(23,059)	219,133	-	(10,187,819)
	(\$12,387,717)	(\$742,696)	\$1,781,909	(\$651,782)	\$27,044	\$390,959	\$220,098	\$978,292	(\$23,059)	\$219,133		
	(2)	(0)	1	1	0	(1)	1	2	(0)	(0)		1

Council for Jewish Elderly**Unaudited Consolidating Statement of Operations and
Changes in Net Assets at June 30, 2011 and 2010**

	Council for Jewish Elderly	Endowment	Lieberman Geriatric Health Centre	Robineau Residence	Jarvis- Farwell House	Levy House	Swartzberg House	Village Center	Gross Point Elderly Housing	Weinberg	6/30/2011	6/30/2010
Change in Unrestricted Net Assets												
Public Support:												
Contributions, grants, legacies, and bequests	1,933,681	399,900	40,561						500	124,697	2,499,340	1,675,935
Contributions, by associated organizations	5,659,609		16,250							1,680,257	7,356,116	7,468,546
Special events - net of costs	294,974										294,974	233,888
Total public support	7,888,264	399,900	56,811	0	0	0	0	0	500	1,804,954	10,150,430	9,378,369
Directly related program services revenue												
Grants from governmental agencies	964,408			392,224	664,307	145,278	960,608	1,820,679	667,201		5,614,706	5,526,483
Program service fees	8,901,919		18,981,374	274,191	192,476	374,896	264,771	433,865	106,160	9,153,094	38,682,745	35,912,141
Miscellaneous revenue	18,092		160,612	14	3,677	12,401	4,133	6,248	1,455	217,494	424,124	559,738
Total directly related program services revenue	9,884,419	0	19,141,986	666,429	860,460	532,574	1,229,513	2,260,792	774,815	9,370,588	44,721,575	41,998,362
Net assets released from restrictions - used for operations	497,858	561,356									1,059,214	1,436,719
Total support and revenue	18,270,541	961,256	19,198,797	666,429	860,460	532,574	1,229,513	2,260,792	775,315	11,175,542	55,931,219	52,813,450
Expenses:												
Program services	11,820,557	2,513,653	19,966,692	659,503	883,519	1,415,205	911,414	1,485,228	564,345	9,393,633	49,613,748	46,267,979
Supporting services - management and general	7,832,661										7,832,661	9,708,535
Total expense	19,653,217	2,513,653	19,966,692	659,503	883,519	1,415,205	911,414	1,485,228	564,345	9,393,633	57,446,409	55,976,514
Operating income (loss) before extraordinary item	(1,382,676)	(1,552,397)	(767,896)	6,926	(23,059)	(882,631)	318,099	775,564	210,971	1,781,909	(1,515,190)	(3,163,064)
Cost of Karmel project abandonment	10,860,774										10,860,774	
Operating income (loss) after extraordinary item	(12,243,450)	(1,552,397)	(767,896)	6,926	(23,059)	(882,631)	318,099	775,564	210,971	1,781,909	(12,375,964)	(3,163,064)
Other revenue (expense):												
Investment income	534	169,577		2,334			752	3,682	1,326		178,205	244,998
Realized gain (loss) on investments	707	881,532		2,827			617	4,247	1,286		891,217	(25,506)
Swap contract income (expense)	237,778					230,849	69,361	173,280			711,268	(1,599,661)
Miscellaneous revenue (expense)	78,350		25,200								103,550	80,123
Total other revenue (expense)	317,369	1,051,109	25,200	5,161	0	230,849	70,731	181,209	2,612	0	1,884,240	(1,300,046)
Excess (deficit) of revenue over expenses	(11,926,081)	(501,288)	(742,696)	12,087	(23,059)	(651,782)	388,830	956,773	213,582	1,781,909	(10,491,724)	(4,463,110)
Unrealized gain (loss) on investments	3,583	2,212,587		14,957			2,129	21,518	6,516		2,261,290	2,329,684
Net assets released for capital improvements												
Increase (decrease) in unrestricted net assets	(11,922,498)	1,711,299	(742,696)	27,044	(23,059)	(651,782)	390,959	978,292	220,098	1,781,909	(8,230,434)	(2,133,426)
Change in Temporarily Restricted Net Assets												
Contributions, grants, legacies, and bequests	32,640	31,700									64,340	396,348
Investment income		1,680									1,680	1,418
Realized gain (loss) on investments		12,088									12,088	(19)
Unrealized gain (loss) on investments		23,722									23,722	8,800
Net assets released from restriction - used for operations	(497,858)	(561,356)									(1,059,214)	(1,436,719)
Increase in temporarily restricted net assets	(465,219)	(492,166)									(957,385)	(1,030,172)
Increase (decrease) in net assets	(12,387,717)	1,219,133	(742,696)	27,044	(23,059)	(651,782)	390,959	978,292	220,098	1,781,909	(9,187,819)	(3,163,598)
Net assets at beginning of year	(14,840,573)	21,251,092	(7,163,984)	(178,728)	538,458	(1,916,732)	(1,112,712)	1,456,675	48,007	2,716,794	798,297	3,961,895
Net assets at June 30, 2011	(27,228,290)	22,470,225	(7,906,680)	(151,684)	515,399	(2,568,514)	(721,753)	2,434,967	268,105	4,498,703	(8,389,522)	798,297

COUNCIL FOR JEWISH ELDERLY
ACCOUNT ANALYSIS
LGHC LAND, BUILDING & EQUIPMENT FUND
FOR YEAR ENDING 6/30/11

DESCRIPTION				2010 BALANCE	FY 11 ADDITIONS	BALANCE	RECLASS	DISPOSAL OF ASSETS 2011	PREAUDIT 2011 BALANCE
FIXED ASSETS									
VARIOUS FIXED ASSETS (FULLY DEPRECIATED)									
20	000	1400	CONSTRUCITON IN PROGRESS	\$0.00	\$438,894.20	\$438,894.20			\$438,894.20
20	000	1405	LAND	\$809,872.50		\$809,872.50			\$809,872.50
20	000	1406	LAND IMPROVEMENTS	\$376,106.19		\$376,106.19			\$376,106.19
20	000	1410	BUILDING	\$10,112,795.44		\$10,112,795.44			\$10,112,795.44
20	000	1411	BUILDING IMPROVEMENTS	\$11,093,731.55	\$930,127.12	\$12,023,858.67		(\$29,490.05)	\$11,994,368.62
20	000	1415	FURNITURE, FIXTURES, & EQUIPMENT	\$3,887,127.56	\$473,223.71	\$4,360,351.27		(\$64,450.18)	\$4,295,901.09
20	000	1420	COMPUTER HARDWARE & SOFTWARE	\$397,378.93	\$10,870.87	\$408,249.80			\$408,249.80
20	000	1432	LINEN	\$68,312.70		\$68,312.70			\$68,312.70
TOTAL FIXED ASSETS				\$26,745,324.87	\$1,853,115.90	\$28,598,440.77	\$0.00	(\$93,940.23)	\$28,504,500.54

ACCUM DEPREC (VAR FULLY DEPREC ASSETS)				AUDITED BALANCE 2010	DEPRECIAT'N	PREAUDIT BALANCE	RECLASS	DISPOSAL OF ASSETS 2011	PREAUDIT BALANCE
20	000	1506	ACC DEP LAND IMPROVEMENTS	(\$326,720.67)	(\$6,881.45)	(\$333,602.12)			(\$333,602.12)
20	000	1510	ACC DEP BUILDING	(\$7,260,634.77)	(\$252,819.89)	(\$7,513,454.66)			(\$7,513,454.66)
20	000	1511	ACC DEP BUILDING IMPROVEMENTS	(\$9,443,598.21)	(\$453,323.87)	(\$9,896,922.08)		\$24,295.46	(\$9,872,626.62)
20	000	1515	ACC DEP FURNITURE, FIXTURES, & EQUIPEMENT	(\$2,626,470.40)	(\$280,028.32)	(\$2,906,498.72)		\$43,941.70	(\$2,862,557.02)
20	000	1520	ACC DEP COMPUTER HARDWARE & SOFTWARE	(\$84,866.22)	(\$53,582.44)	(\$138,448.66)			(\$138,448.66)
20	000	1532	ACC DEP LINEN	(\$51,876.70)	(\$10,957.34)	(\$62,834.04)			(\$62,834.04)
TOTAL ACCUMULATED DEPRECIATION				(\$19,794,166.97)	(\$1,057,593.31)	#####	\$0.00	\$68,237.16	(\$20,783,523.12)

DESCRIPTION	NET BOOK VALUE 6/30/10	NET BOOK VALUE 06/30/11
LAND	\$809,872.50	809,872.50
LAND IMPROVEMENTS	49,385.52	42,504.07
BUILDING	2,852,160.67	2,599,340.78
BUILDING IMPROVEMENTS	1,650,133.34	2,121,742.00
FURNITURE, FIXTURES, & EQUIPMENT	1,260,657.16	1,433,344.07
COMPUTER HARDWARE & SOFTWARE	312,512.71	269,801.14
LINEN	16,436.00	5,478.66
TOTAL FIXED ASSETS	6,951,157.90	7,282,083.22