

Facility Name & ID Number Lieberman Geriatric Health Centre

0026195 Report Period Beginning: 07/01/2005 Ending: 06/30/2006

III. STATISTICAL DATA

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

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	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 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other		Total
8	SNF	48,046	26,954	8,924	83,924	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	48,046	26,954	8,924	83,924	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 95.80%

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 Non-allowable costs have been eliminated in Schedule V, Column 7.

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 8,924

Medicare Intermediary AdminaStar Federal

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

Is your fiscal year identical to your tax year YES NO

Tax Year: 06/30/2006 Fiscal Year: 06/30/2006

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

STATE OF ILLINOIS

Page 3

Facility Name & ID Number Lieberman Geriatric Health Centre # 0026195 Report Period Beginning: 07/01/2005 Ending: 06/30/2006**V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)**

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7**	Adjusted Total 8	FOR OHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
A. General Services											
1	Dietary	623,220		47,050	670,270		670,270		670,270		1
2	Food Purchase		1,354,428		1,354,428		1,354,428	(15,876)	1,338,552		2
3	Housekeeping	343,139	49,237	121,437	513,813		513,813		513,813		3
4	Laundry	70,755	11,181	258,975	340,911		340,911		340,911		4
5	Heat and Other Utilities			486,134	486,134		486,134		486,134		5
6	Maintenance	268,272	18,487	275,335	562,094		562,094	9,573	571,667		6
7	Other (specify):*										7
8	TOTAL General Services	1,305,386	1,433,333	1,188,931	3,927,650		3,927,650	(6,303)	3,921,347		8
B. Health Care and Programs											
9	Medical Director			103,667	103,667		103,667		103,667		9
10	Nursing and Medical Records	6,222,760	251,657	372,195	6,846,612		6,846,612		6,846,612		10
10a	Therapy		277	916,233	916,510		916,510		916,510		10a
11	Activities	281,146	3,967	1,176	286,289		286,289		286,289		11
12	Social Services	232,275		9,166	241,441		241,441		241,441		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	6,736,181	255,901	1,402,437	8,394,519		8,394,519		8,394,519		16
C. General Administration											
17	Administrative	220,020			220,020		220,020		220,020		17
18	Directors Fees										18
19	Professional Services			29,446	29,446		29,446	(10,752)	18,694		19
20	Dues, Fees, Subscriptions & Promotion			25,938	25,938		25,938		25,938		20
21	Clerical & General Office Expense	237,849	31,233	105,230	374,312		374,312		374,312		21
22	Employee Benefits & Payroll Tax			2,446,871	2,446,871		2,446,871		2,446,871		22
23	Inservice Training & Education			963	963		963		963		23
24	Travel and Seminars			10,096	10,096		10,096		10,096		24
25	Other Admin. Staff Transportation			1,180	1,180		1,180		1,180		25
26	Insurance-Prop.Liab.Malpractice			387,534	387,534		387,534		387,534		26
27	Other (specify):* Support Services Allo							1,447,729	1,447,729		27
28	TOTAL General Administration	457,869	31,233	3,007,258	3,496,360		3,496,360	1,436,977	4,933,337		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	8,499,436	1,720,467	5,598,626	15,818,529		15,818,529	1,430,674	17,249,203		29

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

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

**See schedule of adjustments attached at end of cost report.

Facility Name & ID Number

Lieberman Geriatric Health Centre

#0026195

Report Period Beginning:

07/01/2005

Ending:

06/30/2006

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7**	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			1,331,314	1,331,314		1,331,314	(597,372)	733,942			30
31	Amortization of Pre-Op. & Org											31
32	Interest			330,852	330,852		330,852	(1,539)	329,313			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicle:			71,771	71,771		71,771		71,771			35
36	Other (specify): ³											36
37	TOTAL Ownership			1,733,937	1,733,937		1,733,937	(598,911)	1,135,026			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportatior											38
39	Ancillary Service Center:		484,172		484,172		484,172		484,172			39
40	Barber and Beauty Shops		1,048	35,625	36,673		36,673		36,673			40
41	Coffee and Gift Shop:											41
42	Provider Participation Fee			133,056	133,056		133,056		133,056			42
43	Other (specify): ³ Nonallowable Cost			87,160	87,160		87,160	(84,669)	2,491			43
44	TOTAL Special Cost Centers		485,220	255,841	741,061		741,061	(84,669)	656,392			44
	GRAND TOTAL COST											
45	(sum of lines 29, 37 & 44)	8,499,436	2,205,687	7,588,404	18,293,527		18,293,527	747,094	19,040,621			45

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

**See schedule of adjustments attached at end of cost report.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lieberman Geriatric Health Centre

0026195

Report Period Beginning: 07/01/2005

Ending: 06/30/2006

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7

In column 2 below, reference the line on which the particular cost was included. (See instructions.)

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	OHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Program				3
4	Non-Patient Meals	(15,876)	2		4
5	Telephone, TV & Radio in Resident Room				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patient				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(597,372)	30		9
10	Interest and Other Investment Income	(1,539)	32		10
11	Discounts, Allowances, Rebates & Refund				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transaction				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 Retainer				22
23	Malpractice Insurance for Individual				23
24	Bad Debt	(11,440)	43		24
25	Fund Raising, Advertising and Promotions				25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employee				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See PG5A	1,373,321			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ 747,094		\$	30

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule	\$		31
32	Donated Goods-Attach Schedule			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)			34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$		36
	(sum of SUBTOTALS)			
37	TOTAL ADJUSTMENTS (A) and (B)	\$ 747,094		37

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

BHF USE ONLY						
48		49		50	51	52

Lieberman Geriatric Health Centre

ID# 0026195

Report Period Beginning: 07/01/2005

Ending: 06/30/2006

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	
1	Disallow non-allowable entertainment expense	\$ (8,924)	43	1
2	Disallow non-allowable Marketing expense	(1,153)	43	2
3	Disallow non-allowable merchandise purchases	(10,945)	43	3
4	Disallow Medicare lab fees	(41,414)	43	4
5	Disallow Medicare radiology expense	(5,435)	43	5
6	Disallow non-allowable legal fees	(1,765)	19	6
7	Disallow non-allowable professional fees	(8,987)	19	7
8	To add back indirect costs for support services	1,447,729	27	8
9	Disallow vending expense	(5,358)	43	9
10	Current year deferred maintenance	9,573	6	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				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	1,373,321		49

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Lieberman Geriatric Health Centre

0026195

Report Period Beginning:

07/01/2005

Ending:

06/30/2006

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

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(15,876)	0	0	0	0	0	0	0	0	0	0	(15,876)	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	9,573	0	0	0	0	0	0	0	0	0	0	9,573	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(6,303)	0	0	0	0	0	0	0	0	0	0	(6,303)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0	0	16
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(10,752)	0	0	0	0	0	0	0	0	0	0	(10,752)	19
20	Fees, Subscriptions & Promotions	0	0	0	0	0	0	0	0	0	0	0	0	20
21	Clerical & General Office Expenses	0	0	0	0	0	0	0	0	0	0	0	0	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	1,447,729	0	0	0	0	0	0	0	0	0	0	1,447,729	27
28	TOTAL General Administration	1,436,977	0	0	0	0	0	0	0	0	0	0	1,436,977	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	1,430,674	0	0	0	0	0	0	0	0	0	0	1,430,674	29

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if 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		Council for the Jewish Elderly	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: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V		\$			\$	\$	1
2	V							2
3	V			N/A				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 V1

Facility Name & ID Number Lieberman Geriatric Health Centre # 0026195 Report Period Beginning: 07/01/2005 Ending: 06/30/2006

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									\$		1
2											2
3				N/A							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.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lieberman Geriatric Health Centre # 0026195 Report Period Beginning: 07/01/2005 Ending: 6/30/2006

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization Council for the Jewish Elderly
 Street Address 3003 W. Touhy Ave.
 City / State / Zip Code Chicago, IL 60645
 Phone Number (773) 508-1000
 Fax Number (773) 508-1028

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	22	Finance, Information Systems, Hi	Accumulated Costs	47,358,735	13	\$ 3,291,488	\$ 17,120,314	\$ 1,189,882	1
2	27	Finance, Information Systems, Hi	Accumulated Costs	47,358,735	13	713,265	0	17,120,314	257,847
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					\$ 4,004,753	\$ 3,291,488	\$ 1,447,729	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lieberman Geriatric Health Centre # 0026195 Report Period Beginning: 07/01/2005 Ending: 06/30/2006

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	
						Original	Balance					
	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									
	A. Directly Facility Related											
	Long-Term											
1	Bond		X	2005 Bond	varies	01/19/05	\$ 8,150,000	\$ 7,900,000	2025	varies	\$ 317,710	1
2												2
3												3
4												4
5												5
	Working Capital											
6												6
7												7
8												8
9	TOTAL Facility Related						\$ 8,150,000	\$ 7,900,000			\$ 317,710	9
	B. Non-Facility Related*											
10							Less: Interest income offset				(1,539)	10
11							Amortization of debt financing fees				13,142	11
12												12
13												13
14	TOTAL Non-Facility Related						\$	\$			\$ 11,603	14
15	TOTALS (line 9+line14)						\$ 8,150,000	\$ 7,900,000			\$ 329,313	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.) SEE ACCOUNTANTS' COMPILATION REPORT

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

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates RE: 2005 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2005 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2005.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2005 real estate tax bill to Healthcare and Family Services, Bureau of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2006 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Bureau of Health Finance at (217) 782-1630.

2005 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Lieberman Geriatric Health Centre COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0026195

CONTACT PERSON REGARDING THIS REPORT Ron Benishay

TELEPHONE (773) 508-4465 FAX #: (773) 508-4466

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2005 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 2005.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. _____	<u>N/A</u>	\$ _____	\$ _____
2. _____	_____	\$ _____	\$ _____
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ _____	\$ _____

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 & 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 2005 tax bills which were listed in Section A to this statement. Be sure to use the 2005 tax bill which is normally paid during 2006.

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

Facility Name & ID Number Lieberman Geriatric Health Centr

0026195 Report Period Beginning:

07/01/2005 Ending: 06/30/2006

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 162,984 B. General Construction Type: Exterior Brick Frame 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 ground (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, et List entity name, type of business, square footage, and number of beds/units available (where applicable)

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lieberman Geriatric Health Centr

0026195

Report Period Beginning:

07/01/2005 Ending: 06/30/2006

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		
Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	240	1981	1981	\$ 10,023,348	\$ 250,585	40	\$ 250,585	\$	\$ 6,201,959	4
5			1983	32,224	805	40	805		18,919	5
6			1984	7,755	194	40	194		4,365	6
7			1987	19,886	497	40	497		9,702	7
8			1986	29,583	739	40	739		14,411	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	13,866	15	13,866		207,995	20
21	Capital (30 doors & chiller repair)		1993	15,514	1,034	15	1,034		14,479	21
22	Capital - Memorial		1994	603	40	15	40		522	22
23	Capital - Shades, Doors		1994	5,534	369	15	369		4,796	23
24	Capital - Blinds		1994	6,018		7			6,018	24
25	Capital - Thermostat Project		1994	41,780	2,785	15	2,785		36,209	25
26	Electrical Motor		1995	1,046	70	15	70		837	26
27	Automatic Door Parts		1995	1,197	80	15	80		958	27
28	Compressor Parts		1995	747	50	15	50		598	28
29	Land & Building Improvements		1996	3,736,269	318,293	10		(318,293)	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	84	15	84		927	34
35	Electrical Motor		1996	1,318	88	15	88		967	35
36	Electrical Circuit		1996	738	49	15	49		541	36

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

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

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lieberman Geriatric Health Centr

0026195

Report Period Beginning:

07/01/2005 Ending: 06/30/2006

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		
37	Compressor/Valves	1996	\$ 1,165	\$ 78	15	\$ 78	\$	\$ 819	37
38	Fan Motors	1996	779	52	15	52		571	38
39	HVAC Piping	1996	824	55	15	55		604	39
40	Damper Motors	1996	1,109	74	15	74		813	40
41	Valves	1996	3,184	212	15	212		2,335	41
42	Door Motion Detector	1996	648	43	15	43		475	42
43	Shelf Installation	1996	700	47	15	47		514	43
44	Electric Heaters	1996	821	55	15	55		602	44
45	Water Pump	1996	863	58	15	58		633	45
46	50 Gallon Cisterns	1996	2,107	140	15	140		1,545	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 Improvement:	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	\$ 590,442		\$ 272,149	\$ (318,293)	\$ 10,867,008	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Lieberman Geriatric Health Centr

0026195

Report Period Beginning:

07/01/2005 Ending: 06/30/2006

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 12A, Carried Forward		\$ 14,742,645	\$ 590,442		\$ 272,149	\$ (318,293)	\$ 10,867,008	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	(145)	(145)	508	6
7	Motor Starter	1997	914	91	10	91		914	7
8	Replace HVAC Bearings	1997	397	40	10	40		397	8
9	Replace Valves	1997	3,297	330	10	330		3,297	9
10	Insulation	1997	700	70	10	70		700	10
11	Window Glass	1997	745	74	10	74		745	11
12	CJE Friends Flooring, Signs	1997	894	89	10	89		894	12
13	Install new Lochnivar Syster	1997	6,300	630	10	630		6,300	13
14	Roof Inspection	1997	5,753	575	10	575		5,753	14
15	Engineering Study	1997	2,067	207	10	207		2,067	15
16	Roof Inspection	1997	37,440	3,744	10	3,744		37,440	16
17	Engineering Study	1997	8,470	847	10	847		8,470	17
18	Masonry Repair	1997	7,073	707	10	707		7,073	18
19	Roof Inspection	1997	2,575	257	10	257		2,575	19
20	Roof Inspection	1997	24,572	2,457	10	2,457		24,572	20
21	Alarm System	1998	706	71	10	71		636	21
22	Electrical Work	1998	2,827	283	10	283		2,545	22
23	Kohler Pedestal & Plumbing	1998	7,122	712	10	712		6,410	23
24	AC Repair Parts	1998	2,214	221	10	221		1,992	24
25	Boiler Repair	1998	7,980	798	10	798		7,182	25
26	Building Maintenance & Supplies	1998	1,191	119	10	119		1,072	26
27	Air Conditioner	1998	101,153	10,115	10	10,115		91,037	27
28	Replace Blinds in 13 Rooms	1998	1,645		7	(235)	(235)	1,645	28
29	Replace Blinds in 13 Rooms	1998	1,645		7	(235)	(235)	1,645	29
30	Carpet Installed	1998	1,699		7	(243)	(243)	1,699	30
31	Motion Detector, Installation	1998	2,980	298	10	298		2,682	31
32	Bearing Assembly Impeller, Seal	1998	2,369	237	10	237		2,132	32
33	Reconfigure Time Control	1998	2,573	257	10	257		2,315	33
34	TOTAL (lines 1 thru 33)		\$ 15,034,861	\$ 613,671		\$ 294,520	\$ (319,151)	\$ 11,146,112	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Lieberman Geriatric Health Centr

0026195

Report Period Beginning:

07/01/2005 Ending: 06/30/2006

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 12B, Carried Forward	\$ 15,034,861	\$ 613,671		\$ 294,520	\$ (319,151)	\$ 11,146,112		1
2	Door Restraints, Installation	1998 4,700	470	10	470		4,230		2
3	Mechanical Installatiior	1998 1,835	184	10	184		1,652		3
4	Asphalt Rep., Seal, Stripe, Crackfill	1998 7,531	753	10	753		6,778		4
5	Glass & Insulating Units	1998 2,548	255	10	255		2,293		5
6	CCTV Security System	1998 5,980	598	10	598		5,382		6
7	Concrete Work	1998 4,475	448	10	448		4,028		7
8									8
9	CCTV Security System	1999 10,080	1,008	10	1,008		9,072		9
10	Windows Replacements	1999 238,044	23,804	10	23,804		190,435		10
11	Tuckpointing/Masonry Repair	1999 969,713	96,971	10	96,971		775,770		11
12									12
13	Replace Air Conditioner	2000 104,900	10,490	10	10,490		73,430		13
14	Carpet	2000 512	51	10	51		358		14
15	Kitchen re-wire	2000 1,013	101	10	101		709		15
16	Awning	2000 5,474	547	10	547		3,831		16
17	Replace Door	2000 1,580	158	10	158		1,106		17
18	Design Consultation	2000 683	68	10	68		478		18
19	Design Consultation	2000 2,405	241	10	241		1,684		19
20	Compactor Mower	2000 792	79	10	79		554		20
21	Streamer & Light	2000 2,157	216	10	216		1,510		21
22	Wallcovering	2000 1,021	102	10	102		715		22
23	Doors	2000 4,900	490	10	490		3,430		23
24	Light Fixtures	2000 66,360	6,636	10	6,636		46,452		24
25	Water Heater	2000 3,225	323	10	323		2,258		25
26	Exhaust Fan	2000 985	99	10	99		690		26
27	Re-pipe Kitchen	2000 4,850	485	10	485		3,395		27
28	Front Handicap Door	2000 1,300	130	10	130		910		28
29	Lighting	2000 1,425	143	10	143		998		29
30	Lighting	2000 1,450	145	10	145		1,015		30
31	Fan Wheels & Shaft	2000 1,187	119	10	119		831		31
32	Doors	2000 1,739	174		174		1,217		32
33	Sump Pump	2000 631	63		63		442		33
34	TOTAL (lines 1 thru 33)	\$ 16,488,356	\$ 759,022		\$ 439,871	\$ (319,151)	\$ 12,291,765		34

SEE ACCOUNTANTS' COMPILATION REPORT

**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	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 16,488,356	\$ 759,022		\$ 439,871	\$ (319,151)	\$ 12,291,765	1
2	Fencing	2000	4,595	460	10	460		3,217	2
3	Handrail Labor & Material:	2000	8,650	865	10	865		6,055	3
4	Wall Repair	2000	850	85	10	85		595	4
5	Scrape & Painting Doors & Stairs	2000	4,085	409	10	409		2,860	5
6	Painting	2000	1,824	182	10	182		1,276	6
7	Sump Pump & Parts	2000	1,013	101	10	101		709	7
8	Nurse Call System	2000	1,774	3,177	10	(17,825)	(21,002)	1,239	8
9	Door Alarm & Nurse Call System	2000	1,537	154	10	154		1,076	9
10	Swing Door Automation	2000	2,406	241	10	241		1,685	10
11	Rewire Control Circuit	2000	2,188	219	10	219		1,532	11
12	Fan Wheels	2000	1,989	199	10	199		1,392	12
13	Chiller	2000	1,372	137	10	137		960	13
14	Air Conditioner	2000	3,422	342	10	342		2,395	14
15	Heating System	2000	6,372	637	10	637		4,460	15
16	Heating System	2000	3,007	301	10	301		2,105	16
17	Air Conditioner	2000	2,667	267	10	267		1,867	17
18	Tub Wall	2000	1,067	107	10	107		747	18
19	Sliding Door Installation	2000	1,862	186	10	186		1,303	19
20	Sliding Door Installation	2000	1,517	152	10	152		1,062	20
21	Capitalized Maint. & Repair 00: \$10,299	2000	2,960	296	10	296		2,072	21
22	Plumbing Repairs	2000	2,913	291	10	291		2,039	22
23	To adjust to DHFS total assets for 2000	2000	(44,210)						23
24	Repair Concrete	2001	5,448	545	10	545		3,269	24
25	Boiler Repairs	2001	2,410	241	10	241		1,446	25
26	Disposer Repair	2001	13,822	1,382	10	1,382		8,293	26
27	Hoshi Dispenser Repairs	2001	2,000	200	10	200		1,200	27
28	Air Conditioner Repair	2001	6,931	693	10	693		4,159	28
29	Receiver Antenna	2001	783	78	10	78		470	29
30	Elevator Alarm	2001	1,566	157	10	157		940	30
31	Building Improvements - Tubroom	2001	15,923	10,958	10	(45,240)	(56,198)	9,552	31
32	Building Improvements - Kitchen	2001	10,290	4,262	10	(15,138)	(19,400)	6,174	32
33	Building Improvements - Flooring	2001	20,045	2,005	10	2,005		12,028	33
34	TOTAL (lines 1 thru 33)		\$ 16,581,434	\$ 788,351		\$ 372,600	\$ (415,751)	\$ 12,379,942	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Lieberman Geriatric Health Centr

0026195

Report Period Beginning:

07/01/2005 Ending: 06/30/2006

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 12D, Carried Forward	\$ 16,581,434	\$ 788,351		\$ 372,600	\$ (415,751)	\$ 12,379,942		1
2	Building Improvements - Lighting Lamp	2001 72,072	12,386	10	(18,680)	(31,066)	43,248		2
3	Building Improvements - Responder System	2001 3,054	305	10	305		1,832		3
4	Building Improvements - Painting and Wallpape	2001 63,638	9,416	10	(8,894)	(18,310)	38,184		4
5	Building Improvements - Windows and Door	2001 11,163	1,116	10	1,116		6,698		5
6	Building Improvements - Nursing Stator	2001 6,706	671	10	671		4,024		6
7	Building Improvements - Elevator Repair	2001 4,255	426	10	426		2,554		7
8	Building Improvements - Electrical Repair	2001 8,898	6,893	10	(29,125)	(36,018)	5,340		8
9	Building Improvements - Driveway Repai	2001 20,000	2,000	10	2,000		12,000		9
10	Building Improvements - Signage	2001 9,240	924	10	924		5,544		10
11	Building Improvements - Five Floor Remodeling	2001 36,821	3,933	10	3,933		23,598		11
12									12
13	Dining Room Remodeling	2002 6,303	630	10	630		3,151		13
14	6th Floor Partitions	2002 2,395	240	10	240		1,198		14
15	Carpeting	2002 8,286	829	10	829		4,143		15
16	HVAC Repairs	2002 2,861	286	10	286		1,430		16
17	Electrical Repairs	2002 10,162	1,016	10	1,016		5,081		17
18	Boiler	2002 15,960	1,596	10	1,596		7,980		18
19	Equipment Repairs	2002 14,658	1,466	10	1,466		7,329		19
20	Survey & Inspection	2002 2,778	278	10	278		1,389		20
21	Water Tank Insulator	2002 2,412	241	10	241		1,206		21
22	Borg Nurse Call System	2002 7,625	763	10	763		3,813		22
23	Roof Repair	2002 787	710	10	(2,444)	(3,154)	395		23
24	Intercom System	2002 1,193	119	10	119		596		24
25	Fiberglass Tank	2002 2,805	281	10	281		1,403		25
26	Tube Convection Base Heater	2002 3,612	361	10	361		1,806		26
27	Walk-In Cooler Doors	2002 2,477	248	10	248		1,239		27
28	Actuator with Motor	2002 1,850	185	10	185		925		28
29	Boiler	2002 2,300	230	10	230		1,150		29
30	Landscaping	2002 15,230	1,523	10	1,523		7,615		30
31	Pumps & Motors	2002 8,259	826	10	826		4,130		31
32	Bath House Remodeling	2002 21,987	2,199	10	2,199		10,994		32
33	Parking Lot Lighting	2002 1,868	187	10	187		934		33
34	TOTAL (lines 1 thru 33)	\$ 16,953,089	\$ 840,635		\$ 336,336	\$ (504,299)	\$ 12,590,871		34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Lieberman Geriatric Health Centr

0026195

Report Period Beginning:

07/01/2005 Ending: 06/30/2006

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 12E, Carried Forward	\$ 16,953,089	\$ 840,635		\$ 336,336	\$ (504,299)	\$ 12,590,871		1
2	Resident Room Flooring	2003 4,370	2,485	10	(5,708)	(8,193)	1,748		2
3	Nurse Call System	2003 219,536	22,854	10	19,255	(3,599)	87,816		3
4	Repair, Plaster, Sand, Prime & Paint	2003 16,000	1,600	10	1,600		6,400		4
5	Elevator Renovatio	2003 60,466	6,047	10	6,047		24,187		5
6	Plumbing Renovations	2003 28,731	2,873	10	2,873		11,492		6
7	Freezer Door	2003 2,790	279	10	279		1,116		7
8	Front & Dock Doors	2003 2,258	226	10	226		903		8
9	Courtyard Camera	2003 725	73	10	73		291		9
10	Balcony Renovation	2003 8,000	800	10	800		3,200		10
11	Doors	2003 6,000	600	10	600		2,400		11
12	Vinyl Floor Base	2003 1,919	192	10	192		768		12
13	Roof Repairs	2003 1,750	175	10	175		700		13
14	Building Improvements - 7th Floor Nurse Call System	2003 59,127	5,913	10	5,913		17,738		14
15	Carpet	2003 951	95	10	95		380		15
16	Valve System	2003 86,572	8,657	10	8,657		34,629		16
17	Outdoor Lighting	2003 1,076	108	10	108		431		17
18	First Floor Project - Alarm Service Installation	2003 1,353	135	10	135		541		18
19	Door Replacement	2003 1,106	111	10	111		443		19
20	Hollow Metal Door Installation	2003 1,990	199	10	199		796		20
21	Roof Repairs	2003 1,447	145	10	145		579		21
22	Kitchen Exhaust Fan	2003 1,259	126	10	126		504		22
23	Sump Pump	2003 1,011	101	10	101		404		23
24	Compressor	2003 1,392	139	10	139		557		24
25	Ejector Pump	2003 4,394	439	10	439		1,757		25
26	Water Heater Engine	2003 1,716	172	10	172		687		26
27	Installed Hot Water Boiler	2003 13,019	1,302	10	1,302		5,208		27
28									28
29	Building Improvements - First Floor Project	2004 22,841	2,284	10	2,284		6,852		29
30	Building Improvements - Automatic Door Installation	2004 2,287	229	10	229		686		30
31	Building Improvements - Folding Partitions Installed	2004 1,800	180	10	180		540		31
32	Building Improvements - Folding Partitions Installed	2004 1,800	180	10	180		540		32
33	Building Improvements - Floor Resurfacing	2004 3,488	349	10	349		1,047		33
34	TOTAL (lines 1 thru 33)	\$ 17,514,263	\$ 899,703		\$ 383,612	\$ (516,091)	\$ 12,806,211		34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Lieberman Geriatric Health Centr

0026195

Report Period Beginning:

07/01/2005 Ending: 06/30/2006

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 12F, Carried Forward	\$ 17,514,263	\$ 899,703		\$ 383,612	\$ (516,091)	\$ 12,806,211		1
2	Building Improvements - Office Replacemen	2004 6,464	646	10	646		1,939		2
3	Building Improvements - Desk/Work Stations Rehabbe	2004 1,953	195	10	195		586		3
4	Building Improvements - Office Replacemen	2004 560	56	10	56		168		4
5	Building Improvements - Locksets Installe	2004 2,268	227	10	227		681		5
6	Building Improvements - Office Reconfigure	2004 18,712	1,871	10	1,871		5,613		6
7	Building Improvements - Window Covering	2004 2,181	218	10	218		654		7
8	Building Improvements - Window Covering	2004 615	62	10	62		185		8
9	Building Improvements - Floor Resurfacing	2004 2,771	277	10	277		831		9
10	Building Improvements - Social Services Office Rehabbe	2004 3,085	309	10	309		926		10
11	Building Improvements - Office Reconfiguratio	2004 3,339	334	10	334		1,002		11
12	Building Improvements - Extended Click & Regulato	2004 2,415	242	10	242		725		12
13	Building Improvements - Flourescent Fixture	2004 2,258	226	10	226		678		13
14	Building Improvements - New Sliding Door	2004 5,936	594	10	594		1,781		14
15	Building Improvements - Chapel Doors Installe	2004 2,978	298	10	298		894		15
16	Building Improvements - 2nd Floor Activity Office Rehabbe	2004 5,800	580	10	580		1,740		16
17	Building Improvements - Rehab Space Renovatio	2004 27,100	2,710	10	2,710		8,130		17
18	Building Improvements - Gift Shop Gutted and Rehabbed	2004 8,265	827	10	827		2,480		18
19	Building Improvements - Rehab 2nd Floor	2004 565	57	10	57		170		19
20	Building Improvements - Second Floor Electrical Rewire	2004 1,923	192	10	192		577		20
21	Building Improvements - Install Outlets	2004 5,000	500	10	500		1,500		21
22	Building Improvements - Kitchen Condui	2004 921	92	10	92		276		22
23	Building Improvements - Install Outlets	2004 15,000	1,500	10	1,500		4,500		23
24	Building Improvements - Epoxy Overlav and Recoa	2004 1,603	160	10	160		481		24
25	Building Improvements - Replace Switches and Wirin	2004 3,102	310	10	310		930		25
26	Building Improvements - Install Locks	2004 1,164	116	10	116		349		26
27	Building Improvements - Remove, Replace Doo	2004 1,576	158	10	158		473		27
28	Building Improvements - Piped Kitchen Drair	2004 11,133	1,113	10	1,113		3,340		28
29	Building Improvements - Toilet Rooms Wall Patchin	2004 2,142	214	10	214		642		29
30	Building Improvements - Repipe Water Lin	2004 4,668	467	10	467		1,401		30
31	Building Improvements - Dietary Floor Repair	2004 4,419	442	10	442		1,326		31
32	Building Improvements - Dietary Floor Repair	2004 3,890	389	10	389		1,167		32
33	Building Improvements - Volunteer Lounge Rehabbe	2004 560	56	10	56		168		33
34	TOTAL (lines 1 thru 33)	\$ 17,668,629	\$ 915,141		\$ 399,050	\$ (516,091)	\$ 12,852,524		34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Lieberman Geriatric Health Centr

0026195

Report Period Beginning:

07/01/2005 Ending: 06/30/2006

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 12G, Carried Forward	\$ 17,668,629	\$ 915,141		\$ 399,050	\$ (516,091)	\$ 12,852,524		1
2	Building Improvements - Booster Heater	2004 1,420	142	10	142		426		2
3	Building Improvements - Kitchen Repair	2004 2,643	264	10	264		793		3
4	Building Improvements - Repiped Vent	2004 949	95	10	95		285		4
5	Building Improvements - Nurse Call System	2004 432	43	10	43		129		5
6	Building Improvements - Gift Shop Rehab	2004 1,480	148	10	148		444		6
7	Building Improvements - Lifts Installed	2004 10,953	1,095	10	1,095		3,286		7
8	Building Improvements - Lifts Installed/Repaired	2004 7,625	762	10	762		2,287		8
9	Building Improvements - Park Door Repair	2004 1,092	109	10	109		327		9
10	Building Improvements - Electrical Service	2004 1,647	165	10	165		494		10
11	Building Improvements - Surge Protection Repaired	2004 2,850	285	10	285		855		11
12	Building Improvements - Camera System Installed	2004 18,845	1,885	10	1,885		5,654		12
13	Building Improvements - Lockset Installed	2004 2,630	263	10	263		789		13
14	Building Improvements - Partition Installed	2004 6,000	600	10	600		1,800		14
15	Building Improvements - Flooring Installed	2004 961	96	10	96		288		15
16	Building Improvements - C Wing Renovated	2004 17,006	1,701	10	1,701		5,102		16
17	Building Improvements - Ceiling Replacement	2004 3,877	388	10	388		1,163		17
18	Building Improvements - Floor Replacement, Restroom	2004 2,666	267	10	267		800		18
19	Building Improvements - Installed Video Surveillance	2004 9,423	942	10	942		2,827		19
20	Building Improvements - Painting, Wallcovering	2004 7,975	798	10	798		2,393		20
21	Building Improvements - Painting	2004 560	56	10	56		168		21
22	Building Improvements - Flooring Ground Floor	2004 15,820	1,582	10	1,582		4,746		22
23	Building Improvements - Carpet Installation	2004 566	57	10	57		170		23
24	Building Improvements - Refinished Tubs	2004 850	85	10	85		255		24
25	Building Improvements - Plumbing for Sinks Downstair	2004 5,640	564	10	564		1,692		25
26	Building Improvements - Installed New Laundry Room Boiler	2004 16,957	1,696	10	1,696		5,087		26
27	Building Improvements - Resurfaced Column	2004 2,600	260	10	260		780		27
28	Building Improvements - Concrete Work/ Repaved Walkway	2004 4,185	419	10	419		1,256		28
29	Building Improvements - 1st Floor Public Toilets	2004 41,832	4,183	10	4,183		8,366		29
30	Building Improvements - Flooring Replacement - Resident Room	2004 50,700	5,070	10	5,070		10,140		30
31	Building Improvements - Asphalt repair	2004 28,591	2,859	10	2,859		5,718		31
32	Building Improvements - Resident Rooms Flooring Replacement	2004 29,522	2,952	10	2,952		5,904		32
33	Building Improvements - Resident Vanity Replacement	2004 50,000	5,000	10	5,000		10,000		33
34	TOTAL (lines 1 thru 33)	\$ 18,016,926	\$ 949,972		\$ 433,881	\$ (516,091)	\$ 12,936,948		34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Lieberman Geriatric Health Centr

0026195

Report Period Beginning:

07/01/2005 Ending: 06/30/2006

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 12H, Carried Forward	\$ 18,016,926	\$ 949,972		\$ 433,881	\$ (516,091)	\$ 12,936,948		1
2	Building Improvements - Resident Room Flooring	2004 29,522	2,952	10	2,952		5,904		2
3									3
4	Building Improvements - Sheet Vinyl Installation 6th & 7th Floor	2005 14,406	1,441	10	1,441		2,882		4
5	Building Improvements - 1st Floor Public Toilet Call System	2005 3,295	329	10	329		658		5
6	Building Improvements - 1st Floor Public Toilets	2005 366	37	10	37		74		6
7	Building Improvements - 5th Floor Resident Room Flooring	2005 20,000	2,000	10	2,000		4,000		7
8	Building Improvements - 6th & 7th Floor Sheet Vinyl	2005 22,050	2,205	10	2,205		4,410		8
9	Building Improvements - Air Handler Panel	2005 3,825	382	10	382		764		9
10	Building Improvements - A PC Netshelter	2005 1,007	101	10	101		202		10
11	Building Improvements - Boiler Laundry Room	2005 16,957	1,696	10	1,696		3,392		11
12	Building Improvements - Clad Elevators - ADA Upgrade	2005 2,280	228	10	228		456		12
13	Building Improvements - Code Alert Receiver	2005 390	39	10	39		78		13
14	Building Improvements - Column Resurfacing	2005 4,560	456	10	456		912		14
15	Building Improvements - Computer Room Air Conditioning	2005 4,102	410	10	410		820		15
16	Building Improvements - Computer Room Cooling System	2005 4,102	410	10	410		820		16
17	Building Improvements - Cover Piping	2005 1,300	130	10	130		260		17
18	Building Improvements - Cover Piping	2005 7,856	786	10	786		1,572		18
19	Building Improvements - Data Cabling	2005 123	12	10	12		24		19
20	Building Improvements - Design Fees	2005 621	62	10	62		124		20
21	Building Improvements - Dietary Improvement	2005 1,369	137	10	137		274		21
22	Building Improvements - Dietary Improvement	2005 3,581	358	10	358		716		22
23	Building Improvements - Dietary Improvement	2005 877	88	10	88		176		23
24	Building Improvements - Door Alarm First Floor	2005 22,500	2,250	10	2,250		4,500		24
25	Building Improvements - Elevator Cab Interior	2005 8,400	840	10	840		1,680		25
26	Building Improvements - Elevator Cab	2005 18,440	1,844	10	1,844		3,688		26
27	Building Improvements - Elevator Electrical Upgrade	2005 2,453	245	10	245		490		27
28	Building Improvements - Elevator Room Controlling System	2005 12,114	1,211	10	1,211		2,422		28
29	Building Improvements - Elevator Room Controlling System	2005 12,114	1,211	10	1,211		2,422		29
30	Building Improvements - Employee Lounge	2005 14,600	1,460	10	1,460		2,920		30
31	Building Improvements - Employee Lounge	2005 1,460	146	10	146		292		31
32	Building Improvements - Employee Lounge	2005 2,300	230	10	230		460		32
33	Building Improvements - First Floor Bathrooms	2005 4,500	450	10	450		900		33
34	TOTAL (lines 1 thru 33)	\$ 18,258,396	\$ 974,118		\$ 458,027	\$ (516,091)	\$ 12,985,240		34

SEE ACCOUNTANTS' COMPILATION REPORT

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

STATE OF ILLINOIS

Page 12J

Facility Name & ID Number Lieberman Geriatric Health Centr

0026195

Report Period Beginning:

07/01/2005 Ending: 06/30/2006

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	10
	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	\$ 974,118		\$ 458,027	\$ (516,091)	\$ 12,985,240	1
2	Building Improvements - First Floor Door Alarm	2005	4,729	473	10	473		946	2
3	Building Improvements - First Floor Toilet Rooms	2005	23,000	2,300	10	2,300		4,600	3
4	Building Improvements - Fixture Installation - ADA Elevator	2005	20,937	2,094	10	2,094		4,188	4
5	Building Improvements - Floor Replacement - Resident Room	2005	1,853	185	10	185		370	5
6	Building Improvements - Flooring 2nd Floor Offices	2005	608	61	10	61		122	6
7	Building Improvements - Flooring 2nd Floor Offices	2005	7,550	755	10	755		1,510	7
8	Building Improvements - Flooring 5th Floor	2005	21,000	2,100	10	2,100		4,200	8
9	Building Improvements - Flooring 5th Floor	2005	14,800	1,480	10	1,480		2,960	9
10	Building Improvements - Flooring 5th Floor	2005	10,325	1,033	10	1,033		2,066	10
11	Building Improvements - Flooring 5th Floor	2005	2,875	288	10	288		576	11
12	Building Improvements - Flooring Residents Rooms 6th & 7th Floor	2005	18,755	1,876	10	1,876		3,752	12
13	Building Improvements - Lighting Fixture	2005	62,486	6,249	10	6,249		12,498	13
14	Building Improvements - Lobby Artwork	2005	3,300	330	10	330		660	14
15	Building Improvements - Noshari Ceiling Work	2005	4,177	418	10	418		836	15
16	Building Improvements - Nurse Call Stations - 1st Floor Bathroom	2005	780	78	10	78		156	16
17	Building Improvements - Office Replacement	2005	242	24	10	24		48	17
18	Building Improvements - Office Replacement	2005	834	83	10	83		166	18
19	Building Improvements - Office Replacement	2005	2,224	222	10	222		444	19
20	Building Improvements - Office Replacement	2005	6,023	602	10	602		1,204	20
21	Building Improvements - Office Replacement	2005	1,098	110	10	110		220	21
22	Building Improvements - Plumbing Kitcher	2005	4,176	418	10	418		836	22
23	Building Improvements - Rehab/Rebuild two panels	2005	3,988	399	10	399		798	23
24	Building Improvements - Resident Bathroom Accordion Folding Door	2005	2,760	276	10	276		652	24
25	Building Improvements - Resident Rooms Flooring Replacement	2005	2,568	257	10	257		514	25
26	Building Improvements - Residential room flooring	2005	14,604	1,460	10	1,460		2,920	26
27	Building Improvements - Rubber stair tile	2005	3,610	361	10	361		722	27
28	Building Improvements - Security - Code Aler	2005	1,773	177	10	177		354	28
29	Building Improvements - Security - Code Aler	2005	204	20	10	20		40	29
30	Building Improvements - Security - Code Aler	2005	1,970	197	10	197		394	30
31	Building Improvements - Server Cabling	2005	720	72	10	72		144	31
32	Building Improvements - Server Room Flooring	2005	1,614	161	10	161		322	32
33	Building Improvements - Server Room lighting	2005	410	41	10	41		82	33
34	TOTAL (lines 1 thru 33)		\$ 18,504,389	\$ 998,718		\$ 482,627	\$ (516,091)	\$ 13,034,540	34

SEE ACCOUNTANTS' COMPILATION REPORT

**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	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12J, Carried Forward		\$ 18,504,389	\$ 998,718		\$ 482,627	\$ (516,091)	\$ 13,034,540	1
2	Building Improvements - Vanity mirror	2005	8,245	825	10	825		1,650	2
3	Building Improvements - Vanity top	2005	31,852	3,185	10	3,185		6,370	3
4	Building Improvements - Water piping kitchen	2005	2,666	267	10	267		534	4
5	Building Improvements - Deposit landscaping work	2005	6,500	650	10	650		1,300	5
6	Building Improvements - Landscaping work	2005	6,500	650	10	650		1,300	6
7	Building Improvements - Raise low canopies on all shade & ornamental	2005	2,415	242	10	242		484	7
8	3rd & 5th floor vanities	2005	61,755	3,088	10	3,088		9,264	8
9	Vanity Mirror	2005	8,245	412	10	412		824	9
10	Code Alert System	2005	3,415	171	10	171		342	10
11	Outside Air duct access	2005	1,269	63	10	63		126	11
12	Outside Air duct new housing	2005	1,510	76	10	76		152	12
13	Roof repairs	2005	2,350	117	10	117		234	13
14	Flooring for clean linen	2005	1,388	69	10	69		138	14
15	Flooring for 2nd floor shop	2005	1,280	64	10	64		128	15
16	Laundry room Sump Pump	2005	3,825	191	10	191		382	16
17	2 disposers	2005	3,510	176	10	176		352	17
18	Shower cabinet	2005	6,637	332	10	332		664	18
19	Tub installation 7C wing	2005	1,324	66	10	66		132	19
20	Improvements on Dietary area:	2005	667	33	10	33		66	20
21	Boiler room plumbing	2005	3,848	192	10	192		384	21
22	Hot Water Heater	2005	542	27	10	27		54	22
23	Hot Water Heater	2005	4,462	223	10	223		446	23
24	Hot Water Heater	2005	13,000	650	10	650		1,300	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	75	10	75		75	28
29	Kitchen Door Replacement	2006	7,226	361	10	361		361	29
30	1st & 2nd Floor Signage (reclassified from eqpt. by DHFS)	2006	411	21	10	21		21	30
31	3rd Floor Signage (reclassified from equipment by DHFS)	2006	980	49	10	49		49	31
32	Boiler room plumbing	2006	4,000	200	10	200		200	32
33	Kitchen Door Replacement	2006	1,267	63	10	63		63	33
34	TOTAL (lines 1 thru 33)		\$ 18,803,027	\$ 1,011,256		\$ 495,165	\$ (516,091)	\$ 13,061,935	34

SEE ACCOUNTANTS' COMPILATION REPORT

**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	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12K, Carried Forward		\$ 18,803,027	\$ 1,011,256		\$ 495,165	\$ (516,091)	\$ 13,061,935	1
2	Code Alert Upgrade	2006	3,370	169	10	169		169	2
3	Kitchen Office Speaker System	2006	1,765	88	10	88		88	3
4	Disposer	2006	1,717	85	10	85		85	4
5	Beauty shop improvements	2006	37,300	1,865	10	1,865		1,865	5
6	Code Alert Upgrade	2006	2,324	116	10	116		116	6
7	Land Improvements - Major landscaping improvement	2006	10,085	336	10	336		336	7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
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26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 18,859,588	\$ 1,013,915		\$ 497,824	\$ (516,091)	\$ 13,064,589	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number: Lieberman Geriatric Health Centr # 0026195 Report Period Beginning: 07/01/2005 Ending: 06/30/2006
 XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instruction

	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	\$ 1,504,060	\$ 227,696	\$ 227,696	\$	10	\$ 1,229,217	71
72	Current Year Purchases	168,539	8,422	8,422		10	8,422	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 1,672,599	\$ 236,118	\$ 236,118	\$		\$ 1,237,639	75

D. Vehicle Depreciation (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	Facility/Maintenance	1996 Chevrolet Pick-Up	1996	\$ 20,106	\$	\$	\$	5	\$ 20,106	76
77										77
78										78
79										79
80	TOTALS			\$ 20,106	\$	\$	\$		\$ 20,106	80

E. Summary of Care-Related Asset

	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)	\$ 21,362,166	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 1,250,033	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 733,942	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (516,091)	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 14,322,334	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	N/A				87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progres

	Description	Cost	
92		\$	92
93	N/A		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 1

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:				\$ <u>N/A</u>			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

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. _____ /2007 \$ _____
 13. _____ /2008 \$ _____
 14. _____ /2009 \$ _____

8. List separately any amortization of lease expense included on page 4, line 34. N/A
 This amount was calculated by dividing the total amount to be amortized N/A
 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: \$ \$71,771 Description: Copier - \$16,110; Special Beds - \$54,211; Ice Water Dispenser - \$1,450
 (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			\$	\$	17
18			<u>N/A</u>		18
19					19
20					20
21	TOTAL		\$	\$	21

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

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

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

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

B. EXPENSES

ALLOCATION OF COSTS (d)

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

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefit;
- (b) Include wages paid during the clinical portion of training. Do not include fringe benefit;
- (c) For in-house training programs only. Do not include fringe benefit;
- (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

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	

- (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.

SEE ACCOUNTANTS' COMPILATION REPORT

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

	Service	1 Schedule V Line & Column Reference	2		3		4		5		6 Supplies (Actual or Allocated)	7 Total Units (Column 2 + 4)	8 Total Cost (Col. 3 + 5 + 6)	
			Staff		Outside Practitioner (other than consultant)		Units	Cost						
			Units of Service	Cost	Units	Cost								
1	Licensed Occupational Therapist	10A(3)	hrs	\$	7,350	\$	411,471	\$			7,350	\$	411,471	1
2	Licensed Speech and Language Development Therapist	10A(2),(3)	hrs		685		44,397		277		685		44,674	2
3	Licensed Recreational Therapist		hrs											3
4	Licensed Physical Therapist	10A(3)	hrs		7,940		460,365				7,940		460,365	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						384,825				384,825	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs											10
11	Academic Education		hrs											11
12	Exceptional Care Program													12
13	Other (specify):													13
14	TOTAL			\$	15,975	\$	916,233	\$	385,102		15,975	\$	1,301,335	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

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	\$ 60,725	\$ 60,725	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 130,223)	2,710,769	2,710,769	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	63,813	63,813	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): See Sch 17A	620,912	620,912	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 3,456,219	\$ 3,456,219	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	10,605,912	8,746,793	15
16	Equipment, at Historical Cost	2,899,709	1,692,705	16
17	Accumulated Depreciation (book methods)	(15,219,985)	(14,322,334)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 9,208,304	\$ 7,039,832	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 12,664,523	\$ 10,496,051	25

		1	2	
		Operating	After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 48,392	\$ 48,392	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	615,433	615,433	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	See Sch 17A	8,544,187	8,544,187	36
37	Tenant Security Deposits	468,224	468,224	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 9,676,236	\$ 9,676,236	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable	7,900,000	7,900,000	41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 7,900,000	\$ 7,900,000	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 17,576,236	\$ 17,576,236	46
47	TOTAL EQUITY(page 18, line 24)	\$ (4,911,713)	\$ (7,080,185)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 12,664,523	\$ 10,496,051	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

Lieberman Geriatric Centre
Provider # 0026195
7/1/2005 - 6/30/2006

Schedule 17A

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

Description	Operating	After Consolidation
Cash - Resident Security Deposits	468,224	468,224
Deferred Financing Fees	152,688	152,688
	<u>620,912</u>	<u>620,912</u>

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

Description	Operating	After Consolidation
IDPA Overpayments	(256,461)	(256,461)
Accounts receivable credit balances	(322,317)	(322,317)
Other current liabilities	(2,713)	(2,713)
Accrued expenses	(70,989)	(70,989)
Intercompany liabilities.	(7,891,707)	(7,891,707)
	<u>(8,544,187)</u>	<u>(8,544,187)</u>

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (3,538,786)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (3,538,786)	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	(1,372,928)	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) Rounding	1	16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (1,372,927)	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)	\$ (4,911,713)	24 *

Operating Entity Only

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lieberman Geriatric Health Centre

0026195

Report Period Beginning: 07/01/2005

Ending: 06/30/2006

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 expenses.

		1	
Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 14,482,328	1
2	Discounts and Allowances for all Level	(186,539)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 14,295,789	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,373,336	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 1,373,336	8
C. Other Operating Revenue			
9	Payments for Educator		9
10	Other Government Grants		10
11	CNA Training Reimbursement		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	45,381	13
14	Non-Patient Meals	15,876	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space	770	16
17	Sale of Drugs	484,172	17
18	Sale of Supplies to Non-Patient	15,527	18
19	Laboratory	39,339	19
20	Radiology and X-Ray	10,001	20
21	Other Medical Services	50,423	21
22	Laundry	18,892	22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 680,381	23
D. Non-Operating Revenue			
24	Contributions	513,837	24
25	Interest and Other Investment Income**	1,539	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 515,376	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See Schedule 19A</u>	55,717	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 55,717	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 16,920,599	30

		2	
Expenses		Amount	
A. Operating Expenses			
31	General Services	3,927,650	31
32	Health Care	8,394,519	32
33	General Administrator	3,496,360	33
B. Capital Expense			
34	Ownership	1,733,937	34
C. Ancillary Expense			
35	Special Cost Centers	608,005	35
36	Provider Participation Fee	133,056	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 18,293,527	40
41	Income before Income Taxes (line 30 minus line 40)**	(1,372,928)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (1,372,928)	43

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? Yes 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. SEE ACCOUNTANTS' COMPILATION REPORT

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

Lieberman Geriatric Centre
Provider # 0026195
7/1/2005 - 6/30/2006

Schedule 19A

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

Description	Amount
Non-operating grant income	16,840
Application fee income	5,600
Miscellaneous operating income	4,126
Interfund transfers - operations	29,151
Total to Line 28	<u>55,717</u>

Facility Name & ID Number **Lieberman Geriatric Health Centr**

0026195

Report Period Beginning: **07/01/2005**

Ending:

06/30/2006

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	1,356	1,434	\$ 69,273	\$ 48.31	1
2	Assistant Director of Nursing	1,921	2,080	82,991	39.90	2
3	Registered Nurses	48,178	52,558	1,703,080	32.40	3
4	Licensed Practical Nurses	14,606	16,180	448,355	27.71	4
5	CNAs & Orderlies	229,354	248,314	2,981,408	12.01	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,833	2,080	53,169	25.56	9
10	Activity Assistants	14,915	17,081	227,977	13.35	10
11	Social Service Worker	9,481	10,645	232,275	21.82	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	50,770	55,844	623,220	11.16	15
16	Dishwashers					16
17	Maintenance Worker	14,343	15,679	268,272	17.11	17
18	Housekeepers	28,324	31,194	343,139	11.00	18
19	Laundry	5,606	6,250	70,755	11.32	19
20	Administrator	1,875	2,080	108,215	52.03	20
21	Assistant Administrator	4,942	5,293	111,805	21.12	21
22	Other Administrativ					22
23	Office Manager					23
24	Clerical	8,860	9,678	183,176	18.93	24
25	Vocational Instructor					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	7,902	9,211	123,275	13.38	31
32	Other Health C: See Sch 20A	21,265	24,093	814,378	33.80	32
33	Other(specify) See Sch 20A	1,759	1,950	54,673	28.04	33
34	TOTAL (lines 1 - 33)	467,289	511,645	\$ 8,499,436 *	\$ 16.61	34

B. CONSULTANT SERVICES

	1	2	3	
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	\$		35
36	Medical Director	weekly 103,667	9(3)	36
37	Medical Records Consultant	per visit 640	10(3)	37
38	Nurse Consultant			38
39	Pharmacist Consultan	monthly 7,000	10(3)	39
40	Physical Therapy Consultan			40
41	Occupational Therapy Consultan			41
42	Respiratory Therapy Consultan			42
43	Speech Therapy Consultan			43
44	Activity Consultan			44
45	Social Service Consultan	monthly 8,759	12(3)	45
46	Other(specify) See Sch 20A	per visit 20,971	10(3)	46
47				47
48				48
49	TOTAL (lines 35 - 48)	\$ 141,037		49

C. CONTRACT NURSES

	1	2	3	
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	5,550 \$ 332,253	10(3)	50
51	Licensed Practical Nurses	128 4,952	10(3)	51
52	Certified Nurse Assistants/Aides	231 6,379	10(3)	52
53	TOTAL (lines 50 - 52)	5,909 \$ 343,584		53

SEE ACCOUNTANTS' COMPILATION REPORT

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

** See instructions.

Facility: Lieberman Geriatric Health Centre

Provider #: 0026195

Period: 07/01/05 - 06/30/06

Schedule 20A

A. Staffing & Salary Costs

	Hours Worked	Hours Paid	Total Wages	Ave. Hrly Wage
Line 32 - Other Healthcare				
Quality Assurance Nurse Manager	1,836	2,080	66,327	31.89
Medicare Nurse Manager	1,792	2,080	66,007	31.73
MDS Coordinator	1,693	2,080	63,911	30.73
Care Plan Coordinator	729	729	23,945	32.85
Clinical Nurse Manager	5,287	6,217	192,480	30.96
Nursing Supervisor	9,928	10,907	401,708	36.83
Totals to Page 20, Line 32	21,265	24,093	814,378	33.80

Line 33 - Other Non-Healthcare

Admissions Manager	1,759	1,950	54,673	28.04
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B. Consultant Services

	Hrs. Paid & Accrued	Amount	Sch V ref.
Dentist	per visit	6,728	10(3)
Infectious Disease Consultant	per visit	2,438	10(3)
Podiatrist	per visit	840	10(3)
Psychiatry Consultant	per visit	10,965	10(3)
		<u>20,971</u>	

XIX. SUPPORT SCHEDULES

A. Administrative Salaries:			D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions		
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
Barbara Wexler	Administrator	0	\$ 108,215	Workers' Compensation Insurance	\$ 126,116	IDPH License Fee	\$ 1,990	
Anna-Liisa LaCroix	Assistant Administrator	0	61,493	Unemployment Compensation Insurance	63,058	Advertising: Employee Recruitment		
Sandra Crasko	Assistant Administrator	0	50,312	FICA Taxes	643,736	Health Care Worker Background Check		
				Employee Health Insurance	1,162,065	(Indicate # of checks performed)	300	
				Employee Meals		Patient Background Checks	25	
				Illinois Municipal Retirement Fund (IMRF)*		Life Services Network of IL dues	11,218	
				Employee Uniforms	1,483	Assoc. of Jewish Aging Services	2,911	
				Employee Long Term Disability	9,008	IVANS	1,207	
				Employee Retirement	441,405	eHealth Data	1,700	
						Other - See Schedule 21A	6,612	
						Less: Public Relations Expense	()	
						Non-allowable advertising	()	
						Yellow page advertising	()	
TOTAL (agree to Schedule V, line 17, col. 1)			\$ 220,020			TOTAL (agree to Sch. V, line 20, col. 8)	\$ 25,938	
(List each licensed administrator separately.)				TOTAL (agree to Schedule V, line 22, col.8)	\$ 2,446,871			
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description			Amount	Description	Line #	Amount	Description	Amount
			\$			\$	Out-of-State Travel	\$
							In-State Travel	
							Seminar Expense	
							See attached	10,096
							Entertainment Expense	()
TOTAL (agree to Schedule V, line 17, col. 3)			\$	TOTAL		\$	(agree to Sch. V, line 24, col. 8)	\$ 10,096
(Attach a copy of any management service agreement)								
C. Professional Services								
Vendor/Payee	Type		Amount					
McGladrey & Pullen LLP	Accounting		\$ 7,620					
Dykema Gossett	Legal		6,968					
Adecco Employment Services	Temp Employment Services		1,407					
Elizabeth Brzozowska	Medical Transcription		3,969					
FR&R Consulting	Operations Consulting		495					
Jewish Fed. of Metro Chicago	Lobbying		8,987					
TOTAL (agree to Schedule V, line 19, column 3)			\$ 29,446					
(If total legal fees exceed \$5,000, attach copy of invoices.)								

* Attach copy of IMRF notifications
SEE ACCOUNTANTS' COMPILATION REPORT

**See instructions.

Facility: Lieberman Geriatric Health Centre
Provider #: 0026195
Period: 07/01/05 - 06/30/06

Schedule 21A

Sch 21(c) - Professional Fees

Total agreeing with Schedule V, line 19, col. 3	29,446
Non-allowable legal fees	(1,765)
Non-allowing lobbying expense	(8,987)
Total to Schedule V, line 19, col. 8	<u>18,694</u>

Sch 21 F - Dues, Subscriptions, Licenses & Fees

Other

Emdeon Business Bystems	1,201
CWD-licenses	358
CLIA cerfieicate	150
State of Illinois - Boiler inspection	1,180
Village of Skokie - Nursing Home license	1,200
Miscellaneous dues & licenses	2,523
	<u>6,612</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	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011
1	Deferred Maintenance	various	\$ 132,633	varies	\$ 5,640	\$ 5,211	\$ 4,186					
2	Decorating Expense	2001	7,444	3	2,481	1,241						
3	Plumbing Expense	2001	5,524	3	1,841	921						
4	Air Conditioner Repair	2001	17,324	3	5,775	2,887						
5	Deferred Maintenance	2002	4,997	3	1,659	1,659	829	1,471				
6	Deferred Maintenance	2003	8,823	3	1,470	2,941	2,941	605				
7	Plumbing Expense	2003	3,660	3	605	1,210	1,210					
8	Deferred Maintenance	2004	22,491	3		3,749	7,497	7,497	3,748			
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20	TOTALS		\$ 202,896		\$ 19,471	\$ 19,819	\$ 16,663	\$ 9,573	\$ 3,748			

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lieberman Geriatric Health Centre# 0026195Report Period Beginning: 07/01/2005Ending: 06/30/2006**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 - \$11,218
- (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? N/A
- (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? N/A
- (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 yrs.
- (6) Indicate the total amount of both disposable and non-disposable diaper expenses and the location of this expense on Sch. V. 87,093 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 N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility IDPH license number of this related party and the date the present owners took over N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. 133,056
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 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 if the patient census listed on page 2, Section B Yes 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 benefits on Schedule V. \$ 0 Has any meal income been offset against related costs? Yes Indicate the amount \$ 15,876
- (16) Travel and Transportation
- a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation
- b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such program during this reporting period. \$ N/A
- c. What percent of all travel expense relates to transportation of nurses and patients? 0
- d. Have vehicle usage logs been maintained? 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? Yes
- g. Does the facility transport residents to and from day training? No**
Indicate the amount of income earned from providing such transportation during this reporting period \$ 0
- (17) Has an audit been performed by an independent certified public accounting firm? Yes
Firm Name: McGladrey & Pullen LLP The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? Yes If no, please explain Audit not yet complete.
- (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 \$2500, 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

SEE ACCOUNTANTS' COMPILATION REPORT

RECONCILIATION REPORT

02:45 PM 7/25/2007

ITEM	Value 1	Cond.	Value 2	Difference	RESULTS	COMPARE CEL	SUB-SCHED.	LINE NO.	COL. NO.	WITH CELL	SUB-SCHED.	LINE NO.	COL. NO.
Adjustment Detail	747,094	equal to	747,094	0	O.K.	Pg5 Z22	B.	37	1	Pg4 K29	N/A	45	7
Interest Expense	329,313	equal to	329,313	0	O.K.	Pg9 P34	A.	15	10	Pg4 L13	N/A	32	8
Real Estate Tax Expenses	0	equal to	0	0	O.K.	Pg10 W24	B.	5	N/A	Pg4 L14	N/A	33	8
Amortization exp. Pre-opening & org.	0	equal to	0	0	O.K.	Pg11 I33	E.	3	N/A	Pg4 L12	N/A	31	8
Ownership Costs-Depreciation	733,942	equal to	733,942	0	O.K.	Pg13 Y28	E.	49	2	Pg4 L11	N/A	30	8
Rental Costs A	0	equal to	0	0	O.K.	Pg14 L20+N22	A.	7 + 8	4+N/A	Pg4 L15	N/A	34	8
Rental Costs B	71,771	equal to	71,771	0	O.K.	Pg14 J30+N40	B.+ C.	16+21	N/A+4	Pg4 L16	N/A	35	8
Nurse Aid Training Prog.	0	equal to	0	0	O.K.	Pg15 L36	B.	10	1	Pg3 L23	N/A	13	8
Special Serv.- Staff Wages	0	equal to	0	0	O.K.	Pg16 N32	N/A	14	3	Pg4 E22	N/A	39	1
Therapy Services	916,510	equal to	916,510	0	O.K.	Pg16 Z12+Z14.	N/A/B	1-4;40-43	8:2	Pg3 H20	N/A	10a	4
Special Serv.- Supplies	385,102	equal to	484,449	-99,347	FAILED	Pg16 V32	N/A	14	6	Pg4 F22 + Pg 3	N/A	39.10a	2
Income Stat. General Serv.	3,927,650	equal to	3,927,650	0	O.K.	Pg19 P11	N/A	31	2	Pg3 H16	N/A	8	4
Income Stat. Health Care	8,394,519	equal to	8,394,519	0	O.K.	Pg19 P12	N/A	32	2	Pg3 H26	N/A	16	4
Income Stat. Administration	3,496,360	equal to	3,496,360	0	O.K.	Pg19 P13	N/A	33	2	Pg3 H39	N/A	28	4
Income Stat. Ownership	1,733,937	equal to	1,733,937	0	O.K.	Pg19 P15	N/A	34	2	Pg4 H18	N/A	37	4
Income Stat. Special Cost Ctr	608,005	equal to	608,005	0	O.K.	Pg19 P17	N/A	35	2	Pg4 H21..H24+i	N/A	38to41+43	4
Income Stat. Prov. Partic.	133,056	equal to	133,056	0	O.K.	Pg19 P18	N/A	36	2	Pg4 H25	N/A	42	4
Staff- Nursing	5,408,382	equal to	6,222,760	-814,378	FAILED	Pg20 K11..K15+	A.	1-5,24,25,27-30	3	Pg3 E19	N/A	10	1
Staff- Nurse aide Training	0	< or = to	0	0	O.K.	Pg20 K16	A.	6	3	Pg3 E23	N/A	13	1
Staff-Licensed Therapist	0	equal to	0	0	O.K.	Pg20 K17	A.	7	3	Pg4 E22	N/A	39	1
Staff- Activities	281,146	equal to	281,146	0	O.K.	Pg20 K19+K20	A.	9-10	3	Pg3 E21	N/A	11	1
Staff- Social Serv. Workers	232,275	equal to	232,275	0	O.K.	Pg20 K21	A.	11	3	Pg3 E22	N/A	12	1
Staff- Dietary	623,220	equal to	623,220	0	O.K.	Pg20 K22..K26	A.	16-Dec	3	Pg3 E9	N/A	1	1
Staff- Maintenance	268,272	equal to	268,272	0	O.K.	Pg20 K27	A.	17	3	Pg3 E14	N/A	6	1
Staff- Housekeeping	343,139	equal to	343,139	0	O.K.	Pg20 K28	A.	18	3	Pg3 E11	N/A	3	1
Staff- Laundry	70,755	equal to	70,755	0	O.K.	Pg20 K29	A.	19	3	Pg3 E12	N/A	4	1
Staff- Administrative	220,020	equal to	220,020	0	O.K.	Pg20 K30..K32	A.	20-22	3	Pg3 E28	N/A	17	1
Staff- Clerical	183,176	equal to	237,849	-54,673	FAILED	Pg20 K33..K34	A.	23+24	3	Pg3 E32	N/A	21	1
Staff- Medical Director	0	equal to	0	0	O.K.	Pg20 K37	A.	27	3	Pg3 E18	N/A	9	1
Total Salaries And Wages	8,499,436	equal to	8,499,436	0	O.K.	Pg20 K44	A.	34	3	Pg4 E29	N/A	45	1
Dietary Consultant	0	< or = to	47,050	-47,050	O.K.	Pg20 X12	B.	35	2	Pg3 G9	N/A	1	3
Medical Director	103,667	< or = to	103,667	0	O.K.	Pg20 X13	B.	36	2	Pg3 G18	N/A	9	3
Consultants & contractors	351,224	< or = to	372,195	-20,971	O.K.	Pg20 X14..X16+	B. & C.	17to39 and 50to6	2	Pg3 G19	N/A	10	3
Activity Consultant	0	< or = to	1,176	-1,176	O.K.	Pg20 X21	B.	44	2	Pg3 G21	N/A	11	3
Social Service Consultant	8,759	< or = to	9,166	-407	O.K.	Pg20 X22	B.	45	2	Pg3 G22	N/A	12	3
Supp. Sched.- Admin. Salar.	220,020	equal to	220,020	0	O.K.	Pg21 I16	A.	N/A	N/A	Pg3 E28	N/A	17	1
Supp. Sched.- Admin. Other	0	equal to	0	0	O.K.	Pg21 I24	B.	N/A	N/A	Pg3 G28	N/A	17	3
Supp. Sched.- Prof. Serv.	29,446	equal to	29,446	0	O.K.	Pg21 I41	C.	N/A	N/A	Pg3 G30	N/A	19	3
Supp. Sched.- Benefit/Taxes	2,446,871	equal to	2,446,871	0	O.K.	Pg21 P22	D.	N/A	N/A	Pg3 L33	N/A	22	8
Supp. Sched.- Sched of dues..	25,938	equal to	25,938	0	O.K.	Pg21 V22	F.	N/A	N/A	Pg3 L31	N/A	20	8
Supp. Sched.- Sched. of trav	10,096	equal to	10,096	0	O.K.	Pg21 V41	G.	N/A	N/A	Pg3 L35	N/A	24	8
Gen. Info - Particip. Fees	133,056	equal to	133,056	0	O.K.	Pg23 I38	N/A	11	N/A	Pg4 G25	N/A	42	3
Gen. Info - Employee Meals	0	< or = to	0	0	O.K.	Pg23 S16	N/A	16	N/A	Pg3 K33	N/A	2 & 22	7
Gen. Info - Employee Meals	0	equal to	0	0	O.K.	Pg23 S16	N/A	16	N/A	Pg21 P12	D.	N/A	N/A
Nurse aide training	0	equal to	0	0	O.K.	Pg15 U29..U31	B.	3, 4 & 5	4	Pg3 E23	N/A	13	1
Days of medicare provided	8,924	equal to	8,924	0	O.K.	Pg2 AB29	K.	N/A	N/A	Pg2 J30	B.	8	4
Adjustment for related org. costs	0	equal to	0	#VALUE!	#VALUE!	Pg5 Z18	B.	34	1	Pg6 to Pg 6l Y4	B.	14	8
Total loan balance	7,900,000	equal to	7,900,000	0	O.K.	Pg9 L34	A.	15	7	Pg17 V13+V27.	N/A	29+39-41	2
Real estate tax accrual	0	equal to	0	0	O.K.	Pg10 W15	B.	4	N/A	Pg17 V17	N/A	32	2
Land	809,873	equal to	809,873	0	O.K.	Pg11 T43	A.	3	4	Pg17 K25	N/A	13	2
Building cost	#REF!	equal to	18,859,588	#REF!	#REF!	Pg12 to 12l L43	B.	36	4	Pg17 K26+K27	N/A	14 & 15	2
Equipment and vehicle cost	1,692,705	equal to	1,692,705	0	O.K.	Pg13 O22+L13	C.& D.	41 + 46	1 + 4	Pg17 K28	N/A	16	2
Accumulated depr.	14,322,334	equal to	14,322,334	0	O.K.	Pg13 Y30	E.	51	2	Pg17 K29	N/A	17	2
End of year equity	-4,911,713	equal to	-4,911,713	0	O.K.	Pg18 I33	N/A	24	1	Pg17 S39	N/A	47	1
Net income (loss)	-1,372,928	equal to	-1,372,928	0	O.K.	Pg18 I15	N/A	7	1	Pg19 P30	N/A	43	2
Unamortized deferred maint. cost	137,370	equal to	0	0	O.K.	Pg22 F31-J31..1	H.	20	3	Pg17 K30	N/A	18	2
Balance Sheet	12,664,523	equal to	12,664,523	0	O.K.	Pg17:H41		25	1	Pg17 S41	N/A	48	1

	Salaries	Supplies	Other	Total	Reclass- ifications	Reclassified Total	Adjusted Adjustments	Adjusted Total
1. Dietary	623,220	0	47,050	670,270	0	670,270	0	670,270
2. Food Purchase	0	1,354,428	0	1,354,428	0	1,354,428	-15,876	1,338,552
3. Housekeeping	343,139	49,237	121,437	513,813	0	513,813	0	513,813
4. Laundry	70,755	11,181	258,975	340,911	0	340,911	0	340,911
5. Heat and Other Utilities	0	0	486,134	486,134	0	486,134	0	486,134
6. Maintenance	268,272	18,487	275,335	562,094	0	562,094	9,573	571,667
7. Other (specify)*	0	0	0	0	0	0	0	0
8. Total General Services	1,305,386	1,433,333	1,188,931	3,927,650	0	3,927,650	-6,303	3,921,347
9. Medical Director	0	0	103,667	103,667	0	103,667	0	103,667
10. Nursing & Medical Records	6,222,760	251,657	372,195	6,846,612	0	6,846,612	0	6,846,612
10a. Therapy	0	277	916,233	916,510	0	916,510	0	916,510
11. Activities	281,146	3,967	1,176	286,289	0	286,289	0	286,289
12. Social Services	232,275	0	9,166	241,441	0	241,441	0	241,441
13. Nurse Aide Training	0	0	0	0	0	0	0	0
14. Program Transportation	0	0	0	0	0	0	0	0
15. Other (specify)*	0	0	0	0	0	0	0	0
16. Total Health Care & Programs	6,736,181	255,901	1,402,437	8,394,519	0	8,394,519	0	8,394,519
17. Administrative	220,020	0	0	220,020	0	220,020	0	220,020
18. Directors Fees	0	0	0	0	0	0	0	0
19. Professional Services	0	0	29,446	29,446	0	29,446	-10,752	18,694
20. Fees, Subscriptions & Promotion	0	0	25,938	25,938	0	25,938	0	25,938
21. Clerical & General Office	237,849	31,233	105,230	374,312	0	374,312	0	374,312
22. Employee Benefits & Payroll	0	0	2,446,871	2,446,871	0	2,446,871	0	2,446,871
23. Inservice Training & Education	0	0	963	963	0	963	0	963
24. Travel and Seminar	0	0	10,096	10,096	0	10,096	0	10,096
25. Other Admin. Staff Trans	0	0	1,180	1,180	0	1,180	0	1,180
26. Insurance-Prop.Liab.Malpractice	0	0	387,534	387,534	0	387,534	0	387,534
27. Other (specify)*	0	0	0	0	0	0	1,447,729	1,447,729
28. Total General Adminis	457,869	31,233	3,007,258	3,496,360	0	3,496,360	1,436,977	4,933,337
29. Total General Administrative	8,499,436	1,720,467	5,598,626	15,818,529	0	15,818,529	1,430,674	17,249,203
30. Depreciation	0	0	1,331,314	1,331,314	0	1,331,314	-597,372	733,942
31. Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0
32. Interest	0	0	330,852	330,852	0	330,852	-1,539	329,313
33. Real Estate	0	0	0	0	0	0	0	0
34. Rent - Facility & Grounds	0	0	0	0	0	0	0	0
35. Rent - Equipment & Vehicles	0	0	71,771	71,771	0	71,771	0	71,771
36. Other (specify):*	0	0	0	0	0	0	0	0
37. Total Ownership	0	0	1,733,937	1,733,937	0	1,733,937	-598,911	1,135,026
38. Medically Necessary T	0	0	0	0	0	0	0	0
39. Ancillary Service Cent	0	484,172	0	484,172	0	484,172	0	484,172
40. Barber and Beauty Shop	0	1,048	35,625	36,673	0	36,673	0	36,673
41. Coffee and Gift Shops	0	0	0	0	0	0	0	0
42	0	0	133,056	133,056	0	133,056	0	133,056
43. Other (specify):*	0	0	87,160	87,160	0	87,160	-84,669	2,491
44. Total Special Cost Ce	0	485,220	255,841	741,061	0	741,061	-84,669	656,392
45. Grand Total	8,499,436	2,205,687	7,588,404	18,293,527	0	18,293,527	747,094	19,040,621

	After	
	Operating	Consolidation
General Service Cost Center		
1. Cash on hand and in banks	60,725	60,725
2. Cash - Patient Deposits	0	0
3. Accounts & Notes Recievable	2,710,769	2,710,769
4. Supply Inventory	0	0
5. Short-Term Investments	0	0
6. Prepaid Insurance	0	0
7. Other Prepaid Expenses	63,813	63,813
8. Accounts Receivable-Owner/Related Party	0	0
9. Other (specify):	620,912	620,912
10. Total current assets	3,456,219	3,456,219
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	0	0
13. Land	809,873	809,873
14. Buildings, at Historical Cost	10,112,795	10,112,795
15. Leasehold Improvements, Historical Cost	10,605,912	8,746,793
16. Equipment, at Historical Cost	2,899,709	1,692,705
17. Accumulated Depreciation (book methods)	-15,219,985	-14,322,334
18. Deferred Charges	0	0
19. Organization & Pre-Operating Costs	0	0
20. Accum Amort - Org/Pre-Op Costs	0	0
21. Restricted Funds	0	0
22. Other Long-Term Assets (specify):	0	0
23. other (specify):	0	0
24. Total Long-Term Assets	9,208,304	7,039,832
25. Total Assets	12,664,523	10,496,051
CURRENT LIABILITIES		
26. Accounts Payable	48,392	48,392
27. Officer's Accounts Payable	0	0
28. Accounts Payable-Patients Deposits	0	0
29. Short-Term Notes Payable	0	0
30. Accrued Salaries Payable	615,433	615,433
31. Accrued Taxes Payable	0	0
32. Accrued Real Estate Taxes	0	0
33. Accrued Interest Payable	0	0
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	8,544,187	8,544,187
37. Other Current Liabilities (specify):	468,224	468,224
38. Total Current Liabilities	9,676,236	9,676,236
LONG TERM LIABILITES		
39. Long-Term Notes Payable	0	0
40. Mortgage Payable	0	0
41. Bonds Payable	7,900,000	7,900,000
42. Deferred Compensation	0	0
43. Other Long-Term Liabilities (specify):	0	0
44. Other Long-Term Liabilities (specify):	0	0
45. Total Long-Term Liabilities	7,900,000	7,900,000
46. Total Liabilities	17,576,236	17,576,236
47. Total Equity	-4,911,713	-7,080,185
48. Total Liabilities and Equity	12,664,523	10,496,051

	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	14,482,328
2. Discounts and Allowances for all Levels	-186,539
Subtotal - Inpatient Care	14,295,789
4. Day Care	0
5. Other Care for Outpatients	0
6. Therapy	1,373,336
7. Oxygen	0
Subtotal - Ancillary Revenue	1,373,336
9. Payments for Education	0
10. Other Governmental Grants	0
11. Nurses Aide Training Reimbursements	0
12. Gift and Coffee Shop	0
13. Barber and Beauty Care	45,381
14. Non-Patient Meals	15,876
15. Telephone, Television, and Radio	0
16. Rental of Facility Space	770
17. Sale of Drugs	484,172
18. Sale of Supplies to Non-Patients	15,527
19. Laboratory	39,339
20. Radiology and X-Ray	10,001
21. Other Medical Services	50,423
22. Laundry	18,892
Subtotal - Other Operating Revenue	680,381
24. Contributions	513,837
25. Interest and Other Investments Income	1,539
Subtotal - Non-Operating Revenue	515,376
27. Other Revenue (specify):	38,877
28. Other Revenue (specify):	16,840
Subtotal - Other Revenue	55,717
30. Total Revenue	16,920,599
31. General Services	3,927,650
32. Health Care	8,394,519
33. General Administration	3,496,360
34. Ownership	1,733,937
35. Special Cost Centers	608,005
35. Provider Participation Fee	133,056
37. Other	0
40. Total Expenses	18,293,527
41. Income Before Income Taxes	-1,372,928
42. Income Taxes	0
43. Net Income or Loss for the Year	-1,372,928

Lieberman Geriatric Health Centre
 IDPA Comparative Data - Per Resident Day Cost
 Year Ending

Enter your HSA # in next column =====
 Census (Pulls from Page 2) 83,924

Cost Report Line	Description	2005 Average Median Cost Per Day		
		Your Facility	State	HSA
1	Dietary	7.99	6.52	#N/A
2	Food Purchase	15.95	4.68	#N/A
3	Housekeeping	6.12	4.02	#N/A
4	Laundry	4.06	1.96	#N/A
5	Heat & Other Utilities	5.79	3.31	#N/A
6	Maintenance	6.81	3.51	#N/A
8	Total General Services	46.72	24.43	#N/A
10	Nursing & Medical Records	81.58	45.97	#N/A
10A	Therapy	10.92	2.45	#N/A
11	Activities	3.41	2.06	#N/A
12	Social Services	2.88	1.58	#N/A
16	Total Health Care & Programs	100.03	54.85	#N/A
17	Administration	2.62	3.90	#N/A
19	Professional Services	0.22	1.01	#N/A
21	Clerical & Gen. Office Expense	4.46	5.05	#N/A
22	Employee Benefits & PR Taxes	29.16	11.77	#N/A
24	Travel & Seminar	0.12	0.09	#N/A
26	Insurance-Property, Liability & Malpractice	4.62	2.69	#N/A
28	Total General Administrative	58.78	28.30	#N/A
29	Total Operating Expenses	205.53	108.93	#N/A
30	Depreciation	8.75	3.95	#N/A
32	Interest	3.92	2.87	#N/A
33	Real Estate Taxes	-	1.51	#N/A
37	Total Ownership	13.52	11.75	#N/A
	Total Operating and Ownership Cost	219.06	120.68	#N/A

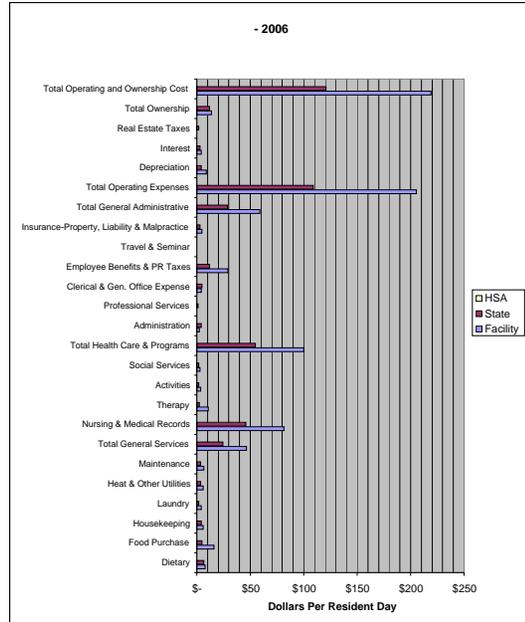
Notes:
 Your Facility data is from page 3, column 8 of your 2006 Medicaid cost report, divided by your annual census.

The Average Median Cost Per Day for the State and your HSA is taken from the most recent data available from the Illinois Department of Health Care and Family Services and corresponds with the respective cost report data after final adjustments.

IDPA LTC Profiles
 LTC Median Per Diem Cost by HSA - 2005 Cost Reports
 2005 (Run August 15, 2006)

UN-INFLATED

Cost Report Line	Description	State-Wide	HSA											10th %	90th %
			1	2	3	4	5	6	7	8	9	10	11		
1	Dietary	6.52	7.02	6.48	5.50	6.48	5.48	6.06	6.06	6.06	5.60	7.02	5.70	4.47	10.66
2	Food Purchase	4.68	4.47	4.40	4.27	4.40	3.99	4.31	4.31	4.31	4.28	4.47	4.11	3.58	6.38
3	Housekeeping	4.02	3.59	3.68	2.91	3.68	3.40	4.05	4.05	4.05	3.97	3.59	3.61	2.72	6.08
4	Laundry	1.96	2.23	1.90	1.79	1.90	2.10	1.59	1.59	1.59	1.69	2.23	2.13	0.93	3.31
5	Heat & Other Utilities	3.31	3.17	2.93	2.94	2.93	2.71	2.93	2.93	2.93	2.91	3.17	2.95	2.35	5.03
6	Maintenance	3.51	3.26	3.03	2.99	3.03	2.55	3.21	3.21	3.21	3.05	3.26	2.82	2.23	5.95
8	TOTAL GENERAL SERVICES	24.43	24.49	22.99	21.14	22.99	21.47	22.65	22.65	22.65	22.45	24.49	21.73	19.42	34.57
10	Nursing & Medical Records	45.97	42.52	43.12	38.37	43.12	33.78	45.12	45.12	45.12	47.22	42.52	42.15	29.62	71.13
10A	Therapy	2.45	1.86	2.69	3.34	2.69	3.47	1.45	1.45	1.45	2.41	1.86	2.24	-	14.03
11	Activities	2.06	2.18	1.92	1.61	1.92	1.48	2.16	2.16	2.16	2.05	2.18	1.54	1.13	3.67
12	Social Services	1.58	1.45	1.64	1.05	1.64	1.09	1.60	1.60	1.60	1.12	1.45	1.27	0.64	3.34
16	TOTAL HEALTH CARE & PROGRAMS	54.85	50.39	51.22	46.39	51.22	41.58	52.34	52.34	52.34	54.96	50.39	49.49	35.95	85.52
17	Administration	3.90	3.33	3.15	3.15	3.15	3.60	3.46	3.46	3.46	3.04	3.33	3.17	1.95	10.19
19	Professional Services	1.01	1.09	0.85	0.83	0.85	0.76	1.12	1.12	1.12	1.13	1.09	0.77	0.03	3.27
21	Clerical & Gen. Office Expense	5.05	4.32	4.97	3.98	4.97	3.46	5.56	5.56	5.56	5.04	4.32	4.25	2.41	10.26
22	Employee Benefits & PR Taxes	11.77	10.42	11.01	8.88	11.01	7.67	10.51	10.51	10.51	11.38	10.42	9.08	7.22	21.71
24	Travel & Seminar	0.09	0.10	0.13	0.10	0.13	0.13	0.06	0.06	0.06	0.05	0.10	0.07	-	0.42
26	Insurance-Property, liability & Malpractice	2.69	2.47	2.55	2.35	2.55	2.22	2.85	2.85	2.85	2.19	2.47	2.61	0.93	4.60
28	TOTAL GENERAL ADMINISTRATIVE	28.30	25.31	26.11	23.02	26.11	21.37	25.81	25.81	25.81	26.59	25.31	22.93	18.37	44.67
29	TOTAL OPERATING EXPENSES	108.93	100.77	100.03	92.47	100.03	88.05	100.96	100.96	100.96	103.01	100.77	94.71	76.77	160.34
30	Depreciation	3.95	3.82	4.08	3.29	4.08	2.54	4.11	4.11	4.11	3.54	3.82	3.38	1.04	8.69
32	Interest	2.87	2.81	1.96	2.09	1.96	1.41	4.05	4.05	4.05	2.63	2.81	1.50	-	10.80
33	Real Estate Taxes	1.51	0.92	1.08	0.82	1.08	0.80	3.20	3.20	3.20	1.36	0.92	1.11	-	5.78
37	TOTAL OWNERSHIP	11.75	9.73	9.80	8.00	9.80	7.04	14.54	14.54	14.54	11.02	9.73	8.39	3.99	24.06
	TOTAL OPERATING & OWNERSHIP CC	120.68	110.50	109.83	100.47	109.83	95.09	115.50	115.50	115.50	114.03	110.50	103.10	80.76	184.41



**Liberman Geriatric Health Centre
HSA's Comparative Data - Per Resident Day Cost
Year Ending**

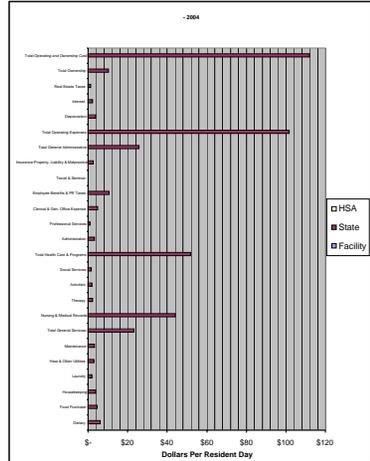
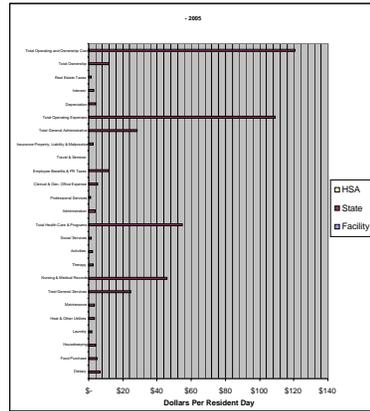
Enter your HSA # in row column
Column (HSA) from Page 2

1375266

Cost Report Line	Description	2006		2005 Median		2005		2004 Median		2004	
		Per Resident Year	Cost Per Day	Rate	HSA	Per Facility Year	Cost Per Day	Rate	HSA	Per Facility Year	Cost Per Day
1	Dietary	7,068,308	6.52	ANA	PFALLER	6.52	ANA	HEVVO	6.23	ANA	
2	Food Purchase	15,585,073	4.48	ANA	PFALLER	4.48	ANA	HEVVO	4.53	ANA	
3	Housekeeping	4,123,087	4.02	ANA	PFALLER	4.02	ANA	HEVVO	3.77	ANA	
4	Laundry	4,062,766	1.96	ANA	PFALLER	1.96	ANA	HEVVO	1.86	ANA	
5	House & Office Utilities	5,792,964	3.31	ANA	PFALLER	3.31	ANA	HEVVO	3.02	ANA	
6	Maintenance	4,811,223	3.51	ANA	PFALLER	3.51	ANA	HEVVO	3.21	ANA	
8	Total General Services	40,724,077	24.43	ANA	PFALLER	24.43	ANA	HEVVO	23.12	ANA	
10	Nursing & Medical Materials	81,363,097	49.97	ANA	PFALLER	49.97	ANA	HEVVO	48.05	ANA	
10A	Therapy	10,027,714	2.45	ANA	PFALLER	2.45	ANA	HEVVO	2.16	ANA	
11	Activities	3,413,288	2.06	ANA	PFALLER	2.06	ANA	HEVVO	1.95	ANA	
12	Social Services	2,870,085	1.58	ANA	PFALLER	1.58	ANA	HEVVO	1.48	ANA	
16	Total Health Care & Programs	100,422,521	54.45	ANA	PFALLER	54.45	ANA	HEVVO	53.90	ANA	
17	Administration	2,624,077	3.90	ANA	PFALLER	3.90	ANA	HEVVO	3.24	ANA	
19	Professional Services	6,222,942	1.61	ANA	PFALLER	1.61	ANA	HEVVO	0.87	ANA	
21	Chemical & Gas, Office Equipment	4,461,766	3.65	ANA	PFALLER	3.65	ANA	HEVVO	4.89	ANA	
22	Employee Benefits & HR Taxes	20,475,794	11.77	ANA	PFALLER	11.77	ANA	HEVVO	10.66	ANA	
24	Travel & Seminar	0.120,993	0.09	ANA	PFALLER	0.09	ANA	HEVVO	0.09	ANA	
26	Insurance-Premium, Liability & Malpractice	4,423,779	2.49	ANA	PFALLER	2.49	ANA	HEVVO	2.67	ANA	
28	Total General Administration	58,781,387	28.30	ANA	PFALLER	28.30	ANA	HEVVO	25.82	ANA	
29	Total Operating Expenses	205,210,611	109.03	ANA	PFALLER	109.03	ANA	HEVVO	100.50	ANA	
30	Depreciation	4,501,172	3.95	ANA	PFALLER	3.95	ANA	HEVVO	3.78	ANA	
32	Interest	205,210,611	2.87	ANA	PFALLER	2.87	ANA	HEVVO	2.22	ANA	
33	Real Estate Taxes	2,629,612	1.51	ANA	PFALLER	1.51	ANA	HEVVO	1.48	ANA	
37	Total Ownership	13,244,411	11.75	ANA	PFALLER	11.75	ANA	HEVVO	10.42	ANA	
	Total Operating and Ownership Cost	219,066	120.68	ANA	PFALLER	120.68	ANA	HEVVO	112.04	ANA	

Notes:
Year Facility data from page 1, column 6 of each of your respective Medicaid cost reports, divided by the respective annual census.

The 2005-2006 Year Facility Data Facility, for the Rate and your HSA is taken from data available from the Illinois Department of Health Care and Family Services and corresponds with the respective cost report data after final adjustments.

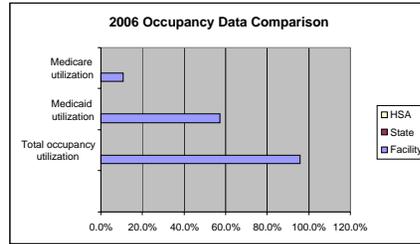


Lieberman Geriatric Health Centre
 Comparative Occupancy Data
 Year Ending 06/30/2006
 HSA 0

2006*

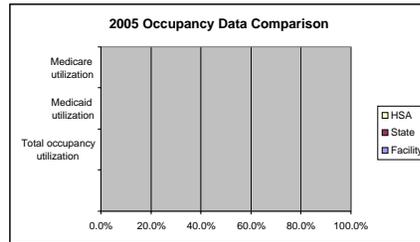
Your	2006*		
	Facility	State	HSA
Total occupancy utilization	95.80%	0.00%	#N/A
Medicaid utilization	57.25%	0.00%	#N/A
Medicare utilization	10.63%	0.00%	#N/A
Private pay percent utilization	32.12%	N/A	N/A
Capacity in Patient Days	87,600	N/A	N/A
Census days of service provided	83,924	N/A	N/A

*2006 Facility data is compared to 2005 State and HSA data.



2005

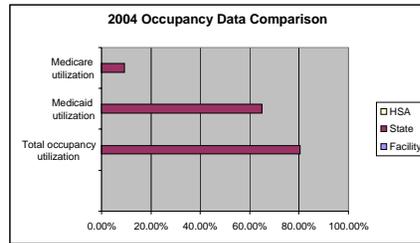
Your	2005		
	Facility	State	HSA
Total occupancy utilization	#DIV/0!	0.00%	#N/A
Medicaid utilization	#DIV/0!	0.00%	#N/A
Medicare utilization	#DIV/0!	0.00%	#N/A
Private pay percent utilization	#DIV/0!	N/A	N/A
Capacity in Patient Days		N/A	N/A
Census days of service provided		N/A	N/A



Lieberman Geriatric Health Centre
 Comparative Occupancy Data
 Year Ending 06/30/2006
 HSA 0

2004

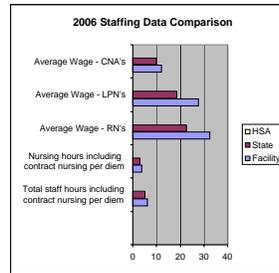
Your	2004		
	Facility	State	HSA
Total occupancy utilization	#DIV/0!	80.50%	#N/A
Medicaid utilization	#DIV/0!	65.00%	#N/A
Medicare utilization	#DIV/0!	9.40%	#N/A
Private pay percent utilization	#DIV/0!	N/A	N/A
Capacity in Patient Days		N/A	N/A
Census days of service provided		N/A	N/A



Lieberman Geriatric Health Centre
 Comparative Staffing Data
 Year Ending 06/30/2006
 HSA 0

2006*

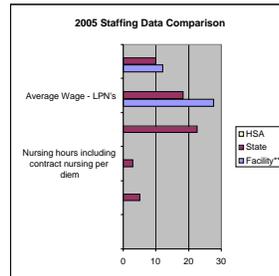
Year	Facility	State	HSA
Total staff hours including contract nursing per diem	6.17	5.00	#N/A
Nursing hours including contract nursing per diem	3.89	3.00	#N/A
Average Wage - RN's	32.4	22.54	#N/A
Average Wage - LPN's	27.71	18.40	#N/A
Average Wage - CNA's	12.01	10.02	#N/A



*2006 Facility data is compared to 2005 State and HSA data.

2005

Year	Facility**	State	HSA
Total staff hours including contract nursing per diem	5.00	5.00	#N/A
Nursing hours including contract nursing per diem	3.00	3.00	#N/A
Average Wage - RN's	22.54	22.54	#N/A
Average Wage - LPN's	18.40	18.40	#N/A
Average Wage - CNA's	10.02	10.02	#N/A

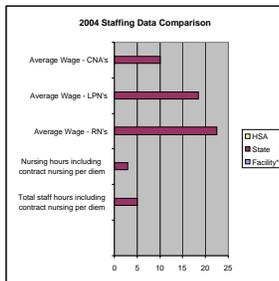


**For years other than the current one; staffing data for your facility was pulled from pg. 20 of the corresponding years Medicaid Cost Report.

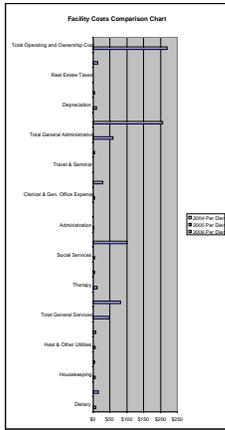
Lieberman Geriatric Health Centre
 Comparative Staffing Data
 Year Ending 06/30/2006
 HSA

2004

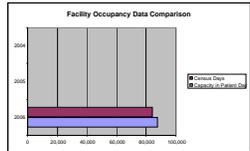
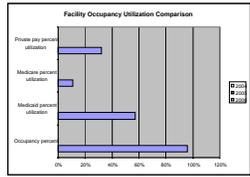
Year	Facility*	State	HSA
Total staff hours including contract nursing per diem	5.00	5.00	#N/A
Nursing hours including contract nursing per diem	3.00	3.00	#N/A
Average Wage - RN's	22.54	22.54	#N/A
Average Wage - LPN's	18.40	18.40	#N/A
Average Wage - CNA's	10.02	10.02	#N/A



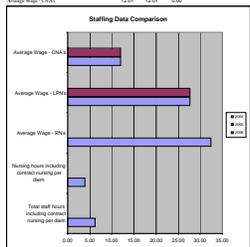
Report Line	Account	Year 2006	Year 2005	Year 2004
1	Energy	7.99	94,162.00	85,000.00
2	Food Purchase	15.95	94,162.00	85,000.00
3	Housekeeping	4.52	94,162.00	85,000.00
4	Laundry	4.98	94,162.00	85,000.00
5	Heat & Other Utilities	5.79	94,162.00	85,000.00
6	Maintenance	4.91	94,162.00	85,000.00
8	Total General Services	60.77	94,162.00	85,000.00
9A	Nursing & Medical Records	81.38	94,162.00	85,000.00
9B	Therapy	10.02	94,162.00	85,000.00
11	Administration	1.62	94,162.00	85,000.00
12	Social Services	2.88	94,162.00	85,000.00
16	Total Health Care & Programs	100.00	94,162.00	85,000.00
17	Administration	2.02	94,162.00	85,000.00
19	Professional Services	0.12	94,162.00	85,000.00
21	Child & Gen. Office Expense	4.96	94,162.00	85,000.00
22	Medical Records & PR Taxes	23.28	94,162.00	85,000.00
24	Traffic & Shuttle	0.12	94,162.00	85,000.00
26	Insurance-Property, Liability & Malpractice	4.02	94,162.00	85,000.00
28	Total General Administration	38.78	94,162.00	85,000.00
29	Total Operating Expenses	138.77	94,162.00	85,000.00
30	Depreciation	8.75	94,162.00	85,000.00
31	Interest	2.02	94,162.00	85,000.00
33	Total Facility Taxes	8.88	94,162.00	85,000.00
37	Total Ownership	13.63	94,162.00	85,000.00
	Total Operating and Ownership Cost	152.40	94,162.00	85,000.00



	Facility 2006	Facility 2005	Facility 2004
Occupancy percent	85.80%	85.00%	85.00%
Medicare percent utilization	57.20%	45.00%	45.00%
Medicaid percent utilization	32.80%	45.00%	45.00%
Private pay percent utilization	30.00%	45.00%	45.00%
Capacity in Patient Days	87,600	0	0
Current Days	85,304	0	0



	Facility 2006	Facility 2005	Facility 2004
Total staff hours including contract staffing per day	6,188.00	0.00	0.00
Staffing hours including contract staffing per day	3,894.00	0.00	0.00
Average Wage - BNY	32.4	0.00	0.00
Average Wage - LPHS	27.71	27.71	0.00
Average Wage - CHS	12.02	12.02	0.00



IDPA LTC Profiles
 LTC Median Per Diem Cost by HSA - 2006 Cost Reports
 2006

UN-INFLATED

Cost Report Line	Description
1	Dietary
2	Food Purchase
3	Housekeeping
4	Laundry
5	Heat & Other Utilities
6	Maintenance
8	TOTAL GENERAL SERVICES
10	Nursing & Medical Records
10A	Therapy
11	Activities
12	Social Services
16	TOTAL HEALTH CARE & PROGRAMS
17	Administration
19	Professional Services
21	Clerical & Gen. Office Expense
22	Employee Benefits & PR Taxes
24	Travel & Seminar
26	Insurance-Property, liability & Malpractice
28	TOTAL GENERAL ADMINISTRATIVE
29	TOTAL OPERATING EXPENSES
30	Depreciation
32	Interest
33	Real Estate Taxes
37	TOTAL OWNERSHIP
	TOTAL OPERATING & OWNERSHIP COST

State-Wide	HSA											
	1	2	3	4	5	6	7	8	9	10	11	

10th % 90th %

Cost Report Line	Description
1	Dietary
2	Food Purchase
3	Housekeeping
4	Laundry
5	Heat & Other Utilities
6	Maintenance
8	TOTAL GENERAL SERVICES
10	Nursing & Medical Records
10A	Therapy
11	Activities
12	Social Services
16	TOTAL HEALTH CARE & PROGRAMS
17	Administration
19	Professional Services
21	Clerical & Gen. Office Expense
22	Employee Benefits & PR Taxes
24	Travel & Seminar
26	Insurance-Property, liability & Malpractice
28	TOTAL GENERAL ADMINISTRATIVE
29	TOTAL OPERATING EXPENSES
30	Depreciation
32	Interest
33	Real Estate Taxes
37	TOTAL OWNERSHIP
	TOTAL OPERATING & OWNERSHIP COST

2006 Costs

2006 Census

2006 - Average Wage Data Table

Total staff hours including contract nursing per diem
 Nursing hours including contract nurses per diem
 RN
 LPN
 CNA
 DON
 ADON

State-Wide	HSA										
	1	2	3	4	5	6	7	8	9	10	11

2006 - Staffing and Occupancy Data

Average Occupancy
 Medicaid Utilization
 Medicare Utilization

State-Wide	HSA										
	1	2	3	4	5	6	7	8	9	10	11

IDPA LTC Profiles
 LTC Median Per Diem Cost by HSA - 2004 Cost Reports
 2004 (Run June 1, 2004)

UN-INFLATED

Cost Report	Description	State-Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11	10th %	90th %
1	Dietary	6.23	7.09	6.81	5.63	6.81	5.56	6.37	6.37	6.37	6.12	7.09	5.94	4.27	10.11
2	Food Purchase	4.53	4.79	4.73	4.56	4.73	4.33	4.48	4.48	4.48	4.40	4.79	4.27	3.48	6.23
3	Housekeeping	3.77	3.68	3.76	3.10	3.76	3.37	4.12	4.12	4.12	3.93	3.68	3.66	2.59	5.78
4	Laundry	1.86	2.27	1.99	1.79	1.99	1.97	1.64	1.64	1.64	1.62	2.27	2.16	1.00	3.16
5	Heat & Other Utilities	3.02	3.13	3.07	3.04	3.07	2.71	3.06	3.06	3.06	2.87	3.13	2.86	2.10	4.39
6	Maintenance	3.21	3.63	3.33	3.22	3.33	2.45	3.35	3.35	3.35	3.25	3.63	2.88	2.02	5.28
8	TOTAL GENERAL SERVICES	23.12	25.66	23.97	21.71	23.97	21.28	23.50	23.50	23.50	23.47	25.66	21.76	18.27	32.52
10	Nursing & Medical Records	44.05	43.48	45.03	40.84	45.03	35.79	47.50	47.50	47.50	47.81	43.48	44.17	28.00	68.18
10A	Therapy	2.16	2.01	3.55	4.52	3.55	2.05	1.47	1.47	1.47	2.21	2.01	3.40	-	12.21
11	Activities	1.95	2.28	1.95	1.58	1.95	1.34	2.21	2.21	2.21	2.16	2.28	1.54	1.07	3.52
12	Social Services	1.48	1.44	1.63	1.10	1.63	1.27	1.64	1.64	1.64	1.34	1.44	1.37	0.62	3.10
16	TOTAL HEALTH CARE & PROGRAMS	51.90	52.55	53.10	49.97	53.10	43.69	53.78	53.78	53.78	56.90	52.55	53.31	33.59	81.45
17	Administration	3.24	3.47	3.24	3.08	3.24	3.65	3.19	3.19	3.19	3.24	3.47	2.99	1.75	8.15
19	Professional Services	0.97	1.19	0.70	0.68	0.70	0.77	1.09	1.09	1.09	1.34	1.19	0.70	0.05	2.58
21	Clerical & Gen. Office Expense	4.89	4.21	5.22	4.23	5.22	4.03	5.31	5.31	5.31	5.13	4.21	4.41	2.35	10.74
22	Employee Benefits & PR Taxes	10.66	10.98	12.14	9.56	12.14	8.62	11.17	11.17	11.17	11.21	10.98	9.81	6.89	20.31
24	Travel & Seminar	0.09	0.12	0.10	0.09	0.10	0.15	0.08	0.08	0.08	0.04	0.12	0.09	-	0.34
26	Insurance-Property, liability & Malpractice	2.67	2.38	2.53	2.36	2.53	2.33	3.03	3.03	3.03	2.47	2.38	2.16	0.85	4.36
28	TOTAL GENERAL ADMINISTRATIVE	25.82	26.66	27.48	23.91	27.48	22.08	26.27	26.27	26.27	27.23	26.66	22.86	17.40	40.90
29	TOTAL OPERATING EXPENSES	101.59	104.24	105.69	96.02	105.69	89.62	103.51	103.51	103.51	106.84	104.24	100.77	71.40	151.58
30	Depreciation	3.74	3.67	3.95	3.52	3.95	2.64	4.23	4.23	4.23	3.72	3.67	3.20	1.00	8.58
32	Interest	2.22	2.43	1.42	1.72	1.42	0.55	3.91	3.91	3.91	2.22	2.43	0.94	-	10.11
33	Real Estate Taxes	1.40	1.04	1.00	0.84	1.00	0.87	3.21	3.21	3.21	1.30	1.04	1.14	-	5.54
37	TOTAL OWNERSHIP	10.42	8.95	9.03	7.51	9.03	6.11	14.54	14.54	14.54	10.03	8.95	9.17	3.61	22.83
	TOTAL OPERATING & OWNERSHIP COST	112.01	113.19	114.72	103.53	114.72	95.73	118.05	118.05	118.05	116.87	113.19	109.94	75.01	174.41

Cost Report	Description	2004 Costs	2004 Census
1	Dietary	3.48	6.23
2	Food Purchase	2.59	5.78
3	Housekeeping	1.00	3.16
4	Laundry	2.10	4.39
5	Heat & Other Utilities	2.02	5.28
6	Maintenance	28.00	68.18
8	TOTAL GENERAL SERVICES	18.27	32.52
10	Nursing & Medical Records	44.17	68.18
10A	Therapy	-	12.21
11	Activities	1.07	3.52
12	Social Services	0.62	3.10
16	TOTAL HEALTH CARE & PROGRAMS	33.59	81.45
17	Administration	1.75	8.15
19	Professional Services	0.05	2.58
21	Clerical & Gen. Office Expense	2.35	10.74
22	Employee Benefits & PR Taxes	6.89	20.31
24	Travel & Seminar	-	0.34
26	Insurance-Property, liability & Malpractice	0.85	4.36
28	TOTAL GENERAL ADMINISTRATIVE	17.40	40.90
29	TOTAL OPERATING EXPENSES	71.40	151.58
30	Depreciation	1.00	8.58
32	Interest	-	10.11
33	Real Estate Taxes	-	5.54
37	TOTAL OWNERSHIP	3.61	22.83
	TOTAL OPERATING & OWNERSHIP COST	75.01	174.41

Average Wage Data Table

State-Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11	
Total staff hours including contract nurses per diem	5.00	5.30	5.30	5.30	5.10	4.80	4.80	4.80	5.10	5.30	5.20	
Nursing hours including contract nurses per diem	3.00	3.20	3.20	3.30	3.10	2.80	2.80	2.80	3.10	3.20	3.10	
RN	22.54	22.05	20.73	19.72	20.73	17.47	25.72	25.72	25.72	23.44	22.05	20.42
LPN	18.4	18.02	17.23	15.4	17.23	13.82	21.06	21.06	21.06	19.09	18.02	17.13
CNA	10.02	10.13	10.03	9.32	10.03	8.4	10.52	10.52	10.52	10.53	10.13	9.84
DON	28.97	27.38	25.17	23.86	25.17	22.23	34.39	34.39	34.39	30.41	27.38	25.97
ADON	25.23	23.95	21.85	19.41	21.85	19.13	28.74	28.74	28.74	26.68	23.95	23.77

2003 - Staffing and Occupancy Data

State-Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11	
Average Occupancy	80.50%	80.70%	80.40%	78.10%	80.40%	74.40%	81.80%	81.80%	81.80%	82.90%	80.70%	78.20%
Medicaid Utilization	65.00%	57.00%	56.70%	58.50%	56.70%	61.80%	70.60%	70.60%	70.60%	64.50%	57.00%	60.60%
Medicare Utilization	9.40%	7.70%	8.90%	9.30%	8.90%	8.80%	9.90%	9.90%	9.90%	10.30%	7.70%	8.90%