



Facility Name & ID Number Lieberman Geriatric Health Centre# 0026195 Report Period Beginning: 07/01/2006 Ending: 06/30/2007

## 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	<u>240</u>	Skilled (SNF)	<u>240</u>	<u>87,600</u>	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	<u>240</u>	TOTALS	<u>240</u>	<u>87,600</u>	7

B. Census-For the entire report period.

	1 Level of Care	3 Patient Days by Level of Care and Primary Source of Payment			5 Total	
		2 Medicaid Recipient	Private Pay	4 Other		
8	SNF	<u>46,436</u>	<u>27,201</u>	<u>10,141</u>	<u>83,778</u>	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>46,436</u>	<u>27,201</u>	<u>10,141</u>	<u>83,778</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed  
bed days on line 7, column 4.) 95.64%

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 WheelsF. Does the facility maintain a daily midnight census? YesG. Do pages 3 & 4 include expenses for services or  
investments not directly related to patient care?YES  NO 

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

YES  NO 

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

Date started 09/20/1981

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

YES  Date 09/20/1981 NO 

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

YES  NO  If YES, enter number  
of beds certified 240 and days of care provided 10,136Medicare Intermediary National Government Services

## IV. ACCOUNTING BASIS

ACCRUAL  MODIFIED  
CASH\*  CASH\* Is your fiscal year identical to your tax year? YES  NO Tax Year: 06/30/2007 Fiscal Year: 06/30/2007

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

STATE OF ILLINOIS

Facility Name & ID Number Lieberman Geriatric Health Centre # 0026195 Report Period Beginning: 7/1/2006 Ending: 6/30/2007

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	579,394		29,750	609,144		609,144		609,144		1
2	Food Purchase		1,447,898		1,447,898	1,140	1,449,038	22,962	1,472,000		2
3	Housekeeping	419,288	53,558	132,578	605,424		605,424		605,424		3
4	Laundry	73,320	30,228	74,719	178,267		178,267		178,267		4
5	Heat and Other Utilities			459,423	459,423		459,423		459,423		5
6	Maintenance	254,041	18,840	350,599	623,480		623,480	(3,217)	620,263		6
7	Other (specify):*										7
8	<b>TOTAL General Services</b>	1,326,043	1,550,524	1,047,069	3,923,636	1,140	3,924,776	19,745	3,944,521		8
	<b>B. Health Care and Programs</b>										
9	Medical Director					60,000	60,000		60,000		9
10	Nursing and Medical Records	6,705,236	359,244	93,001	7,157,481	(1,000)	7,156,481	(4,836)	7,151,645		10
10a	Therapy			1,173,858	1,173,858		1,173,858		1,173,858		10a
11	Activities	269,152	6,328	1,403	276,883		276,883		276,883		11
12	Social Services	229,438		351	229,789		229,789		229,789		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	<b>TOTAL Health Care and Programs</b>	7,203,826	365,572	1,268,613	8,838,011	59,000	8,897,011	(4,836)	8,892,175		16
	<b>C. General Administration</b>										
17	Administrative	212,474		14,079	226,553		226,553	(38,555)	187,998		17
18	Directors Fees										18
19	Professional Services			101,210	101,210	(67,710)	33,500		33,500		19
20	Dues, Fees, Subscriptions & Promotions			24,627	24,627	7,710	32,337	(200)	32,137		20
21	Clerical & General Office Expenses	73,381	39,443	93,390	206,214		206,214		206,214		21
22	Employee Benefits & Payroll Taxes			2,532,002	2,532,002		2,532,002		2,532,002		22
23	Inservice Training & Education					1,000	1,000		1,000		23
24	Travel and Seminar			8,140	8,140	(1,140)	7,000		7,000		24
25	Other Admin. Staff Transportation			684	684		684		684		25
26	Insurance-Prop.Liab.Malpractice			283,207	283,207		283,207		283,207		26
27	Other (specify):* <b>Admissions/Prog Supp</b>	143,731			143,731		143,731	1,456,878	1,600,609		27
28	<b>TOTAL General Administration</b>	429,586	39,443	3,057,339	3,526,368	(60,140)	3,466,228	1,418,123	4,884,351		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	8,959,455	1,955,539	5,373,021	16,288,015		16,288,015	1,433,032	17,721,047		29

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

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

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

**Schedule 3/4A**

V - Operating Expenses

	Description	Amount
Line 2	To reclassify food expense out of Travel/Seminar to food purchase	1,140.00
Line 24	To reclassify food expense out of Travel/Seminar to food purchase	(1,140.00)
Line 19	To reclassify patient background checks out of Professional Services to Du	(7,710.00)
Line 20	To reclassify patient background checks out of Professional Services to Du	7,710.00
Line 23	To reclassify inservice training	1,000.00
Line 10	To reclassify inservice training	(1,000.00)
Line 19	To reclassify Medical Director expense	(60,000.00)
Line 9	To reclassify Medical Director expense	60,000.00
	Total	<u><u>-</u></u>

Facility Name &amp; ID Number

Lieberman Geriatric Health Centre

#0026195

Report Period Beginning:

7/1/2006

Ending:

6/30/2007

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			1,160,763	1,160,763		1,160,763	(248,267)	912,496			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			309,880	309,880		309,880	12,621	322,501			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			164,769	164,769		164,769		164,769			35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			1,635,412	1,635,412		1,635,412	(235,646)	1,399,766			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		484,067	49,117	533,184		533,184	(49,117)	484,067			39
40	Barber and Beauty Shops		1,489	29,753	31,242		31,242		31,242			40
41	Coffee and Gift Shops		13,237		13,237		13,237		13,237			41
42	Provider Participation Fee			131,400	131,400		131,400		131,400			42
43	Other (specify):* <b>Non-allowable cost</b>											43
44	<b>TOTAL Special Cost Centers</b>		498,793	210,270	709,063		709,063	(49,117)	659,946			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	8,959,455	2,454,332	7,218,703	18,632,490		18,632,490	1,148,269	19,780,759			45

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

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

# **0026195**

Report Period Beginning: **7/1/2006**

Ending: **#####**

**VI. ADJUSTMENT DETAIL**

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

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

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	22,962	2		4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Schedule 5A	1,125,307			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ 1,148,269		\$	30

BHF USE ONLY					
48		49	50	51	52

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

		1	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	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$		36
(sum of SUBTOTALS				
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ 1,148,269		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 Shops		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	<b>TOTAL (C): (sum of lines 38-46)</b>			\$		47

## Lieberman Geriatric Health Centre

ID# 0026195

Report Period Beginning: 07/01/2006

Ending: 06/30/2007

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Disallow non-allowable admin entertainment expense	(5,052)	17	1
2	Disallow non-allowable marketing expense	(6,221)	17	2
3	Disallow non-allowable merchandise purchases	(9,628)	17	3
4	Disallow Medicare lab fees	(30,604)	39	4
5	Disallow Medicare radiology expense	(18,513)	39	5
6	Disallow non-allowable legal fees	(4,688)	17	6
7	Disallow non-allowable lobbying fees	(9,356)	17	7
8	To add back direct costs for support services	1,456,878	27	8
9	Disallow vending expense	(3,610)	17	9
10	Current year deferred maintainance	3,748	6	10
11	Disallow depreciation per ledger vs. Medicaid report	(248,267)	30	11
12	Disallow non-allowable nursing entertainment expense	(4,836)	10	12
13	To reflect amortization of debt financing fees	12,621	32	13
14	Disallow Chamber of Commerce Dues	(200)	20	14
15	To reclassify major repair to capital	(6,965)	6	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	<b>Total</b>	1,125,307		49

## STATE OF ILLINOIS

Summary A

Facility Name &amp; ID Number Lieberman Geriatric Health Centre

# 0026195

Report Period Beginning:

07/01/2006

Ending:

06/30/2007

## 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)	
	<b>A. General Services</b>													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	22,962	0	0	0	0	0	0	0	0	0	0	22,962	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	(3,217)	0	0	0	0	0	0	0	0	0	0	(3,217)	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	<b>TOTAL General Services</b>	<b>19,745</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19,745</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(4,836)	0	0	0	0	0	0	0	0	0	0	(4,836)	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	<b>TOTAL Health Care and Programs</b>	<b>(4,836)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(4,836)</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	(38,555)	0	0	0	0	0	0	0	0	0	0	(38,555)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Fees, Subscriptions & Promotions	(200)	0	0	0	0	0	0	0	0	0	0	(200)	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):*	1,456,878	0	0	0	0	0	0	0	0	0	0	1,456,878	27
28	<b>TOTAL General Administration</b>	<b>1,418,123</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,418,123</b>	<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8,16 &amp; 28)</b>	<b>1,433,032</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,433,032</b>	<b>29</b>



**Lieberman Geriatric Health Center  
FY2007  
Schedule of Adjustments**

<b>Description</b>	<b>Department</b>	<b>Amount</b>
To offset non-patient meal revenue	Dietary	\$22,962
Disallow non-allowable admin entertainment expense	Administration	(\$5,052)
Disallow non-allowable marketing expense	Administration	(\$6,221)
Disallow non-allowable merchandise purchases	Administration	(\$9,628)
Disallow Medicare lab fees	Nursing	(\$30,604)
Disallow Medicare radiology expense	Nursing	(\$18,513)
Disallow non-allowable legal fees	Administration	(\$4,688)
Disallow non-allowable lobbying fees	Administration	(\$9,356)
To add back direct costs for support services	General Administration	\$1,456,878
Disallow vending expense	Administration	(\$3,610)
Current year deferred maintainance	Maintenance	\$3,748
Disallow depreciation per ledger vs. Medicaid report	Depreciation	(\$248,267)
Disallow non-allowable nursing entertainment expense	Nursing	(\$4,836)
To reflect amortization of debt financing fees	General Administration	\$12,621
Disallow Chamber of Commerce Dues	Administration	(\$200)
To reclassify major repair to capital	Maintenance	(\$6,965)
		<u><u>\$1,148,269</u></u>

Facility Name & ID Number Lieberman Geriatric Health Centre

# 0026195

Report Period Beginning: 7/1/2006

Ending: 6/30/2007

**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 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			N/A				2
3	V							3
4	V							4
5	V							5
6	V							6
7	V							7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$			\$	\$ *	14

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

Facility Name & ID Number      Lieberman Geriatric Health Centre      #      0026195      Report Period Beginning:      7/1/2006      Ending:      6/30/2007

## VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference
						Hours	Percent	Description	Amount	
1				N/A					\$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13								TOTAL	\$	13

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

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

Facility Name & ID Number Lieberman Geriatric Health Centre # 0026195 Report Period Beginning: 07/01/2006 Ending: 6/30/2007

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 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	27	Administration, Finance, Volunteer	Accumulated Costs	49,096,026	13	\$ 3,380,274	\$ 3,380,274	17,721,725	\$ 1,220,145	1
2	27	Administration, Finance, Volunteer	Accumulated Costs	49,096,026	13	655,843	0	17,721,725	236,733	2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
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14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 4,036,117	\$ 3,380,274		\$ 1,456,878	25

Facility Name & ID Number Lieberman Geriatric Health Centre # 0026195 Report Period Beginning: 07/01/2006 Ending: 06/30/2007

## IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

	1	2	3	4	5	6		7	8	9	10									
						Name of Lender	Related**					Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
							YES								NO	Original				Balance
	<b>A. Directly Facility Related</b>																			
	<b>Long-Term</b>																			
1	Bond		X	2005 Bond	varies	01/19/05	\$ 8,150,000	\$ 7,650,000	2025	varies	\$ 309,880	1								
2												2								
3												3								
4												4								
5												5								
	<b>Working Capital</b>																			
6												6								
7												7								
8												8								
9	TOTAL Facility Related						\$ 8,150,000	\$ 7,650,000			\$ 309,880	9								
	<b>B. Non-Facility Related*</b>																			
10							Amortization of debt financing fees				12,621	10								
11												11								
12												12								
13												13								
14	TOTAL Non-Facility Related						\$	\$			\$ 12,621	14								
15	TOTALS (line 9+line14)						\$ 8,150,000	\$ 7,650,000			\$ 322,501	15								

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ None Line # N/A

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

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



**IMPORTANT NOTICE**

**TO:** Long Term Care Facilities with Real Estate Tax Rates **RE:** 2006 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 2006 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2006.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2006 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 2007 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.

**2006 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 2006 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 2006.

(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. _____	_____	\$ _____	\$ _____
<b>TOTALS</b>		\$ _____	\$ _____

**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 2006 tax bills which were listed in Section A to this statement. Be sure to use the 2006 tax bill which is normally paid during 2007.

**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 Centre# 0026195 Report Period Beginning:07/01/2006 Ending: 06/30/2007

## X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 162,984 B. General Construction Type: Exterior Brick Frame Concrete, Metal Number of Stories 7C. Does the Operating Entity?  (a) Own the Facility  (b) Rent from a Related Organization.  (c) Rent from Completely Unrelated Organization.

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

D. Does the Operating Entity?  (a) Own the Equipment  (b) Rent equipment from a Related Organization.  (c) Rent equipment from Completely Unrelated Organization.

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

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

N/AF. 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	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Facility</u>	<u>216,480</u>	<u>1980</u>	<u>\$ 809,873</u>	<u>1</u>
2					<u>2</u>
3	<b>TOTALS</b>	<b>216,480</b>		<b>\$ 809,873</b>	<b>3</b>

Facility Name & ID Number Lieberman Geriatric Health Centre# 0026195

Report Period Beginning:

07/01/2006 Ending: 06/30/2007**XL 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	\$	\$ 6,452,544	4
5			1983	32,224	805	40	805		19,724	5
6			1984	7,755	194	40	194		4,559	6
7			1987	19,886	497	40	497		10,199	7
8			1986	29,583	739	40	739		15,150	8
<b>Improvement Type**</b>										
9	Land Improvements		1981	96,365		15			96,365	9
10	Land Improvements		1983	54,161		15			54,161	10
11	Land Improvements		1985	3,575		15			3,575	11
12	Land Improvements		1987	78,564		15			78,564	12
13	Land Improvements		1988	7,394		10			7,394	13
14	Land Improvements		1989	19,724		10			19,724	14
15	Building Improvements		1990	7,500		10			7,500	15
16	Capital		1990	18,636					18,636	16
17	Building Improvements		1991	22,617		10			22,617	17
18	Capital		1991	24,989					24,989	18
19	Capital (in excess of \$4500 and not subject to deferral)		1992	22,722					22,722	19
20	Building - Parking Lot		1992	207,995		15			207,995	20
21	Capital (30 doors & chiller repair)		1993	15,514	1,034	15	1,034		15,514	21
22	Capital - Memorial		1994	603	40	15	40		562	22
23	Capital - Shades, Doors		1994	5,534	369	15	369		5,165	23
24	Capital - Blinds		1994	6,018		7			6,018	24
25	Capital - Thermostat Project		1994	41,780	2,785	15	2,785		38,994	25
26	Electrical Motor		1995	1,046	70	15	70		907	26
27	Automatic Door Parts		1995	1,197	80	15	80		1,038	27
28	Compressor Parts		1995	747	50	15	50		648	28
29	Land & Building Improvements		1996	3,736,269		10			3,736,269	29
30	Carpeting		1996	3,686		7			3,686	30
31	Miniblinds		1996	2,742		7			2,742	31
32	Miniblinds		1996	634		7			634	32
33	Storage Cabinet Installation		1996	515		7			515	33
34	Water Pipes		1996	1,265	84	15	84		1,011	34
35	Electrical Motor		1996	1,318	88	15	88		1,055	35
36	Electrical Circuit		1996	738	49	15	49		590	36

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

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

See Page 12A, Line 70 for total

Facility Name &amp; ID Number    Lieberman Geriatric Health Centre

#    0026195

Report Period Beginning:

07/01/2006    Ending:    06/30/2007

**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	\$	\$ 897		37
38	Fan Motors	1996	779	52	15	52		623		38
39	HVAC Piping	1996	824	55	15	55		659		39
40	Damper Motors	1996	1,109	74	15	74		887		40
41	Valves	1996	3,184	212	15	212		2,547		41
42	Door Motion Detector	1996	648	43	15	43		518		42
43	Shelf Installation	1996	700	47	15	47		561		43
44	Electric Heaters	1996	821	55	15	55		657		44
45	Water Pump	1996	863	58	15	58		691		45
46	50 Gallon Cisterns	1996	2,107	140	15	140		1,685		46
47	Shelf Installation	1996	612		7			612		47
48	Flourescent Lamps, Starters	1996	1,598		7			1,598		48
49	Electrical Circuit & Receptacle	1996	837		10			837		49
50	Electrical Heaters	1996	930		10			930		50
51	Chimney Cap	1996	963		10			963		51
52	Side Rails	1996	558		10			558		52
53	Batteries	1996	1,021		10			1,021		53
54	Tanks	1996	1,690		10			1,690		54
55	Storage Cabinets & Hardware	1996	803		10			803		55
56	Window Glass	1996	5,932		10			5,932		56
57	Parking Lot Repaving	1996	27,150		10			27,150		57
58	Engineering Study	1996	18,127		10			18,127		58
59	Electrical Improvements	1996	3,676		10			3,676		59
60	Reinforce Windows	1996	4,500		10			4,500		60
61	Roof Replacement	1996	45,050		10			45,050		61
62	Roof Inspection	1996	3,100		10			3,100		62
63	Engineering Study	1996	3,165		10			3,165		63
64	Roof Replacement	1996	75,825		10			75,825		64
65	Engineering Study	1996	7,210		10			7,210		65
66	Carpeting	1996	889		10			889		66
67	Roof Replacement	1996	12,383		10			12,383		67
68	Roof Inspection	1996	10,938		10			10,938		68
69	Engineering Study	1996	6,844		10			6,844		69
70	TOTAL (lines 4 thru 69)		\$ 14,742,645	\$ 258,283		\$ 258,283	\$	\$ 11,125,292		70

\*\*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 12A, Carried Forward		\$ 14,742,645	\$ 258,283		\$ 258,283		\$ 11,125,292	1
2	Roof Replacement	1996	44,901		10			44,901	2
3	Roof Inspection	1996	3,563		10			3,563	3
4	Engineering Study	1996	4,772		10			4,772	4
5	Electrical Systems	1996	1,171		10			1,171	5
6	Flourescent Lamps, Starters	1997	508		7			508	6
7	Motor Starter	1997	914		10			914	7
8	Replace HVAC Bearings	1997	397		10			397	8
9	Replace Valves	1997	3,297		10			3,297	9
10	Insulation	1997	700		10			700	10
11	Window Glass	1997	745		10			745	11
12	CJE Friends Flooring, Signs	1997	894		10			894	12
13	Install new Lochnivar System	1997	6,300		10			6,300	13
14	Roof Inspection	1997	5,753		10			5,753	14
15	Engineering Study	1997	2,067		10			2,067	15
16	Roof Inspection	1997	37,440		10			37,440	16
17	Engineering Study	1997	8,470		10			8,470	17
18	Masonrv Repair	1997	7,073		10			7,073	18
19	Roof Inspection	1997	2,575		10			2,575	19
20	Roof Inspection	1997	24,572		10			24,572	20
21	Alarm System	1998	706	71	10	71		707	21
22	Electrical Work	1998	2,827	283	10	283		2,827	22
23	Kohler Pedestal & Plumbing	1998	7,122	712	10	712		7,122	23
24	AC Repair Parts	1998	2,214	221	10	221		2,214	24
25	Boiler Repair	1998	7,980	798	10	798		7,980	25
26	Building Maintenance & Supplies	1998	1,191	119	10	119		1,191	26
27	Air Conditioner	1998	101,153	10,115	10	10,115		101,152	27
28	Replace Blinds in 13 Rooms	1998	1,645		7			1,645	28
29	Replace Blinds in 13 Rooms	1998	1,645		7			1,645	29
30	Carpet Installed	1998	1,699		7			1,699	30
31	Motion Detector, Installation	1998	2,980	298	10	298		2,980	31
32	Bearing Assembly Impeller, Seals	1998	2,369	237	10	237		2,369	32
33	Reconfigure Time Control	1998	2,573	257	10	257		2,573	33
34	TOTAL (lines 1 thru 33)		\$ 15,034,861	\$ 271,394		\$ 271,394		\$ 11,417,508	34

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

Facility Name &amp; ID Number Lieberman Geriatric Health Centre

# 0026195

Report Period Beginning:

07/01/2006 Ending: 06/30/2007

## 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	<b>Totals from Page 12B, Carried Forward</b>	\$ 15,034,861	\$ 271,394		\$ 271,394		\$ 11,417,508		1
2	Door Restraints, Installation	1998 4,700	470	10	470		4,700		2
3	Mechanical Installation	1998 1,835	184	10	184		1,836		3
4	Asphalt Rep., Seal, Stripe, Crackfill	1998 7,531	753	10	753		7,531		4
5	Glass & Insulating Units	1998 2,548	255	10	255		2,548		5
6	CCTV Security System	1998 5,980	598	10	598		5,980		6
7	Concrete Work	1998 4,475	448	10	448		4,475		7
8									8
9	CCTV Security System	1999 10,080	1,008	10	1,008		10,080		9
10	Windows Replacements	1999 238,044	23,804	10	23,804		214,239		10
11	Tuckpointing/Masonry Repairs	1999 969,713	96,971	10	96,971		872,741		11
12									12
13	Replace Air Conditioner	2000 104,900	10,490	10	10,490		83,920		13
14	Carpet	2000 512	51	10	51		409		14
15	Kitchen re-wire	2000 1,013	101	10	101		810		15
16	Awning	2000 5,474	547	10	547		4,378		16
17	Replace Door	2000 1,580	158	10	158		1,264		17
18	Design Consultation	2000 683	68	10	68		546		18
19	Design Consultation	2000 2,405	241	10	241		1,925		19
20	Compactor Mower	2000 792	79	10	79		633		20
21	Streamer & Light	2000 2,157	216	10	216		1,726		21
22	Wallcovering	2000 1,021	102	10	102		817		22
23	Doors	2000 4,900	490	10	490		3,920		23
24	Light Fixtures	2000 66,360	6,636	10	6,636		53,088		24
25	Water Heater	2000 3,225	323	10	323		2,581		25
26	Exhaust Fan	2000 985	99	10	99		789		26
27	Re-pipe Kitchen	2000 4,850	485	10	485		3,880		27
28	Front Handicap Door	2000 1,300	130	10	130		1,040		28
29	Lighting	2000 1,425	143	10	143		1,141		29
30	Lighting	2000 1,450	145	10	145		1,160		30
31	Fan Wheels & Shaft	2000 1,187	119	10	119		950		31
32	Doors	2000 1,739	174	10	174		1,391		32
33	Sump Pump	2000 631	63		63		505		33
34	<b>TOTAL (lines 1 thru 33)</b>	\$ 16,488,356	\$ 416,745		\$ 416,745		\$ 12,708,511		34

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

## XI. OWNERSHIP COSTS (continued)

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

1	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	\$ 416,745		\$ 416,745		\$ 12,708,511	1
2	Fencing	2000	4,595	460	10	460		3,677	2
3	Handrail Labor & Materials	2000	8,650	865	10	865		6,920	3
4	Wall Repair	2000	850	85	10	85		680	4
5	Scrape & Painting Doors & Stairs	2000	4,085	409	10	409		3,269	5
6	Painting	2000	1,824	182	10	182		1,458	6
7	Sump Pump & Parts	2000	1,013	101	10	101		810	7
8	Nurse Call System	2000	1,774	178	10	178		1,417	8
9	Door Alarm & Nurse Call System	2000	1,537	154	10	154		1,230	9
10	Swing Door Automation	2000	2,406	241	10	241		1,926	10
11	Rewire Control Circuit	2000	2,188	219	10	219		1,751	11
12	Fan Wheels	2000	1,989	199	10	199		1,591	12
13	Chiller	2000	1,372	137	10	137		1,097	13
14	Air Conditioner	2000	3,422	342	10	342		2,737	14
15	Heating System	2000	6,372	637	10	637		5,097	15
16	Heating System	2000	3,007	301	10	301		2,406	16
17	Air Conditioner	2000	2,667	267	10	267		2,134	17
18	Tub Wall	2000	1,067	107	10	107		854	18
19	Sliding Door Installation	2000	1,862	186	10	186		1,489	19
20	Sliding Door Installation	2000	1,517	152	10	152		1,214	20
21	Capitalized Maint. & Repair 00: \$10,299	2000	2,960	296	10	296		2,368	21
22	Plumbing Repairs	2000	2,913	291	10	291		2,330	22
23	To adjust to DHFS total assets for 2000	2000	(44,210)						23
24	Repair Concrete	2001	5,448	545	10	545		3,814	24
25	Boiler Repairs	2001	2,410	241	10	241		1,687	25
26	Disposer Repair	2001	13,822	1,382	10	1,382		9,675	26
27	Hoshi Dispenser Repairs	2001	2,000	200	10	200		1,400	27
28	Air Conditioner Repair	2001	6,931	693	10	693		4,852	28
29	Receiver Antenna	2001	783	78	10	78		548	29
30	Elevator Alarm	2001	1,566	157	10	157		1,097	30
31	Building Improvements - Tubroom	2001	15,923	1,592	10	1,592		11,144	31
32	Building Improvements - Kitchen	2001	10,290	1,029	10	1,029		7,203	32
33		2001	20,045	2,005	10	2,005		14,033	33
34	TOTAL (lines 1 thru 33)		\$ 16,581,434	\$ 430,476		\$ 430,476		\$ 12,810,419	34

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

Facility Name &amp; ID Number Lieberman Geriatric Health Centre

# 0026195

Report Period Beginning:

07/01/2006 Ending: 06/30/2007

## 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	<b>Totals from Page 12D, Carried Forward</b>	\$ 16,581,434	\$ 430,476		\$ 430,476		\$ 12,810,419		1
2	Building Improvements - Lighting Lamps	2001 72,072	7,207	10	7,207		50,455		2
3	Building Improvements - Responder System	2001 3,054	305	10	305		2,137		3
4	Building Improvements - Painting and Wallpaper	2001 63,638	6,363	10	6,363		44,547		4
5	Building Improvements - Windows and Doors	2001 11,163	1,116	10	1,116		7,814		5
6	Building Improvements - Nursing Station	2001 6,706	671	10	671		4,695		6
7	Building Improvements - Elevator Repairs	2001 4,255	426	10	426		2,980		7
8	Building Improvements - Electrical Repairs	2001 8,898	890	10	890		6,230		8
9	Building Improvements - Driveway Repair	2001 20,000	2,000	10	2,000		14,000		9
10	Building Improvements - Signage	2001 9,240	924	10	924		6,468		10
11	Building Improvements - Five Floor Remodeling	2001 36,821	3,933	10	3,933		27,531		11
12									12
13	Dining Room Remodeling	2002 6,303	630	10	630		3,781		13
14	6th Floor Partitions	2002 2,395	240	10	240		1,438		14
15	Carpeting	2002 8,286	829	10	829		4,972		15
16	HVAC Repairs	2002 2,861	286	10	286		1,716		16
17	Electrical Repairs	2002 10,162	1,016	10	1,016		6,097		17
18	Boiler	2002 15,960	1,596	10	1,596		9,576		18
19	Equipment Repairs	2002 14,658	1,466	10	1,466		8,795		19
20	Survey & Inspection	2002 2,778	278	10	278		1,667		20
21	Water Tank Insulation	2002 2,412	241	10	241		1,447		21
22	Borg Nurse Call System	2002 7,625	763	10	763		4,576		22
23	Roof Repair	2002 787	78	10	78		473		23
24	Intercom System	2002 1,193	119	10	119		715		24
25	Fiberglass Tank	2002 2,805	281	10	281		1,684		25
26	Tube Convection Base Heater	2002 3,612	361	10	361		2,167		26
27	Walk-In Cooler Doors	2002 2,477	248	10	248		1,487		27
28	Actuator with Motor	2002 1,850	185	10	185		1,110		28
29	Boiler	2002 2,300	230	10	230		1,380		29
30	Landscaping	2002 15,230	1,523	10	1,523		9,138		30
31	Pumps & Motors	2002 8,259	826	10	826		4,956		31
32	Bath House Remodeling	2002 21,987	2,199	10	2,199		13,193		32
33	Parking Lot Lighting	2002 1,868	187	10	187		1,121		33
34	<b>TOTAL (lines 1 thru 33)</b>	\$ 16,953,089	\$ 467,893		\$ 467,893		\$ 13,058,765		34

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

Facility Name &amp; ID Number Lieberman Geriatric Health Centre

# 0026195

Report Period Beginning:

07/01/2006 Ending: 06/30/2007

## 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	\$ 467,893		\$ 467,893		\$ 13,058,765	1
2	Resident Room Flooring	2003	4,370	437	10	437		2,185	2
3	Nurse Call System	2003	219,536	21,953	10	21,953		109,769	3
4	Repair, Plaster, Sand, Prime & Paint	2003	16,000	1,600	10	1,600		8,000	4
5	Elevator Renovation	2003	60,466	6,047	10	6,047		30,234	5
6	Plumbing Renovations	2003	28,731	2,873	10	2,873		14,365	6
7	Freezer Door	2003	2,790	279	10	279		1,395	7
8	Front & Dock Doors	2003	2,258	226	10	226		1,129	8
9	Courtyard Camera	2003	725	73	10	73		364	9
10	Balcony Renovation	2003	8,000	800	10	800		4,000	10
11	Doors	2003	6,000	600	10	600		3,000	11
12	Vinyl Floor Base	2003	1,919	192	10	192		960	12
13	Roof Repairs	2003	1,750	175	10	175		875	13
14	Building Improvements - 7th Floor Nurse Call System	2003	59,127	5,913	10	5,913		23,651	14
15	Carpet	2003	951	95	10	95		475	15
16	Valve System	2003	86,572	8,657	10	8,657		43,286	16
17	Outdoor Lighting	2003	1,076	108	10	108		539	17
18	First Floor Project - Alarm Service Installation	2003	1,353	135	10	135		676	18
19	Door Replacement	2003	1,106	111	10	111		554	19
20	Hollow Metal Door Installation	2003	1,990	199	10	199		995	20
21	Roof Repairs	2003	1,447	145	10	145		724	21
22	Kitchen Exhaust Fan	2003	1,259	126	10	126		630	22
23	Sump Pump	2003	1,011	101	10	101		505	23
24	Compressor	2003	1,392	139	10	139		696	24
25	Ejector Pump	2003	4,394	439	10	439		2,196	25
26	Water Heater Engine	2003	1,716	172	10	172		859	26
27	Installed Hot Water Boiler	2003	13,019	1,302	10	1,302		6,510	27
28									28
29	Building Improvements - First Floor Project	2004	22,841	2,284	10	2,284		9,136	29
30	Building Improvements - Automatic Door Installation	2004	2,287	229	10	229		915	30
31	Building Improvements - Folding Partitions Installed	2004	1,800	180	10	180		720	31
32	Building Improvements - Folding Partitions Installed	2004	1,800	180	10	180		720	32
33	Building Improvements - Floor Resurfacing	2004	3,488	349	10	349		1,396	33
34	TOTAL (lines 1 thru 33)		\$ 17,514,263	\$ 524,012		\$ 524,012		\$ 13,330,224	34

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

Facility Name &amp; ID Number Lieberman Geriatric Health Centre

# 0026195

Report Period Beginning:

07/01/2006 Ending: 06/30/2007

## 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	<b>Totals from Page 12F, Carried Forward</b>	\$ 17,514,263	\$ 524,012		\$ 524,012	\$	\$ 13,330,224		1
2	Building Improvements - Office Replacement	2004 6,464	646	10	646		2,585		2
3	Building Improvements - Desk/Work Stations Rehabbed	2004 1,953	195	10	195		781		3
4	Building Improvements - Office Replacement	2004 560	56	10	56		224		4
5	Building Improvements - Locksets Installed	2004 2,268	227	10	227		908		5
6	Building Improvements - Office Reconfigured	2004 18,712	1,871	10	1,871		7,484		6
7	Building Improvements - Window Coverings	2004 2,181	218	10	218		872		7
8	Building Improvements - Window Coverings	2004 615	62	10	62		247		8
9	Building Improvements - Floor Resurfacing	2004 2,771	277	10	277		1,108		9
10	Building Improvements - Social Services Office Rehabbed	2004 3,085	309	10	309		1,235		10
11	Building Improvements - Office Reconfiguration	2004 3,339	334	10	334		1,336		11
12	Building Improvements - Extended Click & Regulator	2004 2,415	242	10	242		967		12
13	Building Improvements - Fluorescent Fixtures	2004 2,258	226	10	226		904		13
14	Building Improvements - New Sliding Door	2004 5,936	594	10	594		2,375		14
15	Building Improvements - Chapel Doors Installed	2004 2,978	298	10	298		1,192		15
16	Building Improvements - 2nd Floor Activity Office Rehabbed	2004 5,800	580	10	580		2,320		16
17	Building Improvements - Rehab Space Renovation	2004 27,100	2,710	10	2,710		10,840		17
18	Building Improvements - Gift Shop Guttred and Rehabbed	2004 8,265	827	10	827		3,307		18
19	Building Improvements - Rehab 2nd Floor	2004 565	57	10	57		227		19
20	Building Improvements - Second Floor Electrical Rewired	2004 1,923	192	10	192		769		20
21	Building Improvements - Install Outlets	2004 5,000	500	10	500		2,000		21
22	Building Improvements - Kitchen Conduit	2004 921	92	10	92		368		22
23	Building Improvements - Install Outlets	2004 15,000	1,500	10	1,500		6,000		23
24	Building Improvements - Epoxy Overlay and Recoat	2004 1,603	160	10	160		641		24
25	Building Improvements - Replace Switches and Wiring	2004 3,102	310	10	310		1,240		25
26	Building Improvements - Install Locks	2004 1,164	116	10	116		465		26
27	Building Improvements - Remove, Replace Door	2004 1,576	158	10	158		631		27
28	Building Improvements - Piped Kitchen Drain	2004 11,133	1,113	10	1,113		4,453		28
29	Building Improvements - Toilet Rooms Wall Patching	2004 2,142	214	10	214		856		29
30	Building Improvements - Repipe Water Line	2004 4,668	467	10	467		1,868		30
31	Building Improvements - Dietary Floor Repairs	2004 4,419	442	10	442		1,768		31
32	Building Improvements - Dietary Floor Repairs	2004 3,890	389	10	389		1,556		32
33	Building Improvements - Volunteer Lounge Rehabbed	2004 560	56	10	56		224		33
34	<b>TOTAL (lines 1 thru 33)</b>	\$ 17,668,629	\$ 539,450		\$ 539,450	\$	\$ 13,391,975		34

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

Facility Name &amp; ID Number Lieberman Geriatric Health Centre

# 0026195

Report Period Beginning:

07/01/2006 Ending: 06/30/2007

## 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	<b>Totals from Page 12G, Carried Forward</b>	\$ 17,668,629	\$ 539,450		\$ 539,450		\$ 13,391,975		1
2	Building Improvements - Booster Heater	2004 1,420	142	10	142		568		2
3	Building Improvements - Kitchen Repairs	2004 2,643	264	10	264		1,057		3
4	Building Improvements - Ripiped Vent	2004 949	95	10	95		380		4
5	Building Improvements - Nurse Call System	2004 432	43	10	43		172		5
6	Building Improvements - Gift Shop Rehab	2004 1,480	148	10	148		592		6
7	Building Improvements - Lifts Installed	2004 10,953	1,095	10	1,095		4,381		7
8	Building Improvements - Lifts Installed/Repaired	2004 7,625	762	10	762		3,049		8
9	Building Improvements - Park Door Repaired	2004 1,092	109	10	109		436		9
10	Building Improvements - Electrical Services	2004 1,647	165	10	165		659		10
11	Building Improvements - Surge Protection Repaired	2004 2,850	285	10	285		1,140		11
12	Building Improvements - Camera System Installed	2004 18,845	1,885	10	1,885		7,539		12
13	Building Improvements - Lockset Installed	2004 2,630	263	10	263		1,052		13
14	Building Improvements - Partition Installed	2004 6,000	600	10	600		2,400		14
15	Building Improvements - Flooring Installed	2004 961	96	10	96		384		15
16	Building Improvements - C Wing Renovated	2004 17,006	1,701	10	1,701		6,803		16
17	Building Improvements - Ceiling Replacement	2004 3,877	388	10	388		1,551		17
18	Building Improvements - Floor Replacement, Restroom	2004 2,666	267	10	267		1,067		18
19	Building Improvements - Installed Video Surveillance	2004 9,423	942	10	942		3,769		19
20	Building Improvements - Painting, Wallcovering	2004 7,975	798	10	798		3,191		20
21	Building Improvements - Painting	2004 560	56	10	56		224		21
22	Building Improvements - Flooring Ground Floor	2004 15,820	1,582	10	1,582		6,328		22
23	Building Improvements - Carpet Installation	2004 566	57	10	57		227		23
24	Building Improvements - Refinished Tubs	2004 850	85	10	85		340		24
25	Building Improvements - Plumbing for Sinks Downstairs	2004 5,640	564	10	564		2,256		25
26	Building Improvements - Installed New Laundry Room Boiler	2004 16,957	1,696	10	1,696		6,783		26
27	Building Improvements - Resurfaced Columns	2004 2,600	260	10	260		1,040		27
28	Building Improvements - Concrete Work/ Repaved Walkway	2004 4,185	419	10	419		1,675		28
29	Building Improvements - 1st Floor Public Toilets	2004 41,832	4,183	10	4,183		12,549		29
30	Building Improvements - Flooring Replacement - Resident Rooms	2004 50,700	5,070	10	5,070		15,210		30
31	Building Improvements - Asphalt repairs	2004 28,591	2,859	10	2,859		8,577		31
32	Building Improvements - Resident Rooms Flooring Replacement	2004 29,522	2,952	10	2,952		8,856		32
33	Building Improvements - Resident Vanity Replacement	2004 50,000	5,000	10	5,000		15,000		33
34	<b>TOTAL (lines 1 thru 33)</b>	\$ 18,016,926	\$ 574,281		\$ 574,281		\$ 13,511,230		34

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

Facility Name &amp; ID Number Lieberman Geriatric Health Centre

# 0026195

Report Period Beginning:

07/01/2006 Ending: 06/30/2007

## 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	\$ 574,281		\$ 574,281		\$ 13,511,230		1
2	Building Improvements - Resident Room Flooring	2004	29,522	2,952	10	2,952		8,856	2
3									3
4	Building Improvements - Sheet Vinyl Installation 6th & 7th Floor	2005	14,406	1,441	10	1,441		4,323	4
5	Building Improvements - 1st Floor Public Toilet Call System	2005	3,295	329	10	329		987	5
6	Building Improvements - 1st Floor Public Toilets	2005	366	37	10	37		111	6
7	Building Improvements - 5th Floor Resident Room Flooring	2005	20,000	2,000	10	2,000		6,000	7
8	Building Improvements - 6th & 7th Floor Sheet Vinyl	2005	22,050	2,205	10	2,205		6,615	8
9	Building Improvements - Air Handler Panels	2005	3,825	382	10	382		1,146	9
10	Building Improvements - A PC Netshelter	2005	1,007	101	10	101		303	10
11	Building Improvements - Boiler Laundry Room	2005	16,957	1,696	10	1,696		5,088	11
12	Building Improvements - Clad Elevators - ADA Upgrade	2005	2,280	228	10	228		684	12
13	Building Improvements - Code Alert Receivers	2005	390	39	10	39		117	13
14	Building Improvements - Column Resurfacing	2005	4,560	456	10	456		1,368	14
15	Building Improvements - Computer Room Air Conditioning	2005	4,102	410	10	410		1,230	15
16	Building Improvements - Computer Room Cooling System	2005	4,102	410	10	410		1,230	16
17	Building Improvements - Cover Piping	2005	1,300	130	10	130		390	17
18	Building Improvements - Cover Piping	2005	7,856	786	10	786		2,358	18
19	Building Improvements - Data Cabling	2005	123	12	10	12		36	19
20	Building Improvements - Design Fees	2005	621	62	10	62		186	20
21	Building Improvements - Dietary Improvements	2005	1,369	137	10	137		411	21
22	Building Improvements - Dietary Improvements	2005	3,581	358	10	358		1,074	22
23	Building Improvements - Dietary Improvements	2005	877	88	10	88		264	23
24	Building Improvements - Door Alarm First Floor	2005	22,500	2,250	10	2,250		6,750	24
25	Building Improvements - Elevator Cab Interiors	2005	8,400	840	10	840		2,520	25
26	Building Improvements - Elevator Cabs	2005	18,440	1,844	10	1,844		5,532	26
27	Building Improvements - Elevator Electrical Upgrades	2005	2,453	245	10	245		735	27
28	Building Improvements - Elevator Room Controlling System	2005	12,114	1,211	10	1,211		3,633	28
29	Building Improvements - Elevator Room Controlling System	2005	12,114	1,211	10	1,211		3,633	29
30	Building Improvements - Employee Lounge	2005	14,600	1,460	10	1,460		4,380	30
31	Building Improvements - Employee Lounge	2005	1,460	146	10	146		438	31
32	Building Improvements - Employee Lounge	2005	2,300	230	10	230		690	32
33	Building Improvements - First Floor Bathrooms	2005	4,500	450	10	450		1,350	33
34	TOTAL (lines 1 thru 33)	\$ 18,258,396	\$ 598,427		\$ 598,427		\$ 13,583,668		34

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

**XI. OWNERSHIP COSTS (continued)**

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

1	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	<b>Totals from Page 12I, Carried Forward</b>		\$ 18,258,396	\$ 598,427		\$ 598,427	\$	\$ 13,583,668	1
2	Building Improvements - First Floor Door Alarms	2005	4,729	473	10	473		1,419	2
3	Building Improvements - First Floor Toilet Rooms	2005	23,000	2,300	10	2,300		6,900	3
4	Building Improvements - Fixture Installation - ADA Elevators	2005	20,937	2,094	10	2,094		6,282	4
5	Building Improvements - Floor Replacement - Resident Rooms	2005	1,853	185	10	185		555	5
6	Building Improvements - Flooring 2nd Floor Offices	2005	608	61	10	61		183	6
7	Building Improvements - Flooring 2nd Floor Offices	2005	7,550	755	10	755		2,265	7
8	Building Improvements - Flooring 5th Floor	2005	21,000	2,100	10	2,100		6,300	8
9	Building Improvements - Flooring 5th Floor	2005	14,800	1,480	10	1,480		4,440	9
10	Building Improvements - Flooring 5th Floor	2005	10,325	1,033	10	1,033		3,099	10
11	Building Improvements - Flooring 5th Floor	2005	2,875	288	10	288		864	11
12	Building Improvements - Flooring Residents Rooms 6th & 7th Floor	2005	18,755	1,876	10	1,876		5,628	12
13	Building Improvements - Lighting Fixtures	2005	62,486	6,249	10	6,249		18,747	13
14	Building Improvements - Lobby Artwork	2005	3,300	330	10	330		990	14
15	Building Improvements - Noshery Ceiling Work	2005	4,177	418	10	418		1,254	15
16	Building Improvements - Nurse Call Stations - 1st Floor Bathrooms	2005	780	78	10	78		234	16
17	Building Improvements - Office Replacement	2005	242	24	10	24		72	17
18	Building Improvements - Office Replacement	2005	834	83	10	83		249	18
19	Building Improvements - Office Replacement	2005	2,224	222	10	222		666	19
20	Building Improvements - Office Replacement	2005	6,023	602	10	602		1,806	20
21	Building Improvements - Office Replacement	2005	1,098	110	10	110		330	21
22	Building Improvements - Plumbing Kitchen	2005	4,176	418	10	418		1,254	22
23	Building Improvements - Rehab/Rebuild two panels	2005	3,988	399	10	399		1,197	23
24	Building Improvements - Resident Bathroom Accordion Folding D	2005	2,760	276	10	276		928	24
25	Building Improvements - Resident Rooms Flooring Replacement	2005	2,568	257	10	257		771	25
26	Building Improvements - Residential room flooring	2005	14,604	1,460	10	1,460		4,380	26
27	Building Improvements - Rubber stair tile	2005	3,610	361	10	361		1,083	27
28	Building Improvements - Security - Code Alert	2005	1,773	177	10	177		531	28
29	Building Improvements - Security - Code Alert	2005	204	20	10	20		60	29
30	Building Improvements - Security - Code Alert	2005	1,970	197	10	197		591	30
31	Building Improvements - Server Cabling	2005	720	72	10	72		216	31
32	Building Improvements - Server Room Flooring	2005	1,614	161	10	161		483	32
33		2005	410	41	10	41		123	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 18,504,389	\$ 623,027		\$ 623,027	\$ 0	\$ 13,657,568	34

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

XI. OWNERSHIP COSTS (continued)

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

1	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	<b>Totals from Page 12J, Carried Forward</b>		\$ 18,504,389	\$ 623,027		\$ 623,027	\$	\$ 13,657,568	1
2	Building Improvements - Vanity mirrors	2005	8,245	825	10	825		2,475	2
3	Building Improvements - Vanity tops	2005	31,852	3,185	10	3,185		9,555	3
4	Building Improvements - Water piping kitchen	2005	2,666	267	10	267		801	4
5	Building Improvements - Deposit landscaping work	2005	6,500	650	10	650		1,950	5
6	Building Improvements - Landscaping work	2005	6,500	650	10	650		1,950	6
7	Building Improvements - Raise low canopies on all shade & ornamental	2005	2,415	242	10	242		726	7
8	3rd & 5th floor vanities	2005	61,755	6,175	10	6,175		15,439	8
9	Vanity Mirrors	2005	8,245	825	10	825		1,649	9
10	Code Alert System	2005	3,415	341	10	341		683	10
11	Outside Air duct access	2005	1,269	127	10	127		253	11
12	Outside Air duct new housing	2005	1,510	150	10	150		302	12
13	Roof repairs	2005	2,350	235	10	235		469	13
14	Flooring for clean linens	2005	1,388	139	10	139		277	14
15	Flooring for 2nd floor shop	2005	1,280	128	10	128		256	15
16	Laundry room Sump Pump	2005	3,825	382	10	382		764	16
17	2 disposers	2005	3,510	351	10	351		703	17
18	Shower cabinet	2005	6,637	664	10	664		1,328	18
19	Tub installation 7C wing	2005	1,324	132	10	132		264	19
20	Improvements on Dietary area	2005	667	67	10	67		133	20
21	Boiler room plumbing	2005	3,848	385	10	385		769	21
22	Hot Water Heater	2005	542	54	10	54		108	22
23	Hot Water Heater	2005	4,462	446	10	446		892	23
24	Hot Water Heater	2005	13,000	1,300	10	1,300		2,600	24
25	To adjust to DHFS total assets for 2005	2005	106,049						25
26									26
27									27
28	Boiler room plumbing	2006	1,500	150	10	150		225	28
29	Kitchen Door Replacement	2006	7,226	723	10	723		1,084	29
30	1st & 2nd Floor Signage (reclassified from eqpt. by DHFS)	2006	411	41	10	41		62	30
31	3rd Floor Signage (reclassified from equipment by DHFS)	2006	980	98	10	98		147	31
32	Boiler room plumbing	2006	4,000	400	10	400		600	32
33	Kitchen Door Replacement	2006	1,267	126	10	126		189	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 18,803,027	\$ 642,285		\$ 642,285	\$ 0	\$ 13,704,221	34

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

Facility Name &amp; ID Number Lieberman Geriatric Health Centre

## 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	<b>Totals from Page 12K, Carried Forward</b>		\$ 18,803,027	\$ 642,285		\$ 642,285	\$	\$ 13,704,221	1
2	Code Alert Upgrade	2006	3,370	337	10	337		506	2
3	Kitchen Office Speaker System	2006	1,765	176	10	176		264	3
4	Disposer	2006	1,717	172	10	172		257	4
5	Beauty shop improvements	2006	37,300	3,730	10	3,730		5,595	5
6	Code Alert Upgrade	2006	2,324	232	10	232		348	6
7	Land Improvements - Major landscaping improvements	2006	10,085	1,008	10	1,008		1,344	7
8	Electrical for Laundry rooms	7/15/2006	4,076	408	10	408		408	8
9	Venting for Laundry rooms	7/17/2006	7,231	723	10	723		723	9
10	Beauty Salon	7/26/2006	5,556	556	10	556		556	10
11	Nursing Equipment Storage room	7/27/2006	3,105	311	10	311		311	11
12	Social Hall Doors	11/1/2006	9,612	641	10	641		641	12
13	Ceiling Tiles 3rd & 4th Floors	12/1/2006	4,170	243	10	243		243	13
14	Penthouse Heat Computer Replacement	12/1/2006	3,349	195	10	195		195	14
15	Ceiling Tiles 4th Floor	12/5/2006	2,784	162	10	162		162	15
16	Laundry Sump Pump	12/5/2006	4,486	262	10	262		262	16
17	Vegetable Steamer Deposit	10/1/2006	9,500	713	10	713		713	17
18	IDPH LSC Survey POL replace sidewalk to code, remove shrubs	9/1/2006	9,541	795	10	795		795	18
19	New Concrete Sidewalks	11/1/2006	3,100	207	10	207		207	19
20	Landscaping	9/1/2006	8,192	683	10	683		683	20
21	Water Fountain Installation	11/1/2006	3,775	252	10	252		252	21
22	Laundry Ventilation	11/1/2006	21,763	1,451	10	1,451		1,451	22
23	Emergency UPS installation	11/6/2006	3,285	219	10	219		219	23
24	Steamer	11/14/2006	8,834	589	10	589		589	24
25	Shower repairs, tenant room installation, corridor repairs	5/17/2007	6,965.00	116	10	116		116	25
26	Parking lot and security lighting	5/2/2007	7,901.00	132	10	132		132	26
27	Parking lot and security lighting	5/2/2007	7,901.00	132	10	132		132	27
28	Ceiling Repair 4th and 5th Floors	1/1/2007	8,500.00	425	10	425		425	28
29	Ceiling Tile	1/5/2007	11,262.24	563	10	563		563	29
30	Electrical work ceiling and rehabilitation	1/20/2007	2,925.00	146	10	146		146	30
31	Ceiling Repair 4th and 5th Floor	1/25/2007	16,919.00	846	10	846		846	31
32	Ceiling repair	2/23/2007	2,571.00	107	10	107		107	32
33	Ceiling replacement	2/26/2007	6,495.42	271	10	271		271	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 19,043,386	\$ 659,085		\$ 659,085	\$ 0	\$ 13,723,683	34

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

**XI. OWNERSHIP COSTS (continued)**

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

1	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	<b>Totals from Page 12L, Carried Forward</b>		\$ <b>19,043,386</b>	\$ <b>659,085</b>		\$ <b>659,085</b>	\$	\$ <b>13,723,683</b>	1
2	Kitchen Flooring	3/9/2007	4,500.00	150	10	150		150	2
3	Ceiling replacement	3/12/2007	27,050.00	902	10	902		902	3
4	Water fountain replacement	3/12/2007	10,895.00	363	10	363		363	4
5	Generator engineering work	5/1/2007	3,712.50	62	10	62		62	5
6	Primary switchgear testing and maintenance	5/4/2007	2,700.00	45	10	45		45	6
7	Generator engineering work	5/25/2007	3,240.00	54	10	54		54	7
8	Chiller compressor Replacement	6/1/2007	8,919.00	74	10	74		74	8
9	Cooling Tower Fan Motor Replacement	6/1/2007	6,304.00	53	10	53		53	9
10	Adjustment to agree to book depreciation			248,267			(248,267)		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	<b>TOTAL (lines 1 thru 33)</b>		\$ <b>19,110,707</b>	\$ <b>909,055</b>		\$ <b>660,788</b>	\$ <b>(248,267)</b>	\$ <b>13,725,381</b>	34

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

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 2,879,603	\$ 236,188	\$ 236,188	\$		\$ 1,580,142	71
72	Current Year Purchases	397,018	15,520	15,520			251,708	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 3,276,621	\$ 251,708	\$ 251,708	\$		\$ 1,831,850	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	\$	\$	\$		\$ 20,106	76
77										77
78										78
79										79
80	TOTALS			\$ 20,106	\$	\$	\$		\$ 20,106	80

E. Summary of Care-Related Assets

	1 Reference	2 Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12L, if applicable)	\$ 23,217,307	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12L, if applicable)	\$ 1,160,763	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12L, if applicable)	\$ 912,496	83**
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12L, if applicable)	\$ (248,267)	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12L, if applicable)	\$ 15,435,624	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	N/A	\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92	N/A	\$	92
93			93
94			94
95		\$	95

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

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

**XII. RENTAL COSTS**

**A. Building and Fixed Equipment (See instructions.)**

1. Name of Party Holding Lease: N/A  
 2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?  
 If NO, see instructions.  YES  NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$ <u>N/A</u>			3
4	Additions							4
5								5
6								6
7	<b>TOTAL</b>				\$ <u>N/A</u>			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.	<u>/2008</u>	\$ _____
13.	<u>/2009</u>	\$ _____
14.	<u>/2010</u>	\$ _____

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

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: \$ 164,768 Description: 15,453-copier/postage; 1,898-misc hsg; 137,982 spec beds/chairs;9,434 misc dietary  
 (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					18
19					19
20					20
21	<b>TOTAL</b>		\$ _____	\$ _____	21

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

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

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

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

<p><b>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?</b></p> <p><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><b>2. CLASSROOM PORTION:</b></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><b>3. CLINICAL PORTION:</b></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
--	---	--

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

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

**C. CONTRACTUAL INCOME**

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

\$ \_\_\_\_\_

**D. NUMBER OF CNAs TRAINED**

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

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
- (b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
- (c) For in-house training programs only. Do not include fringe benefits.
- (d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

- (e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
- (f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

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

	Service	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	\$	4,974	\$	563,995				4,974	\$	563,995	1
2	Licensed Speech and Language Development Therapist	10A(3)	hrs		508		72,498				508		72,498	2
3	Licensed Recreational Therapist		hrs											3
4	Licensed Physical Therapist	10A(3)	hrs		4,504		537,365				4,504		537,365	4
5	Physician Care		visits											5
6	Dental Care		visits											6
7	Work Related Program		hrs											7
8	Habilitation		hrs											8
9	Pharmacy		# of prescripts							484,067			484,067	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	<b>TOTAL</b>			\$	9,986	\$	1,173,858	\$	484,067		9,986	\$	1,657,925	14

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

## STATE OF ILLINOIS

Page 17

Facility Name &amp; ID Number Lieberman Geriatric Health Centre

# 0026195

Report Period Beginning: 07/01/2006

Ending:

06/30/2007

## XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 06/30/2007

(last day of reporting year)

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

		1 Operating	2 After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 95,323	\$ 95,323	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance 50,000 )	2,060,688	2,060,688	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	69,578	69,578	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): See Sch 17A	662,303	662,303	9
10	<b>TOTAL Current Assets</b> (sum of lines 1 thru 9)	\$ 2,887,893	\$ 2,887,893	10
	<b>B. Long-Term Assets</b>			
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	10,839,548	8,997,911	15
16	Equipment, at Historical Cost	3,296,727	3,296,727	16
17	Accumulated Depreciation (book methods)	(16,380,748)	(15,435,624)	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	<b>TOTAL Long-Term Assets</b> (sum of lines 11 thru 23)	\$ 8,678,195	\$ 7,781,682	24
25	<b>TOTAL ASSETS</b> (sum of lines 10 and 24)	\$ 11,566,087	\$ 10,669,575	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 46,835	\$ 46,835	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	678,342	678,342	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
	<b>Other Current Liabilities(specify):</b>			
36	See Schdule 17A	8,156,641	8,156,641	36
37	Tenant Security Deposits	522,237	522,237	37
38	<b>TOTAL Current Liabilities</b> (sum of lines 26 thru 37)	\$ 9,404,055	\$ 9,404,055	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable	7,650,000	7,650,000	41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43				43
44				44
45	<b>TOTAL Long-Term Liabilities</b> (sum of lines 39 thru 44)	\$ 7,650,000	\$ 7,650,000	45
46	<b>TOTAL LIABILITIES</b> (sum of lines 38 and 45)	\$ 17,054,055	\$ 17,054,055	46
47	<b>TOTAL EQUITY</b> (page 18, line 24)	\$ (5,487,968)	\$ (6,384,480)	47
48	<b>TOTAL LIABILITIES AND EQUITY</b> (sum of lines 46 and 47)	\$ 11,566,087	\$ 10,669,575	48

\*(See instructions.)

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

**Schedule 17A**

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

<b>Description</b>	<b>Operating</b>	<b>After Consolidation</b>
Cash - Resident Security Deposits	522,237	522,237
Deferred Financing Fees	140,066	140,066
	<u>662,303</u>	<u>662,303</u>

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

<b>Description</b>	<b>Operating</b>	<b>After Consolidation</b>
IDPA Overpayments	(185,732.99)	(185,732.99)
Accounts receivable credit balances	(323,679.46)	(323,679.46)
Other current liabilities	(2,617.80)	(2,617.80)
Accrued expenses	(49,924.77)	(49,924.77)
Intercompany liabilities	(7,594,685.53)	(7,594,685.53)
	<u>(8,156,640.55)</u>	<u>(8,156,640.55)</u>

**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1 Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>(4,911,712)</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>			<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>(4,911,712)</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	(521,429)	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	( )	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe) <b>Amortization of deferred financing</b>	(12,621)	<b>15</b>
<b>16</b>	Other (describe) <b>Accrued Vacation Pay for GAAP</b>	(42,206)	<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>(576,256)</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>(5,487,968)</b>	<b>24</b> *

\* This must agree with page 17, line 47.

**XVII. INCOME STATEMENT** (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

**Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.**

		1	
Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 15,586,026	1
2	Discounts and Allowances for all Levels	(144,522)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	<b>\$ 15,441,504</b>	<b>3</b>
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,964,278	6
7	Oxygen	4,025	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	<b>\$ 1,968,303</b>	<b>8</b>
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	50,618	13
14	Non-Patient Meals	22,962	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space	1,270	16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients	14,890	18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	56,416	21
22	Laundry	15,101	22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	<b>\$ 161,257</b>	<b>23</b>
<b>D. Non-Operating Revenue</b>			
24	Contributions	534,538	24
25	Interest and Other Investment Income***		25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	<b>\$ 534,538</b>	<b>26</b>
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28			28
28a	See Schedule 19A	5,459	28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	<b>\$ 5,459</b>	<b>29</b>
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	<b>\$ 18,111,061</b>	<b>30</b>

		2	
Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	3,924,776	31
32	Health Care	8,897,011	32
33	General Administration	3,466,228	33
<b>B. Capital Expense</b>			
34	Ownership	1,635,412	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	577,663	35
36	Provider Participation Fee	131,400	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	<b>\$ 18,632,490</b>	<b>40</b>
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	<b>(521,429)</b>	<b>41</b>
42	<b>Income Taxes</b>		<b>42</b>
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	<b>\$ (521,429)</b>	<b>43</b>

\* 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.

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

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

**Schedule 19A**

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

<u>Description</u>	<u>Amount</u>
Non-operating grant income	4,012
Application fee income	4,000
Miscellaneous operating income	(2,553)
Total to Line 28	<u><u>5,459</u></u>

Facility Name & ID Number **Lieberman Geriatric Health Centre**# **0026195**Report Period Beginning: **07/01/2006**Ending: **06/30/2007**

## 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	1,900	2,086	\$ 93,916	\$ 45.02	1
2	Assistant Director of Nursing	1,008	1,388	55,594	40.05	2
3	Registered Nurses	46,942	51,740	1,762,738	34.07	3
4	Licensed Practical Nurses	18,570	20,605	578,049	28.05	4
5	CNAs & Orderlies	228,114	248,627	3,088,438	12.42	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,781	2,053	53,477	26.05	9
10	Activity Assistants	14,322	15,861	215,675	13.60	10
11	Social Service Workers	9,152	10,470	229,438	21.91	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	47,571	51,721	579,393	11.20	15
16	Dishwashers					16
17	Maintenance Workers	13,999	15,515	254,041	16.37	17
18	Housekeepers	34,502	36,849	419,288	11.38	18
19	Laundry	5,250	6,311	73,320	11.62	19
20	Administrator	2,012	2,142	104,737	48.90	20
21	Assistant Administrator	2,962	3,508	107,737	30.71	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	13,712	15,562	273,653	17.58	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	4,643	5,545	80,754	14.56	31
32	Other Health Care(specify)	24,594	27,688	930,638	33.61	32
33	Other(specify)	1,749	1,960	58,569	29.88	33
34	TOTAL (lines 1 - 33)	472,783	519,631	\$ 8,959,455 *	\$ 17.24	34

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

\*\* See instructions.

## B. CONSULTANT SERVICES

	1	2	3	
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	\$		35
36	Medical Director	weekly 60,000	9(5)	36
37	Medical Records Consultant	per visit 2,625	10(3)	37
38	Nurse Consultant			38
39	Pharmacist Consultant	monthly 6,600	10(3)	39
40	Physical Therapy Consultant			40
41	Occupational Therapy Consultant			41
42	Respiratory Therapy Consultant			42
43	Speech Therapy Consultant			43
44	Activity Consultant			44
45	Social Service Consultant			45
46	Other(specify) <u>See Schedule 20A</u>	13,586	10(3)	46
47				47
48				48
49	TOTAL (lines 35 - 48)	\$ 82,811		49

## C. CONTRACT NURSES

	1	2	3	
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	1,112 \$ 69,902	10(3)	50
51	Licensed Practical Nurses			51
52	Certified Nurse Assistants/Aides			52
53	TOTAL (lines 50 - 52)	1,112 \$ 69,902		53

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

**Schedule 20A**

**A. Staffing & Salary Costs**

**Line 32 - Other Healthcare**

	<b>Hours Worked</b>	<b>Hours Paid</b>	<b>Total Wages</b>	<b>Av Hourly Wage</b>
Resident Care Supervisor	1,171	1,351	46,100	34.14
Resident Care Manager/MDS Coordinator	766	834	28,478	34.13
Nursing Supervisor	6,516	7,561	289,209	38.25
Nurse Clinical Manager	5,314	6,257	211,136	33.74
Manager, Skilled Nursing-MDS Coordinator	1,078	1,251	39,647	31.68
Manager, Health Care Services-Rehab	1,145	1,145	44,843	39.17
Manager, Health Care Services-Medicare	1,893	2,086	69,114	33.14
Manager, Health Care Services-QI/QA	1,829	2,086	68,944	33.06
Manager, Alzheimers Unit	1,996	2,082	49,327	23.69
Resident Care Coordinator	2,886	3,035	83,840	27.62
Totals to Page 20, Line 32	24,593	27,688	930,637	33.61

**Line 343 - Other Non-Healthcare**

Manager, Admissions	1,749	1,960	58,569	29.88
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**B. Consultant Services**

	<b>Hours Paid &amp; Accrued</b>	<b>Amount</b>	<b>Schedule V Ref.</b>
Dentist	per visit	7,045	10(3)
Infectious Disease Consultant	per visit	1,463	10(3)
Podiatrist	per visit	234	10(3)
Psychiatry Consultant	per visit	4,845	10(3)
		<u>13,586</u>	



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

**Schedule 21A**

Sch 21 F - Dues, Subscriptions, Licenses & Fees

Other

Village of Skokie -Nursing Home License	1,200.00	
Village of Skokie - Alarm inspection	10.00	
Village of Skokie - Sign inspection	9.75	
Village of Skokie - Elevator inspection	200.00	
Skokie Chamber of Commerce - dues	200.00	adjusted on page 5
Miscellaneous publications	1,388.63	
Management Network	250.00	
Ingenix (data)	170.90	
Ill Emergency Management	35.00	

3,464.28

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										
1	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year									
					FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	
1			\$		\$	\$	\$	\$	\$	\$	\$	\$	\$	
2	Deferred Maintenance	various	132,633	varies	5,211	4,186								
3	Decorating Expense	2001	7,444	3	1,241									
4	Plumbing Expense	2001	5,524	3	921									
5	Air Conditioner Repair	2001	17,324	3	2,887									
6	Deferred Maintenance	2002	4,997	3	1,659	829	1,471							
7	Deferred Maintenance	2003	8,823	3	2,941	2,941	605							
8	Plumbing Expense	2003	3,660	3	1,210	1,210								
9	Deferred Maintenance	2004	22,491	3	3,749	7,497	7,497	3,748						
10														
11														
12														
13														
14														
15														
16														
17														
18														
19														
20	TOTALS		\$ 202,896		\$ 19,819	\$ 16,663	\$ 9,573	\$ 3,748	\$	\$	\$	\$	\$	

Facility Name & ID Number Lieberman Geriatric Health Centre# 0026195Report Period Beginning: 07/01/2006Ending: 06/30/2007**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 - \$11,476
- (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 years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 111,299 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.  
\_\_\_\_\_
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 131,400  
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 0 Has any meal income been offset against related costs? Yes Indicate the amount. \$ 22,962
- (16) Travel and Transportation  
a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation.  
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ 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? No 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 \$5,000, have legal invoices and a summary of services performed been attached to this cost report? Yes  
Attach invoices and a summary of services for all architect and appraisal fees.