

Facility Name & ID Number Lieberman Center for Health and Rehabilitation# 0026195 Report Period Beginning: 07/01/2007 Ending: 06/30/2008

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 bedsN/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>87,840</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>87,840</u>	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	<u>48,196</u>	<u>21,789</u>	<u>12,100</u>	<u>82,085</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>48,196</u>	<u>21,789</u>	<u>12,100</u>	<u>82,085</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed
bed days on line 7, column 4.) 93.45%

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 12,100Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH* Is your fiscal year identical to your tax year? YES NO Tax Year: 06/30/2008 Fiscal Year: 06/30/2008

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

Facility Name & ID Number Lieberman Center for Health and Rehabilitat # 0026195 Report Period Beginning: 07/01/2007 Ending: 06/30/2008

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	A. General Services											
1	Dietary	601,668		12,200	613,868		613,868		613,868			1
2	Food Purchase		1,464,088		1,464,088		1,464,088	(30,758)	1,433,330			2
3	Housekeeping	483,646	55,695	136,429	675,770		675,770		675,770			3
4	Laundry	52,269	38,400	139	90,808		90,808		90,808			4
5	Heat and Other Utilities			475,291	475,291		475,291		475,291			5
6	Maintenance	207,803	24,235	399,358	631,396		631,396		631,396			6
7	Other (specify):*											7
8	TOTAL General Services	1,345,386	1,582,418	1,023,417	3,951,221		3,951,221	(30,758)	3,920,463			8
	B. Health Care and Programs											
9	Medical Director					60,000	60,000		60,000			9
10	Nursing and Medical Records	6,745,438	386,498	49,556	7,181,492		7,181,492	(4,154)	7,177,338			10
10a	Therapy			1,287,340	1,287,340		1,287,340		1,287,340			10a
11	Activities	261,872		1,375	263,247		263,247		263,247			11
12	Social Services	242,520		491	243,011		243,011		243,011			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	7,249,830	386,498	1,338,762	8,975,090	60,000	9,035,090	(4,154)	9,030,936			16
	C. General Administration											
17	Administrative	187,733		10,617	198,350		198,350	(37,994)	160,356			17
18	Directors Fees											18
19	Professional Services			159,437	159,437	(72,604)	86,833	(9,055)	77,778			19
20	Dues, Fees, Subscriptions & Promotions			30,538	30,538		30,538		30,538			20
21	Clerical & General Office Expenses	349,735	48,715	96,143	494,593		494,593	(8,586)	486,007			21
22	Employee Benefits & Payroll Taxes			2,598,810	2,598,810		2,598,810		2,598,810			22
23	Inservice Training & Education					210	210		210			23
24	Travel and Seminar			7,465	7,465	(210)	7,255		7,255			24
25	Other Admin. Staff Transportation			641	641		641		641			25
26	Insurance-Prop.Liab.Malpractice			270,613	270,613	12,604	283,217		283,217			26
27	Other (specify):* Admissions	58,741			58,741		58,741	1,544,751	1,603,492			27
28	TOTAL General Administration	596,209	48,715	3,174,264	3,819,188	(60,000)	3,759,188	1,489,116	5,248,304			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	9,191,425	2,017,631	5,536,443	16,745,499		16,745,499	1,454,204	18,199,703			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.

Facility Name & ID Number Lieberman Center for Health and Rehabilitation #0026195 Report Period Beginning: 07/01/2007 Ending: 06/30/2008

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			1,193,590	1,193,590		1,193,590	(229,100)	964,490			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			362,513	362,513		362,513	12,217	374,730			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			182,014	182,014		182,014		182,014			35
36	Other (specify):*											36
37	TOTAL Ownership			1,738,117	1,738,117		1,738,117	(216,883)	1,521,234			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		554,217	59,591	613,808		613,808	(59,590)	554,218			39
40	Barber and Beauty Shops		1,677	32,842	34,519		34,519		34,519			40
41	Coffee and Gift Shops		13,271		13,271		13,271	(13,271)				41
42	Provider Participation Fee			131,760	131,760		131,760		131,760			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		569,165	224,193	793,358		793,358	(72,861)	720,497			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	9,191,425	2,586,796	7,498,753	19,276,974		19,276,974	1,164,459	20,441,433			45

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

Lieberman Geriatric Health Centre
Provider #0026195
07/01/07 - 06/30/08

Schedule 3/4A

V - Operating Expenses

	Description	Amount
Line 9	To reclassify medical director expense	60,000.00
Line 19	To reclassify medical director expense	(60,000.00)
Line 19	To reclassify surety bond/liability insurance	(12,604.00)
Line 26	To reclassify surety bond/liability insurance	12,604.00
Line 23	To reclassify inservice training	210.00
Line 24	To reclassify inservice training	(210.00)
	Total	<u>-</u>
Line 27-1	Other Salaries:	
	Manager - Admissions	<u>58,741.00</u>
		<u>58,741.00</u>

VI. ADJUSTMENT DETAIL

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

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

		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	(30,758)	2		4
5	Telephone, TV & Radio in Resident Rooms	(8,586)	21		5
6	Rented Facility Space	(1,310)	17		6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest	(26,067)	17		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	1,231,180			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ 1,164,459		\$	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))	\$ 1,164,459		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.

		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						44
45	Other-Attach Schedule		X			45
46	Other-Attach Schedule		X			46
47	TOTAL (C): (sum of lines 38-46)			\$		47

BHF USE ONLY					
48		49		50	
				51	
					52

Lieberman Center for Health and Rehabilitation

ID# 0026195

Report Period Beginning: 07/01/2007

Ending: 06/30/2008

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	
1	Disallow non-allowable admin entertainment expense	(4,867)	17	1
2	Disallow non-allowable marketing expense	(1,565)	17	2
3	Disallow fun committee expense	(4,185)	17	3
4	Disallow non-allowable merchandise purchases	(8,834)	41	4
5	Disallow Medicare lab fees	(35,546)	39	5
6	Disallow Medicare radiology expense	(24,044)	39	6
7	Disallow non-allowable lobbying fees	(9,055)	19	7
8	To add back direct costs for support services	1,544,751	27	8
9	Disallow vending expense	(4,437)	41	9
10	Disallow building depreciation per ledger vs. Medicaid re	(228,249)	30	10
11	Disallow F & F depreciation per ledger vs. Medicaid repo	(851)	30	11
12	Disallow non-allowable nursing entertainment expense	(4,154)	10	12
13	To reflect amortization of debt financing fees	12,217	32	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	1,231,180		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Lieberman Center for Health and Rehabilitation

0026195

Report Period Beginning:

07/01/2007

Ending:

06/30/2008

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	(30,758)	0	0	0	0	0	0	0	0	0	0	(30,758)	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	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(30,758)	0	0	0	0	0	0	0	0	0	0	(30,758)	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	(4,154)	0	0	0	0	0	0	0	0	0	0	(4,154)	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	(4,154)	0	0	0	0	0	0	0	0	0	0	(4,154)	16
	C. General Administration													
17	Administrative	(37,994)	0	0	0	0	0	0	0	0	0	0	(37,994)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(9,055)	0	0	0	0	0	0	0	0	0	0	(9,055)	19
20	Fees, Subscriptions & Promotions	0	0	0	0	0	0	0	0	0	0	0	0	20
21	Clerical & General Office Expenses	(8,586)	0	0	0	0	0	0	0	0	0	0	(8,586)	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):*	1,544,751	0	0	0	0	0	0	0	0	0	0	1,544,751	27
28	TOTAL General Administration	1,489,116	0	0	0	0	0	0	0	0	0	0	1,489,116	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	1,454,204	0	0	0	0	0	0	0	0	0	0	1,454,204	29

STATE OF ILLINOIS

Facility Name & ID Number Lieberman Center for Health and Rehabilitation

0026195

Report Period Beginning:

07/01/2007 Ending:

Summary B

06/30/2008

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

	Capital Expense	PAGES	PAGE	SUMMARY										
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	(229,100)	0	0	0	0	0	0	0	0	0	0	(229,100)	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	12,217	0	0	0	0	0	0	0	0	0	0	12,217	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(216,883)	0	(216,883)	37									
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	(59,590)	0	0	0	0	0	0	0	0	0	0	(59,590)	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	(13,271)	0	0	0	0	0	0	0	0	0	0	(13,271)	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	TOTAL Special Cost Centers	(72,861)	0	(72,861)	44									
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	1,164,459	0	1,164,459	45									

Lieberman Geriatric Health Center
FY2008
Schedule of Adjustments

Description	Department	Amount
Non-Patient Meals	Food Service	(30,758)
Telephone, TV & Radio in Resident Rooms	Administration	(8,586)
Rented Facility Space	Administration	(1,310)
Interest and Other Investment Income	Administration	(26,067)
Disallow non-allowable admin entertainment expense	Administration	(4,867)
Disallow non-allowable marketing expense	Administration	(1,565)
Disallow fun committee expense	Administration	(4,185)
Disallow non-allowable merchandise purchases	Administration	(8,834)
Disallow Medicare lab fees	Nursing	(35,546)
Disallow Medicare radiology expense	Nursing	(24,044)
Disallow non-allowable lobbying fees	Administration	(9,055)
To add back direct costs for support services	General Administration	1,544,751
Disallow vending expense	Administration	(4,437)
Disallow building depreciation per ledger vs. Medicaid r Depreciation		(228,249)
Disallow F & F depreciation per ledger vs. Medicaid rep Depreciation		(851)
Disallow non-allowable nursing entertainment expense	Nursing	(4,154)
To reflect amortization of debt financing fees	Interest	12,217
		<u><u>\$1,164,459</u></u>

Facility Name & ID Number Lieberman Center for Health and Rehabilitation

0026195

Report Period Beginning: 07/01/2007 Ending: 06/30/2008

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		CJE Senior Life	Chicago	Non-profit

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. YES NO

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: 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		\$	N/A		\$	\$
2	V						
3	V						
4	V						
5	V						
6	V						
7	V						
8	V						
9	V						
10	V						
11	V						
12	V						
13	V						
14	Total		\$			\$	\$ *

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

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. YES NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V			\$	N/A		\$		15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$			\$ 0	\$ *	39

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

Facility Name & ID Number Lieberman Center for Health and Rehabilitt # 0026195 Report Period Beginning: 07/01/2007 Ending: 06/30/2008

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 Center for Health and Rehabilitation # 0026195 Report Period Beginning: 07/01/2007 Ending: 6/30/2008

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization 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

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	27	Administration, Finance, Volunte	Accumulated Costs	50,785,026	13	\$ 3,653,040	\$ 3,653,040	18,406,091	\$ 1,323,977	1
2	27	Administration, Finance, Volunte	Accumulated Costs	50,785,026	13	609,149	0	18,406,091	220,775	2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 4,262,189	\$ 3,653,040		\$ 1,544,752	25

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	2	3	4	5	6	7	8	9	10											
										Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
											YES	NO				Original	Balance			
A. Directly Facility Related																				
Long-Term																				
1	Bond		X	2005 Bond	varies	01/19/05	\$ 8,150,000	\$ 7,400,000	2025	varies	\$ 275,033	1								
2	Bond		X	1999 Bond Allocation	varies	09/01/00	1,790,000	1,016,000	2021	varies	48,340	2								
3	Bond		X	2002 Bond Allocation	varies	09/01/03	1,043,000	849,000	2027	varies	39,140	3								
4												4								
5												5								
Working Capital																				
6												6								
7												7								
8												8								
9	TOTAL Facility Related						\$ 10,983,000	\$ 9,265,000			\$ 362,513	9								
B. Non-Facility Related*																				
10							Amortization of debt financing fees				12,217	10								
11							Less: Interest income offset				(26,067)	11								
12												12								
13												13								
14	TOTAL Non-Facility Related						\$	\$			\$ (13,850)	14								
15	TOTALS (line 9+line14)						\$ 10,983,000	\$ 9,265,000			\$ 348,663	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.)

Facility Name & ID Number Lieberman Center for Health and Rehabilitation# 0026195 Report Period Beginning: 07/01/2007 Ending: 06/30/2008

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2007 report.		Important , please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.	\$	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)			\$ N/A	2
3. Under or (over) accrual (line 2 minus line 1).			\$ N/A	3
4. Real Estate Tax accrual used for 2008 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)			\$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)			\$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.			\$ N/A	7
Real Estate Tax History:				
Real Estate Tax Bill for Calendar Year:				
2003	_____	8		
2004	_____	9		
2005	_____	10		
2006	_____	11		
2007	_____	12		
Entity is a not-for-profit facility and does not pay real estate tax.				
			FOR BHF USE ONLY	
13	FROM R. E. TAX STATEMENT FOR 2007	\$		13
14	PLUS APPEAL COST FROM LINE 5	\$		14
15	LESS REFUND FROM LINE 6	\$		15
16	AMOUNT TO USE FOR RATE CALCULATION	\$		16

NOTES:

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

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2007 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 2007 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2007.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2007 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 2008 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.

2007 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Lieberman Center for Health and Rehabilitation COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0026195

CONTACT PERSON REGARDING THIS REPORT Michael Geraghty

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 2007 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 2007.

(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> </u>	<u>N/A</u>	\$ <u> </u>	\$ <u> </u>
2. <u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
3. <u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
4. <u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
5. <u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
6. <u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
7. <u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
8. <u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
9. <u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
10. <u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
TOTALS		\$ <u> </u>	\$ <u> </u>

B. Real Estate Tax Cost Allocations

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

If YES, attach an explanation & 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 2007 tax bills which were listed in Section A to this statement. Be sure to use the 2007 tax bill which is normally paid during 2008.

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 Center for Health and Rehabilitation# 0026195 Report Period Beginning:07/01/2007 Ending:06/30/2008**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	TOTALS	216,480		\$ 809,873	3

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

Report Period Beginning:

07/01/2007 Ending: **06/30/2008****XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

	1 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	240		1981	1981	\$ 10,023,348	\$ 250,585	40	\$ 250,585	\$	\$ 6,703,129	4
5			1983		32,224	805	40	805		20,529	5
6			1984		7,755	194	40	194		4,753	6
7			1987		19,886	497	40	497		10,696	7
8			1986		29,583	739	40	739		15,889	8
		Improvement Type**									
9		Land Improvements	1981		96,365		15			96,365	9
10		Land Improvements	1983		54,161		15			54,161	10
11		Land Improvements	1985		3,575		15			3,575	11
12		Land Improvements	1987		78,564		15			78,564	12
13		Land Improvements	1988		7,394		10			7,394	13
14		Land Improvements	1989		19,724		10			19,724	14
15		Building Improvements	1990		7,500		10			7,500	15
16		Capital	1990		18,636					18,636	16
17		Building Improvements	1991		22,617		10			22,617	17
18		Capital	1991		24,989					24,989	18
19		Capital (in excess of \$4500 and not subject to deferral)	1992		22,722					22,722	19
20		Building - Parking Lot	1992		207,995		15			207,995	20
21		Capital (30 doors & chiller repair)	1993		15,514		15			15,514	21
22		Capital - Memorial	1994		603	40	15	40		603	22
23		Capital - Shades, Doors	1994		5,534	369	15	369		5,534	23
24		Capital - Blinds	1994		6,018		7			6,018	24
25		Capital - Thermostat Project	1994		41,780	2,785	15	2,785		41,780	25
26		Electrical Motor	1995		1,046	70	15	70		977	26
27		Automatic Door Parts	1995		1,197	80	15	80		1,118	27
28		Compressor Parts	1995		747	50	15	50		698	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		1,095	34
35		Electrical Motor	1996		1,318	88	15	88		1,143	35
36		Electrical Circuit	1996		738	49	15	49		639	36

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

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

See Page 12A, Line 70 for total

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

Report Period Beginning:

07/01/2007 Ending: 06/30/2008**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	\$	\$ 975	37
38	Fan Motors	1996	779	52	15	52		675	38
39	HVAC Piping	1996	824	55	15	55		714	39
40	Damper Motors	1996	1,109	74	15	74		961	40
41	Valves	1996	3,184	212	15	212		2,759	41
42	Door Motion Detector	1996	648	43	15	43		561	42
43	Shelf Installation	1996	700	47	15	47		608	43
44	Electric Heaters	1996	821	55	15	55		712	44
45	Water Pump	1996	863	58	15	58		749	45
46	50 Gallon Cisterns	1996	2,107	140	15	140		1,825	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	\$ 257,249		\$ 257,249	\$	\$ 11,382,543	70

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

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

Report Period Beginning:

07/01/2007 Ending: 06/30/2008**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	\$ 257,249		\$ 257,249	\$	\$ 11,382,543	1
2	Roof Replacement	1996	44,901		10			44,901	2
3	Roof Inspection	1996	3,563		10			3,563	3
4	Engineering Study	1996	4,772		10			4,772	4
5	Electrical Systems	1996	1,171		10			1,171	5
6	Flourescent Lamps, Starters	1997	508		7			508	6
7	Motor Starter	1997	914		10			914	7
8	Replace HVAC Bearings	1997	397		10			397	8
9	Replace Valves	1997	3,297		10			3,297	9
10	Insulation	1997	700		10			700	10
11	Window Glass	1997	745		10			745	11
12	CJE Friends Flooring, Signs	1997	894		10			894	12
13	Install new Lochnivar System	1997	6,300		10			6,300	13
14	Roof Inspection	1997	5,753		10			5,753	14
15	Engineering Study	1997	2,067		10			2,067	15
16	Roof Inspection	1997	37,440		10			37,440	16
17	Engineering Study	1997	8,470		10			8,470	17
18	Masonry Repair	1997	7,073		10			7,073	18
19	Roof Inspection	1997	2,575		10			2,575	19
20	Roof Inspection	1997	24,572		10			24,572	20
21	Alarm System	1998	706		10			707	21
22	Electrical Work	1998	2,827		10			2,827	22
23	Kohler Pedestal & Plumbing	1998	7,122		10			7,122	23
24	AC Repair Parts	1998	2,214		10			2,214	24
25	Boiler Repair	1998	7,980		10			7,980	25
26	Building Maintenance & Supplies	1998	1,191		10			1,191	26
27	Air Conditioner	1998	101,153		10			101,152	27
28	Replace Blinds in 13 Rooms	1998	1,645		7			1,645	28
29	Replace Blinds in 13 Rooms	1998	1,645		7			1,645	29
30	Carpet Installed	1998	1,699		7			1,699	30
31	Motion Detector, Installation	1998	2,980		10			2,980	31
32	Bearing Assembly Impeller, Seals	1998	2,369		10			2,369	32
33	Reconfigure Time Control	1998	2,573		10			2,573	33
34	TOTAL (lines 1 thru 33)		\$ 15,034,861	\$ 257,249		\$ 257,249	\$	\$ 11,674,759	34

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

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

Report Period Beginning:

07/01/2007

Ending:

06/30/2008**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	\$ 257,249		\$ 257,249	\$	\$ 11,674,759	1
2	Door Restraints, Installation	1998	4,700		10			4,700	2
3	Mechanical Installation	1998	1,835		10			1,836	3
4	Asphalt Rep., Seal, Stripe, Crackfill	1998	7,531		10			7,531	4
5	Glass & Insulating Units	1998	2,548		10			2,548	5
6	CCTV Security System	1998	5,980		10			5,980	6
7	Concrete Work	1998	4,475		10			4,475	7
8									8
9	CCTV Security System	1999	10,080		10			10,080	9
10	Windows Replacements	1999	238,044	23,804	10	23,804		238,044	10
11	Tuckpointing/Masonry Repairs	1999	969,713	96,971	10	96,971		969,713	11
12									12
13	Replace Air Conditioner	2000	104,900	10,490	10	10,490		94,410	13
14	Carpet	2000	512	51	10	51		460	14
15	Kitchen re-wire	2000	1,013	101	10	101		911	15
16	Awning	2000	5,474	547	10	547		4,925	16
17	Replace Door	2000	1,580	158	10	158		1,422	17
18	Design Consultation	2000	683	68	10	68		614	18
19	Design Consultation	2000	2,405	241	10	241		2,166	19
20	Compactor Mower	2000	792	79	10	79		712	20
21	Streamer & Light	2000	2,157	216	10	216		1,942	21
22	Wallcovering	2000	1,021	102	10	102		919	22
23	Doors	2000	4,900	490	10	490		4,410	23
24	Light Fixtures	2000	66,360	6,636	10	6,636		59,724	24
25	Water Heater	2000	3,225	323	10	323		2,904	25
26	Exhaust Fan	2000	985	99	10	99		888	26
27	Re-pipe Kitchen	2000	4,850	485	10	485		4,365	27
28	Front Handicap Door	2000	1,300	130	10	130		1,170	28
29	Lighting	2000	1,425	143	10	143		1,284	29
30	Lighting	2000	1,450	145	10	145		1,305	30
31	Fan Wheels & Shaft	2000	1,187	119	10	119		1,069	31
32	Doors	2000	1,739	174		174		1,565	32
33	Sump Pump	2000	631	63		63		568	33
34	TOTAL (lines 1 thru 33)		\$ 16,488,356	\$ 398,884		\$ 398,884	\$	\$ 13,107,399	34

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

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

Report Period Beginning:

07/01/2007 Ending: **06/30/2008****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	\$ 398,884		\$ 398,884	\$	\$ 13,107,399	1
2	Fencing	2000	4,595	460	10	460		4,137	2
3	Handrail Labor & Materials	2000	8,650	865	10	865		7,785	3
4	Wall Repair	2000	850	85	10	85		765	4
5	Scrape & Painting Doors & Stairs	2000	4,085	409	10	409		3,678	5
6	Painting	2000	1,824	182	10	182		1,640	6
7	Sump Pump & Parts	2000	1,013	101	10	101		911	7
8	Nurse Call System	2000	1,774	178	10	178		1,595	8
9	Door Alarm & Nurse Call System	2000	1,537	154	10	154		1,384	9
10	Swing Door Automation	2000	2,406	241	10	241		2,167	10
11	Rewire Control Circuit	2000	2,188	219	10	219		1,970	11
12	Fan Wheels	2000	1,989	199	10	199		1,790	12
13	Chiller	2000	1,372	137	10	137		1,234	13
14	Air Conditioner	2000	3,422	342	10	342		3,079	14
15	Heating System	2000	6,372	637	10	637		5,734	15
16	Heating System	2000	3,007	301	10	301		2,707	16
17	Air Conditioner	2000	2,667	267	10	267		2,401	17
18	Tub Wall	2000	1,067	107	10	107		961	18
19	Sliding Door Installation	2000	1,862	186	10	186		1,675	19
20	Sliding Door Installation	2000	1,517	152	10	152		1,366	20
21	Capitalized Maint. & Repair 00: \$10,299	2000	2,960	296	10	296		2,664	21
22	Plumbing Repairs	2000	2,913	291	10	291		2,621	22
23	To adjust to DHFS total assets for 2000	2000	(44,210)						23
24	Repair Concrete	2001	5,448	545	10	545		4,359	24
25	Boiler Repairs	2001	2,410	241	10	241		1,928	25
26	Disposer Repair	2001	13,822	1,382	10	1,382		11,057	26
27	Hoshi Dispenser Repairs	2001	2,000	200	10	200		1,600	27
28	Air Conditioner Repair	2001	6,931	693	10	693		5,545	28
29	Receiver Antenna	2001	783	78	10	78		626	29
30	Elevator Alarm	2001	1,566	157	10	157		1,254	30
31	Building Improvements - Tubroom	2001	15,923	1,592	10	1,592		12,736	31
32	Building Improvements - Kitchen	2001	10,290	1,029	10	1,029		8,232	32
33		2001	20,045	2,005	10	2,005		16,038	33
34	TOTAL (lines 1 thru 33)		\$ 16,581,434	\$ 412,615		\$ 412,615	\$	\$ 13,223,038	34

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

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

Report Period Beginning:

07/01/2007 Ending: **06/30/2008****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	\$ 412,615		\$ 412,615	\$	\$ 13,223,038	1
2	Building Improvements - Lighting Lamps	2001	72,072	7,207	10	7,207		57,662	2
3	Building Improvements - Responder System	2001	3,054	305	10	305		2,442	3
4	Building Improvements - Painting and Wallpaper	2001	63,638	6,363	10	6,363		50,910	4
5	Building Improvements - Windows and Doors	2001	11,163	1,116	10	1,116		8,930	5
6	Building Improvements - Nursing Station	2001	6,706	671	10	671		5,366	6
7	Building Improvements - Elevator Repairs	2001	4,255	426	10	426		3,406	7
8	Building Improvements - Electrical Repairs	2001	8,898	890	10	890		7,120	8
9	Building Improvements - Driveway Repair	2001	20,000	2,000	10	2,000		16,000	9
10	Building Improvements - Signage	2001	9,240	924	10	924		7,392	10
11	Building Improvements - Five Floor Remodeling	2001	36,821	3,933	10	3,933		31,464	11
12									12
13	Dining Room Remodeling	2002	6,303	630	10	630		4,411	13
14	6th Floor Partitions	2002	2,395	240	10	240		1,678	14
15	Carpeting	2002	8,286	829	10	829		5,801	15
16	HVAC Repairs	2002	2,861	286	10	286		2,002	16
17	Electrical Repairs	2002	10,162	1,016	10	1,016		7,113	17
18	Boiler	2002	15,960	1,596	10	1,596		11,172	18
19	Equipment Repairs	2002	14,658	1,466	10	1,466		10,261	19
20	Survey & Inspection	2002	2,778	278	10	278		1,945	20
21	Water Tank Insulation	2002	2,412	241	10	241		1,688	21
22	Borg Nurse Call System	2002	7,625	763	10	763		5,339	22
23	Roof Repair	2002	787	78	10	78		551	23
24	Intercom System	2002	1,193	119	10	119		834	24
25	Fiberglass Tank	2002	2,805	281	10	281		1,965	25
26	Tube Convection Base Heater	2002	3,612	361	10	361		2,528	26
27	Walk-In Cooler Doors	2002	2,477	248	10	248		1,735	27
28	Actuator with Motor	2002	1,850	185	10	185		1,295	28
29	Boiler	2002	2,300	230	10	230		1,610	29
30	Landscaping	2002	15,230	1,523	10	1,523		10,661	30
31	Pumps & Motors	2002	8,259	826	10	826		5,782	31
32	Bath House Remodeling	2002	21,987	2,199	10	2,199		15,392	32
33	Parking Lot Lighting	2002	1,868	187	10	187		1,308	33
34	TOTAL (lines 1 thru 33)		\$ 16,953,089	\$ 450,032		\$ 450,032	\$	\$ 13,508,801	34

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

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

Report Period Beginning:

07/01/2007 Ending: 06/30/2008**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	\$ 450,032		\$ 450,032	\$	\$ 13,508,801	1
2	Resident Room Flooring	2003	4,370	437	10	437		2,622	2
3	Nurse Call System	2003	219,536	21,953	10	21,953		131,722	3
4	Repair, Plaster, Sand, Prime & Paint	2003	16,000	1,600	10	1,600		9,600	4
5	Elevator Renovation	2003	60,466	6,047	10	6,047		36,281	5
6	Plumbing Renovations	2003	28,731	2,873	10	2,873		17,238	6
7	Freezer Door	2003	2,790	279	10	279		1,674	7
8	Front & Dock Doors	2003	2,258	226	10	226		1,355	8
9	Courtyard Camera	2003	725	73	10	73		437	9
10	Balcony Renovation	2003	8,000	800	10	800		4,800	10
11	Doors	2003	6,000	600	10	600		3,600	11
12	Vinyl Floor Base	2003	1,919	192	10	192		1,152	12
13	Roof Repairs	2003	1,750	175	10	175		1,050	13
14	Building Improvements - 7th Floor Nurse Call System	2003	59,127	5,913	10	5,913		29,564	14
15	Carpet	2003	951	95	10	95		570	15
16	Valve System	2003	86,572	8,657	10	8,657		51,943	16
17	Outdoor Lighting	2003	1,076	108	10	108		647	17
18	First Floor Project - Alarm Service Installation	2003	1,353	135	10	135		811	18
19	Door Replacement	2003	1,106	111	10	111		665	19
20	Hollow Metal Door Installation	2003	1,990	199	10	199		1,194	20
21	Roof Repairs	2003	1,447	145	10	145		869	21
22	Kitchen Exhaust Fan	2003	1,259	126	10	126		756	22
23	Sump Pump	2003	1,011	101	10	101		606	23
24	Compressor	2003	1,392	139	10	139		835	24
25	Ejector Pump	2003	4,394	439	10	439		2,635	25
26	Water Heater Engine	2003	1,716	172	10	172		1,031	26
27	Installed Hot Water Boiler	2003	13,019	1,302	10	1,302		7,812	27
28									28
29	Building Improvements - First Floor Project	2004	22,841	2,284	10	2,284		11,420	29
30	Building Improvements - Automatic Door Installation	2004	2,287	229	10	229		1,144	30
31	Building Improvements - Folding Partitions Installed	2004	1,800	180	10	180		900	31
32	Building Improvements - Folding Partitions Installed	2004	1,800	180	10	180		900	32
33	Building Improvements - Floor Resurfacing	2004	3,488	349	10	349		1,745	33
34	TOTAL (lines 1 thru 33)		\$ 17,514,263	\$ 506,151		\$ 506,151	\$	\$ 13,836,379	34

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

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

Report Period Beginning:

07/01/2007 Ending: **06/30/2008****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	\$ 506,151		\$ 506,151	\$	\$ 13,836,379	1
2	Building Improvements - Office Replacement	2004	6,464	646	10	646		3,231	2
3	Building Improvements - Desk/Work Stations Rehabbed	2004	1,953	195	10	195		976	3
4	Building Improvements - Office Replacement	2004	560	56	10	56		280	4
5	Building Improvements - Locksets Installed	2004	2,268	227	10	227		1,135	5
6	Building Improvements - Office Reconfigured	2004	18,712	1,871	10	1,871		9,355	6
7	Building Improvements - Window Coverings	2004	2,181	218	10	218		1,090	7
8	Building Improvements - Window Coverings	2004	615	62	10	62		309	8
9	Building Improvements - Floor Resurfacing	2004	2,771	277	10	277		1,385	9
10	Building Improvements - Social Services Office Rehabbed	2004	3,085	309	10	309		1,544	10
11	Building Improvements - Office Reconfiguration	2004	3,339	334	10	334		1,670	11
12	Building Improvements - Extended Click & Regulator	2004	2,415	242	10	242		1,209	12
13	Building Improvements - Fluorescent Fixtures	2004	2,258	226	10	226		1,130	13
14	Building Improvements - New Sliding Door	2004	5,936	594	10	594		2,969	14
15	Building Improvements - Chapel Doors Installed	2004	2,978	298	10	298		1,490	15
16	Building Improvements - 2nd Floor Activity Office Rehabbed	2004	5,800	580	10	580		2,900	16
17	Building Improvements - Rehab Space Renovation	2004	27,100	2,710	10	2,710		13,550	17
18	Building Improvements - Gift Shop Gutted and Rehabbed	2004	8,265	827	10	827		4,134	18
19	Building Improvements - Rehab 2nd Floor	2004	565	57	10	57		284	19
20	Building Improvements - Second Floor Electrical Rewired	2004	1,923	192	10	192		961	20
21	Building Improvements - Install Outlets	2004	5,000	500	10	500		2,500	21
22	Building Improvements - Kitchen Conduit	2004	921	92	10	92		460	22
23	Building Improvements - Install Outlets	2004	15,000	1,500	10	1,500		7,500	23
24	Building Improvements - Epoxy Overlay and Recoat	2004	1,603	160	10	160		801	24
25	Building Improvements - Replace Switches and Wiring	2004	3,102	310	10	310		1,550	25
26	Building Improvements - Install Locks	2004	1,164	116	10	116		581	26
27	Building Improvements - Remove, Replace Door	2004	1,576	158	10	158		789	27
28	Building Improvements - Piped Kitchen Drain	2004	11,133	1,113	10	1,113		5,566	28
29	Building Improvements - Toilet Rooms Wall Patching	2004	2,142	214	10	214		1,070	29
30	Building Improvements - Repipe Water Line	2004	4,668	467	10	467		2,335	30
31	Building Improvements - Dietary Floor Repairs	2004	4,419	442	10	442		2,210	31
32	Building Improvements - Dietary Floor Repairs	2004	3,890	389	10	389		1,945	32
33	Building Improvements - Volunteer Lounge Rehabbed	2004	560	56	10	56		280	33
34	TOTAL (lines 1 thru 33)		\$ 17,668,629	\$ 521,589		\$ 521,589	\$	\$ 13,913,568	34

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

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

Report Period Beginning:

07/01/2007 Ending: **06/30/2008****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	\$ 521,589		\$ 521,589	\$	\$ 13,913,568	1
2	Building Improvements - Booster Heater	2004	1,420	142	10	142		710	2
3	Building Improvements - Kitchen Repairs	2004	2,643	264	10	264		1,321	3
4	Building Improvements - Repiped Vent	2004	949	95	10	95		475	4
5	Building Improvements - Nurse Call System	2004	432	43	10	43		215	5
6	Building Improvements - Gift Shop Rehab	2004	1,480	148	10	148		740	6
7	Building Improvements - Lifts Installed	2004	10,953	1,095	10	1,095		5,476	7
8	Building Improvements - Lifts Installed/Repaired	2004	7,625	762	10	762		3,811	8
9	Building Improvements - Park Door Repaired	2004	1,092	109	10	109		545	9
10	Building Improvements - Electrical Services	2004	1,647	165	10	165		824	10
11	Building Improvements - Surge Protection Repaired	2004	2,850	285	10	285		1,425	11
12	Building Improvements - Camera System Installed	2004	18,845	1,885	10	1,885		9,424	12
13	Building Improvements - Lockset Installed	2004	2,630	263	10	263		1,315	13
14	Building Improvements - Partition Installed	2004	6,000	600	10	600		3,000	14
15	Building Improvements - Flooring Installed	2004	961	96	10	96		480	15
16	Building Improvements - C Wing Renovated	2004	17,006	1,701	10	1,701		8,504	16
17	Building Improvements - Ceiling Replacement	2004	3,877	388	10	388		1,939	17
18	Building Improvements - Floor Replacement, Restroom	2004	2,666	267	10	267		1,334	18
19	Building Improvements - Installed Video Surveillance	2004	9,423	942	10	942		4,711	19
20	Building Improvements - Painting, Wallcovering	2004	7,975	798	10	798		3,989	20
21	Building Improvements - Painting	2004	560	56	10	56		280	21
22	Building Improvements - Flooring Ground Floor	2004	15,820	1,582	10	1,582		7,910	22
23	Building Improvements - Carpet Installation	2004	566	57	10	57		284	23
24	Building Improvements - Refinished Tubs	2004	850	85	10	85		425	24
25	Building Improvements - Plumbing for Sinks Downstairs	2004	5,640	564	10	564		2,820	25
26	Building Improvements - Installed New Laundry Room Boiler	2004	16,957	1,696	10	1,696		8,479	26
27	Building Improvements - Resurfaced Columns	2004	2,600	260	10	260		1,300	27
28	Building Improvements - Concrete Work/ Repaved Walkway	2004	4,185	419	10	419		2,094	28
29	Building Improvements - 1st Floor Public Toilets	2004	41,832	4,183	10	4,183		16,732	29
30	Building Improvements - Flooring Replacement - Resident Rooms	2004	50,700	5,070	10	5,070		20,280	30
31	Building Improvements - Asphalt repairs	2004	28,591	2,859	10	2,859		11,436	31
32	Building Improvements - Resident Rooms Flooring Replacement	2004	29,522	2,952	10	2,952		11,808	32
33	Building Improvements - Resident Vanity Replacement	2004	50,000	5,000	10	5,000		20,000	33
34	TOTAL (lines 1 thru 33)		\$ 18,016,926	\$ 556,420		\$ 556,420	\$	\$ 14,067,654	34

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

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

Report Period Beginning:

07/01/2007 Ending: **06/30/2008****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	\$ 556,420		\$ 556,420	\$	\$ 14,067,654	1
2	Building Improvements - Resident Room Flooring	2004	29,522	2,952	10	2,952		11,808	2
3									3
4	Building Improvements - Sheet Vinyl Installation 6th & 7th Floor R	2005	14,406	1,441	10	1,441		5,764	4
5	Building Improvements - 1st Floor Public Toilet Call System	2005	3,295	329	10	329		1,316	5
6	Building Improvements - 1st Floor Public Toilets	2005	366	37	10	37		148	6
7	Building Improvements - 5th Floor Resident Room Flooring	2005	20,000	2,000	10	2,000		8,000	7
8	Building Improvements - 6th & 7th Floor Sheet Vinyl	2005	22,050	2,205	10	2,205		8,820	8
9	Building Improvements - Air Handler Panels	2005	3,825	382	10	382		1,528	9
10	Building Improvements - A PC Netshelter	2005	1,007	101	10	101		404	10
11	Building Improvements - Boiler Laundry Room	2005	16,957	1,696	10	1,696		6,784	11
12	Building Improvements - Clad Elevators - ADA Upgrade	2005	2,280	228	10	228		912	12
13	Building Improvements - Code Alert Receivers	2005	390	39	10	39		156	13
14	Building Improvements - Column Resurfacing	2005	4,560	456	10	456		1,824	14
15	Building Improvements - Computer Room Air Conditioning	2005	4,102	410	10	410		1,640	15
16	Building Improvements - Computer Room Cooling System	2005	4,102	410	10	410		1,640	16
17	Building Improvements - Cover Piping	2005	1,300	130	10	130		520	17
18	Building Improvements - Cover Piping	2005	7,856	786	10	786		3,144	18
19	Building Improvements - Data Cabling	2005	123	12	10	12		48	19
20	Building Improvements - Design Fees	2005	621	62	10	62		248	20
21	Building Improvements - Dietary Improvements	2005	1,369	137	10	137		548	21
22	Building Improvements - Dietary Improvements	2005	3,581	358	10	358		1,432	22
23	Building Improvements - Dietary Improvements	2005	877	88	10	88		352	23
24	Building Improvements - Door Alarm First Floor	2005	22,500	2,250	10	2,250		9,000	24
25	Building Improvements - Elevator Cab Interiors	2005	8,400	840	10	840		3,360	25
26	Building Improvements - Elevator Cabs	2005	18,440	1,844	10	1,844		7,376	26
27	Building Improvements - Elevator Electrical Upgrades	2005	2,453	245	10	245		980	27
28	Building Improvements - Elevator Room Controlling System	2005	12,114	1,211	10	1,211		4,844	28
29	Building Improvements - Elevator Room Controlling System	2005	12,114	1,211	10	1,211		4,844	29
30	Building Improvements - Employee Lounge	2005	14,600	1,460	10	1,460		5,840	30
31	Building Improvements - Employee Lounge	2005	1,460	146	10	146		584	31
32	Building Improvements - Employee Lounge	2005	2,300	230	10	230		920	32
33	Building Improvements - First Floor Bathrooms	2005	4,500	450	10	450		1,800	33
34	TOTAL (lines 1 thru 33)		\$ 18,258,396	\$ 580,566		\$ 580,566	\$	\$ 14,164,238	34

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

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

Report Period Beginning:

07/01/2007

Ending:

06/30/2008**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 12I, Carried Forward		\$ 18,258,396	\$ 580,566		\$ 580,566	\$	\$ 14,164,238	1
2	Building Improvements - First Floor Door Alarms	2005	4,729	473	10	473		1,892	2
3	Building Improvements - First Floor Toilet Rooms	2005	23,000	2,300	10	2,300		9,200	3
4	Building Improvements - Fixture Installation - ADA Elevators	2005	20,937	2,094	10	2,094		8,376	4
5	Building Improvements - Floor Replacement - Resident Rooms	2005	1,853	185	10	185		740	5
6	Building Improvements - Flooring 2nd Floor Offices	2005	608	61	10	61		244	6
7	Building Improvements - Flooring 2nd Floor Offices	2005	7,550	755	10	755		3,020	7
8	Building Improvements - Flooring 5th Floor	2005	21,000	2,100	10	2,100		8,400	8
9	Building Improvements - Flooring 5th Floor	2005	14,800	1,480	10	1,480		5,920	9
10	Building Improvements - Flooring 5th Floor	2005	10,325	1,033	10	1,033		4,132	10
11	Building Improvements - Flooring 5th Floor	2005	2,875	288	10	288		1,152	11
12	Building Improvements - Flooring Residents Rooms 6th & 7th Floor	2005	18,755	1,876	10	1,876		7,504	12
13	Building Improvements - Lighting Fixtures	2005	62,486	6,249	10	6,249		24,996	13
14	Building Improvements - Lobby Artwork	2005	3,300	330	10	330		1,320	14
15	Building Improvements - Noshari Ceiling Work	2005	4,177	418	10	418		1,672	15
16	Building Improvements - Nurse Call Stations - 1st Floor Bathrooms	2005	780	78	10	78		312	16
17	Building Improvements - Office Replacement	2005	242	24	10	24		96	17
18	Building Improvements - Office Replacement	2005	834	83	10	83		332	18
19	Building Improvements - Office Replacement	2005	2,224	222	10	222		888	19
20	Building Improvements - Office Replacement	2005	6,023	602	10	602		2,408	20
21	Building Improvements - Office Replacement	2005	1,098	110	10	110		440	21
22	Building Improvements - Plumbing Kitchen	2005	4,176	418	10	418		1,672	22
23	Building Improvements - Rehab/Rebuild two panels	2005	3,988	399	10	399		1,596	23
24	Building Improvements - Resident Bathroom Accordion Folding De	2005	2,760	276	10	276		1,204	24
25	Building Improvements - Resident Rooms Flooring Replacement	2005	2,568	257	10	257		1,028	25
26	Building Improvements - Residential room flooring	2005	14,604	1,460	10	1,460		5,840	26
27	Building Improvements - Rubber stair tile	2005	3,610	361	10	361		1,444	27
28	Building Improvements - Security - Code Alert	2005	1,773	177	10	177		708	28
29	Building Improvements - Security - Code Alert	2005	204	20	10	20		80	29
30	Building Improvements - Security - Code Alert	2005	1,970	197	10	197		788	30
31	Building Improvements - Server Cabling	2005	720	72	10	72		288	31
32	Building Improvements - Server Room Flooring	2005	1,614	161	10	161		644	32
33		2005	410	41	10	41		164	33
34	TOTAL (lines 1 thru 33)		\$ 18,504,389	\$ 605,166		\$ 605,166	\$ 0	\$ 14,262,738	34

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

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

Report Period Beginning:

07/01/2007

Ending:

06/30/2008**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 12J, Carried Forward		\$ 18,504,389	\$ 605,166		\$ 605,166	\$	\$ 14,262,738	1
2	Building Improvements - Vanity mirrors	2005	8,245	825	10	825		3,300	2
3	Building Improvements - Vanity tops	2005	31,852	3,185	10	3,185		12,740	3
4	Building Improvements - Water piping kitchen	2005	2,666	267	10	267		1,068	4
5	Building Improvements - Deposit landscaping work	2005	6,500	650	10	650		2,600	5
6	Building Improvements - Landscaping work	2005	6,500	650	10	650		2,600	6
7	Building Improvements - Raise low canopies on all shade & orname	2005	2,415	242	10	242		968	7
8	3rd & 5th floor vanities	2005	61,755	6,175	10	6,175		21,614	8
9	Vanity Mirrors	2005	8,245	825	10	825		2,474	9
10	Code Alert System	2005	3,415	341	10	341		1,024	10
11	Outside Air duct access	2005	1,269	127	10	127		380	11
12	Outside Air duct new housing	2005	1,510	150	10	150		452	12
13	Roof repairs	2005	2,350	235	10	235		704	13
14	Flooring for clean linens	2005	1,388	139	10	139		416	14
15	Flooring for 2nd floor shop	2005	1,280	128	10	128		384	15
16	Laundry room Sump Pump	2005	3,825	382	10	382		1,146	16
17	2 disposers	2005	3,510	351	10	351		1,054	17
18	Shower cabinet	2005	6,637	664	10	664		1,992	18
19	Tub installation 7C wing	2005	1,324	132	10	132		396	19
20	Improvements on Dietary area	2005	667	67	10	67		200	20
21	Boiler room plumbing	2005	3,848	385	10	385		1,154	21
22	Hot Water Heater	2005	542	54	10	54		162	22
23	Hot Water Heater	2005	4,462	446	10	446		1,338	23
24	Hot Water Heater	2005	13,000	1,300	10	1,300		3,900	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		375	28
29	Kitchen Door Replacement	2006	7,226	723	10	723		1,807	29
30	1st & 2nd Floor Signage (reclassified from eqpt. by DHFS)	2006	411	41	10	41		103	30
31	3rd Floor Signage (reclassified from equipment by DHFS)	2006	980	98	10	98		245	31
32	Boiler room plumbing	2006	4,000	400	10	400		1,000	32
33	Kitchen Door Replacement	2006	1,267	126	10	126		315	33
34	TOTAL (lines 1 thru 33)		\$ 18,803,027	\$ 624,424		\$ 624,424	\$ 0	\$ 14,328,649	34

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

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

Report Period Beginning:

07/01/2007

Ending:

06/30/2008**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 12K, Carried Forward		\$ 18,803,027	\$ 624,424		\$ 624,424	\$	\$ 14,328,649	1
2	Code Alert Upgrade	2006	3,370	337	10	337		843	2
3	Kitchen Office Speaker System	2006	1,765	176	10	176		440	3
4	Disposer	2006	1,717	172	10	172		429	4
5	Beauty shop improvements	2006	37,300	3,730	10	3,730		9,325	5
6	Code Alert Upgrade	2006	2,324	232	10	232		580	6
7	Land Improvements - Major landscaping improvements	2006	10,085	1,008	10	1,008		2,352	7
8	Electrical for Laundry rooms	2007	4,076	408	10	408		816	8
9	Venting for Laundry rooms	2007	7,231	723	10	723		1,446	9
10	Beauty Salon	2007	5,556	556	10	556		1,112	10
11	Nursing Equipment Storage room	2007	3,105	311	10	311		622	11
12	Social Hall Doors	2007	9,612	961	10	961		1,602	12
13	Ceiling Tiles 3rd & 4th Floors	2007	4,170	417	10	417		660	13
14	Penthouse Heat Computer Replacement	2007	3,349	335	10	335		530	14
15	Ceiling Tiles 4th Floor	2007	2,784	278	10	278		440	15
16	Laundry Sump Pump	2007	4,486	449	10	449		711	16
17	Vegetable Steamer Deposit	2007	9,500	950	10	950		1,663	17
18	IDPH LSC Survey POL replace sidewalk to code, remove shrubs	2007	9,541	954	10	954		1,749	18
19	New Concrete Sidewalks	2007	3,100	310	10	310		517	19
20	Landscaping	2007	8,192	819	10	819		1,502	20
21	Water Fountain Installation	2007	3,775	378	10	378		630	21
22	Laundry Ventilation	2007	21,763	2,176	10	2,176		3,627	22
23	Emergency UPS installation	2007	3,285	328	10	328		547	23
24	Steamer	2007	8,834	883	10	883		1,472	24
25	Shower repairs, tenant room installation, corridor repairs	2007	6,965	697	10	697		813	25
26	Parking lot and security lighting	2007	7,901	790	10	790		922	26
27	Parking lot and security lighting	2007	7,901	790	10	790		922	27
28	Ceiling Repair 4th and 5th Floors	2007	8,500	850	10	850		1,275	28
29	Ceiling Tile	2007	11,262	1,126	10	1,126		1,689	29
30	Electrical work ceiling and rehabilitation	2007	2,925	293	10	293		439	30
31	Ceiling Repair 4th and 5th Floor	2007	16,919	1,692	10	1,692		2,538	31
32	Ceiling repair	2007	2,571	257	10	257		364	32
33	Ceiling replacement	2007	6,495	650	10	650		921	33
34	TOTAL (lines 1 thru 33)		\$ 19,043,386	\$ 648,459		\$ 648,459	\$ 0	\$ 14,372,147	34

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

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

Report Period Beginning:

07/01/2007

Ending:

06/30/2008**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 12L, Carried Forward		\$ 19,043,386	\$ 648,459		\$ 648,459	\$	\$ 14,372,147	1
2	Kitchen Flooring	2007	4,500	450	10	450		600	2
3	Ceiling replacement	2007	27,050	2,705	10	2,705		3,607	3
4	Water fountain replacement	2007	10,895	1,090	10	1,090		1,453	4
5	Generator engineering work	2007	3,713	371	10	371		433	5
6	Primary switchgear testing and maintenance	2007	2,700	270	10	270		315	6
7	Generator engineering work	2007	3,240	324	10	324		378	7
8	Chiller compressor Replacement	2007	8,919	892	10	892		966	8
9	Cooling Tower Fan Motor Replacement	2007	6,304	630	10	630		683	9
10	Elevator rubber seals on cars 1&3	2008	14,875	1,240	10	1,240		1,240	10
11	Elevator repairs	2008	18,978	1,581	10	1,581		1,581	11
12	Facility Assessment	2008	7,254	484	10	484		484	12
13	Facility Assessment	2008	6,685	390	10	390		390	13
14	CJE Lieberman masterplan	2008	2,858	167	10	167		167	14
15	Disposal master	2008	3,349	167	10	167		167	15
16	Lieberman renovation services	2008	2,750	115	10	115		115	16
17	Lieberman renovation services	2008	3,392	113	10	113		113	17
18	Door replacement	2008	5,857	98	10	98		98	18
19	6th floor ceiling repair	2008	10,357	173	10	173		173	19
20	6th floor ceiling repair	2008	15,580	130	10	130		130	20
21									21
22	Adjustment to agree to book depreciation			228,249			(228,249)		22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 19,202,640	\$ 888,097		\$ 659,847	\$ (228,249)	\$ 14,385,240	34

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

Facility Name & ID Number Lieberman Center for Health and Rehabilitation # 0026195 Report Period Beginning: 07/01/2007 Ending: 06/30/2008

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	\$ 3,276,622	\$ 251,708	\$ 251,708	\$		\$ 2,083,558	71
72	Current Year Purchases	382,971	53,785	52,934	(851)		53,785	72
73	Fully Depreciated Assets	(22,099)					(22,099)	73
74	Disposal of Assets	(28,674)						74
75	TOTALS	\$ 3,608,819	\$ 305,493	\$ 304,642	\$ (851)		\$ 2,115,244	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	Disposal of 1996 Chevrolet			(20,106)					(20,106)	77
78										78
79										79
80	TOTALS			\$	\$	\$	\$		\$	80

E. Summary of Care-Related Assets

	1	Reference	2	Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)		\$ 23,621,333	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)		\$ 1,193,590	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)		\$ 964,489	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)		\$ (229,101)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)		\$ 16,500,484	85

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

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

G. Construction-in-Progress

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

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

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

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?

If NO, see instructions. YES NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$ <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.	_____ /2009	\$ _____
13.	_____ /2010	\$ _____
14.	_____ /2011	\$ _____

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized _____
by the length of the lease _____.

9. Option to Buy: YES NO Terms: N/A *

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

15. Is Movable equipment rental included in building rental?

YES NO

16. Rental Amount for movable equipment: \$ 141,913 Description: See Schedule 14A

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	<u>N/A</u>		\$ _____	\$ _____	17
18					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.

Lieberman Geriatric Health Centre
Provider #0026195
07/01/07 - 06/30/08

Schedule 14A

Section B

	Description	Amount
Line 16 Rental Amount for Moveable Equipment	Tableware	15,137
	IV pump	150
	Electrical stimulation/ultrasonic massage	8,700
	VAC	24,629
	Copier/postage meter	12,005
	Beds/mattresses/chairs/O2 concentrator:	81,292
	Total	<u>141,913</u>

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

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

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>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. CLASSROOM PORTION:</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. CLINICAL PORTION:</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		3	4
		1	2		
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

C. CONTRACTUAL INCOME

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

\$ _____

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	10a(3)	hrs	\$	6,994	\$ 545,458	\$	6,994	\$ 545,458	1
2	Licensed Speech and Language Development Therapist	10a(3)	hrs		1,275	135,314		1,275	135,314	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10a(3)	hrs		7,804	606,568		7,804	606,568	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 prescrpts				554,217		554,217	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify):									13
14	TOTAL			\$	16,073	\$ 1,287,340	\$ 554,217	16,073	\$ 1,841,557	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.

Facility Name & ID Number Lieberman Center for Health and Rehabilitation# 0026195Report Period Beginning: 07/01/2007

Ending:

06/30/2008**XV. BALANCE SHEET - Unrestricted Operating Fund.**As of 06/30/2008 (last day of reporting year)

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

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 82,264	\$ 82,264	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance <u>50,000</u>)	2,515,794	2,515,794	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	80,872	80,872	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>See Schedule 17A</u>	603,109	603,109	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 3,282,039	\$ 3,282,039	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	10,836,819	10,836,819	15
16	Equipment, at Historical Cost	3,608,819	3,608,819	16
17	Accumulated Depreciation (book methods)	(17,498,546)	(16,500,484)	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)	\$ 7,869,761	\$ 8,867,823	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 11,151,800	\$ 12,149,862	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	73,080	73,080	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	752,427	752,427	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable	31,043	31,043	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Schedule 17A</u>	8,532,577	8,532,577	36
37	<u>Tenant Security Deposits</u>	475,260	475,260	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 9,864,386	\$ 9,864,386	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable	7,400,000	7,400,000	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)	\$ 7,400,000	\$ 7,400,000	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 17,264,386	\$ 17,264,386	46
47	TOTAL EQUITY(page 18, line 24)	\$ (6,112,586)	\$ (5,114,524)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 11,151,800	\$ 12,149,862	48

*(See instructions.)

Lieberman Geriatric Health Centre
Provider #0026195
07/01/07 - 06/30/08

Schedule 17A

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

Description	Operating	After Consolidation
Cash - Resident Security Deposits	475,260	475,260
Deferred Financing Fees	127,849	127,849
	<u>603,109</u>	<u>603,109</u>

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

Description	Operating	After Consolidation
IDPA Overpayments	41,381	41,381
Accounts receivable credit balances	345,268	345,268
Other current liabilities	10,866	10,866
Accrued expenses	19,080	19,080
Intercompany liabilities	8,115,981	8,115,981
	<u>8,532,577</u>	<u>8,532,577</u>

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (5,487,969)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (5,487,969)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(512,152)	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	694	12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe) Amortization of deferred financing	(12,217)	15
16	Other (describe) Accrued vacation pay for GAAP	(8,185)	16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (531,860)	17
	B. Transfers (Itemize):		
18	Write off of fixed assets	(92,757)	18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$ (92,757)	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ (6,112,586)	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Lieberman Center for Health and Rehabilitation # 0026195 Report Period Beginning: 07/01/2007Ending: 06/30/2008**XVII. INCOME STATEMENT** (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required

classifications of revenue and expense must be provided on this form, even if financial statements are attached.

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

		1	
Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 17,366,862	1
2	Discounts and Allowances for all Levels	(93,915)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 17,272,946	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	553,645	6
7	Oxygen	1,890	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 555,535	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	45,485	13
14	Non-Patient Meals	18,423	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space	1,310	16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients	14,119	18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	128,435	21
22	Laundry	11,723	22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 219,494	23
D. Non-Operating Revenue			
24	Contributions	685,660	24
25	Interest and Other Investment Income***	26,067	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 711,728	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See Schedule 19A</u>	5,118	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 5,118	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 18,764,822	30

		2	
Expenses		Amount	
A. Operating Expenses			
31	General Services	3,951,221	31
32	Health Care	9,035,090	32
33	General Administration	3,759,188	33
B. Capital Expense			
34	Ownership	1,738,117	34
C. Ancillary Expense			
35	Special Cost Centers	661,598	35
36	Provider Participation Fee	131,760	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 19,276,974	40
41	Income before Income Taxes (line 30 minus line 40)**	(512,152)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (512,152)	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.

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

Lieberman Geriatric Health Centre
Provider #0026195
07/01/07 - 06/30/08

Schedule 19A

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

<u>Description</u>	<u>Amount</u>
Interest from State on late payments	26,032
Interest on claims paid by Cigna Healthcare	<u>35</u>
Total to Line 28	<u><u>26,067</u></u>

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

<u>Description</u>	<u>Amount</u>
Bank error	3
Application fee income	2,900
Miscellaneous operating income	<u>2,216</u>
Total to Line 28	<u><u>5,118</u></u>

Facility Name & ID Number Lieberman Center for Health and Rehabilitation

0026195

Report Period Beginning: 07/01/2007

Ending:

06/30/2008

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	1,897	2,088	\$ 103,692	\$ 49.66	1
2	Assistant Director of Nursing	1,867	2,088	86,468	41.41	2
3	Registered Nurses	42,455	46,613	1,993,427	42.77	3
4	Licensed Practical Nurses	16,957	19,219	558,103	29.04	4
5	CNAs & Orderlies	186,451	205,942	3,081,522	14.96	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,798	2,088	55,721	26.69	9
10	Activity Assistants	12,975	14,811	206,151	13.92	10
11	Social Service Workers	9,996	10,887	242,520	22.28	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	47,030	52,149	601,668	11.54	15
16	Dishwashers					16
17	Maintenance Workers	11,224	12,002	207,803	17.31	17
18	Housekeepers	32,653	36,061	483,646	13.41	18
19	Laundry	3,959	4,271	52,269	12.24	19
20	Administrator	1,866	2,088	114,801	54.98	20
21	Assistant Administrator	1,965	2,228	72,931	32.73	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	18,513	20,375	349,735	17.16	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	2,097	2,244	42,607	18.99	31
32	Other Health Care Schedule 20A	20,194	23,341	879,620	37.69	32
33	Other(specify) Admissions	1,758	1,958	58,741	30.00	33
34	TOTAL (lines 1 - 33)	415,655	460,453	\$ 9,191,425 *	\$ 19.96	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				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) See Schedule 20A		18,113	10(3)	46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 84,713		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	288	\$ 17,512	10(3)	50
51	Licensed Practical Nurses	56	2,892	10(3)	51
52	Certified Nurse Assistants/Aides	8	192	10(3)	52
53	TOTAL (lines 50 - 52)	352	\$ 20,596		53

Facility: Lieberman Geriatric Health Centre

Provider # 0026195

Period: 07/01/07 - 06/30/08

Schedule 20A

A. Staffing & Salary Costs

	Hours Worked	Hours Paid	Total Wages	Av Hourly Wage
<u>Line 32 - Other Healthcare</u>				
Resident Care Supervisor	1,924	2,222	77,528	34.89
Resident Care Manager/MDS Coordinator	1,344	1,560	53,946	34.58
Nursing Supervisor	4,061	4,859	260,591	53.63
Nurse Clinical Manager	4,420	5,175	182,905	35.34
Manager, Health Care Services-Rehab	957	957	39,088	40.84
Manager, Health Care Services-Medicare	3,124	3,599	122,850	34.13
Manager, Health Care Services-QI/QA	1,788	2,088	71,595	34.29
Manager, Alzheimers Unit	1,880	2,088	51,385	24.61
Resident Care Coordinator	698	794	19,732	24.85
Totals to Page 20, Line 32	20,196	23,342	879,620	37.68

Line 33 - Other Non-Healthcare

Manager, Admissions	1,758	1,958	58,741	30.00
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B. Consultant Services

	Hours Paid & Accrued	Amount	Schedule V Ref.
Dentist	per visit	7,291	10(3)
Infectious Disease Consultant	per visit	2,113	10(3)
Podiatrist	per visit	470	10(3)
Psychiatry Consultant	per visit	3,240	10(3)
Software Consultant		5,000	10(3)
		<u>18,113</u>	

Facility: Lieberman Geriatric Health Centre
Provider # 26195
Period: 07/01/07 - 06/30/08

Schedule 21A

Sch 21 F - Dues, Subscriptions, Licenses & Fees

Other

Village of Skokie -Nursing Home License	1,200.00
Village of Skokie - Alarm inspection	20.00
Village of Skokie - Sign inspection	
Village of Skokie - Elevator inspection	400.00
Skokie Chamber of Commerce - dues	
Miscellaneous publications	1,201.65
Management and Network Services	750.00
DPR Internet	369.00
Ill Emergency Management	35.00
American Art Therapy dues	164.00
CLIA fees	150.00
LEAP license renewal	500.00
Illinois Office of the State Fire Marshall (inspection)	1,335.00
CMS Revisit user fee	168.00

6,292.65

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 - \$11,714
- (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. \$ 107,791 Line 10(2)
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. _____
- (9) Are you presently operating under a sublease agreement? _____ YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES _____ NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 131,760
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. \$ 30,758
- (16) Travel and Transportation
- a. Are there costs included for out-of-state travel? Yes
If YES, attach a complete explanation.
- b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ 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. \$ _____
- (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.