



Facility Name & ID Number Lieberman Center for Health and Rehabilitation

# 0026195 Report Period Beginning: 07/01/2008 Ending: 06/30/2009

III. STATISTICAL DATA

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

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	240	Skilled (SNF)	240	87,600	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	240	TOTALS	240	87,600	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment				5 Total	
		3 Medicaid Recipient	4 Private Pay	Other	Total		
8	SNF	47,760	20,260	13,663	81,683	8	
9	SNF/PED					9	
10	ICF					10	
11	ICF/DD					11	
12	SC					12	
13	DD 16 OR LESS					13	
14	TOTALS	47,760	20,260	13,663	81,683	14	

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 93.25%

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

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

Meals on Wheels

F. Does the facility maintain a daily midnight census? yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?  
YES  NO

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

I. On what date did you start providing long term care at this location?  
Date started 09/20/1981

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

K. Was the facility certified for Medicare during the reporting year?  
YES  NO  If YES, enter number of beds certified 240 and days of care provided 13,663

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL  MODIFIED CASH\*  CASH\*

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

Tax Year: 06/30/2009 Fiscal Year: 06/30/2009

\* 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: 07/01/2008 Ending: 06/30/2009

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

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	629,746		12,950	642,696		642,696	(1,016)	641,680		1
2	Food Purchase		1,593,654		1,593,654		1,593,654	(31,812)	1,561,842		2
3	Housekeeping	482,196	58,594	136,819	677,609		677,609		677,609		3
4	Laundry	51,923	39,944	137	92,004		92,004		92,004		4
5	Heat and Other Utilities			530,374	530,374		530,374		530,374		5
6	Maintenance	157,309	14,282	322,576	494,167	99,026	593,193		593,193		6
7	Other (specify):*										7
8	<b>TOTAL General Services</b>	1,321,174	1,706,474	1,002,856	4,030,504	99,026	4,129,530	(32,828)	4,096,702		8
	<b>B. Health Care and Programs</b>										
9	Medical Director					63,000	63,000		63,000		9
10	Nursing and Medical Records	6,817,629	399,364	70,967	7,287,960		7,287,960	(49,326)	7,238,634		10
10a	Therapy			1,837,738	1,837,738		1,837,738		1,837,738		10a
11	Activities	338,738	(6,071)	1,326	333,993		333,993		333,993		11
12	Social Services	256,391		744	257,135		257,135		257,135		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	<b>TOTAL Health Care and Programs</b>	7,412,758	393,293	1,910,775	9,716,826	63,000	9,779,826	(49,326)	9,730,500		16
	<b>C. General Administration</b>										
17	Administrative	198,639		15,157	213,796		213,796	(25,952)	187,844		17
18	Directors Fees										18
19	Professional Services			300,608	300,608	(178,645)	121,963	(42,606)	79,357		19
20	Dues, Fees, Subscriptions & Promotions			24,820	24,820		24,820		24,820		20
21	Clerical & General Office Expenses	396,441	40,294	70,514	507,249		507,249	(9,673)	497,576		21
22	Employee Benefits & Payroll Taxes			2,945,167	2,945,167		2,945,167	(76,729)	2,868,438		22
23	Inservice Training & Education					453	453		453		23
24	Travel and Seminar			6,808	6,808	(453)	6,355	(77)	6,278		24
25	Other Admin. Staff Transportation			921	921		921		921		25
26	Insurance-Prop.Liab.Malpractice			270,486	270,486	16,619	287,105		287,105		26
27	Other (specify):* <b>Admissions</b>	60,930			60,930		60,930	1,666,817	1,727,747		27
28	<b>TOTAL General Administration</b>	656,010	40,294	3,634,481	4,330,785	(162,026)	4,168,759	1,511,780	5,680,539		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	9,389,942	2,140,061	6,548,112	18,078,115		18,078,115	1,429,626	19,507,741		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: 07/01/2008 Ending: 06/30/2009

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			1,179,756	1,179,756		1,179,756	(316,334)	863,422			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			355,469	355,469		355,469	(58,822)	296,647			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			223,134	223,134		223,134		223,134			35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			1,758,359	1,758,359		1,758,359	(375,156)	1,383,203			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		549,847	72,502	622,349		622,349	(72,225)	550,124			39
40	Barber and Beauty Shops		1,069	37,444	38,513		38,513		38,513			40
41	Coffee and Gift Shops		14,216		14,216		14,216	(6,239)	7,977			41
42	Provider Participation Fee			131,400	131,400		131,400		131,400			42
43	Other (specify):*											43
44	<b>TOTAL Special Cost Centers</b>		565,132	241,346	806,478		806,478	(78,464)	728,014			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	9,389,942	2,705,193	8,547,817	20,642,952		20,642,952	976,006	21,618,958			45

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



Lieberman Center for Health and Rehabilitation

ID# 0026195

Report Period Beginning: 07/01/2008

Ending: 06/30/2009

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Disallow non-allowable admin entertainment expense	\$ (4,713)	17	1
2	Disallow non-allowable marketing expense	(5,928)	17	2
3	Disallow fun committee expense	(4,516)	17	3
4	Disallow non-allowable merchandise purchases	(7,977)	17	4
5	Disallow Medicare lab fees	(31,570)	39	5
6	Disallow Medicare radiology expense	(40,655)	39	6
7	Disallow non-allowable lobbying fees	(18,606)	19	7
8	To add back direct costs for support services	1,666,817	27	8
9	Disallow vending expense	(6,239)	41	9
10	Disallow building depreciation per ledger vs. Medicaid re	(314,678)	30	10
11	Disallow F & F depreciation per ledger vs. Medicaid repo	(1,656)	30	11
12	Disallow non-allowable nursing entertainment expense	(1,447)	10	12
13	Disallow rebates - admin	(1,813)	17	13
14	Disallow rebates - dietary	(1,016)	1	14
15	Disallow accrued vacation pay	(70,597)	22	15
16	Offset expense against related income of grant funded pro	(47,879)	10	16
17	Offset expense against related income of grant funded pro	(24,000)	19	17
18	Offset expense against related income of grant funded pro	(6,132)	22	18
19	Offset expense against related income of grant funded pro	(77)	24	19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	<b>Total</b>	1,077,318		49

## STATE OF ILLINOIS

Summary A

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

Report Period Beginning:

07/01/2008

Ending:

06/30/2009

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

	Operating Expenses	PAGES	PAGE	SUMMARY										
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	(1,016)	0	0	0	0	0	0	0	0	0	0	(1,016)	1
2	Food Purchase	(31,812)	0	0	0	0	0	0	0	0	0	0	(31,812)	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	<b>TOTAL General Services</b>	<b>(32,828)</b>	<b>0</b>	<b>(32,828)</b>	<b>8</b>									
	<b>B. Health Care and Programs</b>													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(49,326)	0	0	0	0	0	0	0	0	0	0	(49,326)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	<b>TOTAL Health Care and Programs</b>	<b>(49,326)</b>	<b>0</b>	<b>(49,326)</b>	<b>16</b>									
	<b>C. General Administration</b>													
17	Administrative	(25,952)	0	0	0	0	0	0	0	0	0	0	(25,952)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(42,606)	0	0	0	0	0	0	0	0	0	0	(42,606)	19
20	Fees, Subscriptions & Promotions	0	0	0	0	0	0	0	0	0	0	0	0	20
21	Clerical & General Office Expenses	(9,673)	0	0	0	0	0	0	0	0	0	0	(9,673)	21
22	Employee Benefits & Payroll Taxes	(76,729)	0	0	0	0	0	0	0	0	0	0	(76,729)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	(77)	0	0	0	0	0	0	0	0	0	0	(77)	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):*	1,666,817	0	0	0	0	0	0	0	0	0	0	1,666,817	27
28	<b>TOTAL General Administration</b>	<b>1,511,780</b>	<b>0</b>	<b>1,511,780</b>	<b>28</b>									
29	<b>TOTAL Operating Expense</b> <b>(sum of lines 8,16 &amp; 28)</b>	<b>1,429,626</b>	<b>0</b>	<b>1,429,626</b>	<b>29</b>									

## STATE OF ILLINOIS

Summary B

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

Report Period Beginning:

07/01/2008 Ending:06/30/2009

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>D. Ownership</b>													
30	Depreciation	(316,334)	0	0	0	0	0	0	0	0	0	0	(316,334)	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(58,822)	0	0	0	0	0	0	0	0	0	0	(58,822)	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	<b>TOTAL Ownership</b>	<b>(375,156)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(375,156)</b>	<b>37</b>
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	(72,225)	0	0	0	0	0	0	0	0	0	0	(72,225)	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	(6,239)	0	0	0	0	0	0	0	0	0	0	(6,239)	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	<b>TOTAL Special Cost Centers</b>	<b>(78,464)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(78,464)</b>	<b>44</b>
	<b>GRAND TOTAL COST</b>													
45	(sum of lines 29, 37 & 44)	976,006	0	0	0	0	0	0	0	0	0	0	976,006	45

**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		\$			\$	\$	1
2	V							2
3	V							3
4	V							4
5	V							5
6	V							6
7	V							7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	<b>Total</b>		\$			\$	\$ *	14

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

Facility Name & ID Number Lieberman Center for Health and Rehabilita # 0026195 Report Period Beginning: 07/01/2008 Ending: 06/30/2009

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: 07/01/2008 Ending: 6/30/2009

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 CJE Senior Life  
 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	Admin., Finance, Volunteers, Info	Accumulated Costs	52,901,271	13	\$ 3,766,581	\$ 3,766,581	19,463,196	\$ 1,385,784	1
2	27	Admin., Finance, Volunteers, Info	Accumulated Costs	52,901,271	13	763,853	0	19,463,196	281,033	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					\$ 4,530,434	\$ 3,766,581		\$ 1,666,817	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										
										Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
										YES	NO				Original	Balance			
<b>A. Directly Facility Related</b>																			
<b>Long-Term</b>																			
1	Bond		X	2005 Bond	varies	01/19/05	\$ 8,150,000	\$ 7,150,000	2025	varies	\$ 268,675	1							
2	Bond		X	2008 Bond Allocation	varies	08/13/08	10,080,000	9,470,000	2026	varies	74,982	2							
3												3							
4												4							
5							Amortization of debt financing fees				11,812	5							
<b>Working Capital</b>																			
6												6							
7												7							
8												8							
9	<b>TOTAL Facility Related</b>						\$ 18,230,000	\$ 16,620,000			\$ 355,469	9							
<b>B. Non-Facility Related*</b>																			
10												10							
11							Less: Interest income offset				(58,822)	11							
12												12							
13												13							
14	<b>TOTAL Non-Facility Related</b>						\$	\$			\$ (58,822)	14							
15	<b>TOTALS (line 9+line14)</b>						\$ 18,230,000	\$ 16,620,000			\$ 296,647	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:

07/01/2008 Ending:

06/30/2009

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 162,984 B. General Construction Type: Exterior Brick Frame Concrete, Metal Number of Stories 7

C. Does the Operating Entity?  (a) Own the Facility  (b) Rent from a Related Organization.  (c) Rent from Completely Unrelated Organization.

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

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

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

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

N/A

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?  YES  NO  
If so, please complete the following:

1. Total Amount Incurred: \_\_\_\_\_ 2. Number of Years Over Which it is Being Amortized: \_\_\_\_\_

3. Current Period Amortization: \_\_\_\_\_ 4. Dates Incurred: \_\_\_\_\_

Nature of Costs:

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

**XI. OWNERSHIP COSTS:**

A. Land.

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

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

	1	2	3	4	5	6	7	8	9		
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	240		1981	1981	\$ 10,023,348	\$ 250,585	40	\$ 250,585	\$	\$ 6,703,129	4
5			1983		32,224	805	40	805		21,334	5
6			1984		7,755	194	40	194		4,947	6
7			1987		19,886	497	40	497		11,193	7
8			1986		29,583	739	40	739		16,628	8
	<b>Improvement Type**</b>										
9		Land Improvements	1981		96,365		15			96,365	9
10		Land Improvements	1983		54,161		15			54,161	10
11		Land Improvements	1985		3,575		15			3,575	11
12		Land Improvements	1987		78,564		15			78,564	12
13		Land Improvements	1988		7,394		10			7,394	13
14		Land Improvements	1989		19,724		10			19,724	14
15		Building Improvements	1990		7,500		10			7,500	15
16		Capital	1990		18,636					18,636	16
17		Building Improvements	1991		22,617		10			22,617	17
18		Capital	1991		24,989					24,989	18
19		Capital (in excess of \$4500 and not subject to deferral)	1992		22,722					22,722	19
20		Building - Parking Lot	1992		207,995		15			207,995	20
21		Capital (30 doors & chiller repair)	1993		15,514		15			15,514	21
22		Capital - Memorial	1994		603		15			603	22
23		Capital - Shades, Doors	1994		5,534		15			5,534	23
24		Capital - Blinds	1994		6,018		7			6,018	24
25		Capital - Thermostat Project	1994		41,780		15			41,780	25
26		Electrical Motor	1995		1,046	70	15	70		1,047	26
27		Automatic Door Parts	1995		1,197	80	15	80		1,198	27
28		Compressor Parts	1995		747	50	15	50		748	28
29		Land & Building Improvements	1996		3,736,269		10			3,736,269	29
30		Carpeting	1996		3,686		7			3,686	30
31		Miniblinds	1996		2,742		7			2,742	31
32		Miniblinds	1996		634		7			634	32
33		Storage Cabinet Installation	1996		515		7			515	33
34		Water Pipes	1996		1,265	84	15	84		1,179	34
35		Electrical Motor	1996		1,318	88	15	88		1,231	35
36		Electrical Circuit	1996		738	49	15	49		688	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:

07/01/2008 Ending: 06/30/2009**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	\$	\$ 1,053	37
38	Fan Motors	1996	779	52	15	52		727	38
39	HVAC Piping	1996	824	55	15	55		769	39
40	Damper Motors	1996	1,109	74	15	74		1,035	40
41	Valves	1996	3,184	212	15	212		2,971	41
42	Door Motion Detector	1996	648	43	15	43		604	42
43	Shelf Installation	1996	700	47	15	47		655	43
44	Electric Heaters	1996	821	55	15	55		767	44
45	Water Pump	1996	863	58	15	58		807	45
46	50 Gallon Cisterns	1996	2,107	140	15	140		1,965	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	\$ 254,055		\$ 254,055	\$	\$ 11,386,013	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:

07/01/2008 Ending: 06/30/2009**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12A, Carried Forward</b>		\$ 14,742,645	\$ 254,055		\$ 254,055	\$	\$ 11,386,013	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	<b>TOTAL (lines 1 thru 33)</b>		\$ 15,034,861	\$ 254,055		\$ 254,055	\$	\$ 11,678,229	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:

07/01/2008 Ending: 06/30/2009**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12B, Carried Forward</b>		\$ 15,034,861	\$ 254,055		\$ 254,055	\$	\$ 11,678,229	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		10			238,044	10
11	Tuckpointing/Masonry Repairs	1999	969,713		10			969,713	11
12									12
13	Replace Air Conditioner	2000	104,900	10,490	10	10,490		104,900	13
14	Carpet	2000	512	51	10	51		511	14
15	Kitchen re-wire	2000	1,013	101	10	101		1,012	15
16	Awning	2000	5,474	547	10	547		5,472	16
17	Replace Door	2000	1,580	158	10	158		1,580	17
18	Design Consultation	2000	683	68	10	68		682	18
19	Design Consultation	2000	2,405	241	10	241		2,407	19
20	Compactor Mower	2000	792	79	10	79		791	20
21	Streamer & Light	2000	2,157	216	10	216		2,158	21
22	Wallcovering	2000	1,021	102	10	102		1,021	22
23	Doors	2000	4,900	490	10	490		4,900	23
24	Light Fixtures	2000	66,360	6,636	10	6,636		66,360	24
25	Water Heater	2000	3,225	323	10	323		3,227	25
26	Exhaust Fan	2000	985	99	10	99		987	26
27	Re-pipe Kitchen	2000	4,850	485	10	485		4,850	27
28	Front Handicap Door	2000	1,300	130	10	130		1,300	28
29	Lighting	2000	1,425	143	10	143		1,427	29
30	Lighting	2000	1,450	145	10	145		1,450	30
31	Fan Wheels & Shaft	2000	1,187	119	10	119		1,188	31
32	Doors	2000	1,739	174		174		1,739	32
33	Sump Pump	2000	631	63		63		631	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 16,488,356	\$ 274,915		\$ 274,915	\$	\$ 13,131,729	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:

07/01/2008 Ending: 06/30/2009**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12C, Carried Forward</b>		\$ 16,488,356	\$ 274,915		\$ 274,915	\$	\$ 13,131,729	1
2	Fencing	2000	4,595	460	10	460		4,597	2
3	Handrail Labor & Materials	2000	8,650	865	10	865		8,650	3
4	Wall Repair	2000	850	85	10	85		850	4
5	Scrape & Painting Doors & Stairs	2000	4,085	409	10	409		4,087	5
6	Painting	2000	1,824	182	10	182		1,822	6
7	Sump Pump & Parts	2000	1,013	101	10	101		1,012	7
8	Nurse Call System	2000	1,774	178	10	178		1,773	8
9	Door Alarm & Nurse Call System	2000	1,537	154	10	154		1,538	9
10	Swing Door Automation	2000	2,406	241	10	241		2,408	10
11	Rewire Control Circuit	2000	2,188	219	10	219		2,189	11
12	Fan Wheels	2000	1,989	199	10	199		1,989	12
13	Chiller	2000	1,372	137	10	137		1,371	13
14	Air Conditioner	2000	3,422	342	10	342		3,421	14
15	Heating System	2000	6,372	637	10	637		6,371	15
16	Heating System	2000	3,007	301	10	301		3,008	16
17	Air Conditioner	2000	2,667	267	10	267		2,668	17
18	Tub Wall	2000	1,067	107	10	107		1,068	18
19	Sliding Door Installation	2000	1,862	186	10	186		1,861	19
20	Sliding Door Installation	2000	1,517	152	10	152		1,518	20
21	Capitalized Maint. & Repair 00: \$10,299	2000	2,960	296	10	296		2,960	21
22	Plumbing Repairs	2000	2,913	291	10	291		2,912	22
23	To adjust to DHFS total assets for 2000	2000	(44,210)						23
24	Repair Concrete	2001	5,448	545	10	545		4,904	24
25	Boiler Repairs	2001	2,410	241	10	241		2,169	25
26	Disposer Repair	2001	13,822	1,382	10	1,382		12,439	26
27	Hoshi Dispenser Repairs	2001	2,000	200	10	200		1,800	27
28	Air Conditioner Repair	2001	6,931	693	10	693		6,238	28
29	Receiver Antenna	2001	783	78	10	78		704	29
30	Elevator Alarm	2001	1,566	157	10	157		1,411	30
31	Building Improvements - Tubroom	2001	15,923	1,592	10	1,592		14,328	31
32	Building Improvements - Kitchen	2001	10,290	1,029	10	1,029		9,261	32
33	Building Improvements - Flooring	2001	20,045	2,005	10	2,005		18,043	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 16,581,434	\$ 288,646		\$ 288,646	\$	\$ 13,261,099	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:

07/01/2008 Ending: 06/30/2009**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12D, Carried Forward</b>		\$ 16,581,434	\$ 288,646		\$ 288,646	\$	\$ 13,261,099	1
2	Building Improvements - Lighting Lamps	2001	72,072	7,207	10	7,207		64,869	2
3	Building Improvements - Responder System	2001	3,054	305	10	305		2,747	3
4	Building Improvements - Painting and Wallpaper	2001	63,638	6,363	10	6,363		57,273	4
5	Building Improvements - Windows and Doors	2001	11,163	1,116	10	1,116		10,046	5
6	Building Improvements - Nursing Station	2001	6,706	671	10	671		6,037	6
7	Building Improvements - Elevator Repairs	2001	4,255	426	10	426		3,832	7
8	Building Improvements - Electrical Repairs	2001	8,898	890	10	890		8,010	8
9	Building Improvements - Driveway Repair	2001	20,000	2,000	10	2,000		18,000	9
10	Building Improvements - Signage	2001	9,240	924	10	924		8,316	10
11	Building Improvements - Five Floor Remodeling	2001	36,821	3,933	10	3,933		35,397	11
12									12
13	Dining Room Remodeling	2002	6,303	630	10	630		5,041	13
14	6th Floor Partitions	2002	2,395	240	10	240		1,918	14
15	Carpeting	2002	8,286	829	10	829		6,630	15
16	HVAC Repairs	2002	2,861	286	10	286		2,288	16
17	Electrical Repairs	2002	10,162	1,016	10	1,016		8,129	17
18	Boiler	2002	15,960	1,596	10	1,596		12,768	18
19	Equipment Repairs	2002	14,658	1,466	10	1,466		11,727	19
20	Survey & Inspection	2002	2,778	278	10	278		2,223	20
21	Water Tank Insulation	2002	2,412	241	10	241		1,929	21
22	Borg Nurse Call System	2002	7,625	763	10	763		6,102	22
23	Roof Repair	2002	787	78	10	78		629	23
24	Intercom System	2002	1,193	119	10	119		953	24
25	Fiberglass Tank	2002	2,805	281	10	281		2,246	25
26	Tube Convection Base Heater	2002	3,612	361	10	361		2,889	26
27	Walk-In Cooler Doors	2002	2,477	248	10	248		1,983	27
28	Actuator with Motor	2002	1,850	185	10	185		1,480	28
29	Boiler	2002	2,300	230	10	230		1,840	29
30	Landscaping	2002	15,230	1,523	10	1,523		12,184	30
31	Pumps & Motors	2002	8,259	826	10	826		6,608	31
32	Bath House Remodeling	2002	21,987	2,199	10	2,199		17,591	32
33	Parking Lot Lighting	2002	1,868	187	10	187		1,495	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 16,953,089	\$ 326,063		\$ 326,063	\$	\$ 13,584,279	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:

07/01/2008 Ending: 06/30/2009**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12E, Carried Forward</b>		\$ 16,953,089	\$ 326,063		\$ 326,063	\$	\$ 13,584,279	1
2	Resident Room Flooring	2003	4,370	437	10	437		3,059	2
3	Nurse Call System	2003	219,536	21,953	10	21,953		153,675	3
4	Repair, Plaster, Sand, Prime & Paint	2003	16,000	1,600	10	1,600		11,200	4
5	Elevator Renovation	2003	60,466	6,047	10	6,047		42,328	5
6	Plumbing Renovations	2003	28,731	2,873	10	2,873		20,111	6
7	Freezer Door	2003	2,790	279	10	279		1,953	7
8	Front & Dock Doors	2003	2,258	226	10	226		1,581	8
9	Courtyard Camera	2003	725	73	10	73		510	9
10	Balcony Renovation	2003	8,000	800	10	800		5,600	10
11	Doors	2003	6,000	600	10	600		4,200	11
12	Vinyl Floor Base	2003	1,919	192	10	192		1,344	12
13	Roof Repairs	2003	1,750	175	10	175		1,225	13
14	Building Improvements - 7th Floor Nurse Call System	2003	59,127	5,913	10	5,913		35,477	14
15	Carpet	2003	951	95	10	95		665	15
16	Valve System	2003	86,572	8,657	10	8,657		60,600	16
17	Outdoor Lighting	2003	1,076	108	10	108		755	17
18	First Floor Project - Alarm Service Installation	2003	1,353	135	10	135		946	18
19	Door Replacement	2003	1,106	111	10	111		776	19
20	Hollow Metal Door Installation	2003	1,990	199	10	199		1,393	20
21	Roof Repairs	2003	1,447	145	10	145		1,014	21
22	Kitchen Exhaust Fan	2003	1,259	126	10	126		882	22
23	Sump Pump	2003	1,011	101	10	101		707	23
24	Compressor	2003	1,392	139	10	139		974	24
25	Ejector Pump	2003	4,394	439	10	439		3,074	25
26	Water Heater Engine	2003	1,716	172	10	172		1,203	26
27	Installed Hot Water Boiler	2003	13,019	1,302	10	1,302		9,114	27
28									28
29	Building Improvements - First Floor Project	2004	22,841	2,284	10	2,284		13,704	29
30	Building Improvements - Automatic Door Installation	2004	2,287	229	10	229		1,373	30
31	Building Improvements - Folding Partitions Installed	2004	1,800	180	10	180		1,080	31
32	Building Improvements - Folding Partitions Installed	2004	1,800	180	10	180		1,080	32
33	Building Improvements - Floor Resurfacing	2004	3,488	349	10	349		2,094	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 17,514,263	\$ 382,182		\$ 382,182	\$	\$ 13,967,976	34

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

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12F, Carried Forward</b>		\$ 17,514,263	\$ 382,182		\$ 382,182	\$	\$ 13,967,976	1
2	Building Improvements - Office Replacement		6,464	646	10	646		3,877	2
3	Building Improvements - Desk/Work Stations Rehabbed		1,953	195	10	195		1,171	3
4	Building Improvements - Office Replacement		560	56	10	56		336	4
5	Building Improvements - Locksets Installed		2,268	227	10	227		1,362	5
6	Building Improvements - Office Reconfigured		18,712	1,871	10	1,871		11,226	6
7	Building Improvements - Window Coverings		2,181	218	10	218		1,308	7
8	Building Improvements - Window Coverings		615	62	10	62		371	8
9	Building Improvements - Floor Resurfacing		2,771	277	10	277		1,662	9
10	Building Improvements - Social Services Office Rehabbed		3,085	309	10	309		1,853	10
11	Building Improvements - Office Reconfiguration		3,339	334	10	334		2,004	11
12	Building Improvements - Extended Click & Regulator		2,415	242	10	242		1,451	12
13	Building Improvements - Fluorescent Fixtures		2,258	226	10	226		1,356	13
14	Building Improvements - New Sliding Door		5,936	594	10	594		3,563	14
15	Building Improvements - Chapel Doors Installed		2,978	298	10	298		1,788	15
16	Building Improvements - 2nd Floor Activity Office Rehabbed		5,800	580	10	580		3,480	16
17	Building Improvements - Rehab Space Renovation		27,100	2,710	10	2,710		16,260	17
18	Building Improvements - Gift Shop Gutted and Rehabbed		8,265	827	10	827		4,961	18
19	Building Improvements - Rehab 2nd Floor		565	57	10	57		341	19
20	Building Improvements - Second Floor Electrical Rewired		1,923	192	10	192		1,153	20
21	Building Improvements - Install Outlets		5,000	500	10	500		3,000	21
22	Building Improvements - Kitchen Conduit		921	92	10	92		552	22
23	Building Improvements - Install Outlets		15,000	1,500	10	1,500		9,000	23
24	Building Improvements - Epoxy Overlay and Recoat		1,603	160	10	160		961	24
25	Building Improvements - Replace Switches and Wiring		3,102	310	10	310		1,860	25
26	Building Improvements - Install Locks		1,164	116	10	116		697	26
27	Building Improvements - Remove, Replace Door		1,576	158	10	158		947	27
28	Building Improvements - Piped Kitchen Drain		11,133	1,113	10	1,113		6,679	28
29	Building Improvements - Toilet Rooms Wall Patching		2,142	214	10	214		1,284	29
30	Building Improvements - Repipe Water Line		4,668	467	10	467		2,802	30
31	Building Improvements - Dietary Floor Repairs		4,419	442	10	442		2,652	31
32	Building Improvements - Dietary Floor Repairs		3,890	389	10	389		2,334	32
33	Building Improvements - Volunteer Lounge Rehabbed		560	56	10	56		336	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 17,668,629	\$ 397,620		\$ 397,620	\$	\$ 14,060,603	34

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

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12G, Carried Forward</b>		\$ 17,668,629	\$ 397,620		\$ 397,620	\$	\$ 14,060,603	1
2	Building Improvements - Booster Heater	2004	1,420	142	10	142		852	2
3	Building Improvements - Kitchen Repairs	2004	2,643	264	10	264		1,585	3
4	Building Improvements - Repiped Vent	2004	949	95	10	95		570	4
5	Building Improvements - Nurse Call System	2004	432	43	10	43		258	5
6	Building Improvements - Gift Shop Rehab	2004	1,480	148	10	148		888	6
7	Building Improvements - Lifts Installed	2004	10,953	1,095	10	1,095		6,571	7
8	Building Improvements - Lifts Installed/Repaired	2004	7,625	762	10	762		4,573	8
9	Building Improvements - Park Door Repaired	2004	1,092	109	10	109		654	9
10	Building Improvements - Electrical Services	2004	1,647	165	10	165		989	10
11	Building Improvements - Surge Protection Repaired	2004	2,850	285	10	285		1,710	11
12	Building Improvements - Camera System Installed	2004	18,845	1,885	10	1,885		11,309	12
13	Building Improvements - Lockset Installed	2004	2,630	263	10	263		1,578	13
14	Building Improvements - Partition Installed	2004	6,000	600	10	600		3,600	14
15	Building Improvements - Flooring Installed	2004	961	96	10	96		576	15
16	Building Improvements - C Wing Renovated	2004	17,006	1,701	10	1,701		10,205	16
17	Building Improvements - Ceiling Replacement	2004	3,877	388	10	388		2,327	17
18	Building Improvements - Floor Replacement, Restroom	2004	2,666	267	10	267		1,601	18
19	Building Improvements - Installed Video Surveillance	2004	9,423	942	10	942		5,653	19
20	Building Improvements - Painting, Wallcovering	2004	7,975	798	10	798		4,787	20
21	Building Improvements - Painting	2004	560	56	10	56		336	21
22	Building Improvements - Flooring Ground Floor	2004	15,820	1,582	10	1,582		9,492	22
23	Building Improvements - Carpet Installation	2004	566	57	10	57		341	23
24	Building Improvements - Refinished Tubs	2004	850	85	10	85		510	24
25	Building Improvements - Plumbing for Sinks Downstairs	2004	5,640	564	10	564		3,384	25
26	Building Improvements - Installed New Laundry Room Boiler	2004	16,957	1,696	10	1,696		10,175	26
27	Building Improvements - Resurfaced Columns	2004	2,600	260	10	260		1,560	27
28	Building Improvements - Concrete Work/ Repaved Walkway	2004	4,185	419	10	419		2,513	28
29	Building Improvements - 1st Floor Public Toilets	2004	41,832	4,183	10	4,183		20,915	29
30	Building Improvements - Flooring Replacement - Resident Rooms	2004	50,700	5,070	10	5,070		25,350	30
31	Building Improvements - Asphalt repairs	2004	28,591	2,859	10	2,859		14,295	31
32	Building Improvements - Resident Rooms Flooring Replacement	2004	29,522	2,952	10	2,952		14,760	32
33	Building Improvements - Resident Vanity Replacement	2004	50,000	5,000	10	5,000		25,000	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 18,016,926	\$ 432,451		\$ 432,451	\$	\$ 14,249,520	34

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

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12H, Carried Forward</b>		\$ 18,016,926	\$ 432,451		\$ 432,451	\$	\$ 14,249,520	1
2	Building Improvements - Resident Room Flooring	2004	29,522	2,952	10	2,952		14,760	2
3	Building Improvements - Sheet Vinyl Installation 6th & 7th Floor	2005	14,406	1,441	10	1,441		7,205	3
4	Building Improvements - 1st Floor Public Toilet Call System	2005	3,295	329	10	329		1,645	4
5	Building Improvements - 1st Floor Public Toilets	2005	366	37	10	37		185	5
6	Building Improvements - 5th Floor Resident Room Flooring	2005	20,000	2,000	10	2,000		10,000	6
7	Building Improvements - 6th & 7th Floor Sheet Vinyl	2005	22,050	2,205	10	2,205		11,025	7
8	Building Improvements - Air Handler Panels	2005	3,825	382	10	382		1,910	8
9	Building Improvements - A PC Netshelter	2005	1,007	101	10	101		505	9
10	Building Improvements - Boiler Laundry Room	2005	16,957	1,696	10	1,696		8,480	10
11	Building Improvements - Clad Elevators - ADA Upgrade	2005	2,280	228	10	228		1,140	11
12	Building Improvements - Code Alert Receivers	2005	390	39	10	39		195	12
13	Building Improvements - Column Resurfacing	2005	4,560	456	10	456		2,280	13
14	Building Improvements - Computer Room Air Conditioning	2005	4,102	410	10	410		2,050	14
15	Building Improvements - Computer Room Cooling System	2005	4,102	410	10	410		2,050	15
16	Building Improvements - Cover Piping	2005	1,300	130	10	130		650	16
17	Building Improvements - Cover Piping	2005	7,856	786	10	786		3,930	17
18	Building Improvements - Data Cabling	2005	123	12	10	12		60	18
19	Building Improvements - Design Fees	2005	621	62	10	62		310	19
20	Building Improvements - Dietary Improvements	2005	1,369	137	10	137		685	20
21	Building Improvements - Dietary Improvements	2005	3,581	358	10	358		1,790	21
22	Building Improvements - Dietary Improvements	2005	877	88	10	88		440	22
23	Building Improvements - Door Alarm First Floor	2005	22,500	2,250	10	2,250		11,250	23
24	Building Improvements - Elevator Cab Interiors	2005	8,400	840	10	840		4,200	24
25	Building Improvements - Elevator Cabs	2005	18,440	1,844	10	1,844		9,220	25
26	Building Improvements - Elevator Electrical Upgrades	2005	2,453	245	10	245		1,225	26
27	Building Improvements - Elevator Room Controlling System	2005	12,114	1,211	10	1,211		6,055	27
28	Building Improvements - Elevator Room Controlling System	2005	12,114	1,211	10	1,211		6,055	28
29	Building Improvements - Employee Lounge	2005	14,600	1,460	10	1,460		7,300	29
30	Building Improvements - Employee Lounge	2005	1,460	146	10	146		730	30
31	Building Improvements - Employee Lounge	2005	2,300	230	10	230		1,150	31
32	Building Improvements - First Floor Bathrooms	2005	4,500	450	10	450		2,250	32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 18,258,396	\$ 456,597		\$ 456,597	\$	\$ 14,370,250	34

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

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12I, Carried Forward</b>		\$ 18,258,396	\$ 456,597		\$ 456,597	\$	\$ 14,370,250	1
2	Building Improvements - First Floor Door Alarms	2005	4,729	473	10	473		2,365	2
3	Building Improvements - First Floor Toilet Rooms	2005	23,000	2,300	10	2,300		11,500	3
4	Building Improvements - Fixture Installation - ADA Elevators	2005	20,937	2,094	10	2,094		10,470	4
5	Building Improvements - Floor Replacement - Resident Rooms	2005	1,853	185	10	185		925	5
6	Building Improvements - Flooring 2nd Floor Offices	2005	608	61	10	61		305	6
7	Building Improvements - Flooring 2nd Floor Offices	2005	7,550	755	10	755		3,775	7
8	Building Improvements - Flooring 5th Floor	2005	21,000	2,100	10	2,100		10,500	8
9	Building Improvements - Flooring 5th Floor	2005	14,800	1,480	10	1,480		7,400	9
10	Building Improvements - Flooring 5th Floor	2005	10,325	1,033	10	1,033		5,165	10
11	Building Improvements - Flooring 5th Floor	2005	2,875	288	10	288		1,440	11
12	Building Improvements - Flooring Residents Rooms 6th & 7th Floor	2005	18,755	1,876	10	1,876		9,380	12
13	Building Improvements - Lighting Fixtures	2005	62,486	6,249	10	6,249		31,245	13
14	Building Improvements - Lobby Artwork	2005	3,300	330	10	330		1,650	14
15	Building Improvements - Noshari Ceiling Work	2005	4,177	418	10	418		2,090	15
16	Building Improvements - Nurse Call Stations - 1st Floor Bathrooms	2005	780	78	10	78		390	16
17	Building Improvements - Office Replacement	2005	242	24	10	24		120	17
18	Building Improvements - Office Replacement	2005	834	83	10	83		415	18
19	Building Improvements - Office Replacement	2005	2,224	222	10	222		1,110	19
20	Building Improvements - Office Replacement	2005	6,023	602	10	602		3,010	20
21	Building Improvements - Office Replacement	2005	1,098	110	10	110		550	21
22	Building Improvements - Plumbing Kitchen	2005	4,176	418	10	418		2,090	22
23	Building Improvements - Rehab/Rebuild two panels	2005	3,988	399	10	399		1,995	23
24	Building Improvements - Resident Bathroom Accordion Folding De	2005	2,760	276	10	276		1,480	24
25	Building Improvements - Resident Rooms Flooring Replacement	2005	2,568	257	10	257		1,285	25
26	Building Improvements - Residential room flooring	2005	14,604	1,460	10	1,460		7,300	26
27	Building Improvements - Rubber stair tile	2005	3,610	361	10	361		1,805	27
28	Building Improvements - Security - Code Alert	2005	1,773	177	10	177		885	28
29	Building Improvements - Security - Code Alert	2005	204	20	10	20		100	29
30	Building Improvements - Security - Code Alert	2005	1,970	197	10	197		985	30
31	Building Improvements - Server Cabling	2005	720	72	10	72		360	31
32	Building Improvements - Server Room Flooring	2005	1,614	161	10	161		805	32
33	Building Improvements - Server Room Lighting	2005	410	41	10	41		205	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 18,504,389	\$ 481,197		\$ 481,197	\$ 0	\$ 14,493,350	34

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

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12J, Carried Forward</b>		\$ 18,504,389	\$ 481,197		\$ 481,197	\$	\$ 14,493,350	1
2	Building Improvements - Vanity mirrors	2005	8,245	825	10	825		4,125	2
3	Building Improvements - Vanity tops	2005	31,852	3,185	10	3,185		15,925	3
4	Building Improvements - Water piping kitchen	2005	2,666	267	10	267		1,335	4
5	Building Improvements - Deposit landscaping work	2005	6,500	650	10	650		3,250	5
6	Building Improvements - Landscaping work	2005	6,500	650	10	650		3,250	6
7	Building Improvements - Raise low canopies on all shade & orname	2005	2,415	242	10	242		1,210	7
8	3rd & 5th floor vanities	2005	61,755	6,175	10	6,175		27,789	8
9	Vanity Mirrors	2005	8,245	825	10	825		3,299	9
10	Code Alert System	2005	3,415	341	10	341		1,365	10
11	Outside Air duct access	2005	1,269	127	10	127		507	11
12	Outside Air duct new housing	2005	1,510	150	10	150		602	12
13	Roof repairs	2005	2,350	235	10	235		939	13
14	Flooring for clean linens	2005	1,388	139	10	139		555	14
15	Flooring for 2nd floor shop	2005	1,280	128	10	128		512	15
16	Laundry room Sump Pump	2005	3,825	382	10	382		1,528	16
17	2 disposers	2005	3,510	351	10	351		1,405	17
18	Shower cabinet	2005	6,637	664	10	664		2,656	18
19	Tub installation 7C wing	2005	1,324	132	10	132		528	19
20	Improvements on Dietary area	2005	667	67	10	67		267	20
21	Boiler room plumbing	2005	3,848	385	10	385		1,539	21
22	Hot Water Heater	2005	542	54	10	54		216	22
23	Hot Water Heater	2005	4,462	446	10	446		1,784	23
24	Hot Water Heater	2005	13,000	1,300	10	1,300		5,200	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		525	28
29	Kitchen Door Replacement	2006	7,226	723	10	723		2,530	29
30	1st & 2nd Floor Signage (reclassified from eqpt. by DHFS)	2006	411	41	10	41		144	30
31	3rd Floor Signage (reclassified from equipment by DHFS)	2006	980	98	10	98		343	31
32	Boiler room plumbing	2006	4,000	400	10	400		1,400	32
33	Kitchen Door Replacement	2006	1,267	126	10	126		441	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 18,803,027	\$ 500,455		\$ 500,455	\$ 0	\$ 14,578,519	34

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

## XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12K, Carried Forward</b>		\$ 18,803,027	\$ 500,455		\$ 500,455	\$	\$ 14,578,519	1
2	Code Alert Upgrade	2006	3,370	337	10	337		1,180	2
3	Kitchen Office Speaker System	2006	1,765	176	10	176		616	3
4	Disposer	2006	1,717	172	10	172		601	4
5	Beauty shop improvements	2006	37,300	3,730	10	3,730		13,055	5
6	Code Alert Upgrade	2006	2,324	232	10	232		812	6
7	Land Improvements - Major landscaping improvements	2006	10,085	1,008	10	1,008		3,360	7
8	Electrical for Laundry rooms	2007	4,076	408	10	408		1,224	8
9	Venting for Laundry rooms	2007	7,231	723	10	723		2,169	9
10	Beauty Salon	2007	5,556	556	10	556		1,668	10
11	Nursing Equipment Storage room	2007	3,105	311	10	311		933	11
12	Social Hall Doors	2007	9,612	961	10	961		2,563	12
13	Ceiling Tiles 3rd & 4th Floors	2007	4,170	417	10	417		1,077	13
14	Penthouse Heat Computer Replacement	2007	3,349	335	10	335		865	14
15	Ceiling Tiles 4th Floor	2007	2,784	278	10	278		718	15
16	Laundry Sump Pump	2007	4,486	449	10	449		1,160	16
17	Vegetable Steamer Deposit	2007	9,500	950	10	950		2,613	17
18	IDPH LSC Survey POL replace sidewalk to code, remove shrubs	2007	9,541	954	10	954		2,703	18
19	New Concrete Sidewalks	2007	3,100	310	10	310		827	19
20	Landscaping	2007	8,192	819	10	819		2,321	20
21	Water Fountain Installation	2007	3,775	378	10	378		1,008	21
22	Laundry Ventilation	2007	21,763	2,176	10	2,176		5,803	22
23	Emergency UPS installation	2007	3,285	328	10	328		875	23
24	Steamer	2007	8,834	883	10	883		2,355	24
25	Shower repairs, tenant room installation, corridor repairs	2007	6,965	697	10	697		1,510	25
26	Parking lot and security lighting	2007	7,901	790	10	790		1,712	26
27	Parking lot and security lighting	2007	7,901	790	10	790		1,712	27
28	Ceiling Repair 4th and 5th Floors	2007	8,500	850	10	850		2,125	28
29	Ceiling Tile	2007	11,262	1,126	10	1,126		2,815	29
30	Electrical work ceiling and rehabilitation	2007	2,925	293	10	293		732	30
31	Ceiling Repair 4th and 5th Floor	2007	16,919	1,692	10	1,692		4,230	31
32	Ceiling repair	2007	2,571	257	10	257		621	32
33	Ceiling replacement	2007	6,495	650	10	650		1,571	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 19,043,386	\$ 524,490		\$ 524,490	\$ 0	\$ 14,646,053	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:

07/01/2008 Ending: 06/30/2009**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	<b>Totals from Page 12L, Carried Forward</b>		\$ 19,043,386	\$ 524,490		\$ 524,490	\$	\$ 14,646,053	1
2	Kitchen Flooring	2007	4,500	450	10	450		1,050	2
3	Ceiling replacement	2007	27,050	2,705	10	2,705		6,312	3
4	Water fountain replacement	2007	10,895	1,090	10	1,090		2,543	4
5	Generator engineering work	2007	3,713	371	10	371		804	5
6	Primary switchgear testing and maintenance	2007	2,700	270	10	270		585	6
7	Generator engineering work	2007	3,240	324	10	324		702	7
8	Chiller compressor Replacement	2007	8,919	892	10	892		1,858	8
9	Cooling Tower Fan Motor Replacement	2007	6,304	630	10	630		1,313	9
10	Elevator rubber seals on cars 1&3	2007	14,875	1,488	10	1,488		2,728	10
11	Elevator repairs	2007	18,978	1,898	10	1,898		3,479	11
12	Facility Assessment	2007	7,254	725	10	725		1,209	12
13	Facility Assessment	2007	6,685	668	10	668		1,058	13
14	CJE Lieberman masterplan	2007	2,858	286	10	286		453	14
15	Disposal master	2008	3,349	335	10	335		502	15
16	Lieberman renovation services	2008	2,750	275	10	275		390	16
17	Lieberman renovation services	2008	3,392	339	10	339		452	17
18	Door replacement	2008	5,857	586	10	586		684	18
19	6th floor ceiling repair	2008	10,357	1,036	10	1,036		1,209	19
20	6th floor ceiling repair	2008	15,580	1,558	10	1,558		1,688	20
21	Dock Plates Project	2008	6,332	633	10	633		633	21
22	Dock Plates Project	2008	3,675	368	10	368		368	22
23	Revolving Door Repair	2008	4,361	400	10	400		400	23
24	IDPH Life	2008	5,842	536	10	536		536	24
25	Sixth &	2008	6,987	640	10	640		640	25
26	Kitchen Items: Shelves	2008	4,843	404	10	404		404	26
27	Generator	2008	3,657	274	10	274		274	27
28	Motorola	2008	9,800	735	10	735		735	28
29	Rehab Room Expansion	2009	14,757	738	10	738		738	29
30	5th Floor Renovation	2009	4,643	232	10	232		232	30
31	5th Floor Renovation	2009	13,700	571	10	571		571	31
32	50% Denosit	2009	3,211	134	10	134		134	32
33	5th Floor Renovation	2009	32,900	1,097	10	1,097		1,097	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 19,317,348	\$ 547,176		\$ 547,176	\$ 0	\$ 14,681,834	34

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

STATE OF ILLINOIS

Facility Name & ID Number Lieberman Center for Health and Rehabilitation # 0026195 Report Period Beginning: 07/01/2008 Ending: 06/30/2009

**XI. OWNERSHIP COSTS (continued)**

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

1	2	3	4	5	6	7	8	9	10
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	Totals from Page 12M Carried Forward	\$ 19,317,348	\$ 547,176		\$ 547,176		\$ 14,681,834		1
2	Rehab Room Renovation	2009 3,257	81	10	81		81		2
3	5th floor renovation	2009 4,423	74	10	74		74		3
4	Hot food table, servewell buf	2009 5,156	86	10	86		86		4
5	Direct Dining	2009 3,175	53	10	53		53		5
6	5th Floor Renovation	2009 10,000	167	10	167		167		6
7	5th Floor Renovation	2009 5,795	97	10	97		97		7
8	5th Floor Renovation	2009 3,532	59	10	59		59		8
9	Water Heater and venting	2009 27,375	456	10	456		456		9
10	4th Floor Country Kitchen	2009 35,103	585	10	585		585		10
11	Security Camera Svstem	2009 33,318	278	10	278		578		11
12	Security Camera System	2009 18,356	153	10	153		153		12
13	5th Floor Renovation Projec	2009 3,716	31	10	31		31		13
14	Direct Dining	2009 5,505	46	10	46		46		14
15	Salary M Thomas	2009 6,855	57	10	57		57		15
16									16
17	Adi to agree to book depreciation		314,677			(314,677)			17
18			0						18
19			0						19
20			0						20
21			0						21
22			0						22
23			0						23
24			0						24
25			0						25
26			0						26
27			0						27
28			0						28
29			0						29
30			0						30
31			0						31
32			0						32
33			0						33
34	TOTAL (lines 1 thru 33)	\$ 19,482,916	\$ 864,075		\$ 549,398	\$ (314,677)	\$ 14,684,357		34

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

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 3,608,819	\$ 305,493	\$ 305,493	\$		\$ 2,420,737	71
72	Current Year Purchases	535,682	10,187	8,530	(1,656)		10,187	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 4,144,501	\$ 315,680	\$ 314,023	\$ (1,656)		\$ 2,430,924	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				\$	\$	\$	\$		\$	76
77										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)	\$ 24,437,290	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 1,179,755	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 863,421	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (316,334)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 17,115,281	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

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: \$ 187,639 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

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. \_\_\_\_\_ /2010 \$ \_\_\_\_\_

13. \_\_\_\_\_ /2011 \$ \_\_\_\_\_

14. \_\_\_\_\_ /2012 \$ \_\_\_\_\_

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

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

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

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

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

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

		Facility		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	<b>TOTALS</b>	\$	\$	\$	\$
10	<b>SUM OF line 9, col. 1 and 2 (e)</b>	\$			

**C. CONTRACTUAL INCOME**

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

\$

**D. NUMBER OF CNAs TRAINED**

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

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

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

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

	Service	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	\$	9,279	\$ 713,837	\$	9,279	\$ 713,837	1
2	Licensed Speech and Language Development Therapist	10a(3)	hrs		1,953	179,142		1,953	179,142	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10a(3)	hrs		12,250	944,759		12,250	944,759	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				549,847		549,847	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	<b>TOTAL</b>			\$	23,482	\$ 1,837,738	\$ 549,847	23,482	\$ 2,387,585	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: 07/01/2008Ending: 06/30/2009

## XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 06/30/2009 (last day of reporting year)

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

		1 Operating	2 After Consolidation*	
<b>A. Current Assets</b>				
1	Cash on Hand and in Banks	\$ 60,757	\$ 60,757	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance <u>35,000</u> )	1,750,725	1,750,725	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	140,279	140,279	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>See Schedule 17A</u>	590,232	590,232	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 2,541,993	\$ 2,541,993	10
<b>B. Long-Term Assets</b>				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	809,873	809,873	13
14	Buildings, at Historical Cost	10,112,795	10,112,795	14
15	Leasehold Improvements, at Historical Cost	11,136,000	11,136,000	15
16	Equipment, at Historical Cost	4,144,501	4,144,501	16
17	Accumulated Depreciation (book methods)	(18,678,302)	(17,115,281)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 7,524,867	\$ 9,087,889	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 10,066,859	\$ 11,629,881	25

		1 Operating	2 After Consolidation*	
<b>C. Current Liabilities</b>				
26	Accounts Payable	\$	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	57,112	57,112	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	888,172	888,172	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable	60,474	60,474	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
<b>Other Current Liabilities(specify):</b>				
36	<u>See Schedule 17A</u>	7,790,639	7,790,639	36
37	<u>Tenant Security Deposits</u>	465,852	465,852	37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 9,262,249	\$ 9,262,249	38
<b>D. Long-Term Liabilities</b>				
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable	7,150,000	7,150,000	41
42	Deferred Compensation			42
<b>Other Long-Term Liabilities(specify):</b>				
43				43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 7,150,000	\$ 7,150,000	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 16,412,249	\$ 16,412,249	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ (6,345,392)	\$ (4,782,368)	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 10,066,859	\$ 11,629,881	48

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1 Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>(6,112,584)</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>			<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>(6,112,584)</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>(232,808)</b>	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	( )	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>(232,808)</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>(6,345,392)</b>	<b>24</b> *

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

Facility Name & ID Number Lieberman Center for Health and Rehabilitation # 0026195 Report Period Beginning: 07/01/2008Ending: 06/30/2009**XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.****Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.**

		1	
Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 18,877,174	1
2	Discounts and Allowances for all Levels	(44,311)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	<b>\$ 18,832,863</b>	<b>3</b>
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	499,550	6
7	Oxygen	750	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	<b>\$ 500,300</b>	<b>8</b>
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	40,389	13
14	Non-Patient Meals	16,964	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space	1,005	16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients	14,633	18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry	9,045	22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	<b>\$ 82,035</b>	<b>23</b>
<b>D. Non-Operating Revenue</b>			
24	Contributions	770,998	24
25	Interest and Other Investment Income***	58,822	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	<b>\$ 829,820</b>	<b>26</b>
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<u>See Schedule 19A</u>	165,126	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	<b>\$ 165,126</b>	<b>29</b>
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	<b>\$ 20,410,144</b>	<b>30</b>

		2	
Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	4,129,530	31
32	Health Care	9,779,826	32
33	General Administration	4,168,759	33
<b>B. Capital Expense</b>			
34	Ownership	1,758,359	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	675,078	35
36	Provider Participation Fee	131,400	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	<b>\$ 20,642,952</b>	<b>40</b>
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	<b>(232,808)</b>	<b>41</b>
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	<b>\$ (232,808)</b>	<b>43</b>

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

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

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

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

Facility Name & ID Number Lieberman Center for Health and Rehabilitation

# 0026195

Report Period Beginning: 07/01/2008

Ending: 06/30/2009

**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	514	528	\$ 24,282	\$ 45.99	1
2	Assistant Director of Nursing	1,836	2,088	90,642	43.41	2
3	Registered Nurses	46,879	51,233	2,254,588	44.01	3
4	Licensed Practical Nurses	15,862	17,968	503,253	28.01	4
5	CNAs & Orderlies	183,621	200,026	3,133,407	15.66	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	3,556	4,046	85,663	21.17	9
10	Activity Assistants	14,258	16,238	253,075	15.59	10
11	Social Service Workers	10,484	11,087	256,391	23.13	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	48,402	52,610	629,746	11.97	15
16	Dishwashers					16
17	Maintenance Workers	9,352	9,967	157,309	15.78	17
18	Housekeepers	32,926	36,051	482,196	13.38	18
19	Laundry	3,680	4,184	51,923	12.41	19
20	Administrator	2,118	2,331	129,429	55.53	20
21	Assistant Administrator	1,892	2,088	69,210	33.15	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	21,395	23,429	396,441	16.92	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,787	2,168	41,381	19.09	31
32	Other Health C: <u>Schedule 20A</u>	18,527	20,964	770,076	36.73	32
33	Other(specify) <u>Admissions</u>	1,869	1,958	60,930	31.12	33
34	TOTAL (lines 1 - 33)	418,958	458,964	\$ 9,389,942 *	\$ 20.46	34

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

\*\* See instructions.

**B. CONSULTANT SERVICES**

	1	2	3	
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	\$		35
36	Medical Director	weekly 63,000	9(5)	36
37	Medical Records Consultant			37
38	Nurse Consultant			38
39	Pharmacist Consultant	monthly 18,299	10(3)	39
40	Physical Therapy Consultant			40
41	Occupational Therapy Consultant			41
42	Respiratory Therapy Consultant			42
43	Speech Therapy Consultant			43
44	Activity Consultant			44
45	Social Service Consultant			45
46	Other(specify) <u>See Schedule 20A</u>	11,383	10(3)	46
47				47
48				48
49	TOTAL (lines 35 - 48)	\$ 92,682		49

**C. CONTRACT NURSES**

	1	2	3	
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	440 \$ 28,799	10(3)	50
51	Licensed Practical Nurses			51
52	Certified Nurse Assistants/Aides			52
53	TOTAL (lines 50 - 52)	440 \$ 28,799		53

**XIX. SUPPORT SCHEDULES**

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
Ronald Benner	Director	0	\$ 129,429	Workers' Compensation Insurance	\$ 87,139	IDPH License Fee	\$	
Anna-Liisa La Croix	Asst. Director	0	69,210	Unemployment Compensation Insurance	74,411	Advertising: Employee Recruitment		
				FICA Taxes	713,849	Health Care Worker Background Check		
				Employee Health Insurance	1,528,351	(Indicate # of checks performed )		
				Employee Meals		Patient Background Checks	202 2,020	
				Illinois Municipal Retirement Fund (IMRF)*		Life Services Network of IL dues	5,711	
				Employee Long Term Disability	21,540	Ivans	3,992	
				Employee Retirement	441,568	eHealth Data	5,091	
				Employee Uniforms	1,580	Medifax-EDI	1,323	
						Other - See Schedule 21A	6,683	
						Less: Public Relations Expense	( )	
						Non-allowable advertising	( )	
						Yellow page advertising	( )	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)						TOTAL (agree to Sch. V, line 20, col. 8)		
					\$ 198,639	\$ 24,820		
B. Administrative - Other				TOTAL (agree to Schedule V, line 22, col.8)				
Description				Amount				
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)								
C. Professional Services				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Vendor/Payee	Type		Amount	Description	Line #	Amount	Description	Amount
Elizabeth Brzozowski	Medical Transcription		\$ 3,231			\$	Out-of-State Travel	\$
FR & R Consulting	Operations Consulting		75					
Jewish Fed of Metro Chicago	Lobbying		18,606					
M DeBacker/V Edelstein	Medical Director		63,000				In-State Travel	
Aramark Servicemaster	Maintenance Management		99,026					
Northwestern Memorial Hospital	Psychiatric Fellowship		5,000					
Simply Rehab/Schwab	Psyiatrist/Fitness		24,325					
Method Management	Survey Results Analysis		2,000				Seminar Expense	6,278
Chicago Area Interpreter	Interpreter		245					
Associated Agencies	Surety Bond/Malpractice		16,619					
RSM McGladrey	Audit Fees		17,700					
See Schedule 21A	See Schedule 21A		50,781				Entertainment Expense	( )
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)				TOTAL			(agree to Sch. V, line 24, col. 8)	
							\$ 6,278	

\* Attach copy of IMRF notifications

\*\*See instructions.



Facility Name & ID Number Lieberman Center for Health and Rehabilitation# 0026195Report Period Beginning: 07/01/2008 Ending: 06/30/2009**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 - 5,752
- (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. \$ 106,523 Line 10(2)
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No  
If YES, give effective date of lease. \_\_\_\_\_
- (9) Are you presently operating under a sublease agreement? \_\_\_\_\_ YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES \_\_\_\_\_ NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.  
\_\_\_\_\_
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 131,400  
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? 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. \$ 31,812
- (16) Travel and Transportation  
a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation.  
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ \_\_\_\_\_  
c. What percent of all travel expense relates to transportation of nurses and patients? 0  
d. Have vehicle usage logs been maintained? 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
- (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.

**Lieberman Geriatric Health Centre**  
**Provider #0026195**  
**07/01/08 - 06/30/09**

**Schedule 3/4A**

V - Operating Expenses

	Description	Amount
Line 9	To reclassify medical director expense	63,000.00
Line 19	To reclassify medical director expense	(63,000.00)
Line 26	To reclassify surety bond	16,619.00
Line 19	To reclassify surety bond	(16,619.00)
Line 23	To reclassify inservice training	452.96
Line 24	To reclassify inservice training	(452.96)
Line 6	To reclassify maintenance management	99,026.00
Line 19	To reclassify maintenance management	(99,026.00)
	Total	-
<b>Line 27-1</b>	<b>Other Salaries:</b>	
	Manager - Admissions	60,930.00
		<u>60,930.00</u>

**Lieberman Geriatric Health Center  
FY2009  
Schedule of Adjustments**

<b>Description</b>	<b>Department</b>	<b>Amount</b>
Non-Patient Meals	Food Service	(31,812)
Telephone, TV & Radio in Resident Rooms	Administration	(9,673)
Rented Facility Space	Administration	(1,005)
Interest and Other Investment Income	Administration	(58,822)
Disallow non-allowable admin entertainment expense	Administration	(4,713)
Disallow non-allowable marketing expense	Administration	(5,928)
Disallow fun committee expense	Administration	(4,516)
Disallow non-allowable merchandise purchases	Administration	(7,977)
Disallow Medicare lab fees	Nursing	(31,570)
Disallow Medicare radiology expense	Nursing	(40,655)
Disallow non-allowable lobbying fees	Administration	(18,606)
To add back direct costs for support services	General Administration	1,666,817
Disallow vending expense	Administration	(6,239)
Disallow building depreciation per ledger vs. Medicaid report	Depreciation	(314,678)
Disallow F & F depreciation per ledger vs. Medicaid report	Depreciation	(1,656)
Disallow non-allowable nursing entertainment expense	Nursing	(1,447)
Disallow rebates - admin	Administration	(1,813)
Disallow rebates - dietary	Dietary	(\$1,016)
Disallow accrued vacation pay	General Administration	(\$70,597)
Offset expense against related income of grant funded programs	Nursing	(\$47,879)
Offset expense against related income of grant funded programs	General Administration	(\$24,000)
Offset expense against related income of grant funded programs	General Administration	(\$6,132)
Offset expense against related income of grant funded programs	General Administration	(\$77)
		<u>\$976,006</u>

Lieberman Geriatric Health Centre  
Provider #0026195  
07/01/08 - 06/30/09

**Schedule 14A**

Section B

	Description	Amount
Line 16 Rental Amount for Moveable Equipment	Tableware/refrigerator rental	18,180
	IV Pump	1,180
	ACP	4,750
	Copier/postage meter	17,133
	Beds/mattresses/chairs/O2 concentrator:	121,108
	Wound therapy	24,650
	Ambulance/Medicar	637
	Total	<u>187,639</u>

Lieberman Geriatric Health Centre  
Provider #0026195  
07/01/08 - 06/30/09

**Schedule 17A**

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

<b>Description</b>	<b>Operating</b>	<b>After Consolidation</b>
Cash - Resident Security Deposits	474,195	474,195
Deferred Financing Fees	116,037	116,037
	<u>590,232</u>	<u>590,232</u>

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

<b>Description</b>	<b>Operating</b>	<b>After Consolidation</b>
IDPA Overpayments	541	541
Accounts receivable credit balances	308,298	308,298
Other current liabilities	3,272	3,272
Accrued expenses	35,936	35,936
Intercompany liabilities	7,442,593	7,442,593
	<u>7,790,639</u>	<u>7,790,639</u>

Lieberman Geriatric Health Centre  
Provider #0026195  
07/01/08 - 06/30/09

**Schedule 19A**

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

<u>Description</u>	<u>Amount</u>
Interest from State on late payments	58
Interest on claims paid by Cigna Healthcare	<u>58,764</u>
Total to Line 28	<u><u>58,822</u></u>

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

<u>Description</u>	<u>Amount</u>
Group purchasing rebates	2,829
Capitalized fixed asset	33,318
Non-operational grant income	20,000
Application fee income	1,500
Miscellaneous operating income	<u>107,480</u>
Total to Line 28	<u><u>165,126</u></u>

Facility: Lieberman Geriatric Health Centre

Provider # 0026195

Period: 07/01/08 - 06/30/09

Schedule 20A

**A. Staffing & Salary Costs**

	<b>Hours Worked</b>	<b>Hours Paid</b>	<b>Total Wages</b>	<b>Av Hourly Wage</b>
Line 32 - Other Healthcare				
Admin. Manager, Sub_Acute Services	845	1,005	35,361	35.18
Manager, Health Care Services	2,060	2,388	83,488	34.95
Manager, Health Care Services-QI/QA	1,792	2,088	75,392	36.11
Resident Care Manager	6,756	7,481	271,867	36.34
Resident Care Supervisor	5,154	5,930	235,147	39.65
Resident Care Supervisor-ASCU	1,920	2,072	68,822	33.22
Totals to Page 20, Line 32	18,527	20,964	770,076	36.73

**Line 33 - Other Non-Healthcare**

Manager, Admissions	1,869	1,958	60,930	31.13
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**B. Consultant Services**

	<b>Hours Paid &amp; Accrued</b>	<b>Amount</b>	<b>Schedule V Ref.</b>
Dentist	per visit	5,880	10(3)
Infectious Disease Consultant	per visit	1,788	10(3)
Audiologist	per visit	250	10(3)
Psychiatry Consultant	per visit	3,240	10(3)
Case Consultation Social Workers	per visit	225	10(3)
		<u>11,383</u>	

Facility: Lieberman Geriatric Health Centre  
Provider # 26195  
Period: 07/01/08 - 06/30/09

**Schedule 21A**

**Schedule 21 F - Dues, Subscriptions, Licenses & Fees**

Other	
Roofing Inspection Service	1,295
Village of Skokie -Nursing Home License	1,200
Village of Skokie - Alarm inspection	20
Miscellaneous publications	1,247
Management and Network Services	570
FE Moran	830
Ill Emergency Management	35
American Art Therapy dues	199
American Music Therapy dues	220
Nebo Systems - data support	156
Illinois Office of the State Fire Marshall (inspection)	500
Illinois Office of the State Fire Marshall (inspection)	30
Palmetto modem	300
Gerontological Advanced - dues	77
Secretary of State - trademark renewal	5
	<u>6,683</u>

**Schedule 21 C - Professional Services**

J Rager Podiatrist - correction from FY08	(227)
Houston R Videographer	24,000
Dykema G Legal Fees	13,490
Valeria Mu Legal Fees	6,482
Kenneth A Legal Fees	7,035
	<u>50,781</u>

Facility: Lieberman Geriatric Health Centre  
Provider # 26195  
Period: 07/01/08 - 06/30/09

**Schedule G Travel & Seminar**

<u>Date</u>	<u>Description</u>	<u>Amount</u>
7/22/2008	Northwestern University Conference	75.00
9/17/2008	Life Services Network	235.00
10/2/2008	Travel reimbursement	65.00
10/16/2008	Life Services Network	150.00
10/30/2008	Life Services Network	99.00
11/13/2008	Travel, seminar reimbursement	429.77
11/26/2008	Travel reimbursement	35.00
11/26/2008	Travel reimbursement	35.00
11/26/2008	Travel reimbursement	28.10
11/27/2008	Life Services Network	115.00
1/15/2009	Life Services Network	115.00
1/29/2009	Life Services Network	255.00
2/27/2009	Life Services Network	85.00
3/5/2009	Travel, seminar reimbursement	147.48
3/27/2009	Life Services Network	595.00
3/31/2009	LSN Reimbursement	(200.00)
3/31/2009	Travel, seminar reimbursement	382.45
3/31/2009	Life Services Network	608.62
3/31/2009	Life Services Network	852.08
3/31/2009	Life Services Network	11.99
4/30/2009	Management & Network Services	1,000.00
5/14/2009	Travel, seminar reimbursement	199.00
5/28/2009	Travel reimbursement	15.00
6/4/2009	Life Services Network	255.00
6/11/2009	Travel reimbursement	25.00
6/26/2009	Illinois Council on Aging	665.00
	Total	<u>6,278.49</u>

**Facility:** Lieberman Geriatric Health Centre  
**Provider #** 26195  
**Period:** 07/01/08 - 06/30/09

**Board of Directors listing**

<u>Board Member</u>	<u>Paid</u>
Mr. Howard Ackerman	0.00
Mrs. Marilyn D. Altman	0.00
Mr. Marc R. Amstadter	0.00
Mrs. Jodie Berkman	0.00
Mr. Robert W. Berliner, Jr.	0.00
Mr. Charles M. Bley	0.00
Dr. Bud Block	0.00
Dr. Michael D. Blum	0.00
Mr. Gerald D. Blumberg	0.00
Mr. Arnold F. Brookstone	0.00
Mr. Dennis J. Carlin	0.00
Mr. Joseph J. Cohen	0.00
Mr. Alan Ellenby	0.00
Mr. Daniel N. Epstein	0.00
Mr. Mark L. Feinberg	0.00
Mr. James M. Feldman	0.00
Mrs. Sherry A. Fox	0.00
Mr. Jeffrey L. Fried	0.00
Mrs. Rita L. Geller	0.00
Mr. Vern Gideon	0.00
Mrs. Barbara A. Gilbert	0.00
Mr. William I. Goldberg	0.00
Mr. Alan I. Greene	0.00
Mrs. Pearl S. Kagan	0.00
Mr. Harvey R. Kallick	0.00
Ms. Sondra F. Kraff	0.00
Mr. Bruce J. Lederman	0.00
Mr. Alan M. Levin	0.00
Mr. Jack M. Levin	0.00
Mr. Kenneth F. Lorch	0.00
Dr. Robert N. Mayer	0.00
Ms. Meg McClaskey	0.00
Mr. James C. Mills	0.00
Mr. Fredric H. Neikrug	0.00
Mrs. Margo F. Oberman	0.00
Dr. Maurice B. Pickard	0.00
Mrs. Vicki E. Pines	0.00
Mr. Daniel R. Pollack	0.00
Mr. John E. Pomeranz	0.00
Mr. Steven Rogin	0.00
Mrs. Nancy Rosenberg	0.00
Mrs. Mally Z. Rutkoff	0.00
Mr. Stephen P. Sandler	0.00
Mr. Robert L. Schlossberg	0.00
Mrs. Audrey Selin	0.00
Dr. Harold A. Shafter	0.00
Mrs. Judith Sherwin	0.00
Mrs. Judy L. Smith	0.00
Mr. Sherwin J. Stone	0.00
Ms. Randi S. Urkov	0.00
Mr. Kalman Wenig	0.00
Mr. Leonard A. Worsek	0.00
Mr. Marshall S. Yablon	0.00