

Facility Name & ID Number Lieberman Center for Health and Rehabilitation# 0026195 Report Period Beginning: 07/01/2009 Ending: 06/30/2010

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				
		3 Medicaid Recipient	4 Private Pay	5 Other	6 Total	
8	SNF	47,781	16,972	12,951	77,704	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	47,781	16,972	12,951	77,704	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 88.70%

D. How many bed-hold days during this year were paid by the Department?

0 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.

(E.g., day care, "meals on wheels", outpatient therapy)

meals on wheelsF. Does the facility maintain a daily midnight census? 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 11,700Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRAAL MODIFIED CASH* CASH* Is your fiscal year identical to your tax year? YES NO Tax Year: 06/30/2010 Fiscal Year: 06/30/2010

* 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: 07/01/2009 Ending: 06/30/2010

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	696,315	644	1,537,059	2,234,018		2,234,018	(2,073)	2,231,945		1
2	Food Purchase							(27,912)	(27,912)		2
3	Housekeeping	499,375	41,597	136,655	677,627		677,627		677,627		3
4	Laundry	53,579	30,074	145	83,798		83,798		83,798		4
5	Heat and Other Utilities			523,844	523,844		523,844		523,844		5
6	Maintenance	184,337	6,846	263,779	454,962	98,016	552,978	(100,000)	452,978		6
7	Other (specify):*										7
8	TOTAL General Services	1,433,606	79,161	2,461,482	3,974,249	98,016	4,072,265	(129,985)	3,942,280		8
	B. Health Care and Programs										
9	Medical Director					63,000	63,000		63,000		9
10	Nursing and Medical Records	6,583,716	363,717	63,679	7,011,112	6,602	7,017,714	(85,564)	6,932,150		10
10a	Therapy			1,842,080	1,842,080		1,842,080		1,842,080		10a
11	Activities	333,914	3,262	1,327	338,503		338,503		338,503		11
12	Social Services	272,533		481	273,014		273,014		273,014		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	7,190,163	366,979	1,907,567	9,464,709	69,602	9,534,311	(85,564)	9,448,747		16
	C. General Administration										
17	Administrative	186,235		22,516	208,751		208,751	(59,391)	149,360		17
18	Directors Fees										18
19	Professional Services			311,512	311,512	(183,538)	127,974	(25,824)	102,150		19
20	Dues, Fees, Subscriptions & Promotions			25,587	25,587	4,614	30,201		30,201		20
21	Clerical & General Office Expenses	400,737	34,596	45,036	480,369		480,369	(7,052)	473,317		21
22	Employee Benefits & Payroll Taxes			2,961,373	2,961,373		2,961,373	(29,391)	2,931,982		22
23	Inservice Training & Education										23
24	Travel and Seminar			11,549	11,549	(4,890)	6,659		6,659		24
25	Other Admin. Staff Transportation			782	782	143	925		925		25
26	Insurance-Prop.Liab.Malpractice			267,457	267,457	16,053	283,510		283,510		26
27	Other (specify):* Admissions	66,764			66,764		66,764	1,633,740	1,700,504		27
28	TOTAL General Administration	653,736	34,596	3,645,812	4,334,144	(167,618)	4,166,526	1,512,082	5,678,608		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	9,277,505	480,736	8,014,861	17,773,102		17,773,102	1,296,533	19,069,635		29

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

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

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			1,124,024	1,124,024		1,124,024	(232,839)	891,185			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			373,175	373,175		373,175	(171)	373,004			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			160,384	160,384		160,384		160,384			35
36	Other (specify):*											36
37	TOTAL Ownership			1,657,583	1,657,583		1,657,583	(233,010)	1,424,573			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		603,750	77,971	681,721		681,721	(77,971)	603,750			39
40	Barber and Beauty Shops		804	25,568	26,372		26,372		26,372			40
41	Coffee and Gift Shops		13,147		13,147		13,147	(5,172)	7,975			41
42	Provider Participation Fee			131,400	131,400		131,400		131,400			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		617,701	234,939	852,640		852,640	(83,143)	769,497			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	9,277,505	1,098,437	9,907,383	20,283,325		20,283,325	980,380	21,263,705			45

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

Lieberman Geriatric Health Centre
Provider #0026195
07/01/09 - 06/30/10

Schedule 3/4A

V - Operating Expenses

	Description	Amount
Line 9	To reclassify medical director expense	63,000.00
Line 19	To reclassify medical director expense	(63,000.00)
Line 26	To reclassify surety bond	16,053.00
Line 19	To reclassify surety bond	(16,053.00)
Line 6	To reclassify maintenance management	98,016.00
Line 19	To reclassify maintenance management	(98,016.00)
Line 10	To reclassify Kalin Healthcare Solutions	4,920.00
Line 19	To reclassify Kalin Healthcare Solutions	(4,920.00)
Line 10	To reclassify NorthShore University Healthsystem	1,462.00
Line 19	To reclassify NorthShore University Healthsystem	(1,462.00)
Line 20	To reclassify Village of Skokie - certificate of occupancy renewal	87.00
Line 19	To reclassify Village of Skokie - certificate of occupancy renewal	(87.00)
Line 20	To reclassify LSN dues	3,263.00
Line 24	To reclassify LSN dues	(3,263.00)
Line 20	To reclassify publications	845.00
Line 24	To reclassify publications	(845.00)
Line 20	To reclassify membership dues	419.00
Line 24	To reclassify membership dues	(419.00)
Line 25	To reclassify parking/mileage	143.00
Line 24	To reclassify parking/mileage	(143.00)
Line 10	To reclassify J Barras - consultation	220.00
Line 24	To reclassify J Barras - consultation	(220.00)
	Total	<u><u>-</u></u>
Line 27-1	Other Salaries:	
	Manager - Admissions	<u>66,764.00</u>
		<u><u>66,764.00</u></u>

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

Report Period Beginning:

07/01/2009

Ending:

06/30/2010**VI. ADJUSTMENT DETAIL****A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.****In column 2 below, reference the line on which the particular cost was included. (See instructions.)**

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(27,912)	2		4
5	Telephone, TV & Radio in Resident Rooms	(7,052)	21		5
6	Rented Facility Space	(2,955)	17		6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest	(171)	32		14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Schedule 5a	1,018,470			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ 980,380		\$	30

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)			34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ 980,380		37

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

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

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

BHF USE ONLY

48		49		50		51		52	
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Detail lines 29 and 35 of Page 5 starting in C12. DO NOT DRAG AND DROP CELLS.

The amounts in column F will transfer to the Adj. Summary column automatically.
 The amounts in the Adj. Summary column are linked to pages Summary A and B.

STATE OF ILLINOIS
 Lieberman Center for Health and Rehabilitation

Page 5A

ID# 0026195
 Report Period Beginning: 07/01/2009
 Ending: 06/30/2010

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Non-allowable admin entertainment expense	\$ (7,550)	17	1
2	Non-allowable marketing expense	(10,030)	17	2
3	Fun committee expense	(4,601)	17	3
4	Non-allowable merchandise purchases	(7,975)	17	4
5	Non-allowable lobbying fees	(18,606)	19	5
6	To add back direct costs for support services	1,633,740	27	6
7	Vending expense	(5,172)	41	7
8	Building depreciation per ledger vs. Medicaid report	(229,581)	30	8
9	F & F depreciation per ledger vs. Medicaid report	(3,258)	30	9
10	Non-allowable nursing entertainment expense	(1,447)	10	10
11	Rebates - admin	(5,280)	17	11
12	Rebates - dietary	(1,523)	1	12
13	Accrued vacation pay	(29,391)	22	13
14	Roof top antenna revenue	(21,000)	17	14
15	Offset expense against related income of grant funded pro	(84,117)	10	15
16	Asset sales	(550)	1	16
17	Offset other income from special funds for maintenance o	(100,000)	6	17
18	Non-allowable legal expense	(7,218)	19	18
19	Disallow Medicare lab expense	(40,737)	39	19
20	Disallow Medicare radiology expense	(37,234)	39	20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	1,018,470		49

Sch V	Adj. Summary
Line 1	(2,073)
Line 2	(27,912)
Line 3	0
Line 4	0
Line 5	0
Line 6	(100,000)
Line 7	0
Line 8	(129,985)
Line 9	0
Line 10	(85,564)
Line 10a	0
Line 11	0
Line 12	0
Line 13	0
Line 14	0
Line 15	0
Line 16	(85,564)
Line 17	(59,391)
Line 18	0
Line 19	(25,824)
Line 20	0
Line 21	(7,052)
Line 22	(29,391)
Line 23	0
Line 24	0
Line 25	0
Line 26	0
Line 27	1,633,740
Line 28	1,512,082
Line 29	1,296,533
Line 30	(232,839)
Line 31	0
Line 32	(171)
Line 33	0
Line 34	0
Line 35	0
Line 36	0
Line 37	(233,010)
Line 38	0
Line 39	(77,971)
Line 40	0
Line 41	(5,172)
Line 42	0
Line 43	0
Line 44	(83,143)
Line 45	980,380

Lieberman Geriatric Health Center

07/01/09 - 06/30/10

Schedule of Adjustments

Description	Department	Amount
Non-Patient Meals	Food Service	(27,912)
Telephone, TV & Radio in Resident Rooms	Administration	(7,052)
Rented Facility Space	Administration	(2,955)
Interest and Other Investment Income	Administration	(171)
Non-allowable admin entertainment expense	Administration	(7,550)
Non-allowable marketing expense	Administration	(10,030)
Fun committee expense	Administration	(4,601)
Non-allowable merchandise purchases	Administration	(7,975)
Non-allowable lobbying fees	Administration	(18,606)
To add back direct costs for support services	General Administration	1,633,740
Vending expense	Administration	(5,172)
Building depreciation per ledger vs. Medicaid report	Depreciation	(229,581)
F & F depreciation per ledger vs. Medicaid report	Depreciation	(3,258)
Non-allowable nursing entertainment expense	Nursing	(1,447)
Rebates - admin	Administration	(5,280)
Rebates - dietary	Dietary	(\$1,523)
Accrued vacation pay	General Administration	(\$29,391)
Rooftop antenna revenue	Administration	(\$21,000)
Offset expense against related income of grant funded program	Nursing	(\$84,117)
Asset Sales	Dietary	(\$550)
Offset other income from special funds for maintenance operations	Maintenance	(\$100,000)
Non-allowable legal expense	Administration	(\$7,218)
Disallow Medicare lab expense	Nursing	(\$40,737)
Disallow Medicare radiology expense	Nursing	(\$37,234)
		<u>\$980,380</u>

STATE OF ILLINOIS

Summary A

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

Report Period Beginning:

07/01/2009

Ending:

06/30/2010

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	(2,073)	0	0	0	0	0	0	0	0	0	0	(2,073)	1
2	Food Purchase	(27,912)	0	0	0	0	0	0	0	0	0	0	(27,912)	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	(100,000)	0	0	0	0	0	0	0	0	0	0	(100,000)	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(129,985)	0	(129,985)	8									
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(85,564)	0	0	0	0	0	0	0	0	0	0	(85,564)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	(85,564)	0	(85,564)	16									
	C. General Administration													
17	Administrative	(59,391)	0	0	0	0	0	0	0	0	0	0	(59,391)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(25,824)	0	0	0	0	0	0	0	0	0	0	(25,824)	19
20	Fees, Subscriptions & Promotions	0	0	0	0	0	0	0	0	0	0	0	0	20
21	Clerical & General Office Expenses	(7,052)	0	0	0	0	0	0	0	0	0	0	(7,052)	21
22	Employee Benefits & Payroll Taxes	(29,391)	0	0	0	0	0	0	0	0	0	0	(29,391)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	1,633,740	0	0	0	0	0	0	0	0	0	0	1,633,740	27
28	TOTAL General Administration	1,512,082	0	1,512,082	28									
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	1,296,533	0	1,296,533	29									

STATE OF ILLINOIS

Summary B

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

Report Period Beginning:

07/01/2009 Ending:06/30/2010

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)	
	D. Ownership													
30	Depreciation	(232,839)	0	0	0	0	0	0	0	0	0	0	(232,839)	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(171)	0	0	0	0	0	0	0	0	0	0	(171)	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(233,010)	0	0	0	0	0	0	0	0	0	0	(233,010)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	(77,971)	0	0	0	0	0	0	0	0	0	0	(77,971)	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	(5,172)	0	0	0	0	0	0	0	0	0	0	(5,172)	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	TOTAL Special Cost Centers	(83,143)	0	0	0	0	0	0	0	0	0	0	(83,143)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	980,380	0	0	0	0	0	0	0	0	0	0	980,380	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	Total		\$			\$	\$ *	14

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: 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		
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$	0	\$ *

* 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: 07/01/2009 Ending: 06/30/2010

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: 07/01/2009 Ending: 6/30/2010

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	52,591,638	13	\$ 3,604,754	\$ 3,604,754	19,159,301	\$ 1,313,223	1
2	27	Admin., Finance, Volunteers, Info	Accumulated Costs	52,591,638	13	879,808		19,159,301	320,517	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					\$ 4,484,562	\$ 3,604,754		\$ 1,633,740	25

Facility Name & ID Number

Lieberman Center for Health and Rehabilitati

0026195

Report Period Beginning:

07/01/2009

Ending:

06/30/2010

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			
A. Directly Facility Related																			
Long-Term																			
1	Bond	X	2005 bond	varies	01/19/05	\$ 8,150,000	\$ 6,900,000	2025	varies	\$ 285,507	1								
2	Bond	X	2008 Bond Allocation	varies	08/13/08	2,217,600	2,058,560	2026	varies	76,260	2								
3											3								
4											4								
5						Amortization of debt financing fees				11,407	5								
Working Capital																			
6											6								
7											7								
8											8								
9	TOTAL Facility Related					\$ 10,367,600	\$ 8,958,560			\$ 373,174	9								
B. Non-Facility Related*																			
10											10								
11											11								
12											12								
13											13								
14	TOTAL Non-Facility Related					\$	\$			\$	14								
15	TOTALS (line 9+line14)					\$ 10,367,600	\$ 8,958,560			\$ 373,174	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.)

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

B. Real Estate Taxes

Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.

1. Real Estate Tax accrual used on 2009 report.		\$	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$ n/a	2
3. Under or (over) accrual (line 2 minus line 1).		\$ n/a	3
4. Real Estate Tax accrual used for 2010 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$ n/a	7
Real Estate Tax History:			
Real Estate Tax Bill for Calendar Year:	2005	8	
	2006	9	
	2007	10	
	2008	11	
	2009	12	
	FOR BHF USE ONLY		
	13	FROM R. E. TAX STATEMENT FOR 2009 \$	13
	14	PLUS APPEAL COST FROM LINE 5 \$	14
	15	LESS REFUND FROM LINE 6 \$	15
	16	AMOUNT TO USE FOR RATE CALCULATION \$	16

NOTES:

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

2009 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Lieberman Center for Health and Rehabilitation COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0026195

CONTACT PERSON REGARDING THIS REPORT _____

TELEPHONE () _____ FAX #: () _____

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2009 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2009.

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

B. Real Estate Tax Cost Allocations

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

If YES, attach an explanation and a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. Tax Bills

Attach a copy of the original 2009 tax bills which were listed in Section A to this statement. Be sure to use the 2009 tax bill which is normally paid during 2010.

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

Facility Name & ID Number Lieberman Center for Health and Rehabilitation

0026195

Report Period Beginning:

07/01/2009 Ending:

06/30/2010

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	TOTALS	216,480		\$ 809,873	3

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	\$	\$ 7,204,299	4
5			1983		32,224	805	40	805		22,139	5
6			1984		7,755	194	40	194		5,141	6
7			1987		19,886	497	40	497		11,690	7
8			1986		29,583	739	40	739		17,367	8
	Improvement Type**										
9		Land Improvements	1981		96,365		15			96,365	9
10		Land Improvements	1983		54,161		15			54,161	10
11		Land Improvements	1985		3,575		15			3,575	11
12		Land Improvements	1987		78,564		15			78,564	12
13		Land Improvements	1988		7,394		10			7,394	13
14		Land Improvements	1989		19,724		10			19,724	14
15		Building Improvements	1990		7,500		10			7,500	15
16		Capital	1990		18,636					18,636	16
17		Building Improvements	1991		22,617		10			22,617	17
18		Capital	1991		24,989					24,989	18
19		Capital (in excess of \$4500 and not subject to deferral)	1992		22,722					22,722	19
20		Building - Parking Lot	1992		207,995		15			207,995	20
21		Capital (30 doors & chiller repair)	1993		15,514		15			15,514	21
22		Capital - Memorial	1994		603		15			603	22
23		Capital - Shades, Doors	1994		5,534		15			5,534	23
24		Capital - Blinds	1994		6,018		7			6,018	24
25		Capital - Thermostat Project	1994		41,780		15			41,780	25
26		Electrical Motor	1995		1,046		15			1,047	26
27		Automatic Door Parts	1995		1,197		15			1,198	27
28		Compressor Parts	1995		747		15			748	28
29		Land & Building Improvements	1996		3,736,269		10			3,736,269	29
30		Carpeting	1996		3,686		7			3,686	30
31		Miniblinds	1996		2,742		7			2,742	31
32		Miniblinds	1996		634		7			634	32
33		Storage Cabinet Installation	1996		515		7			515	33
34		Water Pipes	1996		1,265	84	15	84		1,265	34
35		Electrical Motor	1996		1,318	88	15	88		1,320	35
36		Electrical Circuit	1996		738	49	15	49		738	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:

07/01/2009 Ending: 06/30/2010**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	\$	\$ 1,131	37
38	Fan Motors	1996	779	52	15	52		779	38
39	HVAC Piping	1996	824	55	15	55		824	39
40	Damper Motors	1996	1,109	74	15	74		1,109	40
41	Valves	1996	3,184	212	15	212		3,183	41
42	Door Motion Detector	1996	648	43	15	43		647	42
43	Shelf Installation	1996	700	47	15	47		702	43
44	Electric Heaters	1996	821	55	15	55		821	44
45	Water Pump	1996	863	58	15	58		863	45
46	50 Gallon Cisterns	1996	2,107	140	15	140		2,105	46
47	Shelf Installation	1996	612		7			612	47
48	Flourescent Lamps, Starters	1996	1,598		7			1,598	48
49	Electrical Circuit & Receptacle	1996	837		10			837	49
50	Electrical Heaters	1996	930		10			930	50
51	Chimney Cap	1996	963		10			963	51
52	Side Rails	1996	558		10			558	52
53	Batteries	1996	1,021		10			1,021	53
54	Tanks	1996	1,690		10			1,690	54
55	Storage Cabinets & Hardware	1996	803		10			803	55
56	Window Glass	1996	5,932		10			5,932	56
57	Parking Lot Repaving	1996	27,150		10			27,150	57
58	Engineering Study	1996	18,127		10			18,127	58
59	Electrical Improvements	1996	3,676		10			3,676	59
60	Reinforce Windows	1996	4,500		10			4,500	60
61	Roof Replacement	1996	45,050		10			45,050	61
62	Roof Inspection	1996	3,100		10			3,100	62
63	Engineering Study	1996	3,165		10			3,165	63
64	Roof Replacement	1996	75,825		10			75,825	64
65	Engineering Study	1996	7,210		10			7,210	65
66	Carpeting	1996	889		10			889	66
67	Roof Replacement	1996	12,383		10			12,383	67
68	Roof Inspection	1996	10,938		10			10,938	68
69	Engineering Study	1996	6,844		10			6,844	69
70	TOTAL (lines 4 thru 69)		\$ 14,742,645	\$ 253,855		\$ 253,855	\$	\$ 11,890,454	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:

07/01/2009 Ending: 06/30/2010**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 14,742,645	\$ 253,855		\$ 253,855	\$	\$ 11,890,454	1
2	Roof Replacement	1996	44,901		10			44,901	2
3	Roof Inspection	1996	3,563		10			3,563	3
4	Engineering Study	1996	4,772		10			4,772	4
5	Electrical Systems	1996	1,171		10			1,171	5
6	Flourescent Lamps, Starters	1997	508		7			508	6
7	Motor Starter	1997	914		10			914	7
8	Replace HVAC Bearings	1997	397		10			397	8
9	Replace Valves	1997	3,297		10			3,297	9
10	Insulation	1997	700		10			700	10
11	Window Glass	1997	745		10			745	11
12	CJE Friends Flooring, Signs	1997	894		10			894	12
13	Install new Lochnivar System	1997	6,300		10			6,300	13
14	Roof Inspection	1997	5,753		10			5,753	14
15	Engineering Study	1997	2,067		10			2,067	15
16	Roof Inspection	1997	37,440		10			37,440	16
17	Engineering Study	1997	8,470		10			8,470	17
18	Masonry Repair	1997	7,073		10			7,073	18
19	Roof Inspection	1997	2,575		10			2,575	19
20	Roof Inspection	1997	24,572		10			24,572	20
21	Alarm System	1998	706		10			707	21
22	Electrical Work	1998	2,827		10			2,827	22
23	Kohler Pedestal & Plumbing	1998	7,122		10			7,122	23
24	AC Repair Parts	1998	2,214		10			2,214	24
25	Boiler Repair	1998	7,980		10			7,980	25
26	Building Maintenance & Supplies	1998	1,191		10			1,191	26
27	Air Conditioner	1998	101,153		10			101,152	27
28	Replace Blinds in 13 Rooms	1998	1,645		7			1,645	28
29	Replace Blinds in 13 Rooms	1998	1,645		7			1,645	29
30	Carpet Installed	1998	1,699		7			1,699	30
31	Motion Detector, Installation	1998	2,980		10			2,980	31
32	Bearing Assembly Impeller, Seals	1998	2,369		10			2,369	32
33	Reconfigure Time Control	1998	2,573		10			2,573	33
34	TOTAL (lines 1 thru 33)		\$ 15,034,861	\$ 253,855		\$ 253,855	\$	\$ 12,182,670	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:

07/01/2009 Ending: 06/30/2010**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 15,034,861	\$ 253,855		\$ 253,855	\$	\$ 12,182,670	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			104,900	13
14	Carpet	2000	512		10			511	14
15	Kitchen re-wire	2000	1,013		10			1,012	15
16	Awning	2000	5,474		10			5,472	16
17	Replace Door	2000	1,580		10			1,580	17
18	Design Consultation	2000	683		10			682	18
19	Design Consultation	2000	2,405		10			2,407	19
20	Compactor Mower	2000	792		10			791	20
21	Streamer & Light	2000	2,157		10			2,158	21
22	Wallcovering	2000	1,021		10			1,021	22
23	Doors	2000	4,900		10			4,900	23
24	Light Fixtures	2000	66,360		10			66,360	24
25	Water Heater	2000	3,225		10			3,227	25
26	Exhaust Fan	2000	985		10			987	26
27	Re-pipe Kitchen	2000	4,850		10			4,850	27
28	Front Handicap Door	2000	1,300		10			1,300	28
29	Lighting	2000	1,425		10			1,427	29
30	Lighting	2000	1,450		10			1,450	30
31	Fan Wheels & Shaft	2000	1,187		10			1,188	31
32	Doors	2000	1,739		10			1,739	32
33	Sump Pump	2000	631		10			631	33
34	TOTAL (lines 1 thru 33)		\$ 16,488,356	\$ 253,855		\$ 253,855	\$	\$ 13,636,170	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:

07/01/2009 Ending: 06/30/2010**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 16,488,356	\$ 253,855		\$ 253,855	\$	\$ 13,636,170	1
2	Fencing	2000	4,595		10			4,597	2
3	Handrail Labor & Materials	2000	8,650		10			8,650	3
4	Wall Repair	2000	850		10			850	4
5	Scrape & Painting Doors & Stairs	2000	4,085		10			4,087	5
6	Painting	2000	1,824		10			1,822	6
7	Sump Pump & Parts	2000	1,013		10			1,012	7
8	Nurse Call System	2000	1,774		10			1,773	8
9	Door Alarm & Nurse Call System	2000	1,537		10			1,538	9
10	Swing Door Automation	2000	2,406		10			2,408	10
11	Rewire Control Circuit	2000	2,188		10			2,189	11
12	Fan Wheels	2000	1,989		10			1,989	12
13	Chiller	2000	1,372		10			1,371	13
14	Air Conditioner	2000	3,422		10			3,421	14
15	Heating System	2000	6,372		10			6,371	15
16	Heating System	2000	3,007		10			3,008	16
17	Air Conditioner	2000	2,667		10			2,668	17
18	Tub Wall	2000	1,067		10			1,068	18
19	Sliding Door Installation	2000	1,862		10			1,861	19
20	Sliding Door Installation	2000	1,517		10			1,518	20
21	Capitalized Maint. & Repair 00: \$10,299	2000	2,960		10			2,960	21
22	Plumbing Repairs	2000	2,913		10			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		5,448	24
25	Boiler Repairs	2001	2,410	241	10	241		2,410	25
26	Disposer Repair	2001	13,822	1,382	10	1,382		13,822	26
27	Hoshi Dispenser Repairs	2001	2,000	200	10	200		2,000	27
28	Air Conditioner Repair	2001	6,931	693	10	693		6,931	28
29	Receiver Antenna	2001	783	78	10	78		783	29
30	Elevator Alarm	2001	1,566	157	10	157		1,566	30
31	Building Improvements - Tubroom	2001	15,923	1,592	10	1,592		15,923	31
32	Building Improvements - Kitchen	2001	10,290	1,029	10	1,029		10,290	32
33	Building Improvements - Flooring	2001	20,045	2,005	10	2,005		20,045	33
34	TOTAL (lines 1 thru 33)		\$ 16,581,434	\$ 261,777		\$ 261,777	\$	\$ 13,773,461	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:

07/01/2009 Ending: 06/30/2010**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 16,581,434	\$ 261,777		\$ 261,777	\$	\$ 13,773,461	1
2	Building Improvements - Lighting Lamps	2001	72,072	7,207	10	7,207		72,076	2
3	Building Improvements - Responder System	2001	3,054	305	10	305		3,052	3
4	Building Improvements - Painting and Wallpaper	2001	63,638	6,363	10	6,363		63,636	4
5	Building Improvements - Windows and Doors	2001	11,163	1,116	10	1,116		11,162	5
6	Building Improvements - Nursing Station	2001	6,706	671	10	671		6,706	6
7	Building Improvements - Elevator Repairs	2001	4,255	426	10	426		4,255	7
8	Building Improvements - Electrical Repairs	2001	8,898	890	10	890		8,900	8
9	Building Improvements - Driveway Repair	2001	20,000	2,000	10	2,000		20,000	9
10	Building Improvements - Signage	2001	9,240	924	10	924		9,240	10
11	Building Improvements - Five Floor Remodeling	2001	36,821	1,424	10	1,424		36,821	11
12									12
13	Dining Room Remodeling	2002	6,303	630	10	630		5,671	13
14	6th Floor Partitions	2002	2,395	240	10	240		2,158	14
15	Carpeting	2002	8,286	829	10	829		7,459	15
16	HVAC Repairs	2002	2,861	286	10	286		2,574	16
17	Electrical Repairs	2002	10,162	1,016	10	1,016		9,145	17
18	Boiler	2002	15,960	1,596	10	1,596		14,364	18
19	Equipment Repairs	2002	14,658	1,466	10	1,466		13,193	19
20	Survey & Inspection	2002	2,778	278	10	278		2,501	20
21	Water Tank Insulation	2002	2,412	241	10	241		2,170	21
22	Borg Nurse Call System	2002	7,625	763	10	763		6,865	22
23	Roof Repair	2002	787	78	10	78		707	23
24	Intercom System	2002	1,193	119	10	119		1,072	24
25	Fiberglass Tank	2002	2,805	281	10	281		2,527	25
26	Tube Convection Base Heater	2002	3,612	361	10	361		3,250	26
27	Walk-In Cooler Doors	2002	2,477	248	10	248		2,231	27
28	Actuator with Motor	2002	1,850	185	10	185		1,665	28
29	Boiler	2002	2,300	230	10	230		2,070	29
30	Landscaping	2002	15,230	1,523	10	1,523		13,707	30
31	Pumps & Motors	2002	8,259	826	10	826		7,434	31
32	Bath House Remodeling	2002	21,987	2,199	10	2,199		19,790	32
33	Parking Lot Lighting	2002	1,868	187	10	187		1,682	33
34	TOTAL (lines 1 thru 33)		\$ 16,953,089	\$ 296,685		\$ 296,685	\$	\$ 14,131,544	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:

07/01/2009 Ending: 06/30/2010**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12E, Carried Forward		\$ 16,953,089	\$ 296,685		\$ 296,685	\$	\$ 14,131,544	1
2	Resident Room Flooring	2003	4,370	437	10	437		3,496	2
3	Nurse Call System	2003	219,536	21,953	10	21,953		175,628	3
4	Repair, Plaster, Sand, Prime & Paint	2003	16,000	1,600	10	1,600		12,800	4
5	Elevator Renovation	2003	60,466	6,047	10	6,047		48,375	5
6	Plumbing Renovations	2003	28,731	2,873	10	2,873		22,984	6
7	Freezer Door	2003	2,790	279	10	279		2,232	7
8	Front & Dock Doors	2003	2,258	226	10	226		1,807	8
9	Courtyard Camera	2003	725	73	10	73		583	9
10	Balcony Renovation	2003	8,000	800	10	800		6,400	10
11	Doors	2003	6,000	600	10	600		4,800	11
12	Vinyl Floor Base	2003	1,919	192	10	192		1,536	12
13	Roof Repairs	2003	1,750	175	10	175		1,400	13
14	Building Improvements - 7th Floor Nurse Call System	2003	59,127	5,913	10	5,913		41,390	14
15	Carpet	2003	951	95	10	95		760	15
16	Valve System	2003	86,572	8,657	10	8,657		69,257	16
17	Outdoor Lighting	2003	1,076	108	10	108		863	17
18	First Floor Project - Alarm Service Installation	2003	1,353	135	10	135		1,081	18
19	Door Replacement	2003	1,106	111	10	111		887	19
20	Hollow Metal Door Installation	2003	1,990	199	10	199		1,592	20
21	Roof Repairs	2003	1,447	145	10	145		1,159	21
22	Kitchen Exhaust Fan	2003	1,259	126	10	126		1,008	22
23	Sump Pump	2003	1,011	101	10	101		808	23
24	Compressor	2003	1,392	139	10	139		1,113	24
25	Ejector Pump	2003	4,394	439	10	439		3,513	25
26	Water Heater Engine	2003	1,716	172	10	172		1,375	26
27	Installed Hot Water Boiler	2003	13,019	1,302	10	1,302		10,416	27
28									28
29	Building Improvements - First Floor Project	2004	22,841	2,284	10	2,284		15,988	29
30	Building Improvements - Automatic Door Installation	2004	2,287	229	10	229		1,602	30
31	Building Improvements - Folding Partitions Installed	2004	1,800	180	10	180		1,260	31
32	Building Improvements - Folding Partitions Installed	2004	1,800	180	10	180		1,260	32
33	Building Improvements - Floor Resurfacing	2004	3,488	349	10	349		2,443	33
34	TOTAL (lines 1 thru 33)		\$ 17,514,263	\$ 352,804		\$ 352,804	\$	\$ 14,571,360	34

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

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12F, Carried Forward		\$ 17,514,263	\$ 352,804		\$ 352,804	\$	\$ 14,571,360	1
2	Building Improvements - Office Replacement		6,464	646	10	646		4,523	2
3	Building Improvements - Desk/Work Stations Rehabbed		1,953	195	10	195		1,366	3
4	Building Improvements - Office Replacement		560	56	10	56		392	4
5	Building Improvements - Locksets Installed		2,268	227	10	227		1,589	5
6	Building Improvements - Office Reconfigured		18,712	1,871	10	1,871		13,097	6
7	Building Improvements - Window Coverings		2,181	218	10	218		1,526	7
8	Building Improvements - Window Coverings		615	62	10	62		433	8
9	Building Improvements - Floor Resurfacing		2,771	277	10	277		1,939	9
10	Building Improvements - Social Services Office Rehabbed		3,085	309	10	309		2,162	10
11	Building Improvements - Office Reconfiguration		3,339	334	10	334		2,338	11
12	Building Improvements - Extended Click & Regulator		2,415	242	10	242		1,693	12
13	Building Improvements - Fluorescent Fixtures		2,258	226	10	226		1,582	13
14	Building Improvements - New Sliding Door		5,936	594	10	594		4,157	14
15	Building Improvements - Chapel Doors Installed		2,978	298	10	298		2,086	15
16	Building Improvements - 2nd Floor Activity Office Rehabbed		5,800	580	10	580		4,060	16
17	Building Improvements - Rehab Space Renovation		27,100	2,710	10	2,710		18,970	17
18	Building Improvements - Gift Shop Gutted and Rehabbed		8,265	827	10	827		5,788	18
19	Building Improvements - Rehab 2nd Floor		565	57	10	57		398	19
20	Building Improvements - Second Floor Electrical Rewired		1,923	192	10	192		1,345	20
21	Building Improvements - Install Outlets		5,000	500	10	500		3,500	21
22	Building Improvements - Kitchen Conduit		921	92	10	92		644	22
23	Building Improvements - Install Outlets		15,000	1,500	10	1,500		10,500	23
24	Building Improvements - Epoxy Overlay and Recoat		1,603	160	10	160		1,121	24
25	Building Improvements - Replace Switches and Wiring		3,102	310	10	310		2,170	25
26	Building Improvements - Install Locks		1,164	116	10	116		813	26
27	Building Improvements - Remove, Replace Door		1,576	158	10	158		1,105	27
28	Building Improvements - Piped Kitchen Drain		11,133	1,113	10	1,113		7,792	28
29	Building Improvements - Toilet Rooms Wall Patching		2,142	214	10	214		1,498	29
30	Building Improvements - Repipe Water Line		4,668	467	10	467		3,269	30
31	Building Improvements - Dietary Floor Repairs		4,419	442	10	442		3,094	31
32	Building Improvements - Dietary Floor Repairs		3,890	389	10	389		2,723	32
33	Building Improvements - Volunteer Lounge Rehabbed		560	56	10	56		392	33
34	TOTAL (lines 1 thru 33)		\$ 17,668,629	\$ 368,242		\$ 368,242	\$	\$ 14,679,425	34

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

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12G, Carried Forward		\$ 17,668,629	\$ 368,242		\$ 368,242	\$	\$ 14,679,425	1
2	Building Improvements - Booster Heater	2004	1,420	142	10	142		994	2
3	Building Improvements - Kitchen Repairs	2004	2,643	264	10	264		1,849	3
4	Building Improvements - Repiped Vent	2004	949	95	10	95		665	4
5	Building Improvements - Nurse Call System	2004	432	43	10	43		301	5
6	Building Improvements - Gift Shop Rehab	2004	1,480	148	10	148		1,036	6
7	Building Improvements - Lifts Installed	2004	10,953	1,095	10	1,095		7,666	7
8	Building Improvements - Lifts Installed/Repaired	2004	7,625	762	10	762		5,335	8
9	Building Improvements - Park Door Repaired	2004	1,092	109	10	109		763	9
10	Building Improvements - Electrical Services	2004	1,647	165	10	165		1,154	10
11	Building Improvements - Surge Protection Repaired	2004	2,850	285	10	285		1,995	11
12	Building Improvements - Camera System Installed	2004	18,845	1,885	10	1,885		13,194	12
13	Building Improvements - Lockset Installed	2004	2,630	263	10	263		1,841	13
14	Building Improvements - Partition Installed	2004	6,000	600	10	600		4,200	14
15	Building Improvements - Flooring Installed	2004	961	96	10	96		672	15
16	Building Improvements - C Wing Renovated	2004	17,006	1,701	10	1,701		11,906	16
17	Building Improvements - Ceiling Replacement	2004	3,877	388	10	388		2,715	17
18	Building Improvements - Floor Replacement, Restroom	2004	2,666	267	10	267		1,868	18
19	Building Improvements - Installed Video Surveillance	2004	9,423	942	10	942		6,595	19
20	Building Improvements - Painting, Wallcovering	2004	7,975	798	10	798		5,585	20
21	Building Improvements - Painting	2004	560	56	10	56		392	21
22	Building Improvements - Flooring Ground Floor	2004	15,820	1,582	10	1,582		11,074	22
23	Building Improvements - Carpet Installation	2004	566	57	10	57		398	23
24	Building Improvements - Refinished Tubs	2004	850	85	10	85		595	24
25	Building Improvements - Plumbing for Sinks Downstairs	2004	5,640	564	10	564		3,948	25
26	Building Improvements - Installed New Laundry Room Boiler	2004	16,957	1,696	10	1,696		11,871	26
27	Building Improvements - Resurfaced Columns	2004	2,600	260	10	260		1,820	27
28	Building Improvements - Concrete Work/ Repaved Walkway	2004	4,185	419	10	419		2,932	28
29	Building Improvements - 1st Floor Public Toilets	2004	41,832	4,183	10	4,183		25,098	29
30	Building Improvements - Flooring Replacement - Resident Rooms	2004	50,700	5,070	10	5,070		30,420	30
31	Building Improvements - Asphalt repairs	2004	28,591	2,859	10	2,859		17,154	31
32	Building Improvements - Resident Rooms Flooring Replacement	2004	29,522	2,952	10	2,952		17,712	32
33	Building Improvements - Resident Vanity Replacement	2004	50,000	5,000	10	5,000		30,000	33
34	TOTAL (lines 1 thru 33)		\$ 18,016,926	\$ 403,073		\$ 403,073	\$	\$ 14,903,173	34

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

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12H, Carried Forward		\$ 18,016,926	\$ 403,073		\$ 403,073	\$	\$ 14,903,173	1
2	Building Improvements - Resident Room Flooring	2004	29,522	2,952	10	2,952		17,712	2
3	Building Improvements - Sheet Vinyl Installation 6th & 7th Floor	2005	14,406	1,441	10	1,441		8,646	3
4	Building Improvements - 1st Floor Public Toilet Call System	2005	3,295	329	10	329		1,974	4
5	Building Improvements - 1st Floor Public Toilets	2005	366	37	10	37		222	5
6	Building Improvements - 5th Floor Resident Room Flooring	2005	20,000	2,000	10	2,000		12,000	6
7	Building Improvements - 6th & 7th Floor Sheet Vinyl	2005	22,050	2,205	10	2,205		13,230	7
8	Building Improvements - Air Handler Panels	2005	3,825	382	10	382		2,292	8
9	Building Improvements - A PC Netshelter	2005	1,007	101	10	101		606	9
10	Building Improvements - Boiler Laundry Room	2005	16,957	1,696	10	1,696		10,176	10
11	Building Improvements - Clad Elevators - ADA Upgrade	2005	2,280	228	10	228		1,368	11
12	Building Improvements - Code Alert Receivers	2005	390	39	10	39		234	12
13	Building Improvements - Column Resurfacing	2005	4,560	456	10	456		2,736	13
14	Building Improvements - Computer Room Air Conditioning	2005	4,102	410	10	410		2,460	14
15	Building Improvements - Computer Room Cooling System	2005	4,102	410	10	410		2,460	15
16	Building Improvements - Cover Piping	2005	1,300	130	10	130		780	16
17	Building Improvements - Cover Piping	2005	7,856	786	10	786		4,716	17
18	Building Improvements - Data Cabling	2005	123	12	10	12		72	18
19	Building Improvements - Design Fees	2005	621	62	10	62		372	19
20	Building Improvements - Dietary Improvements	2005	1,369	137	10	137		822	20
21	Building Improvements - Dietary Improvements	2005	3,581	358	10	358		2,148	21
22	Building Improvements - Dietary Improvements	2005	877	88	10	88		528	22
23	Building Improvements - Door Alarm First Floor	2005	22,500	2,250	10	2,250		13,500	23
24	Building Improvements - Elevator Cab Interiors	2005	8,400	840	10	840		5,040	24
25	Building Improvements - Elevator Cabs	2005	18,440	1,844	10	1,844		11,064	25
26	Building Improvements - Elevator Electrical Upgrades	2005	2,453	245	10	245		1,470	26
27	Building Improvements - Elevator Room Controlling System	2005	12,114	1,211	10	1,211		7,266	27
28	Building Improvements - Elevator Room Controlling System	2005	12,114	1,211	10	1,211		7,266	28
29	Building Improvements - Employee Lounge	2005	14,600	1,460	10	1,460		8,760	29
30	Building Improvements - Employee Lounge	2005	1,460	146	10	146		876	30
31	Building Improvements - Employee Lounge	2005	2,300	230	10	230		1,380	31
32	Building Improvements - First Floor Bathrooms	2005	4,500	450	10	450		2,700	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 18,258,396	\$ 427,219		\$ 427,219	\$	\$ 15,048,049	34

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

STATE OF ILLINOIS

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

Report Period Beginning:

07/01/2009 Ending: 06/30/2010

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12I, Carried Forward		\$ 18,258,396	\$ 427,219		\$ 427,219	\$	\$ 15,048,049	1
2	Building Improvements - First Floor Door Alarms	2005	4,729	473	10	473		2,838	2
3	Building Improvements - First Floor Toilet Rooms	2005	23,000	2,300	10	2,300		13,800	3
4	Building Improvements - Fixture Installation - ADA Elevators	2005	20,937	2,094	10	2,094		12,564	4
5	Building Improvements - Floor Replacement - Resident Rooms	2005	1,853	185	10	185		1,110	5
6	Building Improvements - Flooring 2nd Floor Offices	2005	608	61	10	61		366	6
7	Building Improvements - Flooring 2nd Floor Offices	2005	7,550	755	10	755		4,530	7
8	Building Improvements - Flooring 5th Floor	2005	21,000	2,100	10	2,100		12,600	8
9	Building Improvements - Flooring 5th Floor	2005	14,800	1,480	10	1,480		8,880	9
10	Building Improvements - Flooring 5th Floor	2005	10,325	1,033	10	1,033		6,198	10
11	Building Improvements - Flooring 5th Floor	2005	2,875	288	10	288		1,728	11
12	Building Improvements - Flooring Residents Rooms 6th & 7th Floor	2005	18,755	1,876	10	1,876		11,256	12
13	Building Improvements - Lighting Fixtures	2005	62,486	6,249	10	6,249		37,494	13
14	Building Improvements - Lobby Artwork	2005	3,300	330	10	330		1,980	14
15	Building Improvements - Noshari Ceiling Work	2005	4,177	418	10	418		2,508	15
16	Building Improvements - Nurse Call Stations - 1st Floor Bathrooms	2005	780	78	10	78		468	16
17	Building Improvements - Office Replacement	2005	242	24	10	24		144	17
18	Building Improvements - Office Replacement	2005	834	83	10	83		498	18
19	Building Improvements - Office Replacement	2005	2,224	222	10	222		1,332	19
20	Building Improvements - Office Replacement	2005	6,023	602	10	602		3,612	20
21	Building Improvements - Office Replacement	2005	1,098	110	10	110		660	21
22	Building Improvements - Plumbing Kitchen	2005	4,176	418	10	418		2,508	22
23	Building Improvements - Rehab/Rebuild two panels	2005	3,988	399	10	399		2,394	23
24	Building Improvements - Resident Bathroom Accordion Folding D	2005	2,760	276	10	276		1,756	24
25	Building Improvements - Resident Rooms Flooring Replacement	2005	2,568	257	10	257		1,542	25
26	Building Improvements - Residential room flooring	2005	14,604	1,460	10	1,460		8,760	26
27	Building Improvements - Rubber stair tile	2005	3,610	361	10	361		2,166	27
28	Building Improvements - Security - Code Alert	2005	1,773	177	10	177		1,062	28
29	Building Improvements - Security - Code Alert	2005	204	20	10	20		120	29
30	Building Improvements - Security - Code Alert	2005	1,970	197	10	197		1,182	30
31	Building Improvements - Server Cabling	2005	720	72	10	72		432	31
32	Building Improvements - Server Room Flooring	2005	1,614	161	10	161		966	32
33	Building Improvements - Server Room Lighting	2005	410	41	10	41		246	33
34	TOTAL (lines 1 thru 33)		\$ 18,504,389	\$ 451,819		\$ 451,819	\$ 0	\$ 15,195,749	34

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

STATE OF ILLINOIS

Page 12K

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

Report Period Beginning:

07/01/2009

Ending:

06/30/2010

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12J, Carried Forward		\$ 18,504,389	\$ 451,819		\$ 451,819	\$	\$ 15,195,749	1
2	Building Improvements - Vanity mirrors	2005	8,245	825	10	825		4,950	2
3	Building Improvements - Vanity tops	2005	31,852	3,185	10	3,185		19,110	3
4	Building Improvements - Water piping kitchen	2005	2,666	267	10	267		1,602	4
5	Building Improvements - Deposit landscaping work	2005	6,500	650	10	650		3,900	5
6	Building Improvements - Landscaping work	2005	6,500	650	10	650		3,900	6
7	Building Improvements - Raise low canopies on all shade & orname	2005	2,415	242	10	242		1,452	7
8	3rd & 5th floor vanities	2005	61,755	6,175	10	6,175		33,964	8
9	Vanity Mirrors	2005	8,245	825	10	825		4,124	9
10	Code Alert System	2005	3,415	341	10	341		1,706	10
11	Outside Air duct access	2005	1,269	127	10	127		634	11
12	Outside Air duct new housing	2005	1,510	150	10	150		752	12
13	Roof repairs	2005	2,350	235	10	235		1,174	13
14	Flooring for clean linens	2005	1,388	139	10	139		694	14
15	Flooring for 2nd floor shop	2005	1,280	128	10	128		640	15
16	Laundry room Sump Pump	2005	3,825	382	10	382		1,910	16
17	2 disposers	2005	3,510	351	10	351		1,756	17
18	Shower cabinet	2005	6,637	664	10	664		3,320	18
19	Tub installation 7C wing	2005	1,324	132	10	132		660	19
20	Improvements on Dietary area	2005	667	67	10	67		334	20
21	Boiler room plumbing	2005	3,848	385	10	385		1,924	21
22	Hot Water Heater	2005	542	54	10	54		270	22
23	Hot Water Heater	2005	4,462	446	10	446		2,230	23
24	Hot Water Heater	2005	13,000	1,300	10	1,300		6,500	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		675	28
29	Kitchen Door Replacement	2006	7,226	723	10	723		3,253	29
30	1st & 2nd Floor Signage (reclassified from eqpt. by DHFS)	2006	411	41	10	41		185	30
31	3rd Floor Signage (reclassified from equipment by DHFS)	2006	980	98	10	98		441	31
32	Boiler room plumbing	2006	4,000	400	10	400		1,800	32
33	Kitchen Door Replacement	2006	1,267	126	10	126		567	33
34	TOTAL (lines 1 thru 33)		\$ 18,803,027	\$ 471,077		\$ 471,077	\$ 0	\$ 15,300,176	34

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

STATE OF ILLINOIS

Page 12L

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

Report Period Beginning:

07/01/2009 Ending:06/30/2010

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12K, Carried Forward		\$ 18,803,027	\$ 471,077		\$ 471,077	\$	\$ 15,300,176	1
2	Code Alert Upgrade	2006	3,370	337	10	337		1,517	2
3	Kitchen Office Speaker System	2006	1,765	176	10	176		792	3
4	Disposer	2006	1,717	172	10	172		773	4
5	Beauty shop improvements	2006	37,300	3,730	10	3,730		16,785	5
6	Code Alert Upgrade	2006	2,324	232	10	232		1,044	6
7	Land Improvements - Major landscaping improvements	2006	10,085	1,008	10	1,008		4,368	7
8	Electrical for Laundry rooms	2007	4,076	408	10	408		1,632	8
9	Venting for Laundry rooms	2007	7,231	723	10	723		2,892	9
10	Beauty Salon	2007	5,556	556	10	556		2,224	10
11	Nursing Equipment Storage room	2007	3,105	311	10	311		1,244	11
12	Social Hall Doors	2007	9,612	961	10	961		3,524	12
13	Ceiling Tiles 3rd & 4th Floors	2007	4,170	417	10	417		1,494	13
14	Penthouse Heat Computer Replacement	2007	3,349	335	10	335		1,200	14
15	Ceiling Tiles 4th Floor	2007	2,784	278	10	278		996	15
16	Laundry Sump Pump	2007	4,486	449	10	449		1,609	16
17	Vegetable Steamer Deposit	2007	9,500	950	10	950		3,563	17
18	IDPH LSC Survey POL replace sidewalk to code, remove shrubs	2007	9,541	954	10	954		3,657	18
19	New Concrete Sidewalks	2007	3,100	310	10	310		1,137	19
20	Landscaping	2007	8,192	819	10	819		3,140	20
21	Water Fountain Installation	2007	3,775	378	10	378		1,386	21
22	Laundry Ventilation	2007	21,763	2,176	10	2,176		7,979	22
23	Emergency UPS installation	2007	3,285	328	10	328		1,203	23
24	Steamer	2007	8,834	883	10	883		3,238	24
25	Shower repairs, tenant room installation, corridor repairs	2007	6,965	697	10	697		2,207	25
26	Parking lot and security lighting	2007	7,901	790	10	790		2,502	26
27	Parking lot and security lighting	2007	7,901	790	10	790		2,502	27
28	Ceiling Repair 4th and 5th Floors	2007	8,500	850	10	850		2,975	28
29	Ceiling Tile	2007	11,262	1,126	10	1,126		3,941	29
30	Electrical work ceiling and rehabilitation	2007	2,925	293	10	293		1,025	30
31	Ceiling Repair 4th and 5th Floor	2007	16,919	1,692	10	1,692		5,922	31
32	Ceiling repair	2007	2,571	257	10	257		878	32
33	Ceiling replacement	2007	6,495	650	10	650		2,221	33
34	TOTAL (lines 1 thru 33)		\$ 19,043,386	\$ 495,112		\$ 495,112	\$ 0	\$ 15,391,746	34

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12L, Carried Forward		\$ 19,043,386	\$ 495,112		\$ 495,112	\$	\$ 15,391,746	1
2	Kitchen Flooring	2007	4,500	450	10	450		1,500	2
3	Ceiling replacement	2007	27,050	2,705	10	2,705		9,017	3
4	Water fountain replacement	2007	10,895	1,090	10	1,090		3,633	4
5	Generator engineering work	2007	3,713	371	10	371		1,175	5
6	Primary switchgear testing and maintenance	2007	2,700	270	10	270		855	6
7	Generator engineering work	2007	3,240	324	10	324		1,026	7
8	Chiller compressor Replacement	2007	8,919	892	10	892		2,750	8
9	Cooling Tower Fan Motor Replacement	2007	6,304	630	10	630		1,943	9
10	Elevator rubber seals on cars 1&3	2007	14,875	1,488	10	1,488		4,216	10
11	Elevator repairs	2007	18,978	1,898	10	1,898		5,377	11
12	Facility Assessment	2007	7,254	725	10	725		1,934	12
13	Facility Assessment	2007	6,685	668	10	668		1,726	13
14	CJE Lieberman masterplan	2007	2,858	286	10	286		739	14
15	Disposal master	2008	3,349	335	10	335		837	15
16	Lieberman masterplan - architects	2008	2,750	275	10	275		665	16
17	Lieberman masterplan - architects	2008	3,392	339	10	339		791	17
18	Door replacement	2008	5,857	586	10	586		1,270	18
19	6th floor ceiling repair	2008	10,357	1,036	10	1,036		2,245	19
20	6th floor ceiling repair	2008	15,580	1,558	10	1,558		3,246	20
21	Dock Plates Project	2008	6,332	633	10	633		1,266	21
22	Dock Plates Project	2008	3,675	368	10	368		736	22
23	Revolving Door Repair	2008	4,361	436	10	436		836	23
24	IDPH Life Safety Code Plan	2008	5,842	584	10	584		1,120	24
25	Sixth & Seventh Floor	2008	6,987	699	10	699		1,339	25
26	Kitchen Items: Shelves	2008	4,843	484	10	484		888	26
27	Generator Annunciator	2008	3,657	366	10	366		640	27
28	Motorola Radios -	2008	9,800	980	10	980		1,715	28
29	Removal of partition; remove and replace ceiling	2009	14,757	1,476	10	1,476		2,214	29
30	Architects fees for 5th floor renovation	2009	4,643	464	10	464		696	30
31	1st install: Carpet, vinyl base, light fixtures, painting, handrails	2009	13,700	1,370	10	1,370		1,941	31
32	Signage for 5th floor	2009	2,913	291	10	291		425	32
33	2nd install: Carpet, vinyl base, light fixtures, painting, handrails	2009	32,900	3,290	10	3,290		4,387	33
34	TOTAL (lines 1 thru 33)		\$ 19,317,050	\$ 522,478		\$ 522,478	\$ 0	\$ 15,454,894	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:

07/01/2009

Ending:

06/30/2010

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12M, Carried Forward		\$ 19,317,050	\$ 522,478		\$ 522,478	\$	\$ 15,454,894	1
2	2nd floor data cable for office	2009	3,257	326	10	326		407	2
3	Window treatments	2009	4,423	442	10	442		516	3
4	Hot food table, servewell buf	2009	5,156	516	10	516		602	4
5	Power circuits for hot food table	2009	3,175	318	10	318		371	5
6	3rd install: Carpet, vinyl base, light fixtures, painting, handrails	2009	10,000	1,000	10	1,000		1,167	6
7	Artwork	2009	5,795	580	10	580		677	7
8	Chairs	2009	3,532	353	10	353		412	8
9	Water Heater and venting	2009	27,375	2,738	10	2,738		3,194	9
10	Equipment for country kitchen	2009	35,103	3,510	10	3,510		4,095	10
11	Security Camera System	2009	33,318	3,332	10	3,332		3,910	11
12	Security Camera System	2009	18,356	1,836	10	1,836		1,989	12
13	Artwork	2009	3,716	372	10	372		403	13
14	Power circuits for dining area appliances	2009	5,505	551	10	551		597	14
15	Salary M Thomas	2009	6,855	686	10	686		743	15
16									16
17	Trav camtread	2009	2,928	24	10	24		24	17
18	Electrical work for hot boxes	2009	4,870	41	10	41		41	18
19	Holding cabinets	2009	14,539	121	10	121		121	19
20	Direct dining equipment	2009	70,809	590	10	590		590	20
21	Deposit - 5th floor project signage	2009	3,440	86	10	86		86	21
22	Jewish Fac Corp - Homeland security	2009	16,050	401	10	401		401	22
23	Direct dining equipment	2009	6,125	153	10	153		153	23
24	IDPH life safety code plan	2009	10,512	350	10	350		350	24
25	Frank Stowell contractors-5th floor renovation	2009	4,920	205	10	205		205	25
26	5th floor project signage	2009	4,356	182	10	182		182	26
27	Frank Stowell contractors -Direct dining 3rd -7th	2009	38,256	1,594	10	1,594		1,594	27
28	Water fountain replacement	2009	11,409	570	10	570		570	28
29	Architect - 3rd floor renovation	2010	3,485	174	10	174		174	29
30	Jewish Fac Corp - Homeland security	2010	3,239	189	10	189		189	30
31	Architect - 3rd floor renovation	2010	3,321	194	10	194		194	31
32	Convactor heat units	2010	14,280	1,071	10	1,071		1,071	32
33	Convactor heat units	2010	22,909	1,718	10	1,718		1,718	33
34	TOTAL (lines 1 thru 33)		\$ 19,718,064	\$ 546,699		\$ 546,699	\$ 0	\$ 15,481,640	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: 07/01/2009 Ending: 06/30/2010

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 12N, Carried Forward	2010	\$ 19,718,064	\$ 546,699		\$ 546,699		\$ 15,481,640	1
2	Server room air conditioning	2010	21,605	1,620	10	1,620		1,620	2
3	Resident room convector units	2010	14,280	1,190	10	1,190		1,190	3
4	Resident room convector units	2010	22,909	1,909	10	1,909		1,909	4
5	Architects-1st, 2nd & 4th floor renovation	2010	18,246	1,673	10	1,673		1,673	5
6	Architects-1st, 2nd & 4th floor renovation	2010	9,177	918	10	918		918	6
7	Adi to agree to book			229,581			(229,581)		7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 19,804,282	\$ 783,590		\$ 554,009	\$ (229,581)	\$ 15,488,950	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	\$ 4,144,501	\$ 315,680	\$	\$ (315,680)		\$ 2,746,604	71
72	Current Year Purchases	235,483	24,769	21,512	(3,258)		24,769	72
73	Fully Depreciated Assets							73
74	Disposal of Assets	(27,165)						74
75	TOTALS	\$ 4,352,819	\$ 340,449	\$ 21,512	\$ (318,938)		\$ 2,771,373	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)	\$ 24,966,974	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 1,124,039	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 575,520	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (548,519)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 18,260,323	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: \$ 145,377 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. _____ /2011 \$ _____

13. _____ /2012 \$ _____

14. _____ /2013 \$ _____

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

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

Lieberman Geriatric Health Centre
Provider #0026195
07/01/09 - 06/30/10

Schedule 14A

Section B

	Description	Amount
Line 16 Rental Amount for Moveable Equipment	Tableware	21,460
	IV Pump	170
	Wound therapy	29,772
	Copier/postage meter	13,186
	Beds/mattresses/chairs/O2 concentrators	80,789
	Total	<u>145,377</u>

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

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

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>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	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	10a (3)	hrs	\$	9,511	\$ 723,845	\$	9,511	\$ 723,845	1
2	Licensed Speech and Language Development Therapist	10a (3)	hrs		2,692	248,517		2,692	248,517	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10a (3)	hrs		11,410	869,718		11,410	869,718	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				603,750		603,750	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify):									13
14	TOTAL			\$	23,613	\$ 1,842,080	\$ 603,750	23,613	\$ 2,445,830	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: 07/01/2009Ending: 06/30/2010

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 06/30/2010

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$ 31,338	\$ 31,338	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>35,500</u>)	1,848,618	1,848,618	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	33,012	33,012	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>See Schedule 17A</u>	425,818	425,818	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,338,786	\$ 2,338,786	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	809,873	809,873	13
14	Buildings, at Historical Cost	10,112,795	10,112,795	14
15	Leasehold Improvements, at Historical Cost	11,469,838	11,469,838	15
16	Equipment, at Historical Cost	4,352,819	4,352,819	16
17	Accumulated Depreciation (book methods)	(19,794,167)	(18,260,323)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 6,951,158	\$ 8,485,002	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 9,289,945	\$ 10,823,789	25

		1	2	
		Operating	After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	43,232	43,232	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	889,217	889,217	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable	67,008	67,008	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	<u>See Schedule 17A</u>	8,474,586	8,474,586	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 9,474,043	\$ 9,474,043	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable	6,900,000	6,900,000	41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 6,900,000	\$ 6,900,000	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 16,374,043	\$ 16,374,043	46
47	TOTAL EQUITY(page 18, line 24)	\$ (7,084,097)	\$ (5,550,254)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 9,289,945	\$ 10,823,789	48

*(See instructions.)

Lieberman Geriatric Health Centre
Provider #0026195
07/01/09 - 06/30/10

Schedule 17A

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

Description	Operating	After Consolidation
Cash - resident security deposits	298,462	298,462
Deferred financing fees	104,630	104,630
Wells Fargo bond fund	22,726	22,726
	<u>425,818</u>	<u>425,818</u>

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

Description	Operating	After Consolidation
Tenant security deposits	289,697	289,697
Accounts receivable credit balances	214,089	214,089
Other current liabilities	2,851	2,851
Accrued expenses	130,513	130,513
Intercompany liabilities	7,837,436	7,837,436
	<u>8,474,586</u>	<u>8,474,586</u>

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (6,345,392)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (6,345,392)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(738,705)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (738,705)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ (7,084,097)	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Lieberman Center for Health and Rehabilitation # 0026195 Report Period Beginning: 07/01/2009Ending: 06/30/2010**XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.****Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.**

		1	
Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 17,776,744	1
2	Discounts and Allowances for all Levels	(67,076)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 17,709,667	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	632,051	6
7	Oxygen	(15)	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 632,036	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	35,215	13
14	Non-Patient Meals	14,108	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space	2,955	16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients	12,775	18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry	6,317	22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 71,371	23
D. Non-Operating Revenue			
24	Contributions	730,510	24
25	Interest and Other Investment Income***	171	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 730,681	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a	<u>See Schedule 19A</u>	400,865	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 400,865	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 19,544,620	30

		2	
Expenses		Amount	
A. Operating Expenses			
31	General Services	4,072,265	31
32	Health Care	9,534,311	32
33	General Administration	4,166,526	33
B. Capital Expense			
34	Ownership	1,657,583	34
C. Ancillary Expense			
35	Special Cost Centers	721,240	35
36	Provider Participation Fee	131,400	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 20,283,325	40
41	Income before Income Taxes (line 30 minus line 40)**	(738,705)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (738,705)	43

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

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

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

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

Lieberman Geriatric Health Centre
Provider #0026195
07/01/09 - 06/30/10

Schedule 19A

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

Description	Amount
Interest on claims paid by Cigna Healthcare	171
Total to Line 25	171

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

Description	Amount
Group purchasing rebates	6,803
Capitalized fixed asset	21,407
Non-operational grant income	
Rooftop antenna revenue	21,000
Miscellaneous operating income	111,604
Asset sales	550
Other income for maintenance operations and capital	239,501
Total to Line 28	400,865

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

0026195

Report Period Beginning: **07/01/2009**

Ending:

06/30/2010

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,908	1,996	\$ 89,464	\$ 44.82	1
2	Assistant Director of Nursing	1,848	2,088	91,496	43.82	2
3	Registered Nurses	57,544	62,146	2,244,735	36.12	3
4	Licensed Practical Nurses	11,941	13,380	376,501	28.14	4
5	CNAs & Orderlies	209,572	228,288	2,992,884	13.11	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	3,559	4,053	87,085	21.49	9
10	Activity Assistants	12,974	15,256	246,829	16.18	10
11	Social Service Workers	10,579	11,516	272,533	23.67	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	50,750	56,091	696,315	12.41	15
16	Dishwashers					16
17	Maintenance Workers	10,803	11,605	184,337	15.88	17
18	Housekeepers	37,096	41,027	499,375	12.17	18
19	Laundry	3,762	4,090	53,579	13.10	19
20	Administrator	1,925	2,088	115,138	55.14	20
21	Assistant Administrator	1,900	2,088	71,097	34.05	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	21,279	23,307	400,737	17.19	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	1,802	2,109	41,385	19.62	31
32	Other Health C: <u>Schedule 20A</u>	18,334	20,424	747,251	36.59	32
33	Other(specify) <u>Admissions</u>	2,066	2,120	66,764	31.49	33
34	TOTAL (lines 1 - 33)	459,642	503,672	\$ 9,277,505 *	\$ 18.42	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	16,599	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>		20,026		46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 99,625		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	176	\$ 11,145	10(3)	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	176	\$ 11,145		53

Facility: Lieberman Geriatric Health Centre

Provider # 0026195

Period: 07/01/09 - 06/30/10

Schedule 20A

A. Staffing & Salary Costs

Line 32 - Other Healthcare

	Hours Worked	Hours Paid	Total Wages	Av Hourly Wage
Admin. Manager, Sub_Acute Services	1,386	1,613	55,677	34.52
Manager, Health Care Services-QI/QA	1,876	2,088	76,279	36.53
Resident Care Manager	7,127	8,256	294,020	35.61
Resident Care Supervisor	5,774	6,006	234,165	38.99
Resident Care Supervisor-ASCU	1,875	2,128	71,951	33.81
Manager, Regulatory Training & Staff Deve	295	333	15,159	45.52
Totals to Page 20, Line 32	18,334	20,424	747,251	36.59

Line 33 - Other Non-Healthcare

Manager, Admissions	2,066	2,120	66,764	31.49
---------------------	-------	-------	--------	-------

B. Consultant Services

	Hours Paid & Accrued	Amount	Schedule V Ref.
Dentist	per visit	9,816	10(3)
Infectious Disease Consultant	per visit	1,950	10(3)
Psychiatry Consultant	per visit	3,240	10(3)
Restorative Nursing Consultant	per visit	4,920	10(3)
Medical Consultant	per visit	100	10(3)
		<u>20,026</u>	

Facility: Lieberman Geriatric Health Centre
Provider # 26195
Period: 07/01/09 - 06/30/10

Schedule 21A

Schedule 21 C - Professional Services

Center for Medicare & Medicaid Services - penalties	6,695
Jeffery Parish - grievance settlement	18,000
Chicago Title Land Trust - regarding Verizon lease	185
Chicago Title Land Trust - annual fee	308
Associated Agencies - surety bond (reclassified to line 26)	16,053
Associated Agencies - malpractice	6,665
Northshore Univ Healthcare System (reclassified to line 10)	1,462
Aramark - mainenance management (reclassified to line 6)	98,016
Village of Skokie (reclassified to line 20)	87
Kalin Healthcare Solutions (reclassified to line 10)	4,920
	<u>152,390</u>

Schedule 21 F - Dues, Subscriptions, Licenses & Fees

Other

Roofing Inspection Service	
Village of Skokie -Nursing Home License	1,200
Village of Skokie - certificate of occupancy renewal	87
Village of Skokie - Alarm inspection	160
Village of Skokie - elevator inspection	200
Village of Skokie - Alarm permit renewal	20
Miscellaneous publications	1,151
Management and Network Services	500
Fredriksen & Sons Fire Equipment - inspection	46
American Art assoc - membership	199
American Music Assoc - membership	220
Nebo Systems - data sport	200
Illinois Office of the State Fire Marshall (inspection)	400
City of Chicago - inspection	413
National Notary Association	101
	<u>4,898</u>

Facility Name & ID Number Lieberman Center for Health and Rehabilitation# 0026195Report Period Beginning: 07/01/2009 Ending: 06/30/2010**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? yes
- (2) Are there any dues to nursing home associations included on the cost report? yes
If YES, give association name and amount. Life Services Network - 10,522
- (3) Did the nursing home make political contributions or payments to a political action organization? no If YES, have these costs been properly adjusted out of the cost report? _____
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? no If YES, what is the capacity? _____
- (5) Have you properly capitalized all major repairs and equipment purchases? yes
What was the average life used for new equipment added during this period? 10 years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 103,322 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? _____ 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. \$ 27,912
- (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: RSM McGladrey
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? yes
- (19) If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report? yes
Attach invoices and a summary of services for all architect and appraisal fees.

Facility: Lieberman Geriatric Health Centre
Provider # 26195
Period: 07/01/09 - 06/30/10

Schedule G Travel & Seminar

Date	Description	Amount	Location of Event	Employee Name	Title
8/10/2010	Northwestern University-Aphasia Confere-7/22/2009	\$100.00	Chicago, IL	Peggy Best	social worker
7/29/2010	Illinois Council On Long -RONALD C BENNER-7/1/2009	\$95.00	Skokie, IL	S Crasko	mgr, sub-acute services
9/1/2009	Gerontological Advanced P-Distribution 225250	\$525.00		Tina Strauss-Hoder	nurse practitioner
9/3/2009	Illinois Pioneer Coalitio-Distribution 225506	\$35.00	Skokie, IL	Wanda Turner	activity coordinator
10/12-10/14/09	Iprocspringfield LLC.-ANNA-LIISA LACR-10/15/2009	\$268.75	Springfield IL - II Pioneer Coalition Summit	Jo Hammerman	mgr, mental health
10/12-10/14/09	Iprocspringfield LLC.-ANNA-LIISA LACR-10/15/2009	\$118.72	Springfield IL - II Pioneer Coalition Summit	Anna-Liisa LaCroix	asst. director
10/12-10/14/09	Iprocspringfield LLC.-ANNA-LIISA LACR-10/15/2009	\$118.72	Springfield IL - II Pioneer Coalition Summit	Anna-Liisa LaCroix	asst. director
10/2/2009	LTC0922/0926 LTC P/E 10/25/09 PAID 10/29/09	\$125.00	Adler School, Chicago, IL	Heather Petrich	art therapist
10/12-10/14/09	John Wood Community-0000095600 ANNA-10/27/2009	\$30.00	Springfield IL - II Pioneer Coalition Summit	Jo Hammerman	mgr, ment:CEU credit
10/12-10/14/09	John Wood Community-0000095600 ANNA-10/27/2009	\$30.00	Springfield IL - II Pioneer Coalition Summit	Anna-Liisa LaCroix	asst. directCEU credit
11/18/2009	Life Services Network-RONALD C BENNER-10/30/2009	\$125.00	Webinar	8 individuals	
3/15-03/19/10	S 03 011 ppd American Society on Aging	\$475.00	Chicago, IL	Jo Hammerman	mgr, ment: conference
3/15-03/19/10	S 03 011 ppd American Society on Aging	\$435.00	Chicago, IL	Michael Kocher	social work conference
3/15-03/19/10	S 03 011 ppd American Society on Aging	\$475.00	Chicago, IL	Anna-Liisa LaCroix	asst. direct conference
3/15-03/19/10	S 03 011 ppd American Society on Aging	\$515.00	Chicago, IL	H Roderick	videograph conference
3/15-03/19/10	S 03 011 ppd American Society on Aging	\$535.00	Chicago, IL	B Froman	social work conference
3/15-03/19/10	S 03 011 ppd American Society on Aging	\$535.00	Chicago, IL	H Petrich	art therapy conference
3/15-03/19/10	S 03 011 ppd American Society on Aging	\$475.00	Chicago, IL	Deb Delsignore	mgr, speci: conference
03/24-03/26/10	S 03 011 ppd Northern Ill Univ	\$429.54	Chicago, IL	R Benner/S Crasko/A LaCroix	director/mc LSN conference
03/24-03/26/10	S 03 011 ppd Northern Ill Univ	\$572.74	Chicago, IL	G Bradley/L Herschmann/N Sharon/T Verkhol	mgr, health LSN conference
6/17/2010	S 04 011 Record LGHC Prepaid Expenses	\$175.00	Northbrook, IL - Mult-discipl cert in dementia	Peggy Best	social worker
6/17/2010	S 05 011 Record LGHC Prepaid Expenses	\$175.00	Northbrook, IL - Mult-discipl cert in dementia	Peggy Best	social worker
6/17/2010	S 06 011 Record LGHC Prepaid Expenses	\$175.00	Northbrook, IL - Mult-discipl cert in dementia	Peggy Best	social worker
06/09-06/30/10 of	S 06 011 Record LGHC Prepaid Expenses	\$115.29	Teleseminar - MDS 3.0		
		\$6,658.76			

**CJE Senior Life
Lieberman Center for Health and Rehabilitation
Board of Directors**

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Charles M Bley
Michael D Blum, MD
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Stephen Sandler
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Melissa Spellman
Sherwin J Stone
Dianne Tesler
Randi S Urkov
Kalman Wenig
Judith Wright Whellan
Leonard A Worssek
Marshall S Yablon

**Legal Fees
FY10**

<u>Date</u>	<u>Account</u>	<u>Vendor</u>	<u>Matter</u>	<u>Amount</u>	<u>Allowable</u>	<u>Non-Allowable</u>
8/18/09	20-100-5105	Polsinelli Shugart-Distribution 225253	Complaint invesgation hearing with IDPH	\$375.00	\$375.00	
8/24/09	20-100-5100	Centers for Medicare & Me-Distribution 225386	Civil penalties imposed in response to incide	\$1,950.00	\$1,950.00	
8/31/09	20-100-5105	A 08 035 Reclass LTC0917_A	Settlement of grievance	\$18,000.00	\$18,000.00	
8/31/09	20-100-5105	Dykema-1291576-8/17/2009	Review of file for prospective action	\$94.60	\$94.60	
8/31/09	20-100-5105	Polsinelli Shughart-Distribution 225509	2009 complaint appeal	\$112.50	\$112.50	
8/31/09	20-100-5105	Dykema-1291482-8/17/2009	Verizon rooftop lease	\$1,237.20		\$1,237.20
8/31/09	20-100-5105	Dykema-1282264-6/22/2009	Verizon rooftop lease; incident report	\$1,573.40	\$1,368.86	204.54
9/30/09	20-100-5105	Polsinelli Shughart, PC-661760-9/16/2009	2009 complaint appeal	\$375.00	\$375.00	
9/30/09	20-100-5105	Polsinelli Shughart, PC-661761-9/16/2009	2009 survey	\$2,913.60	\$2,913.60	
10/19/09	20-100-5105	Polsinelli Shughart, PC-668800-10/12/2009	2009 survey	\$1,836.00	\$1,836.00	
10/21/09	20-100-5105	Center for Medicare & Medi-2504-10/15/2009	Civil penalties imposed in response to incide	\$4,745.00	\$4,745.00	
10/30/09	20-100-5105	Dykema-1302275-10/15/2009	Verizon rooftop lease	\$178.36		\$178.36
10/30/09	20-100-5105	Dykema-1297125-9/16/2009	Verizon rooftop lease; letter of direction	\$2,634.80		\$2,634.80
12/31/09	20-100-5105	Dykema 1312344 12/09/09	Regarding trade mark renewal, registration c	\$975.80		\$975.80
	20-100-5105	Dykema 1302275 10/15/09	Verizon rooftop lease; resident litigation thre:	\$475.75	\$237.88	237.88
1/31/10	20-100-5105	Dykema-MICHAEL BROGAN-1/25/2010	Trademark filing fee	\$355.00		\$355.00
3/31/10	20-100-5105	Dykema-MICHAEL BROGAN-3/26/2010	Review official action	\$145.00	\$145.00	
5/28/10	20-100-5105	Polsinelli Shughart, PC-701817-2/26/2010	Resident contract review	\$1,136.00	\$1,136.00	
5/31/10	20-100-5105	Dykema-MICHAEL BROGAN-4/29/2010	Registration matters	\$80.20	\$80.20	
6/28/10	20-100-5105	Dykema-MICHAEL BROGAN-6/25/2010	non patient related	\$1,121.65		\$1,121.65
6/28/10	20-100-5105	A 06 087 Accrue Dykema 1345584	CECFA bonds	\$164.83	\$164.83	
6/28/10	20-100-5105	A 06 087 Accrue Dykema 1345592	Review status of application	\$273.00		\$273.00
				\$40,752.69	\$33,534.46	\$7,218.23

Council for Jewish Elderly

Consolidated Statement of Financial Position
June 30, 2010

Unaudited	Council for Jewish Elderly	Lieberman Geriatric Health Centre	Weinberg	Levy House	Robineau Residence	Swartzberg House	Gross Point Elderly Housing	Village Center	Jarvis-Farwell House	Endowment Foundation	Total
Assets											
Cash and cash equivalents:											
Operating cash	123,571	2,937	1,107	-	5,631	125,657	201,996	400	69,099	-	530,398
Cash - resident security deposits	-	326,863	-	36,937	6,848	21,401	8,909	37,436	19,810	-	458,204
	123,571	329,800	1,107	36,937	12,479	147,058	210,905	37,836	88,910	-	988,602
Program fees receivable, net	1,833,535	1,803,103	-	-	-	-	-	1,464	-	-	3,638,102
Rent, grant, and other receivables	870,723	45,516	464,243	6,574	7,039	6,467	2,483	-	18,393	-	1,421,439
Prepaid expenses and deposits	530,210	31,947	41,642	239	943	530	254	1,726	158	-	607,649
Interfund account	2,997,135	-	2,551,788	-	-	531,363	-	2,048,912	1,286,736	195,867	-
Assets Limited as to Use - Restricted Cash											
Bond Indenture	40,102	22,726	-	22,123	-	11,593	8,021	601,771	-	-	706,337
Council for Jewish Elderly Endowment Foundation Investments	-	-	-	-	-	-	-	-	-	8,904,910	8,904,910
Escrow deposits and reserve funds - restricted	-	-	-	-	-	-	-	-	11,564	-	11,564
By the Board	57,055	-	-	-	187,413	15,861	70,664	233,371	-	-	564,365
Council for Jewish Elderly Endowment Foundation Investments	-	-	-	-	-	-	-	-	-	12,150,315	12,150,315
Deferred financing costs	227,049	105,695	-	154,476	11,092	46,814	36,174	273,279	102,333	-	956,912
Land, buildings, and equipment, net	4,049,815	6,951,158	992,343	7,476,930	565,838	1,459,442	2,113,764	7,148,920	1,411,773	-	32,169,983
Total assets	10,729,196	9,289,945	4,051,123	7,697,279	784,804	2,219,128	2,442,266	10,347,279	2,919,868	21,251,092	62,120,178
Liabilities and Net Assets											
Liabilities											
Accounts payable	2,635,554	-	-	-	-	-	-	-	643,137	-	3,278,690
Accrued interest	16,564	67,008	-	16,377	7,883	10,249	23,650	47,379	4,427	-	193,538
Other accrued liabilities	2,264,482	1,236,670	595,170	24,754	29,406	17,041	11,199	40,322	14,558	-	4,233,600
Resident security deposits and funds held for residents	-	332,928	715,192	36,347	6,335	21,127	9,317	36,843	19,285	-	1,177,375
Interfund account	-	7,837,436	-	1,549,364	189,908	-	35,093	-	-	-	-
Bond interest rate swap liability	1,716,105	-	-	987,168	-	393,423	-	1,266,058	-	-	4,362,755
Loans payable	3,400,000	-	-	1,000,000	-	-	-	-	1,700,000	-	6,100,000
Mortgage liabilities	-	-	-	-	-	-	-	-	-	-	-
Bonds payable	13,205,000	6,900,000	-	6,000,000	730,000	2,890,000	2,315,000	7,500,000	-	-	39,540,000
Note Payable, capital lease	2,036,482	-	-	-	-	-	-	-	-	-	2,036,482
Total liabilities	25,274,187	16,374,043	1,310,362	9,614,010	963,532	3,331,840	2,394,259	8,890,602	2,381,407	-	60,922,440
Net Assets (Deficit)											
Current year profit (loss)	(2,399,466)	(738,705)	1,249,918	(1,000,193)	1,629	200,313	193,504	184,946	349,920	(806,021)	(2,764,155)
Net assets	(12,145,525)	(6,345,392)	1,490,842	(916,539)	(180,357)	(1,313,025)	(145,497)	1,271,731	188,541	22,057,113	3,961,893
Total net assets	(14,544,991)	(7,084,097)	2,740,760	(1,916,732)	(178,728)	(1,112,712)	48,007	1,456,678	538,461	21,251,092	1,197,738
Total liabilities and net assets	10,729,196	9,289,945	4,051,123	7,697,279	784,804	2,219,128	2,442,266	10,347,279	2,919,868	21,251,092	62,120,178

Council for Jewish Elderly

**Unaudited Consolidating Statement of Activities
For the Fiscal Year Ended June 30, 2010**

	Council for Jewish Elderly	Endowment	Lieberman Geriatric Health Centre	Robineau Residence	Jarvis- Farwell House	Levy House	Swartzberg House	Village Center	Gross Point Elderly Housing	Weinberg	Total
Change in Unrestricted Net Assets											
Support:											
Contributions, grants, legacies, and bequests	1,033,921	489,754	45,929	78					500	105,753	1,675,935
Contributions, by associated organizations	5,748,675									1,719,871	7,468,546
Special events - net of costs	233,888										233,888
Total public support	7,016,484	489,754	45,929	78	0	0	0	0	500	1,825,624	9,378,368
Directly related program services revenue											
Grants from governmental agencies	1,169,648			371,401	639,213	158,798	857,564	1,727,414	627,554	15,000	5,566,592
Program service fees	9,880,958	(3,670,571)	19,317,279	277,661	205,913	321,412	328,964	448,078	104,451	8,697,996	35,912,141
Miscellaneous revenue	21,252		160,412	29	5,522	9,908	4,739	5,776	1,822	188,313	397,772
Total directly related program services revenue	11,071,858	(3,670,571)	19,477,691	649,090	850,649	490,118	1,191,267	2,181,267	733,827	8,901,309	41,876,505
Net assets released from restrictions - used for operations	612,283	824,436									1,436,719
Total support and revenue	18,700,624	(2,356,381)	19,523,620	649,168	850,649	490,118	1,191,267	2,181,267	734,327	10,726,933	52,691,592
Expenses:											
Program services	12,034,409		19,378,552	663,160	500,729	1,014,116	904,447	1,521,311	548,531	9,477,015	46,042,270
Supporting services - management and general	8,508,179		904,773								9,412,952
Total expense	20,542,589	0	20,283,325	663,160	500,729	1,014,116	904,447	1,521,311	548,531	9,477,015	55,455,222
Operating income (loss)	(1,841,965)	(2,356,381)	(759,705)	(13,992)	349,920	(523,997)	286,820	659,956	185,796	1,249,918	(2,763,630)
Other revenue (expense):											
Investment income	132,670	109,979		760.7			412	966	213		245,000
Realized gain (loss) on investments	(1,276)	(24,483)		459.8			265	205	(674)		(25,504)
Swap contract income (expense)	(538,208)				0	(476,196)	(91,251)	(494,006)			(1,599,662)
Miscellaneous revenue (expense)	59,124		21,000								80,124
Total other revenue (expense)	(347,690)	85,496	21,000	1,221	0	(476,196)	(90,575)	(492,836)	(461)	0	(1,300,042)
Excess (deficit) of revenue over expenses	(2,189,655)	(2,270,885)	(738,705)	(12,771)	349,920	(1,000,193)	196,245	167,120	185,335	1,249,918	(4,063,671)
Unrealized gain (loss) on investments	11,415	2,273,808		14,400.5			4,067	17,826	8,170		2,329,686
Net assets released for capital improvements											
Increase (decrease) in unrestricted net assets	(2,178,240)	2,922	(738,705)	1,629	349,920	(1,000,193)	200,312	184,946	193,505	1,249,918	(1,733,985)
Change in Temporarily Restricted Net Assets											
Contributions, grants, legacies, and bequests	390,080	6,268									396,348
Investment income	976	442									1,418
Realized gain (loss) on investments		(19)									(19)
Unrealized gain (loss) on investments		8,800									8,800
Net assets released from restriction - used for operations	(612,283)	(824,436)									(1,436,719)
Increase in temporarily restricted net assets	(221,227)	(808,946)									(1,030,172)
Increase (decrease) in net assets	(2,399,466)	(806,023)	(738,705)	1,629	349,920	(1,000,193)	200,312	184,946	193,505	1,249,918	(2,764,157)
Net assets at beginning of year	(12,145,524)	22,057,114	(6,345,392)	(180,357)	188,541	(916,539)	(1,313,025)	1,271,732	(145,497)	1,490,842	3,961,895
Net assets at June 30, 2010	(14,544,990)	21,251,091	(7,084,097)	(178,728)	538,461	(1,916,732)	(1,112,713)	1,456,678	48,008	2,740,760	1,197,738

**COUNCIL FOR JEWISH ELDERLY
ACCOUNT ANALYSIS
LGHC LAND, BUILDING & EQUIPMENT FUND
FOR YEAR ENDING 6/30/10**

DESCRIPTION	2009 BALANCE	FY 10 ADDITIONS	BALANCE	RECLASS	DISPOSAL OF ASSETS 2010	PREAUDIT 2010 BALANCE
FIXED ASSETS						
VARIOUS FIXED ASSETS (FULLY DEPRECIATED)						
20 000 1405 LAND	\$809,872.50		\$809,872.50			\$809,872.50
20 000 1406 LAND IMPROVEMENTS	\$376,106.19		\$376,106.19			\$376,106.19
20 000 1410 BUILDING	\$10,112,795.44		\$10,112,795.44			\$10,112,795.44
20 000 1411 BUILDING IMPROVEMENTS	\$10,759,893.47	\$333,838.08	\$11,093,731.55			\$11,093,731.55
20 000 1415 FURNITURE, FIXTURES, & EQUIPMENT	\$3,746,291.53	\$168,001.13	\$3,914,292.66		(\$27,165.10)	\$3,887,127.56
20 000 1420 COMPUTER HARDWARE & SOFTWARE	\$351,811.60	\$45,567.33	\$397,378.93			\$397,378.93
20 000 1425 VEHICLES	\$0.00		\$0.00			\$0.00
20 000 1432 LINEN	\$46,398.03	\$21,914.67	\$68,312.70			\$68,312.70
TOTAL FIXED ASSETS	\$26,203,168.76	\$569,321.21	\$26,772,489.97	\$0.00	(\$27,165.10)	\$26,745,324.87

ACCUM DEPREC (VAR FULLY DEPREC ASSETS)	AUDITED BALANCE 2009	DEPRECIAT'N	PREAUDIT BALANCE	RECLASS	DISPOSAL OF ASSETS 2010	PREAUDIT BALANCE
20 000 1506 ACC DEP LAND IMPROVEMENTS	(\$319,839.20)	(\$6,881.47)	(\$326,720.67)			(\$326,720.67)
20 000 1510 ACC DEP BUILDING	(\$7,007,814.88)	(\$252,819.89)	(\$7,260,634.77)			(\$7,260,634.77)
20 000 1511 ACC DEP BUILDING IMPROVEMENTS	(\$8,919,724.65)	(\$523,888.47)	(\$9,443,613.12)	\$14.91		(\$9,443,598.21)
20 000 1515 ACC DEP FURNITURE, FIXTURES, & EQUIPEMENT	(\$2,350,420.10)	(\$284,210.14)	(\$2,634,630.24)		\$8,159.84	(\$2,626,470.40)
20 000 1520 ACC DEP COMPUTER HARDWARE & SOFTWARE	(\$34,105.62)	(\$50,760.60)	(\$84,866.22)			(\$84,866.22)
20 000 1525 ACC DEP VEHICLES	\$0.00		\$0.00			\$0.00
20 000 1532 ACC DEP LINEN	(\$46,398.03)	(\$5,478.67)	(\$51,876.70)			(\$51,876.70)
TOTAL ACCUMULATED DEPRECIATION	(\$18,678,302.48)	(\$1,124,039.24)	(\$19,802,341.72)	\$14.91	\$8,159.84	(\$19,794,166.97)

DESCRIPTION	NET BOOK VALUE 6/30/09	NET BOOK VALUE 6/30/10
LAND	\$809,872.50	809,872.50
LAND IMPROVEMENTS	56,266.99	49,385.52
BUILDING	3,104,980.56	2,852,160.67
BUILDING IMPROVEMENTS	1,840,168.82	1,650,133.34
FURNITURE, FIXTURES, & EQUIPMENT	1,395,871.43	1,260,657.16
COMPUTER HARDWARE & SOFTWARE	317,705.98	312,512.71
VEHICLES	-	-
LINEN	-	16,436.00
TOTAL FIXED ASSETS	<u>7,524,866.28</u>	<u>6,951,157.90</u>