

Facility Name & ID Number Lieberman Center for Health and Rehabilitation

0026195 Report Period Beginning: 07/01/2010 Ending: 06/30/2011

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 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	51,165	13,948	12,235	77,348	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	51,165	13,948	12,235	77,348	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 88.30%

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

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

meals on wheels

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

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

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

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

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

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 240 and days of care provided 12,045

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: 06/30/2011 Fiscal Year: 06/30/2011

* 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: 07/01/2010 Ending: 06/30/2011

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	710,203		1,543,244	2,253,447		2,253,447	(3,779)	2,249,668		1
2	Food Purchase							(19,112)	(19,112)		2
3	Housekeeping	479,596	42,739	104,628	626,963		626,963		626,963		3
4	Laundry	54,686	55,994	309	110,989		110,989		110,989		4
5	Heat and Other Utilities			546,431	546,431	(97,510)	448,921		448,921		5
6	Maintenance	179,942	13,094	402,410	595,446	48,372	643,818	(53,735)	590,083		6
7	Other (specify):* See Schedule 3 4A					154,844	154,844		154,844		7
8	TOTAL General Services	1,424,427	111,827	2,597,022	4,133,276	105,706	4,238,982	(76,626)	4,162,356		8
	B. Health Care and Programs										
9	Medical Director					63,000	63,000		63,000		9
10	Nursing and Medical Records	6,673,915	423,894	36,241	7,134,050		7,134,050	(26,045)	7,108,005		10
10a	Therapy			1,581,861	1,581,861		1,581,861		1,581,861		10a
11	Activities	258,358	5,738	1,327	265,423		265,423		265,423		11
12	Social Services	204,683		197	204,880	14,768	219,648		219,648		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	7,136,956	429,632	1,619,626	9,186,214	77,768	9,263,982	(26,045)	9,237,937		16
	C. General Administration										
17	Administrative	193,828		30,511	224,339		224,339	(64,378)	159,961		17
18	Directors Fees										18
19	Professional Services			298,819	298,819	(207,325)	91,494	(18,515)	72,979		19
20	Dues, Fees, Subscriptions & Promotions			34,185	34,185		34,185		34,185		20
21	Clerical & General Office Expenses	399,611	31,352	40,659	471,622		471,622	(6,695)	464,927		21
22	Employee Benefits & Payroll Taxes			2,825,934	2,825,934		2,825,934	(82,481)	2,743,453		22
23	Inservice Training & Education					1,200	1,200		1,200		23
24	Travel and Seminar			4,485	4,485		4,485		4,485		24
25	Other Admin. Staff Transportation			754	754		754		754		25
26	Insurance-Prop.Liab.Malpractice			274,207	274,207	22,651	296,858	(6,598)	290,260		26
27	Other (specify):* Admissions	3,173			3,173		3,173	1,546,918	1,550,091		27
28	TOTAL General Administration	596,612	31,352	3,509,554	4,137,518	(183,474)	3,954,044	1,368,251	5,322,295		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	9,157,995	572,811	7,726,202	17,457,008		17,457,008	1,265,580	18,722,588		29

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

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

Facility Name & ID Number

Lieberman Center for Health and Rehabilitation

#0026195

Report Period Beginning:

07/01/2010

Ending:

06/30/2011

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			1,057,593	1,057,593		1,057,593	(149,916)	907,677			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			381,010	381,010		381,010	(467)	380,543			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			198,552	198,552		198,552		198,552			35
36	Other (specify):*											36
37	TOTAL Ownership			1,637,155	1,637,155		1,637,155	(150,383)	1,486,772			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		596,982	81,452	678,434		678,434	(81,453)	596,981			39
40	Barber and Beauty Shops		1,009	24,970	25,979		25,979		25,979			40
41	Coffee and Gift Shops		11,014		11,014		11,014	(3,473)	7,541			41
42	Provider Participation Fee			131,400	131,400		131,400		131,400			42
43	Other (specify):* Schedule 3 4A			25,703	25,703		25,703		25,703			43
44	TOTAL Special Cost Centers		609,005	263,525	872,530		872,530	(84,926)	787,604			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	9,157,995	1,181,816	9,626,882	19,966,693		19,966,693	1,030,271	20,996,964			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
07/01/10 - 06/30/11

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	105,706.22
Line 19	To reclassify maintenance management	(105,706.22)
Line 26	To reclassify professional liability insurance	6,598.30
Line 19	To reclassify professional liability insurance	(6,598.30)
Line 23	To reclassify in-service training and education	1,200.00
Line 19	To reclassify in-service training and education	(1,200.00)
Line 12	To reclassify outside social worker	14,768.00
Line 19	To reclassify outside social worker	(14,768.00)
Line 7	To reclassify security service	97,510.00
Line 6	To reclassify security service	(97,510.00)
Line 7	To reclassify waste removal	57,334.00
Line 5	To reclassify waste removal	(57,334.00)
	Total	<u>-</u>
Line 27	Other Salaries:	
	Manager - Admissions	<u>3,173.00</u>
		<u>3,173.00</u>
Line 43	Other:	
	Fixed asset disposals	<u>25,703.07</u>
		<u>25,703.07</u>

VI. ADJUSTMENT DETAIL

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

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

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(19,112)	2		4
5	Telephone, TV & Radio in Resident Rooms	(6,695)	21		5
6	Rented Facility Space	(1,305)	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	(467)	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	(6,598)	26		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	1,064,448			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ 1,030,271		\$	30

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)			34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$		36
	(sum of SUBTOTALS)			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ 1,030,271		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.			\$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44						44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	TOTAL (C): (sum of lines 38-46)			\$		47

BHF USE ONLY							
48		49		50		51	

Lieberman Center for Health and Rehabilitation

ID# 0026195

Report Period Beginning: 07/01/2010

Ending: 06/30/2011

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Non-allowable admin entertainment expense	\$ (14,367)	17	1
2	Non-allowable nursing entertainment expense	(173)	10	2
3	Non-allowable marketing expense	(14,827)	17	3
4	Non-allowable marketing expense	(169)	10	4
5	Fun committee expense	(1,149)	17	5
6	Non-allowable merchandise purchases	(7,530)	17	6
7	Non-allowable lobbying fees	(18,515)	19	7
8	To add back direct costs for support services	1,546,918	27	8
9	Vending expense	(3,473)	41	9
10	Building depreciation per ledger vs. Medicaid report	(147,044)	30	10
11	F & F depreciation per ledger vs. Medicaid report	(2,872)	30	11
12	Rebates - dietary	(3,779)	1	12
13	Accrued vacation pay	(82,481)	22	13
14	Rooftop antenna revenue	(25,200)	17	14
15	Fixed asset disposals	(25,703)	10	15
16	Offset other income from special funds for maintenance	(53,735)	6	16
17			19	17
18	Disallow Medicare lab expense	(37,361)	39	18
19	Disallow Medicare radiology expense	(28,320)	39	19
20	Disallow Medicare pharmacy/IV expense	(14,167)	39	20
21	Disallow Medicare cardiology/outside provider supplies	(1,046)	39	21
22	Disallow Medicare perivascular lab	(559)	39	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	1,064,448		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Lieberman Center for Health and Rehabilitation

0026195

Report Period Beginning:

07/01/2010

Ending:

06/30/2011

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	(3,779)	0	0	0	0	0	0	0	0	0	0	(3,779)	1
2	Food Purchase	(19,112)	0	0	0	0	0	0	0	0	0	0	(19,112)	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	(53,735)	0	0	0	0	0	0	0	0	0	0	(53,735)	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(76,626)	0	(76,626)	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	(26,045)	0	0	0	0	0	0	0	0	0	0	(26,045)	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	(26,045)	0	(26,045)	16									
	C. General Administration													
17	Administrative	(64,378)	0	0	0	0	0	0	0	0	0	0	(64,378)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(18,515)	0	0	0	0	0	0	0	0	0	0	(18,515)	19
20	Fees, Subscriptions & Promotions	0	0	0	0	0	0	0	0	0	0	0	0	20
21	Clerical & General Office Expenses	(6,695)	0	0	0	0	0	0	0	0	0	0	(6,695)	21
22	Employee Benefits & Payroll Taxes	(82,481)	0	0	0	0	0	0	0	0	0	0	(82,481)	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	(6,598)	0	0	0	0	0	0	0	0	0	0	(6,598)	26
27	Other (specify):*	1,546,918	0	0	0	0	0	0	0	0	0	0	1,546,918	27
28	TOTAL General Administration	1,368,251	0	1,368,251	28									
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	1,265,580	0	1,265,580	29									

STATE OF ILLINOIS

Summary B

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

Report Period Beginning:

07/01/2010 Ending:06/30/2011

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	(149,916)	0	0	0	0	0	0	0	0	0	0	(149,916) 30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0 31
32	Interest	(467)	0	0	0	0	0	0	0	0	0	0	(467) 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	(150,383)	0	0	0	0	0	0	0	0	0	0	(150,383) 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	(81,453)	0	0	0	0	0	0	0	0	0	0	(81,453) 39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0 40
41	Coffee and Gift Shops	(3,473)	0	0	0	0	0	0	0	0	0	0	(3,473) 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	(84,926)	0	0	0	0	0	0	0	0	0	0	(84,926) 44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	1,030,271	0	0	0	0	0	0	0	0	0	0	1,030,271 45

Lieberman Geriatric Health Center

07/01/10 - 06/30/11

Schedule of Adjustments

Summary C

Description	Department	Amount
Non-Patient Meals	Food Service	(19,112)
Telephone, TV & Radio in Resident Rooms	Administration	(6,695)
Rented Facility Space	Administration	(1,305)
Interest and Other Investment Income	Administration	(467)
Malpractice insurance for individuals	Administration	(6,598)
Non-allowable entertainment expense	Administration	(14,367)
Non-allowable entertainment expense	Nursing	(173)
Non-allowable marketing expense	Administration	(14,827)
Non-allowable marketing expense	Nursing	(169)
Fun committee expense	Administration	(1,149)
Non-allowable merchandise purchases	Administration	(7,530)
Non-allowable lobbying fees	Administration	(18,515)
To add back direct costs for support services	General Administration	1,546,918
Vending expense	Administration	(3,473)
Building depreciation per ledger vs. Medicaid report	Depreciation	(147,044)
F & F depreciation per ledger vs. Medicaid report	Depreciation	(2,872)
Rebates - dietary	Dietary	(\$3,779)
Accrued vacation pay	General Administration	(\$82,481)
Rooftop antenna revenue	Administration	(\$25,200)
Fixed asset disposals	Administration	(\$25,703)
Offset other income from special funds for maintenance operations	Maintenance	(\$53,735)
Disallow Medicare lab expense	Nursing	(\$37,361)
Disallow Medicare radiology expense	Nursing	(\$28,320)
Disallow Medicare pharmacy/IV expense	Nursing	(\$14,167)
Disallow Medicare cardiology/outside provider supplies	Nursing	(\$1,046)
Disallow Medicare perivascular lab	Nursing	(\$559)
		<u>\$1,030,271</u>

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Use Page 6-Supplemental as 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

A. (Continued) Enter below the names of ALL owners and related organizations (parties) as defined in the instructions.

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1		BOD						1
2								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
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21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

Facility Name & ID Number Lieberman Center for Health and Rehabilita # 0026195 Report Period Beginning: 07/01/2010 Ending: 06/30/2011

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			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:

07/01/2010

Ending: 6/30/2011

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
 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	51,454,335	13	\$ 3,446,217	\$ 3,446,217	18,659,099	\$ 1,249,716	1
2	27	Admin, Finance, Volunteers, Info	Accumulated Costs	51,454,335	13	819,563		18,659,099	297,202	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					\$ 4,265,780	\$ 3,446,217		\$ 1,546,918	25

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	Name of Lender	2 Related**		3 Purpose of Loan	4 Monthly Payment Required	5 Date of Note	6 Amount of Note		8 Maturity Date	9 Interest Rate (4 Digits)	10 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	\$ 294,007	1
2	Bond		X	2008 bond allocation	varies	08/13/08	2,217,600	1,951,560	2026	varies	76,000	2
3												3
4												4
5							Amortization of debt financing fees				11,003	5
	Working Capital											
6												6
7												7
8												8
9	TOTAL Facility Related						\$ 10,367,600	\$ 8,851,560			\$ 381,010	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	\$ 8,851,560			\$ 381,010	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 2010 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
3.	Under or (over) accrual (line 2 minus line 1).			\$	n/a
4.	Real Estate Tax accrual used for 2011 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	
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
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:		2006	_____	8	
		2007	_____	9	
		2008	_____	10	
		2009	_____	11	
		2010	_____	12	
FOR BHF USE ONLY					
		13	FROM R. E. TAX STATEMENT FOR 2010	\$	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.

2010 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 2010 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 2010.

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</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 2010 tax bills which were listed in Section A to this statement. Be sure to use the 2010 tax bill which is normally paid during 2011.

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.**

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:

	1	2	3	4	
A. Land.	Use	Square Feet	Year Acquired	Cost	
1	<u>facility</u>	<u>216,480</u>	<u>1980</u>	<u>\$ 809,873</u>	<u>1</u>
2					<u>2</u>
3	TOTALS	216,480		\$ 809,873	3

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

Report Period Beginning:

07/01/2010 Ending: 06/30/2011

XI. OWNERSHIP COSTS (continued)**B. Building and Improvement Costs-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		\$ 7,454,884	4
5			1983		32,224	805	40	805		22,944	5
6			1984		7,755	194	40	194		5,335	6
7			1987		19,886	497	40	497		12,187	7
8			1986		29,583	739	40	739		18,106	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		15			1,265	34
35		Electrical Motor	1996		1,318		15			1,320	35
36		Electrical Circuit	1996		738		15			738	36

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

See Page 12A, Line 70 for total

**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:

07/01/2010 Ending: 06/30/2011**XI. OWNERSHIP COSTS (continued)****B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	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	1996	\$ 1,165	\$ 34	15	\$ 34		\$ 1,165	37
38	1996	779		15			779	38
39	1996	824		15			824	39
40	1996	1,109		15			1,109	40
41	1996	3,184		15			3,183	41
42	1996	648		15			647	42
43	1996	700		15			702	43
44	1996	821		15			821	44
45	1996	863		15			863	45
46	1996	2,107		15			2,105	46
47	1996	612		7			612	47
48	1996	1,598		7			1,598	48
49	1996	837		10			837	49
50	1996	930		10			930	50
51	1996	963		10			963	51
52	1996	558		10			558	52
53	1996	1,021		10			1,021	53
54	1996	1,690		10			1,690	54
55	1996	803		10			803	55
56	1996	5,932		10			5,932	56
57	1996	27,150		10			27,150	57
58	1996	18,127		10			18,127	58
59	1996	3,676		10			3,676	59
60	1996	4,500		10			4,500	60
61	1996	45,050		10			45,050	61
62	1996	3,100		10			3,100	62
63	1996	3,165		10			3,165	63
64	1996	75,825		10			75,825	64
65	1996	7,210		10			7,210	65
66	1996	889		10			889	66
67	1996	12,383		10			12,383	67
68	1996	10,938		10			10,938	68
69	1996	6,844		10			6,844	69
70	TOTAL (lines 4 thru 69)	\$ 14,742,645	\$ 252,854		\$ 252,854	\$	\$ 12,143,308	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:

07/01/2010 Ending: 06/30/2011**XI. OWNERSHIP COSTS (continued)****B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	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		\$ 14,742,645	\$ 252,854		\$ 252,854		\$ 12,143,308	1
2	1996	44,901		10			44,901	2
3	1996	3,563		10			3,563	3
4	1996	4,772		10			4,772	4
5	1996	1,171		10			1,171	5
6	1997	508		7			508	6
7	1997	914		10			914	7
8	1997	397		10			397	8
9	1997	3,297		10			3,297	9
10	1997	700		10			700	10
11	1997	745		10			745	11
12	1997	894		10			894	12
13	1997	6,300		10			6,300	13
14	1997	5,753		10			5,753	14
15	1997	2,067		10			2,067	15
16	1997	37,440		10			37,440	16
17	1997	8,470		10			8,470	17
18	1997	7,073		10			7,073	18
19	1997	2,575		10			2,575	19
20	1997	24,572		10			24,572	20
21	1998	706		10			707	21
22	1998	2,827		10			2,827	22
23	1998	7,122		10			7,122	23
24	1998	2,214		10			2,214	24
25	1998	7,980		10			7,980	25
26	1998	1,191		10			1,191	26
27	1998	101,153		10			101,152	27
28	1998	1,645		7			1,645	28
29	1998	1,645		7			1,645	29
30	1998	1,699		7			1,699	30
31	1998	2,980		10			2,980	31
32	1998	2,369		10			2,369	32
33	1998	2,573		10			2,573	33
34		\$ 15,034,861	\$ 252,854		\$ 252,854		\$ 12,435,524	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:

07/01/2010 Ending: 06/30/2011**XI. OWNERSHIP COSTS (continued)****B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	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		\$ 15,034,861	\$ 252,854		\$ 252,854		\$ 12,435,524	1
2	1998	4,700		10			4,700	2
3	1998	1,835		10			1,836	3
4	1998	7,531		10			7,531	4
5	1998	2,548		10			2,548	5
6	1998	5,980		10			5,980	6
7	1998	4,475		10			4,475	7
8								8
9	1999	10,080		10			10,080	9
10	1999	238,044		10			238,044	10
11	1999	969,713		10			969,713	11
12								12
13	2000	104,900		10			104,900	13
14	2000	512		10			511	14
15	2000	1,013		10			1,012	15
16	2000	5,474		10			5,472	16
17	2000	1,580		10			1,580	17
18	2000	683		10			682	18
19	2000	2,405		10			2,407	19
20	2000	792		10			791	20
21	2000	2,157		10			2,158	21
22	2000	1,021		10			1,021	22
23	2000	4,900		10			4,900	23
24	2000	66,360		10			66,360	24
25	2000	3,225		10			3,227	25
26	2000	985		10			987	26
27	2000	4,850		10			4,850	27
28	2000	1,300		10			1,300	28
29	2000	1,425		10			1,427	29
30	2000	1,450		10			1,450	30
31	2000	1,187		10			1,188	31
32	2000	1,739		10			1,739	32
33	2000	631		10			631	33
34		\$ 16,488,356	\$ 252,854		\$ 252,854		\$ 13,889,024	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:

07/01/2010 Ending: 06/30/2011**XI. OWNERSHIP COSTS (continued)****B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	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		\$ 16,488,356	\$ 252,854		\$ 252,854		\$ 13,889,024	1
2	2000	4,595		10			4,597	2
3	2000	8,650		10			8,650	3
4	2000	850		10			850	4
5	2000	4,085		10			4,087	5
6	2000	1,824		10			1,822	6
7	2000	1,013		10			1,012	7
8	2000	1,774		10			1,773	8
9	2000	1,537		10			1,538	9
10	2000	2,406		10			2,408	10
11	2000	2,188		10			2,189	11
12	2000	1,989		10			1,989	12
13	2000	1,372		10			1,371	13
14	2000	3,422		10			3,421	14
15	2000	6,372		10			6,371	15
16	2000	3,007		10			3,008	16
17	2000	2,667		10			2,668	17
18	2000	1,067		10			1,068	18
19	2000	1,862		10			1,861	19
20	2000	1,517		10			1,518	20
21	2000	2,960		10			2,960	21
22	2000	2,913		10			2,912	22
23	2000	(44,210)						23
24	2001	5,448		10			5,448	24
25	2001	2,410		10			2,410	25
26	2001	13,822		10			13,822	26
27	2001	2,000		10			2,000	27
28	2001	6,931		10			6,931	28
29	2001	783		10			783	29
30	2001	1,566		10			1,566	30
31	2001	15,923		10			15,923	31
32	2001	10,290		10			10,290	32
33	2001	20,045		10			20,045	33
34		\$ 16,581,434	\$ 252,854		\$ 252,854		\$ 14,026,315	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:

07/01/2010 Ending: 06/30/2011**XI. OWNERSHIP COSTS (continued)****B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	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		\$ 16,581,434	\$ 252,854		\$ 252,854		\$ 14,026,315	1
2	2001	72,072		10			72,076	2
3	2001	3,054		10			3,052	3
4	2001	63,638		10			63,636	4
5	2001	11,163		10			11,162	5
6	2001	6,706		10			6,706	6
7	2001	4,255		10			4,255	7
8	2001	8,898		10			8,900	8
9	2001	20,000		10			20,000	9
10	2001	9,240		10			9,240	10
11	2001	36,821		10			36,821	11
12								12
13	2002	6,303	630	10	630		6,301	13
14	2002	2,395	240	10	240		2,398	14
15	2002	8,286	829	10	829		8,288	15
16	2002	2,861	286	10	286		2,860	16
17	2002	10,162	1,016	10	1,016		10,161	17
18	2002	15,960	1,596	10	1,596		15,960	18
19	2002	14,658	1,466	10	1,466		14,659	19
20	2002	2,778	278	10	278		2,779	20
21	2002	2,412	241	10	241		2,411	21
22	2002	7,625	763	10	763		7,628	22
23	2002	787	78	10	78		785	23
24	2002	1,193	119	10	119		1,191	24
25	2002	2,805	281	10	281		2,808	25
26	2002	3,612	361	10	361		3,611	26
27	2002	2,477	248	10	248		2,479	27
28	2002	1,850	185	10	185		1,850	28
29	2002	2,300	230	10	230		2,300	29
30	2002	15,230	1,523	10	1,523		15,230	30
31	2002	8,259	826	10	826		8,260	31
32	2002	21,987	2,199	10	2,199		21,989	32
33	2002	1,868	187	10	187		1,869	33
34		\$ 16,953,089	\$ 266,436		\$ 266,436		\$ 14,397,980	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:

07/01/2010 Ending: 06/30/2011**XI. OWNERSHIP COSTS (continued)****B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	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		\$ 16,953,089	\$ 266,436		\$ 266,436	\$	\$ 14,397,980	1
2	2003	4,370	437	10	437		3,933	2
3	2003	219,536	21,953	10	21,953		197,581	3
4	2003	16,000	1,600	10	1,600		14,400	4
5	2003	60,466	6,047	10	6,047		54,422	5
6	2003	28,731	2,873	10	2,873		25,857	6
7	2003	2,790	279	10	279		2,511	7
8	2003	2,258	226	10	226		2,033	8
9	2003	725	73	10	73		656	9
10	2003	8,000	800	10	800		7,200	10
11	2003	6,000	600	10	600		5,400	11
12	2003	1,919	192	10	192		1,728	12
13	2003	1,750	175	10	175		1,575	13
14	2003	59,127	5,913	10	5,913		47,303	14
15	2003	951	95	10	95		855	15
16	2003	86,572	8,657	10	8,657		77,914	16
17	2003	1,076	108	10	108		971	17
18	2003	1,353	135	10	135		1,216	18
19	2003	1,106	111	10	111		998	19
20	2003	1,990	199	10	199		1,791	20
21	2003	1,447	145	10	145		1,304	21
22	2003	1,259	126	10	126		1,134	22
23	2003	1,011	101	10	101		909	23
24	2003	1,392	139	10	139		1,252	24
25	2003	4,394	439	10	439		3,952	25
26	2003	1,716	172	10	172		1,547	26
27	2003	13,019	1,302	10	1,302		11,718	27
28								28
29	2004	22,841	2,284	10	2,284		18,272	29
30	2004	2,287	229	10	229		1,831	30
31	2004	1,800	180	10	180		1,440	31
32	2004	1,800	180	10	180		1,440	32
33	2004	3,488	349	10	349		2,792	33
34		\$ 17,514,263	\$ 322,555		\$ 322,555	\$	\$ 14,893,915	34

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

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

1	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		\$ 17,514,263	\$ 322,555		\$ 322,555		\$ 14,893,915	1
2	2004	6,464	646	10	646		5,169	2
3	2004	1,953	195	10	195		1,561	3
4	2004	560	56	10	56		448	4
5	2004	2,268	227	10	227		1,816	5
6	2004	18,712	1,871	10	1,871		14,968	6
7	2004	2,181	218	10	218		1,744	7
8	2004	615	62	10	62		495	8
9	2004	2,771	277	10	277		2,216	9
10	2004	3,085	309	10	309		2,471	10
11	2004	3,339	334	10	334		2,672	11
12	2004	2,415	242	10	242		1,935	12
13	2004	2,258	226	10	226		1,808	13
14	2004	5,936	594	10	594		4,751	14
15	2004	2,978	298	10	298		2,384	15
16	2004	5,800	580	10	580		4,640	16
17	2004	27,100	2,710	10	2,710		21,680	17
18	2004	8,265	827	10	827		6,615	18
19	2004	565	57	10	57		455	19
20	2004	1,923	192	10	192		1,537	20
21	2004	5,000	500	10	500		4,000	21
22	2004	921	92	10	92		736	22
23	2004	15,000	1,500	10	1,500		12,000	23
24	2004	1,603	160	10	160		1,281	24
25	2004	3,102	310	10	310		2,480	25
26	2004	1,164	116	10	116		929	26
27	2004	1,576	158	10	158		1,263	27
28	2004	11,133	1,113	10	1,113		8,905	28
29	2004	2,142	214	10	214		1,712	29
30	2004	4,668	467	10	467		3,736	30
31	2004	4,419	442	10	442		3,536	31
32	2004	3,890	389	10	389		3,112	32
33	2004	560	56	10	56		448	33
34		\$ 17,668,629	\$ 337,993		\$ 337,993		\$ 15,017,418	34

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

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

1	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		\$ 17,668,629	\$ 337,993		\$ 337,993		\$ 15,017,418	1
2	2004	1,420	142	10	142		1,136	2
3	2004	2,643	264	10	264		2,113	3
4	2004	949	95	10	95		760	4
5	2004	432	43	10	43		344	5
6	2004	1,480	148	10	148		1,184	6
7	2004	10,953	1,095	10	1,095		8,761	7
8	2004	7,625	762	10	762		6,097	8
9	2004	1,092	109	10	109		872	9
10	2004	1,647	165	10	165		1,319	10
11	2004	2,850	285	10	285		2,280	11
12	2004	18,845	1,885	10	1,885		15,079	12
13	2004	2,630	263	10	263		2,104	13
14	2004	6,000	600	10	600		4,800	14
15	2004	961	96	10	96		768	15
16	2004	17,006	1,701	10	1,701		13,607	16
17	2004	3,877	388	10	388		3,103	17
18	2004	2,666	267	10	267		2,135	18
19	2004	9,423	942	10	942		7,537	19
20	2004	7,975	798	10	798		6,383	20
21	2004	560	56	10	56		448	21
22	2004	15,820	1,582	10	1,582		12,656	22
23	2004	566	57	10	57		455	23
24	2004	850	85	10	85		680	24
25	2004	5,640	564	10	564		4,512	25
26	2004	16,957	1,696	10	1,696		13,567	26
27	2004	2,600	260	10	260		2,080	27
28	2004	4,185	419	10	419		3,351	28
29	2004	41,832	4,183	10	4,183		29,281	29
30	2004	50,700	5,070	10	5,070		35,490	30
31	2004	28,591	2,859	10	2,859		20,013	31
32	2004	29,522	2,952	10	2,952		20,664	32
33	2004	50,000	5,000	10	5,000		35,000	33
34		\$ 18,016,926	\$ 372,824		\$ 372,824		\$ 15,275,997	34

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

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

1	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		\$ 18,016,926	\$ 372,824		\$ 372,824		\$ 15,275,997	1
2	2004	29,522	2,952	10	2,952		20,664	2
3	2005	14,406	1,441	10	1,441		10,087	3
4	2005	3,295	329	10	329		2,303	4
5	2005	366	37	10	37		259	5
6	2005	20,000	2,000	10	2,000		14,000	6
7	2005	22,050	2,205	10	2,205		15,435	7
8	2005	3,825	382	10	382		2,674	8
9	2005	1,007	101	10	101		707	9
10	2005	16,957	1,696	10	1,696		11,872	10
11	2005	2,280	228	10	228		1,596	11
12	2005	390	39	10	39		273	12
13	2005	4,560	456	10	456		3,192	13
14	2005	4,102	410	10	410		2,870	14
15	2005	4,102	410	10	410		2,870	15
16	2005	1,300	130	10	130		910	16
17	2005	7,856	786	10	786		5,502	17
18	2005	123	12	10	12		84	18
19	2005	621	62	10	62		434	19
20	2005	1,369	137	10	137		959	20
21	2005	3,581	358	10	358		2,506	21
22	2005	877	88	10	88		616	22
23	2005	22,500	2,250	10	2,250		15,750	23
24	2005	8,400	840	10	840		5,880	24
25	2005	18,440	1,844	10	1,844		12,908	25
26	2005	2,453	245	10	245		1,715	26
27	2005	12,114	1,211	10	1,211		8,477	27
28	2005	12,114	1,211	10	1,211		8,477	28
29	2005	14,600	1,460	10	1,460		10,220	29
30	2005	1,460	146	10	146		1,022	30
31	2005	2,300	230	10	230		1,610	31
32	2005	4,500	450	10	450		3,150	32
33								33
34		\$ 18,258,396	\$ 396,970		\$ 396,970		\$ 15,445,019	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:

7/1/2010

Ending:

5/31/2011**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12I, Carried Forward		\$ 18,258,396	\$ 396,970		\$ 396,970	\$	\$ 15,445,019	1
2	<u>Building Improvements - First Floor Door Alarms</u>	2005	4,729	473	10	473		3,311	2
3	<u>Building Improvements - First Floor Toilet Rooms</u>	2005	23,000	2,300	10	2,300		16,100	3
4	<u>Building Improvements - Fixture Installation - ADA Elevators</u>	2005	20,937	2,094	10	2,094		14,658	4
5	<u>Building Improvements - Floor Replacement - Resident Rooms</u>	2005	1,853	185	10	185		1,295	5
6	<u>Building Improvements - Flooring 2nd Floor Offices</u>	2005	608	61	10	61		427	6
7	<u>Building Improvements - Flooring 2nd Floor Offices</u>	2005	7,550	755	10	755		5,285	7
8	<u>Building Improvements - Flooring 5th Floor</u>	2005	21,000	2,100	10	2,100		14,700	8
9	<u>Building Improvements - Flooring 5th Floor</u>	2005	14,800	1,480	10	1,480		10,360	9
10	<u>Building Improvements - Flooring 5th Floor</u>	2005	10,325	1,033	10	1,033		7,231	10
11	<u>Building Improvements - Flooring 5th Floor</u>	2005	2,875	288	10	288		2,016	11
12	<u>Building Improvements - Flooring Residents Rooms 6th & 7th Floor</u>	2005	18,755	1,876	10	1,876		13,132	12
13	<u>Building Improvements - Lighting Fixtures</u>	2005	62,486	6,249	10	6,249		43,743	13
14	<u>Building Improvements - Lobby Artwork</u>	2005	3,300	330	10	330		2,310	14
15	<u>Building Improvements - Noshari Ceiling Work</u>	2005	4,177	418	10	418		2,926	15
16	<u>Building Improvements - Nurse Call Stations - 1st Floor Bathrooms</u>	2005	780	78	10	78		546	16
17	<u>Building Improvements - Office Replacement</u>	2005	242	24	10	24		168	17
18	<u>Building Improvements - Office Replacement</u>	2005	834	83	10	83		581	18
19	<u>Building Improvements - Office Replacement</u>	2005	2,224	222	10	222		1,554	19
20	<u>Building Improvements - Office Replacement</u>	2005	6,023	602	10	602		4,214	20
21	<u>Building Improvements - Office Replacement</u>	2005	1,098	110	10	110		770	21
22	<u>Building Improvements - Plumbing Kitchen</u>	2005	4,176	418	10	418		2,926	22
23	<u>Building Improvements - Rehab/Rebuild two panels</u>	2005	3,988	399	10	399		2,793	23
24	<u>Building Improvements - Resident Bathroom Accordian Folding Do</u>	2005	2,760	276	10	276		2,032	24
25	<u>Building Improvements - Resident Rooms Flooring Replacement</u>	2005	2,568	257	10	257		1,799	25
26	<u>Building Improvements - Residential room flooring</u>	2005	14,604	1,460	10	1,460		10,220	26
27	<u>Building Improvements - Rubber stair tile</u>	2005	3,610	361	10	361		2,527	27
28	<u>Building Improvements - Security - Code Alert</u>	2005	1,773	177	10	177		1,239	28
29	<u>Building Improvements - Security - Code Alert</u>	2005	204	20	10	20		140	29
30	<u>Building Improvements - Security - Code Alert</u>	2005	1,970	197	10	197		1,379	30
31	<u>Building Improvements - Server Cabling</u>	2005	720	72	10	72		504	31
32	<u>Building Improvements - Server Room Flooring</u>	2005	1,614	161	10	161		1,127	32
33	<u>Building Improvements - Server Room Lighting</u>	2005	410	41	10	41		287	33
34	TOTAL (lines 1 thru 33)		\$ 18,504,389	\$ 421,570		\$ 421,570	\$ 0	\$ 15,617,319	34

#REF!

**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:

7/1/2010

Ending:

5/31/2011**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12J, Carried Forward		\$ 18,504,389	\$ 421,570		\$ 421,570	\$	\$ 15,617,319	1
2	Building Improvements - Vanity mirrors	2005	8,245	825	10	825		5,775	2
3	Building Improvements - Vanity tops	2005	31,852	3,185	10	3,185		22,295	3
4	Building Improvements - Water piping kitchen	2005	2,666	267	10	267		1,869	4
5	Building Improvements - Deposit landscaping work	2005	6,500	650	10	650		4,550	5
6	Building Improvements - Landscaping work	2005	6,500	650	10	650		4,550	6
7	Building Improvements - Raise low canopies on all shade & orname	2005	2,415	242	10	242		1,694	7
8	3rd & 5th floor vanities	2005	61,755	6,175	10	6,175		40,139	8
9	Vanity Mirrors	2005	8,245	825	10	825		4,949	9
10	Code Alert System	2005	3,415	341	10	341		2,047	10
11	Outside Air duct access	2005	1,269	127	10	127		761	11
12	Outside Air duct new housing	2005	1,510	150	10	150		902	12
13	Roof repairs	2005	2,350	235	10	235		1,409	13
14	Flooring for clean linens	2005	1,388	139	10	139		833	14
15	Flooring for 2nd floor shop	2005	1,280	128	10	128		768	15
16	Laundry room Sump Pump	2005	3,825	382	10	382		2,292	16
17	2 disposers	2005	3,510	351	10	351		2,107	17
18	Shower cabinet	2005	6,637	664	10	664		3,984	18
19	Tub installation 7C wing	2005	1,324	132	10	132		792	19
20	Improvements on Dietary area	2005	667	67	10	67		401	20
21	Boiler room plumbing	2005	3,848	385	10	385		2,309	21
22	Hot Water Heater	2005	542	54	10	54		324	22
23	Hot Water Heater	2005	4,462	446	10	446		2,676	23
24	Hot Water Heater	2005	13,000	1,300	10	1,300		7,800	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		825	28
29	Kitchen Door Replacement	2006	7,226	723	10	723		3,976	29
30	1st & 2nd Floor Signage (reclassified from eqpt. by DHFS)	2006	411	41	10	41		226	30
31	3rd Floor Signage (reclassified from equipment by DHFS)	2006	980	98	10	98		539	31
32	Boiler room plumbing	2006	4,000	400	10	400		2,200	32
33	Kitchen Door Replacement	2006	1,267	126	10	126		693	33
34	TOTAL (lines 1 thru 33)		\$ 18,803,027	\$ 440,828		\$ 440,828	\$ 0	\$ 15,741,004	34

#REF!

**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:

7/1/2010

Ending:

5/31/2011**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	\$ 440,828		\$ 440,828	\$	\$ 15,741,004	1
2	Code Alert Upgrade	2006	3,370	337	10	337		1,854	2
3	Kitchen Office Speaker System	2006	1,765	176	10	176		968	3
4	Disposer	2006	1,717	172	10	172		945	4
5	Beauty shop improvements	2006	37,300	3,730	10	3,730		20,515	5
6	Code Alert Upgrade	2006	2,324	232	10	232		1,276	6
7	Land Improvements - Major landscaping improvements	2006	10,085	1,008	10	1,008		5,376	7
8	Electrical for Laundry rooms	2007	4,076	408	10	408		2,040	8
9	Venting for Laundry rooms	2007	7,231	723	10	723		3,615	9
10	Beauty Salon	2007	5,556	556	10	556		2,780	10
11	Nursing Equipment Storage room	2007	3,105	311	10	311		1,555	11
12	Social Hall Doors	2007	9,612	961	10	961		4,485	12
13	Ceiling Tiles 3rd & 4th Floors	2007	4,170	417	10	417		1,911	13
14	Penthouse Heat Computer Replacement	2007	3,349	335	10	335		1,535	14
15	Ceiling Tiles 4th Floor	2007	2,784	278	10	278		1,274	15
16	Laundry Sump Pump	2007	4,486	449	10	449		2,058	16
17	Vegetable Steamer Deposit	2007	9,500	950	10	950		4,513	17
18	IDPH LSC Survey POL replace sidewalk to code, remove shrubs	2007	9,541	954	10	954		4,611	18
19	New Concrete Sidewalks	2007	3,100	310	10	310		1,447	19
20	Landscaping	2007	8,192	819	10	819		3,959	20
21	Water Fountain Installation	2007	3,775	378	10	378		1,764	21
22	Laundry Ventilation	2007	21,763	2,176	10	2,176		10,155	22
23	Emergency UPS installation	2007	3,285	328	10	328		1,531	23
24	Steamer	2007	8,834	883	10	883		4,121	24
25	Shower repairs, tenant room installation, corridor repairs	2007	6,965	697	10	697		2,904	25
26	Parking lot and security lighting	2007	7,901	790	10	790		3,292	26
27	Parking lot and security lighting	2007	7,901	790	10	790		3,292	27
28	Ceiling Repair 4th and 5th Floors	2007	8,500	850	10	850		3,825	28
29	Ceiling Tile	2007	11,262	1,126	10	1,126		5,067	29
30	Electrical work ceiling and rehabilitation	2007	2,925	293	10	293		1,318	30
31	Ceiling Repair 4th and 5th Floor	2007	16,919	1,692	10	1,692		7,614	31
32	Ceiling repair	2007	2,571	257	10	257		1,135	32
33	Ceiling replacement	2007	6,495	650	10	650		2,871	33
34	TOTAL (lines 1 thru 33)		\$ 19,043,386	\$ 464,863		\$ 464,863	\$ 0	\$ 15,856,610	34

#REF!

**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:

7/1/2010

Ending:

5/31/2011

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	Totals from Page 12L, Carried Forward		\$ 19,043,386	\$ 464,863		\$ 464,863	\$	\$ 15,856,610	1
2	Kitchen Flooring	2007	4,500	450	10	450		1,950	2
3	Ceiling replacement	2007	27,050	2,705	10	2,705		11,722	3
4	Water fountain replacement	2007	10,895	1,090	10	1,090		4,723	4
5	Generator engineering work	2007	3,713	371	10	371		1,546	5
6	Primary switchgear testing and maintenance	2007	2,700	270	10	270		1,125	6
7	Generator engineering work	2007	3,240	324	10	324		1,350	7
8	Chiller compressor Replacement	2007	8,919	892	10	892		3,642	8
9	Cooling Tower Fan Motor Replacement	2007	6,304	630	10	630		2,573	9
10	Elevator rubber seals on cars 1&3	2007	14,875	1,488	10	1,488		5,704	10
11	Elevator repairs	2007	18,978	1,898	10	1,898		7,275	11
12	Facility Assessment	2007	7,254	725	10	725		2,659	12
13	Facility Assessment	2007	6,685	668	10	668		2,394	13
14	CJE Lieberman masterplan	2007	2,858	286	10	286		1,025	14
15	Disposal master	2008	3,349	335	10	335		1,172	15
16	Lieberman masterplan - architects	2008	2,750	275	10	275		940	16
17	Lieberman masterplan - architects	2008	3,392	339	10	339		1,130	17
18	Door replacement	2008	5,857	586	10	586		1,856	18
19	6th floor ceiling repair	2008	10,357	1,036	10	1,036		3,281	19
20	6th floor ceiling repair	2008	15,580	1,558	10	1,558		4,804	20
21	Dock Plates Project	2008	6,332	633	10	633		1,899	21
22	Dock Plates Project	2008	3,675	368	10	368		1,104	22
23	Revolving Door Repair	2008	4,361	436	10	436		1,272	23
24	IDPH Life Safety Code Plan	2008	5,842	584	10	584		1,704	24
25	Sixth & Seventh Floor	2008	6,987	699	10	699		2,038	25
26	Kitchen Items: Shelves	2008	4,843	484	10	484		1,372	26
27	Generator Annunciator	2008	3,657	366	10	366		1,006	27
28	Motorola Radios -	2008	9,800	980	10	980		2,695	28
29	Removal of partition: remove and replace ceiling	2009	14,757	1,476	10	1,476		3,690	29
30	Architects fees for 5th floor renovation	2009	4,643	464	10	464		1,160	30
31	1st install: Carpet, vinyl base, light fixtures, painting, handrails	2009	13,700	1,370	10	1,370		3,311	31
32	Signage for 5th floor	2009	2,913	291	10	291		716	32
33	2nd install: Carpet, vinyl base, light fixtures, painting, handrails	2009	32,900	3,290	10	3,290		7,677	33
34	TOTAL (lines 1 thru 33)		\$ 19,317,050	\$ 492,229		\$ 492,229	\$ 0	\$ 15,947,125	34

#REF!

**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:

7/1/2010

Ending:

5/31/2011

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	\$ 492,229		\$ 492,229	\$	\$ 15,947,125	1
2	2nd floor data cable for office	2009	3,257	326	10	326		733	2
3	Window treatments	2009	4,423	442	10	442		958	3
4	Hot food table, servewell buf	2009	5,156	516	10	516		1,118	4
5	Power circuits for hot food table	2009	3,175	318	10	318		689	5
6	3rd install: Carpet, vinyl base, light fixtures, painting, handrails	2009	10,000	1,000	10	1,000		2,167	6
7	Artwork	2009	5,795	580	10	580		1,257	7
8	Chairs	2009	3,532	353	10	353		765	8
9	Water Heater and venting	2009	27,375	2,738	10	2,738		5,932	9
10	Equipment for country kitchen	2009	35,103	3,510	10	3,510		7,605	10
11	Security Camera System	2009	33,318	3,332	10	3,332		7,242	11
12	Security Camera System	2009	18,356	1,836	10	1,836		3,825	12
13	Artwork	2009	3,716	372	10	372		775	13
14	Power circuits for dining area appliances	2009	5,505	551	10	551		1,148	14
15	Salary M Thomas	2009	6,855	686	10	686		1,429	15
16									16
17	Trav camtread	2009	2,928	293	10	293		317	17
18	Electrical work for hot boxes	2009	4,870	487	10	487		528	18
19	Holding cabinets	2009	14,539	1,454	10	1,454		1,575	19
20	Direct dining equipment	2009	70,809	7,081	10	7,081		7,671	20
21	Deposit - 5th floor project signage	2009	3,440	344	10	344		430	21
22	Jewish Fac Corp - Homeland security	2009	16,050	1,605	10	1,605		2,006	22
23	Direct dining equipment	2009	6,125	613	10	613		766	23
24	IDPH life safety code plan	2009	10,512	1,051	10	1,051		1,401	24
25	Frank Stowell contractors-5th floor renovation	2009	4,920	492	10	492		697	25
26	5th floor project signage	2009	4,356	436	10	436		618	26
27	Frank Stowell contractors -Direct dining 3rd -7th	2009	38,256	3,826	10	3,826		5,420	27
28	Water fountain replacement	2009	11,409	1,141	10	1,141		1,711	28
29	Architect - 3rd floor renovation	2010	3,485	348	10	348		522	29
30	Jewish Fac Corp - Homeland security	2010	3,239	324	10	324		513	30
31	Architect - 3rd floor renovation	2010	3,321	332	10	332		526	31
32	Convactor heat units	2010	14,280	1,428	10	1,428		2,499	32
33	Convactor heat units	2010	22,909	2,291	10	2,291		4,009	33
34	TOTAL (lines 1 thru 33)		\$ 19,718,064	\$ 532,331		\$ 532,331	\$ 0	\$ 16,013,977	34

#REF!

**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: **7/1/2010** Ending: **5/31/2011****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 12N, Carried Forward	2010	\$ 19,718,064	\$ 532,331		\$ 532,331	\$	\$ 16,013,977	1
2	Server room air conditioning	2010	21,605	2,161	10	2,161		3,781	2
3	Resident room convector units	2010	14,280	1,428	10	1,428		2,618	3
4	Resident room convector units	2010	22,909	2,291	10	2,291		4,200	4
5	Architects-1st, 2nd & 4th floor renovation	2010	18,246	1,825	10	1,825		3,498	5
6	Architects-1st, 2nd & 4th floor renovation	2010	9,177	918	10	918		1,836	6
7	1st, 2nd & 4th floor renovation - architect fees	2010	42,364	1,059	10	1,059		1,059	7
8	Reglazing entrance/skylight	2010	23,187	1,932	10	1,932		1,932	8
9	Legal fees	2010	3,710	247	10	247		247	9
10	Penthouse roof replacement	2010	26,702	2,448	10	2,448		2,448	10
11	IDPH construction plan review and approval	2010	7,453	621	10	621		621	11
12	Retubing main boiler	2010	5,874	441	10	441		441	12
13	Village permit for renovation	2010	12,114	707	10	707		707	13
14	1st, 2nd & 4th floor renovation - architect fees	2011	32,400	810	10	810		810	14
15	Supervisory alarm for fire pump	2011	17,800	148	10	148		148	15
16	1st, 2nd & 4th Floor Renovation - general contractor	2011	98,727	2,468	10	2,468		2,468	16
17	1st, 2nd & 4th floor renovation - construction payment	2011	377,804	6,297	10	6,297		6,297	17
18	Asbestos abatement	2011	66,391	1,660	10	1,660		1,660	18
19	Loan interest	2011	3,801	190	10	190		190	19
20	Legal fees	2011	3,097	103	10	103		103	20
21	HVAC repairs	2011	12,837	214	10	214		214	21
22	Artist design of new donor wall	2011	10,000	83	10	83		83	22
23	Mold remediation	2011	16,925	423	10	423		423	23
24	Rooftop exhaust fan replacement	2011	12,017	300	10	300		300	24
25	3rd and 4th floor tubs	2011	82,828	690	10	690		690	25
26	Replaced heat exchanger in boiler	2011	4,248	35	10	35		35	26
27	Dedicated power lines to freezers	2011	2,947	25	10	25		25	27
28	Resident room convector units	2011	39,450	329	10	329		329	28
29	Resident room thermostats	2011	4,012	33	10	33		33	29
30	Painting of therapy room	2011	2,980	25	10	25		25	30
31	Smoke/fire damper inspection	2011	9,880	82	10	82		82	31
32	1st, 2nd & 4th Floor Renovation - general contractor	2011	408,599	3,405	10	3,405		3,405	32
33	1st, 2nd & 4th Floor Renovation - general contractor	2011	30,295	252	10	252		252	33
34	TOTAL (lines 1 thru 33)		\$ 21,162,724	\$ 565,981		\$ 565,981	\$ 0	\$ 16,054,937	34

#REF!

**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: 7/1/2010 Ending: 5/31/2011

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 12O, Carried Forward		\$ 21,162,724	\$ 565,981		\$ 565,981	\$ 0	\$ 16,054,937	1
2	Adj to agree to book			147,044		147,044			2
3						0			3
4						0			4
5						0			5
6						0			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									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 21,162,724	\$ 713,025		\$ 713,025	\$ 0	\$ 16,054,937	34

#REF!

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

XI. OWNERSHIP COSTS (continued)

C. Equipment Costs-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	\$ 4,352,819	\$ 340,450	\$	\$ (340,450)		\$ 2,422,764	71
72	Current Year Purchases	484,095	4,119	1,247	(2,872)		4,119	72
73	Fully Depreciated Assets							73
74	Disposal of Assets	(93,940)						74
75	TOTALS	\$ 4,742,973	\$ 344,568	\$ 1,247	\$ (343,321)		\$ 2,426,882	75

D. Vehicle Costs. (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)	\$ 26,715,570	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 1,057,593	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 714,272	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (343,321)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 18,481,819	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: \$ 184,064 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. _____/2012 \$ _____

13. _____/2013 \$ _____

14. _____/2014 \$ _____

* 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
07/01/10 - 06/30/11

Schedule 14A

Section B

	<u>Description</u>	<u>Amount</u>
Line 16 Rental Amount for Moveable Equipment	Tableware	28,413
	Wound therapy	44,666
	Copier/postage meter	17,489
	Beds/mattresses/chairs/O2 concentrators	<u>93,495</u>
	Total	<u><u>184,064</u></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?</p> <p><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. CLASSROOM PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. CLINICAL PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
---	---	--

B. EXPENSES

ALLOCATION OF COSTS (d)

		Facility		Contract	Total
		1 Drop-outs	2 Completed		
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	1 Schedule V Line & Column Reference	2		3		4		5		6		7		8	
			Units of Service	Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)							
					Units	Cost										
1	Licensed Occupational Therapist	10a (3)	hrs	\$	8,851	\$ 648,796						8,851	\$ 648,796			1
2	Licensed Speech and Language Development Therapist	10a (3)	hrs		3,018	279,417						3,018	279,417			2
3	Licensed Recreational Therapist		hrs													3
4	Licensed Physical Therapist	10a (3)	hrs		8,904	653,647						8,904	653,647			4
5	Physician Care		visits													5
6	Dental Care		visits													6
7	Work Related Program		hrs													7
8	Habilitation		hrs													8
9	Pharmacy	39 (2)	# of prescripts							596,982					596,982	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs													10
11	Academic Education		hrs													11
12	Other (specify): <u>Social Worker</u>	12(3)					462	14,768				462	14,768			12
13	Other (specify): _____															13
14	TOTAL			\$	21,235	\$ 1,596,628			\$ 596,982			21,235	\$ 2,193,610			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**# **0026195**Report Period Beginning: **07/01/2010**Ending: **06/30/2011****XV. BALANCE SHEET - Unrestricted Operating Fund.**As of **06/30/2011**

(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	\$ 52,327	\$ 52,327	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>100,000</u>)	1,281,056	1,281,056	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	143,109	143,109	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>See Schedule 17A</u>	440,127	440,127	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,916,619	\$ 1,916,619	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	12,370,475	12,370,475	15
16	Equipment, at Historical Cost	4,772,464	4,772,464	16
17	Accumulated Depreciation (book methods)	(20,783,523)	(18,481,819)	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): <u>Construction in Progress</u>	438,894	438,894	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 7,720,977	\$ 10,022,681	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 9,637,597	\$ 11,939,301	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 760,754	\$ 760,754	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	36,303	36,303	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	1,022,639	1,022,639	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable	64,632	64,632	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Schedule 17A</u>	7,507,656	7,507,656	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 9,391,983	\$ 9,391,983	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable	6,650,000	6,650,000	41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>Loans payable - bank</u>	1,502,294	1,502,294	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 8,152,294	\$ 8,152,294	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 17,544,278	\$ 17,544,278	46
47	TOTAL EQUITY(page 18, line 24)	\$ (7,906,680)	\$ (5,604,977)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 9,637,597	\$ 11,939,301	48

*(See instructions.)

Schedule 17A

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

Description	Operating	After Consolidation
Cash - resident security deposits	325,653	325,653
Deferred financing fees	93,627	93,627
Wells Fargo bond fund	20,847	20,847
	<u>440,127</u>	<u>440,127</u>

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

Description	Operating	After Consolidation
Tenant security deposits	325,603	325,603
Accounts receivable credit balances	236,025	236,025
Other current liabilities	5,144	5,144
Accrued expenses	81,486	81,486
Intercompany liabilities	6,348,923	6,348,923
Due to contractor	438,894	438,894
IDPA overpayments	71,580	71,580
	<u>7,507,656</u>	<u>7,507,656</u>

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (7,084,097)	1
2	Restatements (describe):		2
3	audit adjusting entry	(79,887)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (7,163,984)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(742,696)	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)	\$ (742,696)	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)	\$ (7,906,680)	24 *

* This must agree with page 17, line 47.

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached. Note: This schedule should show gross revenue and expenses. Do not net revenue against expense

		1	
Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 17,543,137	1
2	Discounts and Allowances for all Levels	(73,012)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 17,470,125	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	606,172	6
7	Oxygen	1,710	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 607,882	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	10,794	12
13	Barber and Beauty Care	32,987	13
14	Non-Patient Meals	13,285	14
15	Telephone, Television and Radio	6,695	15
16	Rental of Facility Space	1,305	16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry	3,514	22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 68,580	23
D. Non-Operating Revenue			
24	Contributions	708,960	24
25	Interest and Other Investment Income***	467	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 709,427	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a	<u>See Schedule 19A</u>	367,982	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 367,982	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 19,223,997	30

		2	
Expenses		Amount	
A. Operating Expenses			
31	General Services	4,238,982	31
32	Health Care	9,263,982	32
33	General Administration	3,954,044	33
B. Capital Expense			
34	Ownership	1,637,155	34
C. Ancillary Expense			
35	Special Cost Centers	741,130	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)*	\$ 19,966,693	40
41	Income before Income Taxes (line 30 minus line 40)**	(742,696)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (742,696)	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
07/01/10 - 06/30/11

Schedule 19A

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

Description	Amount
Interest on claims paid by Cigna Healthcare	229
Interest on claims paid by Health Care Service Corp	211
Interest on claims paid by Blue Cross Blue Shield Carefirst	26
Total to Line 25	<u>467</u>

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

Description	Amount
Group purchasing rebates	3,779
Capitalized fixed asset	
Non-operational grant income	9,013
Rooftop antenna revenue	25,200
Miscellaneous operating income	103,078
Deferred maintenance	16,250
Other income for maintenance operations and capital	210,662
Total to Line 28	<u>367,982</u>

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	1,849	2,088	\$ 97,794	\$ 46.84	1
2	Assistant Director of Nursing	1,688	2,020	89,186	44.15	2
3	Registered Nurses	57,511	62,249	2,271,642	36.49	3
4	Licensed Practical Nurses	12,496	13,582	397,596	29.27	4
5	CNAs & Orderlies	203,193	218,789	2,913,741	13.32	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	2,601	2,865	64,893	22.65	9
10	Activity Assistants	9,595	11,120	193,466	17.40	10
11	Social Service Workers	8,690	9,268	204,683	22.08	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	52,989	57,978	710,203	12.25	15
16	Dishwashers					16
17	Maintenance Workers	10,123	11,133	179,942	16.16	17
18	Housekeepers	35,591	38,830	479,596	12.35	18
19	Laundry	3,702	4,182	54,686	13.08	19
20	Administrator	1,880	2,088	122,207	58.53	20
21	Assistant Administrator	1,792	2,088	71,620	34.30	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	20,427	22,654	399,611	17.64	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	1,846	2,162	43,956	20.33	31
32	Other Health C: Schedule 20A	21,564	23,707	860,000	36.28	32
33	Other(specify) Admissions	102	102	3,173	31.11	33
34	TOTAL (lines 1 - 33)	447,639	486,905	\$ 9,157,995 *	\$ 18.81	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	17,103	10(3)	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify) See Schedule 20A		16,283	10(3)	46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 96,386		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	32	\$ 1,942	10(3)	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides	37	740	10(3)	52
53	TOTAL (lines 50 - 52)	69	\$ 2,682		53

Facility: Lieberman Geriatric Health Centre
 Provider # 0026195
 Period: 07/01/10 - 06/30/11

Schedule 20A

A. Staffing & Salary Costs

Line 32 - Other Healthcare

	Hours Worked	Hours Paid	Total Wages	Av Hourly Wage
Admin. Manager, Sub_Acute Services	1,992	2,088	68,238	32.68
Manager, Health Care Services-QI/QA	1,800	2,088	76,840	36.80
Resident Care Manager	7,507	8,487	293,111	34.54
Resident Care Supervisor	5,854	6,206	243,697	39.27
Resident Care Supervisor-ASCU	1,764	2,088	71,018	34.01
Manager, Regulatory Training & Staff Devel	355	392	17,935	45.81
MDS Nurse	2,291	2,358	89,161	37.81
Totals to Page 20, Line 32	<u>21,564</u>	<u>23,707</u>	<u>860,000</u>	<u>36.28</u>

Line 33 - Other Non-Healthcare

Manager, Admissions	<u>102</u>	<u>102</u>	<u>3,173</u>	<u>31.25</u>
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B. Consultant Services

	Hours Paid & Accrued	Amount	Schedule V Ref.
Dentist	per visit	11,255	10(3)
Infectious Disease Consultant	per visit	1,788	10(3)
Psychiatry Consultant	per visit	3,240	10(3)
		<u>16,283</u>	

Facility: Lieberman Geriatric Health Centre
Provider # 26195
Period: 07/01/10 - 06/30/11

Schedule 21A

Schedule 21 C - Professional Services

Chicago Title Land Trust - annual fee	443
Associated Agencies - surety bond (reclassified to line 26)	16,053
Associated Agencies - malpractice (reclassified to line 26)	6,598
Aramark - maintenance management (reclassified to line 6)	105,706
My Innerview - customer service surveys	6,094
Kalin Healthcare Solutions - in-service(reclassified to line 23)	1,200
Kalin Healthcare Solutions - charts/reports	3,075
Social Work, P.R.N. - temporary social service(reclassified to line12	14,768
	<u>153,937</u>

Schedule 21 F - Dues, Subscriptions, Licenses & Fees

Other

Automated Scale Corp - inspection	349
Citrix - data support	49
CLIA - license	150
Dalmation Equipment - inspection	207
EAC Associates	160
HANAC membership fee	55
Illinois Office of the State Fire Marshall (inspection)	285
Management and Network Services	493
MDS RAC-CT3.0 Certification	225
Miscellaneous publications	2,510
Motion Picture Licensing	1,350
National Notary Association	74
Nebo Systems - data support	200
Palmetto -	150
Protecto - inspection kitchen exhaust hood	662
Secretary of State - corporate name license renewal	150
Secretary of State - notary fee	10
Village of Skokie - elevator inspection	400
Village of Skokie - Alarm permit renewal	20
Village of Skokie -Nursing Home License	630
	<u>8,129</u>

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).

(See instructions.)

1	2	3	4	5	6	7	8	9	10	11	12	13
Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
1		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20	TOTALS	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

Facility Name & ID Number Lieberman Center for Health and Rehabilitation# 0026195Report Period Beginning: 07/01/2010Ending: 06/30/2011**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 - 10,947
- (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. \$ 112,957 Line 10(2)
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? no
If YES, give effective date of lease. _____
- (9) Are you presently operating under a sublease agreement? _____ YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES _____ NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 131,400
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? no If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? _____ 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. \$ 19,112
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? yes
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? no If YES, please indicate the amount of income earned from such a program during this reporting period. \$ _____
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?
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

Travel and Seminar

FY11 XIX G

Post date	Account	Journal	Journal reference	Transaction amount	Location of Event	Date of Event	Employee	Position
7/31/10	20-100-5320	General Ledger	S 07-12 011 Record LGHC Prepaid Expenses - LSN	\$884.71	Teleseminar - MDS 3.0	06/10 - 12/10	admin staff	
8/31/10	20-100-5320	General Ledger	S 08 011 Record LGHC Prepaid Expenses - Pioneer Network 10th natl Conf	\$755.00	Indianapolis, IN	08/09-08/11/10	Anna-Liisa LaCroix/Jo Hammerman	asst. director/mgr, mental health
8/31/10	20-100-5320	Accounts Payable	Fairfield Inn & Suites-ANNA-LIISA LACR-8/11/2010	\$247.39	Indianapolis, IN	08/09-08/11/10	Anna-Liisa LaCroix/Jo Hammerman	asst. director/mgr, mental health
8/31/10	20-240-5320	Accounts Payable	Fairfield Inn & Suites-ANNA-LIISA LACR-8/11/2010	\$247.40	Indianapolis, IN	08/09-08/11/10	Anna-Liisa LaCroix/Jo Hammerman	asst. director/mgr, mental health
9/2/10	20-100-5320	Payroll	LTC1018 LTC P/E 08/29/10 PAID 09/02/10	\$197.00	Indianapolis, IN	08/09-08/11/10	Jo Hammerman	mgr, mental health
9/30/10	20-100-5320	Payroll	LTC1020 LTC P/E 09/26/10 PAID 09/30/10	\$145.00	Chicago, IL	9/21/2010	Anna-Liisa LaCroix	asst. director
10/28/10	20-100-5320	Payroll	LTC1022 LTC P/E 10/24/10 PAID 10/28/10	\$338.14	Springfield, IL	10/12-10/13/10	Amanda Brown	activity coordinator
11/30/10	20-100-5320	General Ledger	S 11 011 Record LGHC Prepaid Expenses - Pathway Health Services	\$399.00	Westmont, IL	11/09-11/10/10	Katie Mitchell	health services coordinator
12/31/10	20-240-5320	Accounts Payable	Alzheimer's Association-ANNA-LIISA LACR-12/14/2010	\$45.00	Chicago, IL	12/14/2010	Rebecca Galuska	social worker
1/31/11	20-100-5320	Accounts Payable	Health & Medicine Policy Research Group (Signmeup.com)-739501 ANNA-LII-1/18/2011	\$35.00	teleseminar - implementing LTC provisions of the Affordable Care Act	1/25/2011	Ron Benner	director
3/31/11	20-100-5320	General Ledger	A 03 013 Expense LSN for March	\$1,147.68	Chicago, IL	03/23-03/25/11	admin staff	
4/30/11	20-100-5320	Accounts Payable	Standard Parking-RONALD BENNER-3/25/2011	\$24.00	parking	3/25/2011	Ron Benner	director
4/30/11	20-100-5320	Accounts Payable	Standard Parking-RONALD BENNER-3/24/2011	\$20.00	parking	3/24/2011	Ron Benner	director
				\$4,485.32				

2012 Board of Directors, CJE SeniorLife

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* = Past President

**Legal
Cost Report FY11**

**Legal Fees
FY11**

<u>Date</u>	<u>Account</u>	<u>Vendor</u>	<u>Matter</u>	<u>Amount</u>	<u>Allowable</u>	<u>Non-Allowable</u>
8/24/10	20-100-5105	Polsinelli Shughart, PC-734679-7/31/2010	resident restraining order against daughter	\$602.90	\$602.90	
8/25/10	20-100-5105	Katten Muchin Rosenman LL-1300774834-8/18/2010	CECFA A-6 bonds rebate	\$454.16	\$454.16	
9/21/10	20-100-5105	Polsinelli Shughart, PC-740987-8/31/2010	power of attorney issue	\$494.00	\$494.00	
9/30/10	20-100-5105	Dykema-MICHAEL BROGAN-9/13/2010	FR&R consulting engagement letter re: Hospice/electrical fire /reporting requirements	\$226.10	\$226.10	
10/31/10	20-100-5105	Dykema-MICHAEL BROGAN-10/13/2010	communication re: trademark	\$40.00	\$40.00	
12/31/10	20-100-5105	Dykema-MICHAEL BROGAN-12/22/2010	issue with Simply Rehab	\$2,216.80	\$2,216.80	
12/31/10	20-100-5105	Dykema-MICHAEL BROGAN-12/22/2010	review certificate of registration	\$70.00	\$70.00	
1/19/11	20-100-5105	Polsinelli Shughart, PC-767561-12/31/2010	review Medicare regulations regarding rebilling underpayments	\$1,209.00	\$1,209.00	
3/14/11	20-100-5105	Polsinelli Shughart, PC-774062-3/31/2011	re: overpayment letter	\$118.50	\$118.50	
6/28/11	20-100-5105	Dykema-MICHAEL BROGAN-5/26/2011	lien in client matter	\$220.00	\$220.00	
6/28/11	20-100-5105	Dykema-MICHAEL BROGAN-5/26/2011	settlement agreement with client	\$4,003.60	\$4,003.60	
6/28/11	20-100-5105	A 06 063 Accrue Dykema 1404277	lease of beds to Hospice	\$4,975.80	\$4,975.80	
				\$14,630.86	\$14,630.86	\$0.00

Council for Jewish Elderly and Subsidiaries

Consolidated Statement of Financial Position
June 30, 2011

	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	Eliminations	Total
Assets												
Cash and cash equivalents:												
Operating cash	427,281	13,052	5,608	-	22,341	107,523	64,987	400	16,728	-		657,919
Cash - resident security deposits	-	364,928	-	38,607	6,233	21,841	9,271	214,546	19,500	-		674,926
Program fees receivable, net	1,022,597	1,271,118	-	-	-	-	-	-	-	-		2,293,715
Prepaid expenses and deposits	513,510	143,109	39,301	1,133	479	1,490	721	2,276	475	-		702,495
Rent, grant, and other receivables	1,262,005	9,938	280,400	2,314	9,248	5,254	168	5,195	16,410	-		1,590,933
Interfund account			5,210,531			725,281	265,080	3,123,989		95,212	(9,420,092)	-
Assets Limited as to Use - Restricted Cash												
Bond Indenture												
Council for Jewish Elderly Endowment Foundation Investments	-	-	-	-	-	-	-	-	-	7,779,349		7,779,349
Escrow deposits and reserve funds - restricted	34,074	20,847	-	21,521	2,453	9,431	7,358	10,104	35,923	-		141,709
By the Board	5,894	-	-	-	199,351	85,713	131,780	412,819	-	-		835,557
Council for Jewish Elderly Endowment Foundation Investments	-	-	-	-	-	-	-	-	-	13,595,663		13,595,663
Deferred financing costs	204,408	93,627	-	147,876	9,768	37,801	31,799	247,721	70,811	-		843,812
Land, buildings, and equipment, net	3,701,941	7,720,977	952,926	6,736,714	522,621	1,337,451	2,014,437	7,178,206	2,436,418	-		32,601,691
												-
Total assets	7,171,710	9,637,597	6,488,765	6,948,165	772,494	2,331,785	2,525,600	11,195,256	2,596,265	21,470,225	(9,420,092)	61,717,770
Liabilities and Net Assets												
Liabilities												
Accounts payable	861,258	760,754	616,810	23,941	12,521	15,136	11,978	42,724	25,112	-		2,370,234
Accrued interest	17,621	64,632	-	17,258	7,604	8,329	22,811	47,975	4,881	-		191,112
Other accrued liabilities	2,415,555	1,855,767	607,827	13,283	30,409	24,170	23,434	39,947	27,189	-		5,037,582
Interfund account	1,172,681	6,348,923		1,667,570	177,411				53,507		(9,420,092)	-
Resident security deposits and funds held for residents	-	361,906	765,425	38,307	6,233	21,841	9,271	36,862	18,900	-		1,258,744
Bond interest rate swap liability	1,478,327	-	-	756,319	-	324,062	-	1,092,779	-	-		3,651,487
Loans payable	3,270,000	1,502,294	-	1,000,000	-	-	-	-	1,951,278	-		7,723,572
Due to Facilities Corp	10,860,774											10,860,774
Bonds payable	12,370,000	6,650,000	-	6,000,000	690,000	2,660,000	2,190,000	7,500,000	-	-		38,060,000
Note Payable, capital lease	1,953,787	-	-	-	-	-	-	-	-	-		1,953,787
Total liabilities	34,400,002	17,544,277	1,990,062	9,516,678	924,178	3,053,539	2,257,494	8,760,287	2,080,867	-	(9,420,092)	71,107,292
Net Assets (Deficit)												
Unrestricted												
Unrestricted	(27,862,471)	(7,906,680)	4,498,704	(2,568,513)	(351,035)	(807,466)	136,326	2,022,150	515,399	10,233,077		(22,090,511)
Board designated	5,894				199,351	85,712	131,780	412,819		7,779,350		8,614,906
Temporarily Restricted	628,285									3,457,798		4,086,083
Total net assets (deficit)	(27,228,292)	(7,906,680)	4,498,704	(2,568,513)	(151,684)	(721,754)	268,106	2,434,969	515,399	21,470,225	-	(9,389,522)
Total liabilities and net assets	7,171,710	9,637,597	6,488,765	6,948,165	772,494	2,331,785	2,525,600	11,195,256	2,596,265	21,470,225	(9,420,092)	61,717,770
beginning balance unrestricted	(15,991,133)	(7,163,984)	2,716,794	(1,916,732)	(366,141)	(1,128,573)	(22,657)	1,223,304	538,458	8,396,218		(13,714,446)
Board Designated	57,055				187,413	15,861	70,664	233,371		8,904,910		9,469,274
Temporarily Restricted	1,093,505									3,949,964		5,043,469
												798,297
current year unrestricted	(11,871,338)	(742,696)	1,781,910	(651,781)	15,106	321,107	158,983	798,846	(23,059)	1,836,859		(8,376,065)
Board Designated	(51,161)				11,938	69,851	61,116	179,448		(1,125,560)		(854,368)
Temporarily Restricted	(465,220)									(492,166)		(957,386)
	(12,387,719)	(742,696)	1,781,910	(651,781)	27,044	390,958	220,099	978,294	(23,059)	219,133	-	(10,187,819)
	(\$12,387,717)	(\$742,696)	\$1,781,909	(\$651,782)	\$27,044	\$390,959	\$220,098	\$978,292	(\$23,059)	\$219,133		
	(2)	(0)	1	1	0	(1)	1	2	(0)	(0)		1

Council for Jewish Elderly
**Unaudited Consolidating Statement of Operations and
Changes in Net Assets at June 30, 2011 and 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	6/30/2011	6/30/2010
Change in Unrestricted Net Assets												
Public Support:												
Contributions, grants, legacies, and bequests	1,933,681	399,900	40,561						500	124,697	2,499,340	1,675,935
Contributions, by associated organizations	5,659,609		16,250							1,680,257	7,356,116	7,468,546
Special events - net of costs	294,974										294,974	233,888
Total public support	7,888,264	399,900	56,811	0	0	0	0	0	500	1,804,954	10,150,430	9,378,369
Directly related program services revenue												
Grants from governmental agencies	964,408			392,224	664,307	145,278	960,608	1,820,679	667,201		5,614,706	5,526,483
Program service fees	8,901,919		18,981,374	274,191	192,476	374,896	264,771	433,865	106,160	9,153,094	38,682,745	35,912,141
Miscellaneous revenue	18,092		160,612	14	3,677	12,401	4,133	6,248	1,455	217,494	424,124	559,738
Total directly related program services revenue	9,884,419	0	19,141,986	666,429	860,460	532,574	1,229,513	2,260,792	774,815	9,370,588	44,721,575	41,998,362
Net assets released from restrictions - used for operations	497,858	561,356									1,059,214	1,436,719
Total support and revenue	18,270,541	961,256	19,198,797	666,429	860,460	532,574	1,229,513	2,260,792	775,315	11,175,542	55,931,219	52,813,450
Expenses:												
Program services	11,820,557	2,513,653	19,966,692	659,503	883,519	1,415,205	911,414	1,485,228	564,345	9,393,633	49,613,748	46,267,979
Supporting services - management and general	7,832,661										7,832,661	9,708,535
Total expense	19,653,217	2,513,653	19,966,692	659,503	883,519	1,415,205	911,414	1,485,228	564,345	9,393,633	57,446,409	55,976,514
Operating income (loss) before extraordinary item	(1,382,676)	(1,552,397)	(767,896)	6,926	(23,059)	(882,631)	318,099	775,564	210,971	1,781,909	(1,515,190)	(3,163,064)
Cost of Karmel project abandonment	10,860,774										10,860,774	
Operating income (loss) after extraordinary item	(12,243,450)	(1,552,397)	(767,896)	6,926	(23,059)	(882,631)	318,099	775,564	210,971	1,781,909	(12,375,964)	(3,163,064)
Other revenue (expense):												
Investment income	534	169,577		2,334			752	3,682	1,326		178,205	244,998
Realized gain (loss) on investments	707	881,532		2,827			617	4,247	1,286		891,217	(25,506)
Swap contract income (expense)	237,778					230,849	69,361	173,280			711,268	(1,599,661)
Miscellaneous revenue (expense)	78,350		25,200								103,550	80,123
Total other revenue (expense)	317,369	1,051,109	25,200	5,161	0	230,849	70,731	181,209	2,612	0	1,884,240	(1,300,046)
Excess (deficit) of revenue over expenses	(11,926,081)	(501,288)	(742,696)	12,087	(23,059)	(651,782)	388,830	956,773	213,582	1,781,909	(10,491,724)	(4,463,110)
Unrealized gain (loss) on investments	3,583	2,212,587		14,957			2,129	21,518	6,516		2,261,290	2,329,684
Net assets released for capital improvements												
Increase (decrease) in unrestricted net assets	(11,922,498)	1,711,299	(742,696)	27,044	(23,059)	(651,782)	390,959	978,292	220,098	1,781,909	(8,230,434)	(2,133,426)
Change in Temporarily Restricted Net Assets												
Contributions, grants, legacies, and bequests	32,640	31,700									64,340	396,348
Investment income		1,680									1,680	1,418
Realized gain (loss) on investments		12,088									12,088	(19)
Unrealized gain (loss) on investments		23,722									23,722	8,800
Net assets released from restriction - used for operations	(497,858)	(561,356)									(1,059,214)	(1,436,719)
Increase in temporarily restricted net assets	(465,219)	(492,166)									(957,385)	(1,030,172)
Increase (decrease) in net assets	(12,387,717)	1,219,133	(742,696)	27,044	(23,059)	(651,782)	390,959	978,292	220,098	1,781,909	(9,187,819)	(3,163,598)
Net assets at beginning of year	(14,840,573)	21,251,092	(7,163,984)	(178,728)	538,458	(1,916,732)	(1,112,712)	1,456,675	48,007	2,716,794	798,297	3,961,895
Net assets at June 30, 2011	(27,228,290)	22,470,225	(7,906,680)	(151,684)	515,399	(2,568,514)	(721,753)	2,434,967	268,105	4,498,703	(8,389,522)	798,297

**COUNCIL FOR JEWISH ELDERLY
ACCOUNT ANALYSIS
LGHC LAND, BUILDING & EQUIPMENT FUND
FOR YEAR ENDING 6/30/11**

DESCRIPTION	2010 BALANCE	FY 11 ADDITIONS	BALANCE	RECLASS	DISPOSAL OF ASSETS 2011	PREAUDIT 2011 BALANCE
FIXED ASSETS						
VARIOUS FIXED ASSETS (FULLY DEPRECIATED)						
20 000 1400 CONSTRUCITON IN PROGRESS	\$0.00	\$438,894.20	\$438,894.20			\$438,894.20
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	\$11,093,731.55	\$930,127.12	\$12,023,858.67		(\$29,490.05)	\$11,994,368.62
20 000 1415 FURNITURE, FIXTURES, & EQUIPMENT	\$3,887,127.56	\$473,223.71	\$4,360,351.27		(\$64,450.18)	\$4,295,901.09
20 000 1420 COMPUTER HARDWARE & SOFTWARE	\$397,378.93	\$10,870.87	\$408,249.80			\$408,249.80
20 000 1432 LINEN	\$68,312.70		\$68,312.70			\$68,312.70
TOTAL FIXED ASSETS	\$26,745,324.87	\$1,853,115.90	\$28,598,440.77	\$0.00	(\$93,940.23)	\$28,504,500.54

ACCUM DEPREC (VAR FULLY DEPREC ASSETS)	AUDITED BALANCE 2010	DEPRECIAT'N	PREAUDIT BALANCE	RECLASS	DISPOSAL OF ASSETS 2011	PREAUDIT BALANCE
20 000 1506 ACC DEP LAND IMPROVEMENTS	(\$326,720.67)	(\$6,881.45)	(\$333,602.12)			(\$333,602.12)
20 000 1510 ACC DEP BUILDING	(\$7,260,634.77)	(\$252,819.89)	(\$7,513,454.66)			(\$7,513,454.66)
20 000 1511 ACC DEP BUILDING IMPROVEMENTS	(\$9,443,598.21)	(\$453,323.87)	(\$9,896,922.08)		\$24,295.46	(\$9,872,626.62)
20 000 1515 ACC DEP FURNITURE, FIXTURES, & EQUIPEMENT	(\$2,626,470.40)	(\$280,028.32)	(\$2,906,498.72)		\$43,941.70	(\$2,862,557.02)
20 000 1520 ACC DEP COMPUTER HARDWARE & SOFTWARE	(\$84,866.22)	(\$53,582.44)	(\$138,448.66)			(\$138,448.66)
20 000 1532 ACC DEP LINEN	(\$51,876.70)	(\$10,957.34)	(\$62,834.04)			(\$62,834.04)
TOTAL ACCUMULATED DEPRECIATION	(\$19,794,166.97)	(\$1,057,593.31)	#####	\$0.00	\$68,237.16	(\$20,783,523.12)

DESCRIPTION	NET BOOK VALUE 6/30/10	NET BOOK VALUE 06/30/11
LAND	\$809,872.50	809,872.50
LAND IMPROVEMENTS	49,385.52	42,504.07
BUILDING	2,852,160.67	2,599,340.78
BUILDING IMPROVEMENTS	1,650,133.34	2,121,742.00
FURNITURE, FIXTURES, & EQUIPMENT	1,260,657.16	1,433,344.07
COMPUTER HARDWARE & SOFTWARE	312,512.71	269,801.14
LINEN	16,436.00	5,478.66
TOTAL FIXED ASSETS	6,951,157.90	7,282,083.22