

Facility Name & ID Number Lieberman Center for Health & Rehabilitation

0026195 Report Period Beginning: 07/01/11 Ending: 06/30/12

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	87,840	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	87,840	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	50,668	16,214	11,111	77,993	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	50,668	16,214	11,111	77,993	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 88.79%

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 10,858

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: 06/30/2012 Fiscal Year: 06/30/2012

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

Facility Name & ID Number Lieberman Center for Health & Rehabilitatio # 0026195 Report Period Beginning: 07/01/11 Ending: 06/30/12

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	709,034		1,507,729	2,216,763		2,216,763	(78,807)	2,137,956		1
2	Food Purchase										2
3	Housekeeping	560,893	36,702	149,631	747,226		747,226	(21,831)	725,395		3
4	Laundry	54,342	59,871	115	114,328		114,328		114,328		4
5	Heat and Other Utilities			480,767	480,767		480,767	(9,610)	471,157		5
6	Maintenance	181,487	17,630	382,584	581,701		581,701	(15,325)	566,376		6
7	Other (specify):* See Schedule 3-4A			161,734	161,734		161,734		161,734		7
8	TOTAL General Services	1,505,756	114,203	2,682,560	4,302,519		4,302,519	(125,574)	4,176,945		8
	B. Health Care and Programs										
9	Medical Director					63,000	63,000		63,000		9
10	Nursing and Medical Records	6,737,278	419,810	64,046	7,221,134		7,221,134	(1,203)	7,219,931		10
10a	Therapy			1,295,672	1,295,672		1,295,672		1,295,672		10a
11	Activities	259,393	(22,860)	1,327	237,860		237,860		237,860		11
12	Social Services	210,714		278	210,992		210,992		210,992		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	7,207,385	396,950	1,361,323	8,965,658	63,000	9,028,658	(1,203)	9,027,455		16
	C. General Administration										
17	Administrative	204,402		48,356	252,758		252,758	(150,458)	102,300		17
18	Directors Fees										18
19	Professional Services			217,120	217,120	(85,843)	131,277	(29,146)	102,131		19
20	Dues, Fees, Subscriptions & Promotions			42,051	42,051	676	42,727		42,727		20
21	Clerical & General Office Expenses	406,682	33,522	36,662	476,866		476,866	(6,333)	470,533		21
22	Employee Benefits & Payroll Taxes			2,853,319	2,853,319		2,853,319	29,662	2,882,981		22
23	Inservice Training & Education										23
24	Travel and Seminar			2,326	2,326	(441)	1,885		1,885		24
25	Other Admin. Staff Transportation			465	465		465		465		25
26	Insurance-Prop.Liab.Malpractice			545,676	545,676	22,608	568,284	(32,928)	535,356		26
27	Other (specify):*							1,692,988	1,692,988		27
28	TOTAL General Administration	611,084	33,522	3,745,975	4,390,581	(63,000)	4,327,581	1,503,785	5,831,366		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	9,324,225	544,675	7,789,858	17,658,758		17,658,758	1,377,008	19,035,766		29

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

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

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			975,933	975,933		975,933	(110,877)	865,056			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			443,477	443,477		443,477	(82,476)	361,001			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			208,645	208,645	(520)	208,125		208,125			35
36	Other (specify):* Ins Claim Deductible			75,000	75,000		75,000		75,000			36
37	TOTAL Ownership			1,703,055	1,703,055	(520)	1,702,535	(193,353)	1,509,182			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation					520	520		520			38
39	Ancillary Service Centers		466,909	65,546	532,455		532,455	(65,546)	466,909			39
40	Barber and Beauty Shops		765	25,997	26,762		26,762		26,762			40
41	Coffee and Gift Shops		12,219		12,219		12,219	(3,522)	8,697			41
42	Provider Participation Fee			539,566	539,566		539,566	(10,946)	528,620			42
43	Other (specify):* See Schedule 3-4A			67,485	67,485		67,485		67,485			43
44	TOTAL Special Cost Centers		479,893	698,594	1,178,487	520	1,179,007	(80,014)	1,098,993			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	9,324,225	1,024,568	10,191,507	20,540,300		20,540,300	1,103,642	21,643,942			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
07/01/11 - 06/30/12

Schedule 3/4A

V - Operating Expenses

	Description	Amount
Line 9	To reclassify medical director expense	63,000
Line 19	To reclassify medical director expense	(63,000)
Line 26	To reclassify surety bond	750
Line 19	To reclassify surety bond	(750)
Line 20	To reclassify R Frohman membership dues	235
Line 19	To reclassify R Frohman membership dues	(235)
Line 26	To reclassify professional liability insurance	21,858
Line 19	To reclassify professional liability insurance	(21,858)
Line 38	To reclassify ambulance/Medicar	520
Line 35	To reclassify ambulance/Medicar	(520)
Line 20	To reclassify MDS publication	441
Line 24	To reclassify MDS publication	(441)
	Total	<u>-</u>
Line 7	Security service	99,053
	Waste removal	59,300
	Storage rental	3,381
		<u>161,734</u>
Line 43	Other:	
	Fixed asset disposals	67,485
		<u>67,485</u>

Facility Name & ID Number Lieberman Center for Health & Rehabilitation

0026195

Report Period Beginning: 07/01/11

Ending: 06/30/12

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	(46,341)	1		4
5	Telephone, TV & Radio in Resident Rooms	(6,333)	21		5
6	Rented Facility Space	(720)	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	(1,513)	1		11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest	(75,478)	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	(21,858)	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	1,255,885			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ 1,103,642		\$	30

BHF USE ONLY						
48		49		50		51
						52

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)			34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ 1,103,642		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

Lieberman Center for Health & RehabilitationID# 0026195Report Period Beginning: 07/01/11Ending: 06/30/12

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Non-allowable admin entertainment expense	\$ (17,160)	17	1
2	Non-allowable nursing entertainment expense	(1,203)	10	2
3	Non-allowable marketing expense	(30,952)	17	3
4	Fun committee expense	(244)	17	4
5	Non-allowable merchandise purchases	(8,697)	17	5
6	Non-allowable lobbying fees	(18,506)	19	6
7	To add back direct costs for support services	1,692,988	27	7
8	Vending expense	(3,522)	41	8
9	Building depreciation per ledger vs. Medicaid report	(89,796)	30	9
10	F & F depreciation per ledger vs. Medicaid report	(1,282)	30	10
11	Accrued vacation pay	29,662	22	11
12	Rooftop antenna revenue	(25,200)	17	12
13	Fixed asset disposals	(67,485)	17	13
14	Disallow Medicare lab expense	(36,747)	39	14
15	Disallow Medicare radiology expense	(23,972)	39	15
16	Disallow Medicare pharmacy/IV expense	(2,152)	39	16
17	Disallow Medicare cardiology/pulmonary function/OR	(947)	39	17
18	Disallow Medicare perivascular lab/clinic	(1,280)	39	18
19	Disallow Medicare speech eval	(227)	39	19
20	Disallow Medicare blood admin	(221)	39	20
21	Alloc of costs related to space rental-insurance	(11,070)	26	21
22	Alloc of costs related to space rental-provider part	(10,946)	42	22
23	Alloc of costs related to space rental-interst	(6,998)	32	23
24	Alloc of costs related to space rental-maintenance	(15,325)	6	24
25	Alloc of costs related to space rental-utilities	(9,610)	5	25
26	Alloc of costs related to space rental-depreciation	(19,798)	30	26
27	Alloc of costs related to space rental-housekeeping	(21,831)	3	27
28	Alloc of costs related to space rental-dietary	(30,953)	1	28
29	Non-allowable legal fees	(10,640)	19	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	1,255,885		49

STATE OF ILLINOIS

Summary A

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

Report Period Beginning:

07/01/11

Ending:

06/30/12

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	(78,807)	0	0	0	0	0	0	0	0	0	0	(78,807)	1
2	Food Purchase	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	(21,831)	0	0	0	0	0	0	0	0	0	0	(21,831)	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(9,610)	0	0	0	0	0	0	0	0	0	0	(9,610)	5
6	Maintenance	(15,325)	0	0	0	0	0	0	0	0	0	0	(15,325)	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(125,574)	0	(125,574)	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	(1,203)	0	0	0	0	0	0	0	0	0	0	(1,203)	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	(1,203)	0	(1,203)	16									
	C. General Administration													
17	Administrative	(150,458)	0	0	0	0	0	0	0	0	0	0	(150,458)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(29,146)	0	0	0	0	0	0	0	0	0	0	(29,146)	19
20	Fees, Subscriptions & Promotions	0	0	0	0	0	0	0	0	0	0	0	0	20
21	Clerical & General Office Expenses	(6,333)	0	0	0	0	0	0	0	0	0	0	(6,333)	21
22	Employee Benefits & Payroll Taxes	29,662	0	0	0	0	0	0	0	0	0	0	29,662	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	(32,928)	0	0	0	0	0	0	0	0	0	0	(32,928)	26
27	Other (specify):*	1,692,988	0	0	0	0	0	0	0	0	0	0	1,692,988	27
28	TOTAL General Administration	1,503,785	0	1,503,785	28									
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	1,377,008	0	1,377,008	29									

STATE OF ILLINOIS

Summary B

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

Report Period Beginning:

07/01/11

Ending:

06/30/12

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	(110,877)	0	0	0	0	0	0	0	0	0	0	(110,877)	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(82,476)	0	0	0	0	0	0	0	0	0	0	(82,476)	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	(193,353)	0	0	0	0	0	0	0	0	0	0	(193,353)	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	(65,546)	0	0	0	0	0	0	0	0	0	0	(65,546)	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	(3,522)	0	0	0	0	0	0	0	0	0	0	(3,522)	41
42	Provider Participation Fee	(10,946)	0	0	0	0	0	0	0	0	0	0	(10,946)	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	TOTAL Special Cost Centers	(80,014)	0	0	0	0	0	0	0	0	0	0	(80,014)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	1,103,642	0	0	0	0	0	0	0	0	0	0	1,103,642	45

Lieberman Geriatric Health Center
07/01/11 - 06/30/12
Schedule of Adjustments
Summary C

Description	Department	Amount
Non-Patient Meals	Dietary	(46,341)
Telephone, TV & Radio in Resident Rooms	Administration	(6,333)
Rented Facility Space	Administration	(720)
Rebates - dietary	Dietary	(\$1,513)
Interest and Other Investment Income	Administration	(75,478)
Malpractice insurance for individuals	Administration	(21,858)
Non-allowable entertainment expense	Administration	(17,160)
Non-allowable entertainment expense	Nursing	(1,203)
Non-allowable marketing expense	Administration	(30,952)
Fun committee expense	Administration	(244)
Non-allowable merchandise purchases	Administration	(8,697)
Non-allowable lobbying fees	Administration	(18,506)
To add back direct costs for support services	General Administration	1,692,988
Vending expense	Administration	(3,522)
Building depreciation per ledger vs. Medicaid report	Depreciation	(89,796)
F & F depreciation per ledger vs. Medicaid report	Depreciation	(1,282)
Accrued vacation pay	General Administration	\$29,662
Rooftop antenna revenue	Administration	(\$25,200)
Fixed asset disposals	Administration	(\$67,485)
Disallow Medicare lab expense	Nursing	(\$36,747)
Disallow Medicare radiology expense	Nursing	(\$23,972)
Disallow Medicare pharmacy/IV expense	Nursing	(\$2,152)
Disallow Medicare cardiology/pulmonary function/OR	Nursing	(\$947)
Disallow Medicare perivascular lab/clinic	Nursing	(\$1,280)
Disallow Medicare speech eval	Nursing	(\$227)
Disallow Medicare blood admin	Nursing	(\$221)
Alloc of costs related to space rental-insurance	Insurance	(11,070)
Alloc of costs related to space rental-provider part	Provider Participation	(10,946)
Alloc of costs related to space rental-interest	Interest	(6,998)
Alloc of costs related to space rental-maintenance	Maintenance	(15,325)
Alloc of costs related to space rental-utilities	Utilities	(9,610)
Alloc of costs related to space rental-depreciation	Depreciation	(19,798)
Alloc of costs related to space rental-housekeeping	Housekeeping	(21,831)
Alloc of costs related to space rental-dietary	Dietary	(30,953)
Non-allowable legal fees	Administration	(\$10,640)

\$1,103,642

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		na/		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 Schedule V	2 Line	3 Cost Per General Ledger		4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
		Item							
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.

Facility Name & ID Number

Lieberman Center for Health & Rehabilitation

0026195

Report Period Beginning:

07/01/11

Ending:

06/30/12

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								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
20								20
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 & Rehabilitati # 0026195 Report Period Beginning: 07/01/11 Ending: 06/30/12

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	2	3	4	5	6		7		8	9
					Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**			
Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Hours	Percent	Description	Amount	Schedule V. Line & Column Reference	
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 & Rehabilitation # 0026195 Report Period Beginning: 07/01/11 Ending: 06/30/12

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 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6		
1	27	Admin, Finance, Volunteers, Info	Accumulated Costs	53,610,426	15	\$ 3,771,871	\$ 3,771,871	19,564,367	\$ 1,376,491	1
2	27	Admin, Finance, Volunteers, Info	Accumulated Costs	53,610,426	15	867,267		19,564,367	316,497	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					\$ 4,639,138	\$ 3,771,871		\$ 1,692,988	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		3	4	5	6		8	9	10	11						
		Related**					Purpose of Loan	Monthly Payment Required					Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO											Original	Balance			
A. Directly Facility Related																		
Long-Term																		
1	Bond		X	2005 bond	varies	01/19/05	\$ 8,150,000	\$ 6,650,000	2025	varies	\$ 242,090	1						
2	Bond		X	2008 bond allocation	varies	08/13/08	2,217,600	1,911,780	2026	varies	81,900	2						
3	Loan		X	capital improvements	\$8,333.33	07/20/11	2,000,000	1,916,667	08/31/16	1.2500	20,956	3						
4												4						
5							Amortization of debt financing fees				98,531	5						
Working Capital																		
6												6						
7												7						
8												8						
9	TOTAL Facility Related				\$8,333.33		\$ 12,367,600	\$ 10,478,447			\$ 443,476	9						
B. Non-Facility Related*																		
10												10						
11												11						
12												12						
13												13						
14	TOTAL Non-Facility Related						\$	\$			\$	14						
15	TOTALS (line 9+line14)						\$ 12,367,600	\$ 10,478,447			\$ 443,476	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 2011 report.		\$			1														
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$	n/a		2														
3. Under or (over) accrual (line 2 minus line 1).		\$	n/a		3														
4. Real Estate Tax accrual used for 2012 report. (Detail and explain your calculation of this accrual on the lines below.)		\$			4														
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$			5														
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$			6														
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	n/a		7														
Real Estate Tax History:																			
Real Estate Tax Bill for Calendar Year:	2007 _____	8	<table border="1" style="width: 100%;"> <tr> <td colspan="2" style="text-align: center;">FOR BHF USE ONLY</td> </tr> <tr> <td style="text-align: center;">13</td> <td>FROM R. E. TAX STATEMENT FOR 2011 \$ _____</td> <td style="text-align: center;">13</td> </tr> <tr> <td style="text-align: center;">14</td> <td>PLUS APPEAL COST FROM LINE 5 \$ _____</td> <td style="text-align: center;">14</td> </tr> <tr> <td style="text-align: center;">15</td> <td>LESS REFUND FROM LINE 6 \$ _____</td> <td style="text-align: center;">15</td> </tr> <tr> <td style="text-align: center;">16</td> <td>AMOUNT TO USE FOR RATE CALCULATION \$ _____</td> <td style="text-align: center;">16</td> </tr> </table>			FOR BHF USE ONLY		13	FROM R. E. TAX STATEMENT FOR 2011 \$ _____	13	14	PLUS APPEAL COST FROM LINE 5 \$ _____	14	15	LESS REFUND FROM LINE 6 \$ _____	15	16	AMOUNT TO USE FOR RATE CALCULATION \$ _____	16
FOR BHF USE ONLY																			
13	FROM R. E. TAX STATEMENT FOR 2011 \$ _____	13																	
14	PLUS APPEAL COST FROM LINE 5 \$ _____	14																	
15	LESS REFUND FROM LINE 6 \$ _____	15																	
16	AMOUNT TO USE FOR RATE CALCULATION \$ _____	16																	
	2008 _____	9																	
	2009 _____	10																	
	2010 _____	11																	
	2011 _____	12																	

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.

2011 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Lieberman Center for Health & 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 2011 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 2011.

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

B. Real Estate Tax Cost Allocations

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

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

C. **Tax Bills**

Attach a copy of the original 2011 tax bills which were listed in Section A to this statement. Be sure to use the 2011 tax bill which is normally paid during 2012.

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: 150,487 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).

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

1. Total Amount Incurred: _____ 2. Number of Years Over Which it is Being Amortized: _____
 3. Current Period Amortization: _____ 4. Dates Incurred: _____

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

XI. OWNERSHIP COSTS:

A. Land.

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

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

Report Period Beginning:

07/01/11

Ending:

06/30/12**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	\$	\$ 7,705,469	4
5			1983		32,224	805	40	805		23,749	5
6			1984		7,755	194	40	194		5,529	6
7			1987		19,886	497	40	497		12,684	7
8			1986		29,583	739	40	739		18,845	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.

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

See Page 12A, Line 70 for total

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

Report Period Beginning:

07/01/11

Ending:

06/30/12**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	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Compressor/Valves	1996	\$ 1,165	\$	15	\$	\$	\$ 1,165	37
38	Fan Motors	1996	779		15			779	38
39	HVAC Piping	1996	824		15			824	39
40	Damper Motors	1996	1,109		15			1,109	40
41	Valves	1996	3,184		15			3,183	41
42	Door Motion Detector	1996	648		15			647	42
43	Shelf Installation	1996	700		15			702	43
44	Electric Heaters	1996	821		15			821	44
45	Water Pump	1996	863		15			863	45
46	50 Gallon Cisterns	1996	2,107		15			2,105	46
47	Shelf Installation	1996	612		7			612	47
48	Flourescent Lamps, Starters	1996	1,598		7			1,598	48
49	Electrical Circuit & Receptacle	1996	837		10			837	49
50	Electrical Heaters	1996	930		10			930	50
51	Chimney Cap	1996	963		10			963	51
52	Side Rails	1996	558		10			558	52
53	Batteries	1996	1,021		10			1,021	53
54	Tanks	1996	1,690		10			1,690	54
55	Storage Cabinets & Hardware	1996	803		10			803	55
56	Window Glass	1996	5,932		10			5,932	56
57	Parking Lot Repaving	1996	27,150		10			27,150	57
58	Engineering Study	1996	18,127		10			18,127	58
59	Electrical Improvements	1996	3,676		10			3,676	59
60	Reinforce Windows	1996	4,500		10			4,500	60
61	Roof Replacement	1996	45,050		10			45,050	61
62	Roof Inspection	1996	3,100		10			3,100	62
63	Engineering Study	1996	3,165		10			3,165	63
64	Roof Replacement	1996	75,825		10			75,825	64
65	Engineering Study	1996	7,210		10			7,210	65
66	Carpeting	1996	889		10			889	66
67	Roof Replacement	1996	12,383		10			12,383	67
68	Roof Inspection	1996	10,938		10			10,938	68
69	Engineering Study	1996	6,844		10			6,844	69
70	TOTAL (lines 4 thru 69)		\$ 14,742,645	\$ 252,820		\$ 252,820	\$	\$ 12,396,128	70

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

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

Report Period Beginning:

07/01/11

Ending:

06/30/12**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	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 14,742,645	\$ 252,820		\$ 252,820	\$	\$ 12,396,128	1
2	Roof Replacement	1996	44,901		10			44,901	2
3	Roof Inspection	1996	3,563		10			3,563	3
4	Engineering Study	1996	4,772		10			4,772	4
5	Electrical Systems	1996	1,171		10			1,171	5
6	Flourescent Lamps, Starters	1997	508		7			508	6
7	Motor Starter	1997	914		10			914	7
8	Replace HVAC Bearings	1997	397		10			397	8
9	Replace Valves	1997	3,297		10			3,297	9
10	Insulation	1997	700		10			700	10
11	Window Glass	1997	745		10			745	11
12	CJE Friends Flooring, Signs	1997	894		10			894	12
13	Install new Lochnivar System	1997	6,300		10			6,300	13
14	Roof Inspection	1997	5,753		10			5,753	14
15	Engineering Study	1997	2,067		10			2,067	15
16	Roof Inspection	1997	37,440		10			37,440	16
17	Engineering Study	1997	8,470		10			8,470	17
18	Masonry Repair	1997	7,073		10			7,073	18
19	Roof Inspection	1997	2,575		10			2,575	19
20	Roof Inspection	1997	24,572		10			24,572	20
21	Alarm System	1998	706		10			707	21
22	Electrical Work	1998	2,827		10			2,827	22
23	Kohler Pedestal & Plumbing	1998	7,122		10			7,122	23
24	AC Repair Parts	1998	2,214		10			2,214	24
25	Boiler Repair	1998	7,980		10			7,980	25
26	Building Maintenance & Supplies	1998	1,191		10			1,191	26
27	Air Conditioner	1998	101,153		10			101,152	27
28	Replace Blinds in 13 Rooms	1998	1,645		7			1,645	28
29	Replace Blinds in 13 Rooms	1998	1,645		7			1,645	29
30	Carpet Installed	1998	1,699		7			1,699	30
31	Motion Detector, Installation	1998	2,980		10			2,980	31
32	Bearing Assembly Impeller, Seals	1998	2,369		10			2,369	32
33	Reconfigure Time Control	1998	2,573		10			2,573	33
34	TOTAL (lines 1 thru 33)		\$ 15,034,861	\$ 252,820		\$ 252,820	\$	\$ 12,688,344	34

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

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

Report Period Beginning:

07/01/11

Ending:

06/30/12**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	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 15,034,861	\$ 252,820		\$ 252,820	\$	\$ 12,688,344	1
2	Door Restraints, Installation	1998	4,700		10			4,700	2
3	Mechanical Installation	1998	1,835		10			1,836	3
4	Asphalt Rep., Seal, Stripe, Crackfill	1998	7,531		10			7,531	4
5	Glass & Insulating Units	1998	2,548		10			2,548	5
6	CCTV Security System	1998	5,980		10			5,980	6
7	Concrete Work	1998	4,475		10			4,475	7
8									8
9	CCTV Security System	1999	10,080		10			10,080	9
10	Windows Replacements	1999	238,044		10			238,044	10
11	Tuckpointing/Masonry Repairs	1999	969,713		10			969,713	11
12									12
13	Replace Air Conditioner	2000	104,900		10			104,900	13
14	Carpet	2000	512		10			511	14
15	Kitchen re-wire	2000	1,013		10			1,012	15
16	Awning	2000	5,474		10			5,472	16
17	Replace Door	2000	1,580		10			1,580	17
18	Design Consultation	2000	683		10			682	18
19	Design Consultation	2000	2,405		10			2,407	19
20	Compactor Mower	2000	792		10			791	20
21	Streamer & Light	2000	2,157		10			2,158	21
22	Wallcovering	2000	1,021		10			1,021	22
23	Doors	2000	4,900		10			4,900	23
24	Light Fixtures	2000	66,360		10			66,360	24
25	Water Heater	2000	3,225		10			3,227	25
26	Exhaust Fan	2000	985		10			987	26
27	Re-pipe Kitchen	2000	4,850		10			4,850	27
28	Front Handicap Door	2000	1,300		10			1,300	28
29	Lighting	2000	1,425		10			1,427	29
30	Lighting	2000	1,450		10			1,450	30
31	Fan Wheels & Shaft	2000	1,187		10			1,188	31
32	Doors	2000	1,739		10			1,739	32
33	Sump Pump	2000	631		10			631	33
34	TOTAL (lines 1 thru 33)		\$ 16,488,356	\$ 252,820		\$ 252,820	\$	\$ 14,141,844	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	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 16,488,356	\$ 252,820		\$ 252,820	\$	\$ 14,141,844	1
2	Fencing	2000	4,595		10			4,597	2
3	Handrail Labor & Materials	2000	8,650		10			8,650	3
4	Wall Repair	2000	850		10			850	4
5	Scrape & Painting Doors & Stairs	2000	4,085		10			4,087	5
6	Painting	2000	1,824		10			1,822	6
7	Sump Pump & Parts	2000	1,013		10			1,012	7
8	Nurse Call System	2000	1,774		10			1,773	8
9	Door Alarm & Nurse Call System	2000	1,537		10			1,538	9
10	Swing Door Automation	2000	2,406		10			2,408	10
11	Rewire Control Circuit	2000	2,188		10			2,189	11
12	Fan Wheels	2000	1,989		10			1,989	12
13	Chiller	2000	1,372		10			1,371	13
14	Air Conditioner	2000	3,422		10			3,421	14
15	Heating System	2000	6,372		10			6,371	15
16	Heating System	2000	3,007		10			3,008	16
17	Air Conditioner	2000	2,667		10			2,668	17
18	Tub Wall	2000	1,067		10			1,068	18
19	Sliding Door Installation	2000	1,862		10			1,861	19
20	Sliding Door Installation	2000	1,517		10			1,518	20
21	Capitalized Maint. & Repair 00: \$10,299	2000	2,960		10			2,960	21
22	Plumbing Repairs	2000	2,913		10			2,912	22
23	To adjust to DHFS total assets for 2000	2000	(44,210)						23
24	Repair Concrete	2001	5,448		10			5,448	24
25	Boiler Repairs	2001	2,410		10			2,410	25
26	Disposer Repair	2001	13,822		10			13,822	26
27	Hoshi Dispenser Repairs	2001	2,000		10			2,000	27
28	Air Conditioner Repair	2001	6,931		10			6,931	28
29	Receiver Antenna	2001	783		10			783	29
30	Elevator Alarm	2001	1,566		10			1,566	30
31	Building Improvements - Tubroom	2001	15,923		10			15,923	31
32	Building Improvements - Kitchen	2001	10,290		10			10,290	32
33	Building Improvements - Flooring	2001	20,045		10			20,045	33
34	TOTAL (lines 1 thru 33)		\$ 16,581,434	\$ 252,820		\$ 252,820	\$	\$ 14,279,135	34

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

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

Report Period Beginning:

07/01/11

Ending:

06/30/12**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	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 16,581,434	\$ 252,820		\$ 252,820	\$	\$ 14,279,135	1
2	Building Improvements - Lighting Lamps	2001	72,072		10			72,076	2
3	Building Improvements - Responder System	2001	3,054		10			3,052	3
4	Building Improvements - Painting and Wallpaper	2001	63,638		10			63,636	4
5	Building Improvements - Windows and Doors	2001	11,163		10			11,162	5
6	Building Improvements - Nursing Station	2001	6,706		10			6,706	6
7	Building Improvements - Elevator Repairs	2001	4,255		10			4,255	7
8	Building Improvements - Electrical Repairs	2001	8,898		10			8,900	8
9	Building Improvements - Driveway Repair	2001	20,000		10			20,000	9
10	Building Improvements - Signage	2001	9,240		10			9,240	10
11	Building Improvements - Five Floor Remodeling	2001	36,821		10			36,821	11
12									12
13	Dining Room Remodeling	2002	6,303		10			6,301	13
14	6th Floor Partitions	2002	2,395		10			2,398	14
15	Carpeting	2002	8,286		10			8,288	15
16	HVAC Repairs	2002	2,861		10			2,860	16
17	Electrical Repairs	2002	10,162		10			10,161	17
18	Boiler	2002	15,960		10			15,960	18
19	Equipment Repairs	2002	14,658		10			14,659	19
20	Survey & Inspection	2002	2,778		10			2,779	20
21	Water Tank Insulation	2002	2,412		10			2,411	21
22	Borg Nurse Call System	2002	7,625		10			7,628	22
23	Roof Repair	2002	787		10			785	23
24	Intercom System	2002	1,193		10			1,191	24
25	Fiberglass Tank	2002	2,805		10			2,808	25
26	Tube Convection Base Heater	2002	3,612		10			3,611	26
27	Walk-In Cooler Doors	2002	2,477		10			2,479	27
28	Actuator with Motor	2002	1,850		10			1,850	28
29	Boiler	2002	2,300		10			2,300	29
30	Landscaping	2002	15,230		10			15,230	30
31	Pumps & Motors	2002	8,259		10			8,260	31
32	Bath House Remodeling	2002	21,987		10			21,989	32
33	Parking Lot Lighting	2002	1,868		10			1,869	33
34	TOTAL (lines 1 thru 33)		\$ 16,953,089	\$ 252,820		\$ 252,820	\$	\$ 14,650,800	34

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

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

Report Period Beginning:

07/01/11

Ending:

06/30/12**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	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12E, Carried Forward		\$ 16,953,089	\$ 252,820		\$ 252,820	\$	\$ 14,650,800	1
2	Resident Room Flooring	2003	4,370	437	10	437		4,370	2
3	Nurse Call System	2003	219,536	21,953	10	21,953		219,534	3
4	Repair, Plaster, Sand, Prime & Paint	2003	16,000	1,600	10	1,600		16,000	4
5	Elevator Renovation	2003	60,466	6,047	10	6,047		60,469	5
6	Plumbing Renovations	2003	28,731	2,873	10	2,873		28,730	6
7	Freezer Door	2003	2,790	279	10	279		2,790	7
8	Front & Dock Doors	2003	2,258	226	10	226		2,259	8
9	Courtyard Camera	2003	725	73	10	73		729	9
10	Balcony Renovation	2003	8,000	800	10	800		8,000	10
11	Doors	2003	6,000	600	10	600		6,000	11
12	Vinyl Floor Base	2003	1,919	192	10	192		1,920	12
13	Roof Repairs	2003	1,750	175	10	175		1,750	13
14	Building Improvements - 7th Floor Nurse Call System	2003	59,127	5,913	10	5,913		53,216	14
15	Carpet	2003	951	95	10	95		950	15
16	Valve System	2003	86,572	8,657	10	8,657		86,571	16
17	Outdoor Lighting	2003	1,076	108	10	108		1,079	17
18	First Floor Project - Alarm Service Installation	2003	1,353	135	10	135		1,351	18
19	Door Replacement	2003	1,106	111	10	111		1,109	19
20	Hollow Metal Door Installation	2003	1,990	199	10	199		1,990	20
21	Roof Repairs	2003	1,447	145	10	145		1,449	21
22	Kitchen Exhaust Fan	2003	1,259	126	10	126		1,260	22
23	Sump Pump	2003	1,011	101	10	101		1,010	23
24	Compressor	2003	1,392	139	10	139		1,391	24
25	Ejector Pump	2003	4,394	439	10	439		4,391	25
26	Water Heater Engine	2003	1,716	172	10	172		1,719	26
27	Installed Hot Water Boiler	2003	13,019	1,302	10	1,302		13,020	27
28									28
29	Building Improvements - First Floor Project	2004	22,841	2,284	10	2,284		20,556	29
30	Building Improvements - Automatic Door Installation	2004	2,287	229	10	229		2,060	30
31	Building Improvements - Folding Partitions Installed	2004	1,800	180	10	180		1,620	31
32	Building Improvements - Folding Partitions Installed	2004	1,800	180	10	180		1,620	32
33	Building Improvements - Floor Resurfacing	2004	3,488	349	10	349		3,141	33
34	TOTAL (lines 1 thru 33)		\$ 17,514,263	\$ 308,939		\$ 308,939	\$	\$ 15,202,854	34

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

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

Report Period Beginning:

07/01/11

Ending:

06/30/12**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	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12F, Carried Forward		\$ 17,514,263	\$ 308,939		\$ 308,939	\$	\$ 15,202,854	1
2	Building Improvements - Office Replacement	2004	6,464	646	10	646		5,815	2
3	Building Improvements - Desk/Work Stations Rehabbed	2004	1,953	195	10	195		1,756	3
4	Building Improvements - Office Replacement	2004	560	56	10	56		504	4
5	Building Improvements - Locksets Installed	2004	2,268	227	10	227		2,043	5
6	Building Improvements - Office Reconfigured	2004	18,712	1,871	10	1,871		16,839	6
7	Building Improvements - Window Coverings	2004	2,181	218	10	218		1,962	7
8	Building Improvements - Window Coverings	2004	615	62	10	62		557	8
9	Building Improvements - Floor Resurfacing	2004	2,771	277	10	277		2,493	9
10	Building Improvements - Social Services Office Rehabbed	2004	3,085	309	10	309		2,780	10
11	Building Improvements - Office Reconfiguration	2004	3,339	334	10	334		3,006	11
12	Building Improvements - Extended Click & Regulator	2004	2,415	242	10	242		2,177	12
13	Building Improvements - Fluorescent Fixtures	2004	2,258	226	10	226		2,034	13
14	Building Improvements - New Sliding Door	2004	5,936	594	10	594		5,345	14
15	Building Improvements - Chapel Doors Installed	2004	2,978	298	10	298		2,682	15
16	Building Improvements - 2nd Floor Activity Office Rehabbed	2004	5,800	580	10	580		5,220	16
17	Building Improvements - Rehab Space Renovation	2004	27,100	2,710	10	2,710		24,390	17
18	Building Improvements - Gift Shop Gutted and Rehabbed	2004	8,265	827	10	827		7,442	18
19	Building Improvements - Rehab 2nd Floor	2004	565	57	10	57		512	19
20	Building Improvements - Second Floor Electrical Rewired	2004	1,923	192	10	192		1,729	20
21	Building Improvements - Install Outlets	2004	5,000	500	10	500		4,500	21
22	Building Improvements - Kitchen Conduit	2004	921	92	10	92		828	22
23	Building Improvements - Install Outlets	2004	15,000	1,500	10	1,500		13,500	23
24	Building Improvements - Epoxy Overlay and Recoat	2004	1,603	160	10	160		1,441	24
25	Building Improvements - Replace Switches and Wiring	2004	3,102	310	10	310		2,790	25
26	Building Improvements - Install Locks	2004	1,164	116	10	116		1,045	26
27	Building Improvements - Remove, Replace Door	2004	1,576	158	10	158		1,421	27
28	Building Improvements - Piped Kitchen Drain	2004	11,133	1,113	10	1,113		10,018	28
29	Building Improvements - Toilet Rooms Wall Patching	2004	2,142	214	10	214		1,926	29
30	Building Improvements - Repipe Water Line	2004	4,668	467	10	467		4,203	30
31	Building Improvements - Dietary Floor Repairs	2004	4,419	442	10	442		3,978	31
32	Building Improvements - Dietary Floor Repairs	2004	3,890	389	10	389		3,501	32
33	Building Improvements - Volunteer Lounge Rehabbed	2004	560	56	10	56		504	33
34	TOTAL (lines 1 thru 33)		\$ 17,668,629	\$ 324,377		\$ 324,377	\$	\$ 15,341,795	34

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

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

Report Period Beginning:

07/01/11

Ending:

06/30/12**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	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12G, Carried Forward		\$ 17,668,629	\$ 324,377		\$ 324,377	\$	\$ 15,341,795	1
2	Building Improvements - Booster Heater	2004	1,420	142	10	142		1,278	2
3	Building Improvements - Kitchen Repairs	2004	2,643	264	10	264		2,377	3
4	Building Improvements - Repiped Vent	2004	949	95	10	95		855	4
5	Building Improvements - Nurse Call System	2004	432	43	10	43		387	5
6	Building Improvements - Gift Shop Rehab	2004	1,480	148	10	148		1,332	6
7	Building Improvements - Lifts Installed	2004	10,953	1,095	10	1,095		9,856	7
8	Building Improvements - Lifts Installed/Repaired	2004	7,625	762	10	762		6,859	8
9	Building Improvements - Park Door Repaired	2004	1,092	109	10	109		981	9
10	Building Improvements - Electrical Services	2004	1,647	165	10	165		1,484	10
11	Building Improvements - Surge Protection Repaired	2004	2,850	285	10	285		2,565	11
12	Building Improvements - Camera System Installed	2004	18,845	1,885	10	1,885		16,964	12
13	Building Improvements - Lockset Installed	2004	2,630	263	10	263		2,367	13
14	Building Improvements - Partition Installed	2004	6,000	600	10	600		5,400	14
15	Building Improvements - Flooring Installed	2004	961	96	10	96		864	15
16	Building Improvements - C Wing Renovated	2004	17,006	1,701	10	1,701		15,308	16
17	Building Improvements - Ceiling Replacement	2004	3,877	388	10	388		3,491	17
18	Building Improvements - Floor Replacement, Restroom	2004	2,666	267	10	267		2,402	18
19	Building Improvements - Installed Video Surveillance	2004	9,423	942	10	942		8,479	19
20	Building Improvements - Painting, Wallcovering	2004	7,975	798	10	798		7,181	20
21	Building Improvements - Painting	2004	560	56	10	56		504	21
22	Building Improvements - Flooring Ground Floor	2004	15,820	1,582	10	1,582		14,238	22
23	Building Improvements - Carpet Installation	2004	566	57	10	57		512	23
24	Building Improvements - Refinished Tubs	2004	850	85	10	85		765	24
25	Building Improvements - Plumbing for Sinks Downstairs	2004	5,640	564	10	564		5,076	25
26	Building Improvements - Installed New Laundry Room Boiler	2004	16,957	1,696	10	1,696		15,263	26
27	Building Improvements - Resurfaced Columns	2004	2,600	260	10	260		2,340	27
28	Building Improvements - Concrete Work/ Repaved Walkway	2004	4,185	419	10	419		3,770	28
29	Building Improvements - 1st Floor Public Toilets	2004	41,832	4,183	10	4,183		33,464	29
30	Building Improvements - Flooring Replacement - Resident Rooms	2004	50,700	5,070	10	5,070		40,560	30
31	Building Improvements - Asphalt repairs	2004	28,591	2,859	10	2,859		22,872	31
32	Building Improvements - Resident Rooms Flooring Replacement	2004	29,522	2,952	10	2,952		23,616	32
33	Building Improvements - Resident Vanity Replacement	2004	50,000	5,000	10	5,000		40,000	33
34	TOTAL (lines 1 thru 33)		\$ 18,016,926	\$ 359,208		\$ 359,208	\$	\$ 15,635,205	34

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

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

Report Period Beginning:

07/01/11

Ending:

06/30/12**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	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12H, Carried Forward		\$ 18,016,926	\$ 359,208		\$ 359,208	\$	\$ 15,635,205	1
2	Building Improvements - Resident Room Flooring	2004	29,522	2,952	10	2,952		23,616	2
3	Building Improvements - Sheet Vinyl Installation 6th & 7th Floor	2005	14,406	1,441	10	1,441		11,528	3
4	Building Improvements - 1st Floor Public Toilet Call System	2005	3,295	329	10	329		2,632	4
5	Building Improvements - 1st Floor Public Toilets	2005	366	37	10	37		296	5
6	Building Improvements - 5th Floor Resident Room Flooring	2005	20,000	2,000	10	2,000		16,000	6
7	Building Improvements - 6th & 7th Floor Sheet Vinyl	2005	22,050	2,205	10	2,205		17,640	7
8	Building Improvements - Air Handler Panels	2005	3,825	382	10	382		3,056	8
9	Building Improvements - A PC Netshelter	2005	1,007	101	10	101		808	9
10	Building Improvements - Boiler Laundry Room	2005	16,957	1,696	10	1,696		13,568	10
11	Building Improvements - Clad Elevators - ADA Upgrade	2005	2,280	228	10	228		1,824	11
12	Building Improvements - Code Alert Receivers	2005	390	39	10	39		312	12
13	Building Improvements - Column Resurfacing	2005	4,560	456	10	456		3,648	13
14	Building Improvements - Computer Room Air Conditioning	2005	4,102	410	10	410		3,280	14
15	Building Improvements - Computer Room Cooling System	2005	4,102	410	10	410		3,280	15
16	Building Improvements - Cover Piping	2005	1,300	130	10	130		1,040	16
17	Building Improvements - Cover Piping	2005	7,856	786	10	786		6,288	17
18	Building Improvements - Data Cabling	2005	123	12	10	12		96	18
19	Building Improvements - Design Fees	2005	621	62	10	62		496	19
20	Building Improvements - Dietary Improvements	2005	1,369	137	10	137		1,096	20
21	Building Improvements - Dietary Improvements	2005	3,581	358	10	358		2,864	21
22	Building Improvements - Dietary Improvements	2005	877	88	10	88		704	22
23	Building Improvements - Door Alarm First Floor	2005	22,500	2,250	10	2,250		18,000	23
24	Building Improvements - Elevator Cab Interiors	2005	8,400	840	10	840		6,720	24
25	Building Improvements - Elevator Cabs	2005	18,440	1,844	10	1,844		14,752	25
26	Building Improvements - Elevator Electrical Upgrades	2005	2,453	245	10	245		1,960	26
27	Building Improvements - Elevator Room Controlling System	2005	12,114	1,211	10	1,211		9,688	27
28	Building Improvements - Elevator Room Controlling System	2005	12,114	1,211	10	1,211		9,688	28
29	Building Improvements - Employee Lounge	2005	14,600	1,460	10	1,460		11,680	29
30	Building Improvements - Employee Lounge	2005	1,460	146	10	146		1,168	30
31	Building Improvements - Employee Lounge	2005	2,300	230	10	230		1,840	31
32	Building Improvements - First Floor Bathrooms	2005	4,500	450	10	450		3,600	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 18,258,396	\$ 383,354		\$ 383,354	\$	\$ 15,828,373	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:

7/1/2011

Ending:

6/30/2012**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12I, Carried Forward		\$ 18,258,396	\$ 383,354		\$ 383,354	\$	\$ 15,828,373	1
2	<u>Building Improvements - First Floor Door Alarms</u>	2005	4,729	473	10	473		3,784	2
3	<u>Building Improvements - First Floor Toilet Rooms</u>	2005	23,000	2,300	10	2,300		18,400	3
4	<u>Building Improvements - Fixture Installation - ADA Elevators</u>	2005	20,937	2,094	10	2,094		16,752	4
5	<u>Building Improvements - Floor Replacement - Resident Rooms</u>	2005	1,853	185	10	185		1,480	5
6	<u>Building Improvements - Flooring 2nd Floor Offices</u>	2005	608	61	10	61		488	6
7	<u>Building Improvements - Flooring 2nd Floor Offices</u>	2005	7,550	755	10	755		6,040	7
8	<u>Building Improvements - Flooring 5th Floor</u>	2005	21,000	2,100	10	2,100		16,800	8
9	<u>Building Improvements - Flooring 5th Floor</u>	2005	14,800	1,480	10	1,480		11,840	9
10	<u>Building Improvements - Flooring 5th Floor</u>	2005	10,325	1,033	10	1,033		8,264	10
11	<u>Building Improvements - Flooring 5th Floor</u>	2005	2,875	288	10	288		2,304	11
12	<u>Building Improvements - Flooring Residents Rooms 6th & 7th Floo</u>	2005	18,755	1,876	10	1,876		15,008	12
13	<u>Building Improvements - Lighting Fixtures</u>	2005	62,486	6,249	10	6,249		49,992	13
14	<u>Building Improvements - Lobby Artwork</u>	2005	3,300	330	10	330		2,640	14
15	<u>Building Improvements - Noshari Ceiling Work</u>	2005	4,177	418	10	418		3,344	15
16	<u>Building Improvements - Nurse Call Stations - 1st Floor Bathroom</u>	2005	780	78	10	78		624	16
17	<u>Building Improvements - Office Replacement</u>	2005	242	24	10	24		192	17
18	<u>Building Improvements - Office Replacement</u>	2005	834	83	10	83		664	18
19	<u>Building Improvements - Office Replacement</u>	2005	2,224	222	10	222		1,776	19
20	<u>Building Improvements - Office Replacement</u>	2005	6,023	602	10	602		4,816	20
21	<u>Building Improvements - Office Replacement</u>	2005	1,098	110	10	110		880	21
22	<u>Building Improvements - Plumbing Kitchen</u>	2005	4,176	418	10	418		3,344	22
23	<u>Building Improvements - Rehab/Rebuild two panels</u>	2005	3,988	399	10	399		3,192	23
24	<u>Building Improvements - Resident Bathroom Accordian Folding D</u>	2005	2,760	276	10	276		2,308	24
25	<u>Building Improvements - Resident Rooms Flooring Replacement</u>	2005	2,568	257	10	257		2,056	25
26	<u>Building Improvements - Residential room flooring</u>	2005	14,604	1,460	10	1,460		11,680	26
27	<u>Building Improvements - Rubber stair tile</u>	2005	3,610	361	10	361		2,888	27
28	<u>Building Improvements - Security - Code Alert</u>	2005	1,773	177	10	177		1,416	28
29	<u>Building Improvements - Security - Code Alert</u>	2005	204	20	10	20		160	29
30	<u>Building Improvements - Security - Code Alert</u>	2005	1,970	197	10	197		1,576	30
31	<u>Building Improvements - Server Cabling</u>	2005	720	72	10	72		576	31
32	<u>Building Improvements - Server Room Flooring</u>	2005	1,614	161	10	161		1,288	32
33	<u>Building Improvements - Server Room Lighting</u>	2005	410	41	10	41		328	33
34	TOTAL (lines 1 thru 33)		\$ 18,504,389	\$ 407,954		\$ 407,954	\$ 0	\$ 16,025,273	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:

7/1/2011

Ending:

6/30/2012**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12J, Carried Forward		\$ 18,504,389	\$ 407,954		\$ 407,954	\$	\$ 16,025,273	1
2	Building Improvements - Vanity mirrors	2005	8,245	825	10	825		6,600	2
3	Building Improvements - Vanity tops	2005	31,852	3,185	10	3,185		25,480	3
4	Building Improvements - Water piping kitchen	2005	2,666	267	10	267		2,136	4
5	Building Improvements - Deposit landscaping work	2005	6,500	650	10	650		5,200	5
6	Building Improvements - Landscaping work	2005	6,500	650	10	650		5,200	6
7	Building Improvements - Raise low canopies on all shade & ornam	2005	2,415	242	10	242		1,936	7
8	3rd & 5th floor vanities	2005	61,755	6,175	10	6,175		46,314	8
9	Vanity Mirrors	2005	8,245	825	10	825		5,774	9
10	Code Alert System	2005	3,415	341	10	341		2,388	10
11	Outside Air duct access	2005	1,269	127	10	127		888	11
12	Outside Air duct new housing	2005	1,510	150	10	150		1,052	12
13	Roof repairs	2005	2,350	235	10	235		1,644	13
14	Flooring for clean linens	2005	1,388	139	10	139		972	14
15	Flooring for 2nd floor shop	2005	1,280	128	10	128		896	15
16	Laundry room Sump Pump	2005	3,825	382	10	382		2,674	16
17	2 disposers	2005	3,510	351	10	351		2,458	17
18	Shower cabinet	2005	6,637	664	10	664		4,648	18
19	Tub installation 7C wing	2005	1,324	132	10	132		924	19
20	Improvements on Dietary area	2005	667	67	10	67		468	20
21	Boiler room plumbing	2005	3,848	385	10	385		2,694	21
22	Hot Water Heater	2005	542	54	10	54		378	22
23	Hot Water Heater	2005	4,462	446	10	446		3,122	23
24	Hot Water Heater	2005	13,000	1,300	10	1,300		9,100	24
25	To adjust to DHFS total assets for 2005	2005	106,049						25
26									26
27									27
28								975	28
29								4,699	29
30								267	30
31								637	31
32	Boiler room plumbing	2006	4,000	400	10	400		2,600	32
33	Kitchen Door Replacement	2006	1,267	126	10	126		819	33
34	TOTAL (lines 1 thru 33)		\$ 18,792,910	\$ 426,200		\$ 426,200	\$ 0	\$ 16,168,216	34

#REF!

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

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

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12K, Carried Forward		\$ 18,792,910	\$ 426,200		\$ 426,200	\$	\$ 16,168,216	1
2	Code Alert Upgrade	2006	3,370	337	10	337		2,191	2
3	Kitchen Office Speaker System	2006	1,765	176	10	176		1,144	3
4	Disposer	2006	1,717	172	10	172		1,117	4
5	Beauty shop improvements	2006	37,300	3,730	10	3,730		24,245	5
6	Code Alert Upgrade	2006	2,324	232	10	232		1,508	6
7									7
8	Electrical for Laundry rooms	2006	4,076	408	10	408		2,448	8
9	Venting for Laundry rooms	2006	7,231	723	10	723		4,338	9
10	Beauty Salon	2006	5,556	556	10	556		3,336	10
11	Nursing Equipment Storage room	2006	3,105	311	10	311		1,866	11
12	Social Hall Doors	2006	9,612	961	10	961		5,446	12
13	Ceiling Tiles 3rd & 4th Floors	2006	4,170	417	10	417		2,328	13
14	Penthouse Heat Computer Replacement	2006	3,349	335	10	335		1,870	14
15	Ceiling Tiles 4th Floor	2006	2,784	278	10	278		1,552	15
16	Laundry Sump Pump	2006	4,486	449	10	449		2,507	16
17	IDPH LSC Survey POL replace sidewalk to code, remove shrubs	2006	9,541	954	10	954		5,565	17
18	New Concrete Sidewalks	2006	3,100	310	10	310		1,757	18
19	Landscaping	2006	8,192	819	10	819		4,778	19
20	Water Fountain Installation	2006	3,775	378	10	378		2,142	20
21	Laundry Ventilation	2006	21,763	2,176	10	2,176		12,331	21
22	Emergency UPS installation	2006	3,285	328	10	328		1,859	22
23	Shower repairs, tenant room installation, corridor repairs	2007	6,965	697	10	697		3,601	23
24	Parking lot and security lighting	2007	7,901	790	10	790		4,082	24
25	Parking lot and security lighting	2007	7,901	790	10	790		4,082	25
26	Ceiling Repair 4th and 5th Floors	2007	8,500	850	10	850		4,675	26
27	Ceiling Tile	2007	11,262	1,126	10	1,126		6,193	27
28	Electrical work ceiling and rehabilitation	2007	2,925	293	10	293		1,611	28
29	Ceiling Repair 4th and 5th Floor	2007	16,919	1,692	10	1,692		9,306	29
30	Ceiling repair	2007	2,571	257	10	257		1,392	30
31	Ceiling replacement	2007	6,495	650	10	650		3,521	31
32	Kitchen Flooring	2007	4,500	450	10	450		2,400	32
33	Ceiling replacement	2007	27,050	2,705	10	2,705		14,427	33
34	TOTAL (lines 1 thru 33)		\$ 19,036,401	\$ 450,548		\$ 450,548	\$ 0	\$ 16,307,834	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:

7/1/2011

Ending:

6/30/2012

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		\$ 19,036,401	\$ 450,548		\$ 450,548	\$	\$ 16,307,834
2	Water fountain replacement	2007	10,895	1,090	10	1,090		5,813
3	Generator engineering work	2007	3,713	371	10	371		1,917
4	Primary switchgear testing and maintenance	2007	2,700	270	10	270		1,395
5	Generator engineering work	2007	3,240	324	10	324		1,674
6	Chiller compressor Replacement	2007	8,919	892	10	892		4,534
7	Cooling Tower Fan Motor Replacement	2007	6,304	630	10	630		3,203
8	Elevator rubber seals on cars 1&3	2007	14,875	1,488	10	1,488		7,192
9	Elevator repairs	2007	18,978	1,898	10	1,898		9,173
10	Disposal master	2008	3,349	335	10	335		1,507
11	Lieberman masterplan - architects	2008	2,750	112	10	112		2,140
12	Lieberman masterplan - architects	2008	3,392	138	20	138		1,325
13	Door replacement	2008	5,857	586	10	586		2,442
14	6th floor ceiling repair	2008	10,357	421	20	421		4,046
15	6th floor ceiling repair	2008	15,580	633	20	633		6,086
16	Dock Plates Project	2008	6,332	633	10	633		2,532
17	Dock Plates Project	2008	3,675	368	10	368		1,472
18	Revolving Door Repair	2008	4,361	436	10	436		1,708
19	Sixth & Seventh Floor Ceiling tile replacement	2008	6,987	308	20	308		2,055
20	Generator Annunciator Pane	2008	3,657	366	10	366		1,372
21	Removal of partition: remove and replace ceiling	2009	14,757	651	20	651		4,340
22	Architects fees for 5th floor renovation	2009	4,643	205	20	205		1,365
23	1st install: Carpet, vinyl base, light fixtures, painting, handrails	2009	13,700	604	20	604		4,029
24	Signage for 5th floor	2009	2,913	291	10	291		1,007
25	2nd install: Carpet, vinyl base, light fixtures, painting, handrails	2009	32,900	1,451	20	1,451		9,676
26	2nd floor data cable for office	2009	3,257	326	10	326		1,059
27	Window treatments	2009	4,423	442	10	442		1,400
28	Power circuits for hot food table	2009	3,175	318	10	318		1,007
29						0		
30	Water Heater and venting	2008	27,375	2,738	10	2,738		8,670
31								
32	Power circuits for dining area appliances	2009	5,505	551	10	551		1,699
33	Electrical work for hot boxes	2009	4,870	487	10	487		1,015
34	TOTAL (lines 1 thru 33)		\$ 19,289,838	\$ 469,909		\$ 469,909	\$ 0	\$ 16,404,688

#REF!

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

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Facility Name & ID Number

Lieberman Center for Health and Rehabilitation

0026195

Report Period Beginning:

7/1/2011

Ending:

6/30/2012

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	10
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	Totals from Page 12M, Carried Forward	\$ 19,289,838	\$ 469,909		\$ 469,909		\$ 16,404,688		1
2	Deposit - 5th floor project signage	2009 3,440	344	10	344		774		2
3	Security Camera System	2009 47,248	4,725	10	4,725		20,683		3
4	Architect - 3rd floor renovation	2010 3,485	165	10	165		687		4
5	5th floor project signage	2009 4,356	436	10	436		1,054		5
6	Frank Stowell contractors -Direct dining 3rd -7th	2009 38,256	1,807	20	1,807		7,545		6
7	Water fountain replacement	2009 11,409	539	20	539		2,250		7
8	Frank Stowell contractors-5th floor renovation	2009 4,920	232	20	232		970		8
9	IDPH life safety code plan	2009 10,512	1,051	10	1,051		2,452		9
10	Bollards	2009 21,400	2,140	10	2,140		2,140		10
11	Architect - 3rd floor renovation	2010 3,321	157	20	157		655		11
12	Convactor heat units	2010 14,280	674	20	674		2,816		12
13	Convactor heat units	2010 22,909	1,082	20	1,082		4,518		13
14	Server room air conditioning	2010 21,605	2,161	10	2,161		5,942		14
15	Resident room convactor units	2010 14,280	1,428	10	1,428		4,046		15
16	Resident room convactor units	2010 22,909	2,291	10	2,291		6,491		16
17	Architects-1st, 2nd & 4th floor renovation	2010 18,246	862	20	862		3,599		17
18	Architects-1st, 2nd & 4th floor renovation	2010 9,177	433	20	433		1,810		18
19	Reglazing entrance/skylight	2010 23,187	1,159	20	1,159		2,319		19
20	Penthouse roof replacement	2010 26,702	1,335	20	1,335		5,118		20
21	IDPH construction plan review and approval	2010 7,453	745	10	745		1,366		21
22	Retubing main boiler	2010 5,874	587	10	587		1,028		22
23	Village permit for renovation	2010 12,114	1,211	10	1,211		1,918		23
24	1st, 2nd & 4th floor renovation - architect fees	2011 71,987	1,620	20	1,620		3,240		24
25	Supervisory alarm for fire pump	2011 17,800	1,780	10	1,780		1,928		25
26	1st, 2nd & 4th Floor Renovation - general contractor	2011 885,134	44,257	20	44,257		44,257		26
27									27
28	Asbestos abatement	2011 66,391	3,320	20	3,320		6,639		28
29	Artist design of new donor wall	2011 5,000	500	10	500		542		29
30	Mold remediation	2011 16,925	1,693	10	1,693		2,116		30
31	Resident room convactor units	2011 39,450	1,973	20	1,973		9,345		31
32	3rd and 4th floor tubs	2011 83,128	4,141	20	4,141		8,283		32
33									33
34	TOTAL (lines 1 thru 33)	\$ 20,700,158	\$ 548,641		\$ 548,641	\$ 0	\$ 16,543,591		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:

7/1/2011

Ending:

6/30/2012

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

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12N, Carried Forward		\$ 20,700,158	\$ 548,641		\$ 548,641	\$	\$ 16,543,591	1
2	Rooftop exhaust fan replacement	2011	9,013	901	10	901		1,502	2
3		2011							3
4		2011							4
5	all above building improvements reflect final 7/1/11 capital	2011							5
6	rate approval	2011							6
7									7
8									8
9	Artist design of new donor wall	2011	5,000	500	10	500		542	9
10	Replaced heat exchanger in boiler	2011	4,248	425	10	425		460	10
11	Fan switch repl-cooling/heating unit/Mammoth MUA controller	2012	4,256	35	10	35		35	11
12	Potato peeler-repl of major components	2012	2,536	21	10	21		21	12
13	Major repairs to Taulsen blast chiller	2012	3,354	28	10	28		28	13
14	Install of dedicated circuits to A wing	2012	5,751	48	10	48		48	14
15	1st, 2nd & 4th Floor Renovation - architect	2012	6,094	51	20	51		51	15
16	1st, 2nd & 4th Floor Renovation - fire sprinkler engineering ser	2011	2,700	225	10	225		225	16
17	Donor panel (final payment)	2011	5,000	417	10	417		417	17
18	Gen contractor-alter soffit for new light fixtures	2011	6,155	256	20	256		256	18
19	Door operators for 1st floor washrooms	2011	3,940	296	10	296		296	19
20	Lobby signage inc donor wall	2011	18,246	862	10	862		3,599	20
21	Lobby signage inc donor wall	2011	9,177	433	10	433		1,810	21
22	1st, 2nd & 4th Floor Renovation - general contractor	2011	50,259	1,256	20	1,256		1,256	22
23	Café door controller	2012	3,870	194	10	194		194	23
24	1st, 2nd & 4th Floor Renovation-labor and install of corner qua	2012	4,736	118	20	118		118	24
25	Permit fee for renovation credit-Village of Skokie(inv 11/17/10)	2012	(3,500)	(350)	10	(350)		(700)	25
26	HVAC fan coils	2012	9,902	495	10	495		495	26
27	HVAC circulating pump motor rebuild	2012	3,017	151	10	151		151	27
28	HVAC boiler riser pump	2012	5,095	255	10	255		255	28
29	HVAC pump rebuild	2012	4,683	195	10	195		195	29
30	McQuay compressor replacement	2012	14,640	122	10	122		122	30
31	Resident room convector replacement project	2012	7,221	241	10	241		241	31
32	Admin office renovation-architect	2012	4,233	0	20	0		0	32
33	Upgrade fire alarm system	2011	41,000	3,075	10	3,075		3,075	33
34	TOTAL (lines 1 thru 33)		\$ 20,930,785	\$ 558,891		\$ 558,891	\$ 0	\$ 16,558,282	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:

7/1/2011 Ending: 6/30/2012

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 12O, Carried Forward		\$ 20,930,785	\$ 558,891		\$ 558,891		\$ 16,558,282	1
2	Phase 1 emergency replacement	2011	23,991	1,399	10	1,399		1,399	2
3	Fire alarm panel upgrade	2012	16,435	548	10	548		548	3
4	Cooling tower frequency drive	2012	7,935	331	10	331		331	4
5	Fire and smoke damper repair	2011	27,270	1,818	10	1,818		1,818	5
6	MUA retrofit gas valve	2011	2,739	160	10	160		160	6
7	Landscape achitecture project	2012	15,880	529	10	529		529	7
8	Landscape achitecture project	2012	9,752	0	15	0		0	8
9	Adi to agree to book depreciation			89,796			(89,796)		9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
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30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 21,034,786	\$ 653,472		\$ 563,676	\$ (89,796)	\$ 16,563,067	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	\$ 4,923,653	\$ 344,568	\$ 344,568	\$		\$ 2,719,272	71
72	Current Year Purchases	203,656	(22,106)	(23,389)	(1,282)		(22,106)	72
73	Fully Depreciated Assets							73
74	Disposal of Assets/Hospice adj	(183,148)		(19,799)	(19,799)			74
75	TOTALS	\$ 4,944,161	\$ 322,462	\$ 301,380	\$ (21,081)		\$ 2,697,165	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)	\$ 26,788,820	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 975,934	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 865,056	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (110,877)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 19,260,232	85

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

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

G. Construction-in-Progress

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

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

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

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: n/a

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

If NO, see instructions. YES NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$ <u>n/a</u>			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

10. Effective dates of current rental agreement:

Beginning _____

Ending _____

11. Rent to be paid in future years under the current rental agreement:

Fiscal Year Ending Annual Rent

12. _____ /2013 \$ _____

13. _____ /2014 \$ _____

14. _____ /2015 \$ _____

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: \$ 192,437 Description: See Schedule 14A

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	<u>n/a</u>		\$	\$	17
18					18
19					19
20					20
21	TOTAL		\$	\$	21

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

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

Lieberman Geriatric Health Centre
Provider #0026195
07/01/11 - 06/30/12

Schedule 14A

Section B

	Description	Amount
Line 16 Rental Amount for Moveable Equipment	Tableware	32,268
	Wound therapy	44,283
	Copier/postage meter	4,901
	Beds/mattresses/chairs/O2 concentrator:	110,985
	Total	<u>192,437</u>

Facility Name & ID Number Lieberman Center for Health & Rehabilitation # 0026195 Report Period Beginning: 07/01/11 Ending: 06/30/12
XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)

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

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

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	10a (3)	hrs	\$	7,525	\$ 502,357	\$	7,525	\$ 502,357	1
2	Licensed Speech and Language Development Therapist	10a (3)	hrs		2,343	175,385		2,343	175,385	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10a (3)	hrs		9,263	617,929		9,263	617,929	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				466,909		466,909	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify):									13
14	TOTAL			\$	19,131	\$ 1,295,672	\$ 466,909	19,131	\$ 1,762,581	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 & Rehabilitation

0026195

Report Period Beginning: 07/01/11

Ending:

06/30/12

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 06/30/12

(last day of reporting year)

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

		1 Operating	2 After Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$ 48,427	\$ 48,427	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>35,000</u>)	2,521,180	2,521,180	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	38,938	38,938	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>See Schedule 17A</u>	562,081	562,081	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 3,170,626	\$ 3,170,626	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	13,000,901	13,000,901	15
16	Equipment, at Historical Cost	4,792,971	4,792,971	16
17	Accumulated Depreciation (book methods)	(21,509,305)	(19,260,232)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 7,207,236	\$ 9,456,308	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 10,377,862	\$ 12,626,934	25

		1 Operating	2 After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	27,370	27,370	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	1,023,121	1,023,121	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable	25,716	25,716	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	<u>See Schedule 17A</u>	9,588,848	9,588,848	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 10,665,055	\$ 10,665,055	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable	6,400,000	6,400,000	41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43	<u>Loans payable - bank</u>	1,916,667	1,916,667	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 8,316,667	\$ 8,316,667	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 18,981,721	\$ 18,981,721	46
47	TOTAL EQUITY(page 18, line 24)	\$ (8,603,859)	\$ (6,354,787)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 10,377,862	\$ 12,626,934	48

*(See instructions.)

Schedule 17A

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

Description	Operating	After Consolidation
Cash - resident security deposits	333,001	333,001
Deferred financing fees	11,849	11,849
Wells Fargo bond fund	8,588	8,588
Insurance claim receivable	208,643	208,643
	<u>562,081</u>	<u>562,081</u>

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

Description	Operating	After Consolidation
Tenant security deposits	332,951	332,951
Accounts receivable credit balances	176,273	176,273
Other current liabilities	54,815	54,815
Accrued expenses	293,696	293,696
Intercompany liabilities	8,401,588	8,401,588
IDPA overpayments	45,883	45,883
Other payables - insurance claim	283,643	283,643
	<u>9,588,848</u>	<u>9,588,848</u>

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (7,906,680)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (7,906,680)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(697,179)	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)	\$ (697,179)	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)	\$ (8,603,859)	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		
I. Revenue		Amount		
A. Inpatient Care				
1	Gross Revenue -- All Levels of Care	\$ 17,393,391	1	
2	Discounts and Allowances for all Levels	(77,000)	2	
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 17,316,391	3	
B. Ancillary Revenue				
4	Day Care		4	
5	Other Care for Outpatients		5	
6	Therapy	302,625	6	
7	Oxygen	5,085	7	
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 307,710	8	
C. Other Operating Revenue				
9	Payments for Education		9	
10	Other Government Grants		10	
11	CNA Training Reimbursements		11	
12	Gift and Coffee Shop	12,824	12	
13	Barber and Beauty Care	34,427	13	
14	Non-Patient Meals	25,156	14	
15	Telephone, Television and Radio	6,333	15	
16	Rental of Facility Space	720	16	
17	Sale of Drugs		17	
18	Sale of Supplies to Non-Patients		18	
19	Laboratory	(125)	19	
20	Radiology and X-Ray		20	
21	Other Medical Services		21	
22	Laundry	5,269	22	
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 84,604	23	
D. Non-Operating Revenue				
24	Contributions	835,208	24	
25	Interest and Other Investment Income***	75,478	25	
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 910,686	26	
E. Other Revenue (specify):****				
27	Settlement Income (Insurance, Legal, Etc.)		27	
28	See Schedule 19A	793,206	28	
28a	Medicaid bed tax redemption	430,523	28a	
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 1,223,729	29	
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 19,843,121	30	

		2		
II. Expenses		Amount		
A. Operating Expenses				
31	General Services	4,302,519	31	
32	Health Care	9,028,658	32	
33	General Administration	4,327,581	33	
B. Capital Expense				
34	Ownership	1,702,535	34	
C. Ancillary Expense				
35	Special Cost Centers	639,441	35	
36	Provider Participation Fee	539,566	36	
D. Other Expenses (specify):				
37			37	
38			38	
39			39	
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 20,540,300	40	
41	Income before Income Taxes (line 30 minus line 40)**	(697,179)	41	
42	Income Taxes		42	
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (697,179)	43	

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 6,867,043	44
45	Private Pay - Net Inpatient Revenue	4,944,549	45
46	Medicare - Net Inpatient Revenue	5,125,868	46
47	Other-(specify) <u>Medicare C Advantage plans</u>	289,111	47
48	Other-(specify) <u>Hospice</u>	89,820	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 17,316,391	49

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

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

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

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

Lieberman Geriatric Health Centre
Provider #0026195
07/01/11 - 06/30/12

Schedule 19A

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

<u>Description</u>	<u>Amount</u>	
Group purchasing rebates	1,513	offset on Schedule V
Rooftop antenna revenue	25,200	offset on Schedule V
Miscellaneous operating income	4,758	
Other income for maintenance operations and capital	398,782	
Hospice room rental	362,952	
Total to Line 28	<u>793,206</u>	

Facility Name & ID Number Lieberman Center for Health & Rehabilitation

0026195

Report Period Beginning: 07/01/11

Ending: 06/30/12

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	1,728	2,082	\$ 103,844	\$ 49.88	1
2	Assistant Director of Nursing	1,890	2,002	91,149	45.53	2
3	Registered Nurses	61,480	66,456	2,368,868	35.65	3
4	Licensed Practical Nurses	11,052	12,164	353,654	29.07	4
5	CNAs & Orderlies	208,779	224,514	2,995,834	13.34	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	2,069	2,304	35,612	15.46	9
10	Activity Assistants	11,813	13,125	223,781	17.05	10
11	Social Service Workers	8,427	9,366	210,714	22.50	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	52,923	58,003	709,034	12.22	15
16	Dishwashers					16
17	Maintenance Workers	10,558	11,007	181,487	16.49	17
18	Housekeepers	40,745	44,891	560,893	12.49	18
19	Laundry	3,559	4,166	54,342	13.04	19
20	Administrator	1,694	2,052	130,412	63.55	20
21	Assistant Administrator	1,850	2,074	73,990	35.68	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	20,463	22,487	406,682	18.09	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	1,899	2,175	44,344	20.39	31
32	Other Health C: <u>See Schedule 20A</u>	18,644	20,536	779,584	37.96	32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	459,573	499,404	\$ 9,324,224 *	\$ 18.67	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	22,870	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	one time	220	10(3)	45
46	Other(specify) <u>See Schedule 20A</u>		14,158	10(3)	46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 100,247		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	\$		50	
51	Licensed Practical Nurses			51	
52	Certified Nurse Assistants/Aides		25,815	10(3)	52
53	TOTAL (lines 50 - 52)		\$ 25,815		53

Facility: Lieberman Geriatric Health Centre
Provider #0026195
Period: 07/01/11 - 06/30/12

Schedule 20A

A. Staffing & Salary Costs

<u>Line 32 - Other Healthcare</u>	<u>Hours Worked</u>	<u>Hours Paid</u>	<u>Total Wages</u>	<u>Av Hourly Wage</u>
Admin. Manager, Sub_Acute Services	436	464	15,702	33.84
Manager, Health Care Services-QI/QA	1,811	2,066	80,213	38.83
Resident Care Manager	6,039	6,591	239,090	36.28
Resident Care Supervisor	5,465	5,945	240,993	40.54
Resident Care Supervisor-ASCU	1,607	1,935	65,826	34.02
Manager, Regulatory Training & Staff Deve	350	393	18,565	47.24
MDS Nurse	2,936	3,142	119,195	37.94
Totals to Page 20, Line 32	18,644	20,536	779,584	37.96

B. Consultant Services

	<u>Hours Paid & Accrued</u>	<u>Amount</u>	<u>Schedule V Ref.</u>
Dentist	per visit	9,700	10(3)
Infectious Disease Consultant	per visit	2,438	10(3)
Psychiatry Consultant	per visit	1,620	10(3)
Management Consultant	per visit	400	10(3)
		<u>14,158</u>	

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
Ronald Benner	Executive Director		\$ 130,412	Workers' Compensation Insurance	\$ 154,201	IDPH License Fee	\$ 2,983	
Anna-Liisa LaCroix	Asst Director		73,990	Unemployment Compensation Insurance	89,717	Advertising: Employee Recruitment		
				FICA Taxes	707,569	Health Care Worker Background Check		
				Employee Health Insurance	1,448,556	(Indicate # of checks performed)		
				Employee Meals		Patient Background Checks	372 3,725	
				Illinois Municipal Retirement Fund (IMRF)*		Life Services Network of IL dues	13,810	
				Employess Long Term Disability	9,346	Ivans	2,603	
				Employee Retirement	470,080	eHealth Data	8,075	
				Employee Uniform Allowance	3,512	Medifax-EDI	1,461	
						Other - See Schedule 21A	10,070	
						Less: Public Relations Expense	()	
						Non-allowable advertising	()	
						Yellow page advertising	()	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)						TOTAL (agree to Sch. V, line 20, col. 8)		
					\$ 2,882,981	\$ 42,727		
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description				Description			Description	
Amount				Line #			Amount	
Fun Committee							Out-of-State Travel	
\$ 244							\$	
Entertainment								
17,160								
Marketing							In-State Travel	
30,952								
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)				TOTAL			Seminar Expense	
\$ 48,356				\$			1,885	
C. Professional Services							Entertainment Expense	
Vendor/Payee							()	
Type							(agree to Sch. V, line 24, col. 8)	
Amount							\$ 1,885	
Elizabeth Brzozowski							TOTAL	
Medical Transcription							1,885	
1,541								
FR & R Consulting								
Operations Consulting								
85								
Jewish Fed of Metro Chicago								
Lobbying								
18,506								
M DeBacker/V Edelstein								
Medical Director								
63,000								
Northwestern Memorial Hospital								
Psychiatric Fellowship								
5,833								
Simply Rehab								
Psyiatrist/Fitness								
45,000								
Dykema								
Legal Fees								
16,046								
Polsinelli Shugart								
Legal Fees								
5,721								
Duane Morris								
Legal Fees								
11,632								
Guardianship Services								
Legal Fees								
1,732								
RSM McGladrey								
Audit Fees								
13,500								
See Schedule 21A								
See Schedule 21A								
34,523								
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)				TOTAL			\$	
\$ 217,120				\$				

* Attach copy of IMRF notifications

**See instructions.

Facility: Lieberman Geriatric Health Centre
Provider # 26195
Period: 07/01/11 - 06/30/12

Schedule 21A

Schedule 21 C - Professional Services

Chicago Title Land Trust - annual fee	265
Associated Agencies - surety bond (reclassified to line 26)	750
Associated Agencies - malpractice (reclassified to line 26)	21,858
My Innerview - customer service surveys	10,684
Louis A Reiff - legal fees	731
R Frohman membership (reclassified to line 20)	235
	<u>34,523</u>

Schedule 21 F - Dues, Subscriptions, Licenses & Fees

Other

Collaborative Health Care - membership	500
Illinois Emergency Management - annual registration	35
CLIA - license	150
Dalmation Equipment - inspection	410
Illinois Office of the State Fire Marshall (inspection)	800
Management and Network Services	374
Miscellaneous publications	3,323
Recycle Technologies - antifreeze removal fee	70
National Notary Association	108
Nebo Systems - data sport	290
Palmetto -	75
Protecto - inspection kitchen exhaust hood	1,324
Village of Skokie - elevator inspection	515
Village of Skokie - Alarm permit renewal	120
Village of Skokie -Nursing Home License	1,275
Midwest Chapter APDA - membership renewal	25
R Frohman membership (reclassified from line 19)	235
MDS publication (reclassified from line 24)	441
	<u>10,070</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	n/a	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
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 & Rehabilitation# 0026195Report Period Beginning: 07/01/11Ending: 06/30/12**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 13,810
- (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. \$ 106,828 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. \$ 539,566
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? yes 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. \$ 32,686
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? no
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? no If YES, please indicate the amount of income earned from such a program during this reporting period. \$ _____
c. What percent of all travel expense relates to transportation of nurses and patients? 0
d. Have vehicle usage logs been maintained? Adequate records have been maintained
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? yes
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? n/a
g. Does the facility transport residents to and from day training? no
Indicate the amount of income earned from providing such transportation during this reporting period. \$ _____
- (17) Has an audit been performed by an independent certified public accounting firm? yes
Firm Name: RSM McGladrey
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? yes
- (19) If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report? yes
Attach invoices and a summary of services for all architect and appraisal fees.

Facility: Lieberman Geriatric Health Centre
Provider # 26195
Period: 07/01/11 - 06/30/12

Schedule 23A

Line 14 Allocation of related costs
 sq footage of rental al 5,234
 total sq footage of bld 150,487
 3.478%

Expenses	Total exp	7 mos Dec-June	Cost based on sq ft	Cost center adj	Line
20-100-5407 Insurance expense - liability	\$530,055.48	\$309,199.03	\$10,753.04		
20-100-5408 Insurance expense - property	\$15,621.00	\$9,112.25	\$316.90	\$11,069.94 Insurance	26
20-100-5549 Public aid assessment	\$539,566.00	\$314,746.83	\$10,945.98	\$10,945.98 Provider parti	42
20-100-5711 Bond interest - 2005	\$242,090.37	\$141,219.38	\$4,911.20		
20-100-5723 Bond Interest 2008 Allocation	\$81,900.00	\$47,775.00	\$1,661.48		
20-100-5730 Debt service	\$20,955.55	\$12,224.07	\$425.12	\$6,997.79 Interest	32
20-810-5015 Salaries & wages - clerical	\$4,855.56	\$2,832.41	\$98.50		
20-810-5020 Salaries & wages - occupancy	\$150,701.60	\$87,909.27	\$3,057.23		
20-810-5029 Non-productive wages	\$18,084.70	\$10,549.41	\$366.88		
20-810-5030 Salaries & wages - overtime	\$13,838.63	\$8,072.53	\$280.74		
20-810-5050 Payroll taxes	\$14,282.59	\$8,331.51	\$289.75		
20-810-5055 Health & welfare benefits	\$43,584.48	\$25,424.28	\$884.18		
20-810-5150 Management allocation	\$119,037.12	\$69,438.32	\$2,414.86		
20-810-5215 Telephone expense - cellular	\$275.00	\$160.42	\$5.58		
20-810-5400 Alarm service	\$27,160.10	\$15,843.39	\$550.99		
20-810-5402 Decorating	\$10,533.08	\$6,144.30	\$213.68		
20-810-5403 Exterminating	\$7,045.00	\$4,109.58	\$142.92		
20-810-5404 Fees, permits & inspections	\$3,853.94	\$2,248.13	\$78.18		
20-810-5405 Guard service	\$99,053.03	\$57,780.93	\$2,009.45		
20-810-5406 Hardware, keys & glass	\$9,835.76	\$5,737.53	\$199.53		
20-810-5409 Landscaping	\$14,297.42	\$8,340.16	\$290.05		
20-810-5418 Refuse disposal	\$59,300.10	\$34,591.73	\$1,203.00		
20-810-5419 Repairs & maintenance - air condition	\$54,136.78	\$31,579.79	\$1,098.25		
20-810-5421 Repairs & maintenance - electrical	\$13,625.38	\$7,948.14	\$276.41		
20-810-5422 Repairs & maintenance - elevator	\$24,357.18	\$14,208.36	\$494.13		
20-810-5423 Repairs & maintenance - engine room	\$2,447.50	\$1,427.71	\$49.65		
20-810-5424 Repairs & maintenance - general	\$19,436.19	\$11,337.78	\$394.29		
20-810-5425 Repairs & maintenance - parking lots	\$150.54	\$87.82	\$3.05		

20-810-5426	Repairs & maintenance - plumbing	\$26,098.86	\$15,224.34	\$529.46	
20-810-5439	Equipment repair & maintenance	\$781.00	\$455.58	\$15.84	
20-810-5428	Small tools	\$1,504.81	\$877.81	\$30.53	
20-810-5429	Snow removal - occupancy	\$9,071.85	\$5,291.91	\$184.04	
20-810-5430	Supplies - engine room	\$6,289.44	\$3,668.84	\$127.59	
20-810-5433	Uniform allowance / rental	\$1,793.80	\$1,046.38	\$36.39	\$15,325.16 Maintenance 6
20-810-5434	Utilities - electricity	\$255,459.27	\$149,017.91	\$5,182.41	
20-810-5435	Utilities - heating fuel	\$170,956.51	\$99,724.63	\$3,468.13	
20-810-5436	Utilities - water & sewer	\$47,306.39	\$27,595.39	\$959.69	\$9,610.23 Utilities 5
20-100-5930	Depreciation expense - furniture & fix	\$262,857.21	\$153,333.37	\$5,332.49	
20-100-5935	Depreciation expense - computer hard	\$54,125.99	\$31,573.49	\$1,098.03	
20-810-5925	Depreciation expense - buildings	\$252,819.89	\$147,478.27	\$5,128.87	
20-810-5926	Depreciation expense - building imprc	\$392,801.57	\$229,134.25	\$7,968.62	
20-810-5940	Depreciation expense - land improven	\$7,850.17	\$4,579.27	\$159.25	
20-810-5952	Depreciation Expense - Linen	\$5,478.66	\$3,195.89	\$111.14	\$19,798.41 Depreciation 30
20-820-5025	Salaries & wages - hourly	\$509,756.48	\$297,357.95	\$10,341.24	
20-820-5029	Non-productive wages	\$69,485.71	\$40,533.33	\$1,409.63	
20-820-5030	Salaries & wages - overtime	\$21,951.94	\$12,805.30	\$445.33	
20-820-5050	Payroll taxes	\$45,670.28	\$26,641.00	\$926.50	
20-820-5055	Health & welfare benefits	\$172,151.19	\$100,421.53	\$3,492.37	
20-820-5130	Cleaning service	\$149,630.59	\$87,284.51	\$3,035.50	
20-820-5431	Supplies - janitor	\$14,950.05	\$8,720.86	\$303.29	
20-820-5432	Supplies - toilet room	\$21,751.73	\$12,688.51	\$441.27	
20-820-5433	Uniform allowance / rental	\$1,718.88	\$1,002.68	\$34.87	
20-820-5438	Equipment rental & purchase	\$1,678.89	\$979.35	\$34.06	
20-820-5439	Equipment repair & maintenance	\$7,390.33	\$4,311.03	\$149.92	
20-820-5536	Linen & bedding	\$15,759.97	\$9,193.32	\$319.72	
20-820-5547	Program expense	\$114.96	\$67.06	\$2.33	
20-820-5562	Supplies - program	\$44,111.49	\$25,731.70	\$894.87	\$21,830.91 Housekeeping 3
20-860-5025	Salaries & wages - hourly	\$713,306.31	\$416,095.35	\$14,470.59	
20-860-5029	Non-productive wages	\$66,231.01	\$38,634.76	\$1,343.60	
20-860-5030	Salaries & wages - overtime	\$15,068.44	\$8,789.92	\$305.69	
20-860-5040	Salaries & wages - allocated	(\$87,099.96)	(\$50,808.31)	(\$1,766.97)	
20-860-5050	Payroll taxes	\$61,409.56	\$35,822.24	\$1,245.79	
20-860-5055	Health & welfare benefits	\$245,038.48	\$142,939.11	\$4,971.01	
20-860-5101	Morrison cost of payroll	\$336,044.29	\$196,025.84	\$6,817.21	
20-860-5102	Morrison management fee	\$66,666.72	\$38,888.92	\$1,352.44	
20-860-5103	Morrison direct expense	\$23,716.16	\$13,834.43	\$481.12	
20-860-5163	Kashruth supervisor	\$13,189.46	\$7,693.85	\$267.57	
20-860-5438	Equipment rental & purchase	\$34,346.09	\$20,035.22	\$696.77	

20-860-5439

Equipment repair & maintenance

\$37,878.06

\$22,095.54

\$768.42

\$30,953.24 Dietary

1

\$6,237,192.61

\$3,638,362.36

\$126,531.66

\$126,531.66

Travel and Seminar
FY12

XIX G

Post date	Account	Journal	Journal reference	Transaction amount	Location of Event	Date of Event	Employee
8/31/11	20-100-5320	Accounts Payable	Life Services Network-ANNA-LIISA LACR-8/19/2011	\$297.00	3 webinars	9/20; 10/25; 11/16	
1/31/12	20-100-5320	Accounts Payable	Illinois Council On Long -ANNA-LIISA LACR-1/6/2012	\$165.00	Skokie, IL	1/18/2012	A La Croix/T Mullin
1/31/12	20-100-5320	Accounts Payable	Life Services Network-ANNA-LIISA LACR-1/5/2012	\$185.00	2 webinars		
3/7/12	20-100-5320	Accounts Payable	Suburban Law Enforcement A-Distribution 241138	\$25.00	Glen ellyn, IL	4/3/2012	C Pedersen
3/31/12	20-850-5320	Accounts Payable	Life Services Network-ANNA-LIISA LACR-3/19/2012	\$99.00	1 webinar		
4/30/12	20-850-5320	Accounts Payable	Northern Illinois Univers-1723303374 CJE -3/31/2012	\$159.15	LSN - Chicago	05/02-04/2012	G Bradley
4/30/12	20-850-5320	Accounts Payable	Northern Illinois Univers-1723303374 CJE -3/31/2012	\$159.15	LSN - Chicago	05/02-04/2012	T Verkhola
4/30/12	20-100-5320	Accounts Payable	Northern Illinois Univers-1723303374 CJE -3/31/2012	\$159.15	LSN - Chicago	05/02-04/2012	L Everhart
4/30/12	20-100-5320	Accounts Payable	Northern Illinois Univers-1723303374 CJE -3/31/2012	\$159.15	LSN - Chicago	05/02-04/2012	D Delsignore
4/30/12	20-100-5320	Accounts Payable	Northern Illinois Univers-1723303374 CJE -3/31/2012	\$159.15	LSN - Chicago	05/02-04/2012	A La Croix
4/30/12	20-100-5320	Accounts Payable	Northern Illinois Univers-1723303374 CJE -3/31/2012	\$159.15	LSN - Chicago	05/02-04/2012	W Turner
4/30/12	20-100-5320	Accounts Payable	Northern Illinois Univers-1723303374 CJE -3/31/2012	\$159.15	LSN - Chicago	05/02-04/2012	R Benner
				\$1,885.05			

Position

asst. director/outreach mgr

exec admin asst
staff

mgr, health care services

director, health services

activity worker

mgr, special programs

asst. director

activity coordinator

director

CJE SeniorLife
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(Legal Counsel)
(Assistant Secretary)

Legal
Cost Report FY12

<u>Date</u>	<u>Account</u>	<u>Vendor</u>	<u>Matter</u>	<u>Amount</u>	<u>Allowable</u>	<u>Non-Allowable</u>
9/26/11	20-100-5105	Guardianship Services Ass-7/14/11	Case-7/ guardianship preparation	\$1,732.00	1,732.00	
9/26/11	20-100-5105	Louis A. Reiff-G.Moskovitz-7/20/2011	guardianship preparation	\$731.00	731.00	
11/29/11	20-100-5105	Duane Morris LLC-1712104-11/14/2011	OSHA complaint	\$11,631.60	11,631.60	
11/29/11	20-100-5105	Polsinelli Shughart, PC-832831-10/13/2011	resident discharge	\$962.32	962.32	
11/30/11	20-100-5105	Dykema-MICHAEL BROGAN-11/17/2011	Midwest Palliative & Hospice lease of beds	\$75.00		75.00
11/30/11	20-100-5105	Dykema-MICHAEL BROGAN-11/1/2011	Midwest Palliative & Hospice lease of beds	\$5,873.40		5,873.40
11/30/11	20-100-5105	Dykema-MICHAEL BROGAN-11/1/2011	Midwest Palliative & Hospice lease of beds	\$2,496.00		2,496.00
12/31/11	20-100-5105	Dykema-MICHAEL BROGAN-12/19/2011	Morrison resident food service	\$1,012.25	1,012.25	
1/30/12	20-100-5105	Polsinelli Shughart, PC-848292-12/29/2011	resident discharge	\$64.00	64.00	
3/31/12	20-100-5105	Dykema-CJE SENIORLIFE-3/12/2012	collection	\$1,540.00		1,540.00
4/30/12	20-100-5105	Dykema-CJE SENIORLIFE-4/3/2012	resident mortgage payoff/payment	\$3,156.00		
5/21/12	20-100-5105	Polsinelli Shughart, PC-875100-4/24/2012	prepare and file appearance in complaintant case	\$180.65		
5/31/12	20-100-5105	Dykema-CJE SENIORLIFE-5/8/2012	resident mortgage payoff/payment, resident lawsuit	\$1,603.58		
6/28/12	20-100-5105	Polsinelli Shughart, PC-875101-4/24/2012	review contract issues	\$288.00		
6/28/12	20-100-5105	Polsinelli Shughart, PC-882441-5/24/2012	preparation for complainants hearing	\$82.50	82.50	
6/28/12	20-100-5105	S 06 105 CC Accrual Dykema 1460371	statute of limitations for medical malpractice	\$290.00		
6/28/12	20-100-5105	Polsinelli Shughart, PC-892944-7/12/2012	review IDPH complaint and survey; teleconf re: theft of controlled	\$896.00	\$896.00	
6/28/12	20-100-5105	A 06 080 Accrue Polsinelli Shughart 867225	general Medicaid issues; review new waiver law	\$96.00	\$96.00	
6/28/12	20-100-5105	A 06 093 recl Posinelli Shugart inv#882442	residency agreement issues	\$2,496.00		
6/28/12	20-100-5105	A 06 080 Accrue Polsinelli Shughart 867225	not Lieberman	\$656.00		\$656.00
				\$35,862.30	\$17,207.67	\$10,640.40

	Council for Jewish Elderly	Endowment	Lieberman Geriatric Health Centre	Robineau Residence	Jarvis- Farwell House	Levy House	Swartzberg House	Village Center
Council for Jewish Elderly								
Unaudited Consolidating Statement of Operations and								
Changes in Net Assets at June 30, 2012								
Change in Unrestricted Net Assets								
Public Support:								
Contributions, grants, legacies, and bequests	1,217,842.15	(73,884.44)	159,697.58	2,466.00	100,000.00			
Contributions, by associated organizations	5,636,270.05							
Special events - net of costs	276,312.65							
Total public support	7,130,424.85	(73,884.44)	159,697.58	2,466.00	100,000.00	0.00	0.00	0.00
Directly related program services revenue								
Grants from governmental agencies	1,151,767.01			428,139.04	677,355.05	122,082.00	971,524.00	1,865,921.57
Program service fees	7,720,445.47		19,505,704.83	294,039.64	185,082.94	397,270.71	262,489.88	433,293.35
Miscellaneous revenue	13,454.00		152,518.58		5,131.66	14,183.04	4,001.88	5,362.34
Total directly related program services revenue	8,885,666.48	0.00	19,658,223.41	722,178.68	867,569.65	533,535.75	1,238,015.76	2,304,577.26
Net assets released from restrictions - used for operations	538,694.24	658,196.00						
Total support and revenue	16,554,785.57	584,311.56	19,817,920.99	724,644.68	967,569.65	533,535.75	1,238,015.76	2,304,577.26
Expenses:								
Program services	11,495,459.55	2,373,801.00	20,540,300.29	683,506.58	943,715.43	1,074,757.43	945,215.12	1,568,310.11
Supporting services - management and general	9,513,584.38							
Total expense	21,009,043.93	2,373,801.00	20,540,300.29	683,506.58	943,715.43	1,074,757.43	945,215.12	1,568,310.11
Operating income (loss) before abandonment	(4,454,258.36)	(1,789,489.44)	(722,379.30)	41,138.10	23,854.22	(541,221.68)	292,800.64	736,267.15
Abandonment of Karmel Project								
Operating loss								
Other revenue (expense):								
Investment income	380.39	156,623.32		907.52			918.19	2,649.50
Realized gain (loss) on investments		547,829.94						
Swap contract income (expense)	(1,296,508.45)					(1,038,785.20)	(87,526.31)	(604,149.65)
Miscellaneous revenue (expense)	79,619.60		25,200.00					
Total other revenue (expense)	(1,216,508.46)	704,453.26	25,200.00	907.52	0.00	(1,038,785.20)	(86,608.12)	(601,500.15)
Excess (deficit) of revenue over expenses	(5,670,766.82)	(1,085,036.18)	(697,179.30)	42,045.62	23,854.22	(1,580,006.88)	206,192.52	134,767.00
Unrealized gain (loss) on investments		(526,828.04)						
Net assets released for capital improvements								
Increase (decrease) in unrestricted net assets	(5,670,766.82)	(1,611,864.22)	(697,179.30)	42,045.62	23,854.22	(1,580,006.88)	206,192.52	134,767.00
Change in Temporarily Restricted Net Assets								
Contributions, grants, legacies, and bequests	548,703.68	1,231,030.00						
Investment income		2,697.90						
Realized gain (loss) on investments		9,816.38						

Unrealized gain (loss) on investments		(10,877.04)						
Net assets released from restriction - used for operations	(538,694.24)	(658,196.00)						
Increase in temporarily restricted net assets	10,009.44	574,471.24						
Increase (decrease) in net assets	(5,660,757.38)	(1,037,392.98)	(697,179.30)	42,045.62	23,854.22	(1,580,006.88)	206,192.52	134,767.00
Net assets at beginning of year	(27,462,913.00)	22,470,225.00	(7,906,679.00)	(151,684.00)	515,399.00	(2,568,513.00)	(721,755.00)	2,434,966.00
Net assets at June 30	(33,123,670.38)	21,432,832.02	(8,603,858.30)	(109,638.38)	539,253.22	(4,148,519.88)	(515,562.48)	2,569,733.00



Gross Point Elderly Housing			
	Weinberg	Eliminations	Total
1,000.00	126,194.97		1,533,316.26
	1,670,463.00		7,306,733.05
			276,312.65
1,000.00	1,796,657.97		9,116,361.96
673,535.00			5,890,323.67
102,107.00	9,512,571.36	(2,373,801.00)	36,039,204.18
696.16	241,938.74		437,286.40
776,338.16	9,754,510.10	(2,373,801.00)	42,366,814.25
			1,196,890.24
777,338.16	11,551,168.07	(2,373,801.00)	52,680,066.45
571,619.11	9,435,034.43	(2,373,801.00)	47,257,918.05
			9,513,584.38
571,619.11	9,435,034.43	(2,373,801.00)	56,771,502.43
205,719.05	2,116,133.64	0.00	(4,091,435.98)
1,199.89			162,678.81
			547,829.94
			(3,026,969.61)
			104,819.60
1,199.89	0.00	0.00	(2,211,641.26)
206,918.94	2,116,133.64		(6,303,077.24)
			(526,828.04)
206,918.94	2,116,133.64	0.00	(6,829,905.28)
			1,779,733.68
			2,697.90
			9,816.38

(10,877.04)
(1,196,890.24)
584,480.68

206,918.94	2,116,133.64	0.00	(6,245,424.60)
268,106.00	4,498,703.00	0.00	(8,624,145.00)
<u>475,024.94</u>	<u>6,614,836.64</u>	<u>0.00</u>	<u>(14,869,569.60)</u>

Council for Jewish Elderly and Subsidiaries

Consolidated Statement of Financial Position
June 30, 2012

	Council for Jewish Elderly	Lieberman Geriatric Health Centre	Weinberg	Levy House	Robineau Residence	Swartzberg House	Gross Point Elderly Housing	Village Center
Assets								
Cash and cash equivalents:								
Operating cash	1,130,674.76	16,581.27	6,324.18	-	19,126.00	36,023.30	35,510.00	400.00
Cash - resident security deposits	-	364,847.38	-	38,435.00	6,380.00	22,109.00	9,249.00	37,054.01
Program fees receivable, net	1,593,642.64	2,424,779.48	-	-	-	-	-	-
Prepaid expenses and deposits	295,906.11	38,937.94	66,359.85	1,840.85	2,014.72	5,829.34	5,464.56	500.00
Rent, grant, and other receivables	2,119,693.42	305,044.50	494,333.62	4,967.28	7,070.35	7,352.49	643.64	6,750.73
Interfund account			6,559,062.19			893,293.85	420,215.07	4,090,583.82
Assets Limited as to Use - Restricted Cash								
Bond Indenture								
Council for Jewish Elderly Endowment Foundation Investments	-	-	-	-	-	-	-	-
Escrow deposits and reserve funds - restricted	15,933.33	8,587.86	-	17,394.28	858.78	3,259.37	2,821.72	10,512.76
By the Board	20,898.40	-	-	-	42,492.58	141,230.85	140,410.54	229,332.67
Council for Jewish Elderly Endowment Foundation Investments	-	-	-	-	-	-	-	-
Deferred financing costs	-	11,848.94	-	140,129.01	-	-	-	229,680.92
Land, buildings, and equipment, net	3,374,631.16	7,207,235.64	892,736.86	6,311,477.50	704,627.99	1,280,637.66	1,964,865.67	7,502,556.06
Total assets	8,551,379.82	10,377,863.01	8,018,816.70	6,514,243.92	782,570.42	2,389,735.86	2,579,180.20	12,107,370.97

Liabilities and Net Assets

Liabilities								
Accounts payable	1,275,353.81	-	-	-	22,718.25	27,005.31	6,960.98	163,069.90
Accrued interest	34,952.85	25,716.28	-	18,596.05	2,571.61	9,174.34	8,449.64	31,299.33
Other accrued liabilities	2,011,235.55	1,877,429.97	628,532.19	12,627.30	32,713.68	16,013.33	19,495.59	109,256.67
Interfund account	2,755,812.84	8,401,587.55		1,798,001.35	178,203.47			
Resident security deposits and funds held for residents	-	360,320.93	775,448.08	38,435.00	6,002.00	21,517.00	9,249.00	37,084.00

Bond interest rate swap liability	2,774,835.50	-	-	1,795,104.45	-	411,588.04	-	1,696,928.24
Loans payable	9,999,427.51	1,916,666.70	-	1,000,000.00	-	-	-	-
Due to Facilities Corp	8,930,279.25							
Bonds payable	12,025,000.00	6,400,000.00	-	6,000,000.00	650,000.00	2,420,000.00	2,060,000.00	7,500,000.00
Note Payable, capital lease	1,868,151.19							
Total liabilities	41,675,048.50	18,981,721.43	1,403,980.27	10,662,764.15	892,209.01	2,905,298.02	2,104,155.21	9,537,638.14
Net Assets (Deficit)								
Unrestricted								
Unrestricted	(33,782,863.68)	(8,603,858.42)	6,614,836.43	(4,148,520.23)	(152,131.59)	(656,793.16)	334,613.99	2,340,400.83
Board designated	20,898.00				42,493.00	141,231.00	140,411.00	229,332.00
Temporarily Restricted	638,297.00							
Total net assets (deficit)	(33,123,668.68)	(8,603,858.42)	6,614,836.43	(4,148,520.23)	(109,638.59)	(515,562.16)	475,024.99	2,569,732.83
Total liabilities and net assets	8,551,379.82	10,377,863.01	8,018,816.70	6,514,243.92	782,570.42	2,389,735.86	2,579,180.20	12,107,370.97
beginning balance unrestricted	(28,097,094.00)	(7,906,679.00)	4,498,703.00	(2,568,513.00)	(351,035.00)	(807,468.00)	136,326.00	2,022,147.00
Board Designated	5,894.00				199,351.00	85,713.00	131,780.00	412,819.00
Temporarily Restricted	628,287.00							
current year unrestricted	(5,685,769.68)	(697,179.42)	2,116,133.43	(1,580,007.23)	198,903.41	150,674.84	198,287.99	318,253.83
Board Designated	15,004.00				(156,858.00)	55,518.00	8,631.00	(183,487.00)
Temporarily Restricted	10,010.00							
	(5,660,755.68)	(697,179.42)	2,116,133.43	(1,580,007.23)	42,045.41	206,192.84	206,918.99	134,766.83
	(5,660,757.38)	(697,179.30)	2,116,133.64	(1,580,006.88)	42,045.62	206,192.52	206,918.94	134,767.00
	1.70	(0.12)	(0.21)	(0.35)	(0.21)	0.32	0.05	(0.17)

Jarvis- Farwell House	Endowment Foundation	Eliminations	Total
28,297.34	-		1,272,936.85
17,440.87	-		495,515.26
-	-		4,018,422.12
-	-		416,853.37
43,931.04	-		2,989,787.07
	1,219,411.28	(13,182,566.21)	-
			-
-	7,892,313.55		7,892,313.55
110,519.65	-		169,887.75
-	-		574,365.04
-	12,321,107.05		12,321,107.05
34,928.93	-		416,587.80
2,302,588.93	-		31,541,357.47
<u>2,537,706.76</u>	<u>21,432,831.88</u>	<u>(13,182,566.21)</u>	<u>62,109,133.33</u>

22,514.36	-		1,517,622.61
4,688.29	-		135,448.39
29,897.70	-		4,737,201.98
48,961.00		(13,182,566.21)	-
17,073.00	-		1,265,129.01

-	-		6,678,456.23
1,875,319.64	-		14,791,413.85
			8,930,279.25
-	-		37,055,000.00
			1,868,151.19
<u>1,998,453.99</u>	<u>-</u>	<u>(13,182,566.21)</u>	<u>76,978,702.51</u>

539,252.77	10,708,302.88		(26,806,760.18)
	7,892,260.00		8,466,625.00
	2,832,269.00		3,470,566.00
<u>539,252.77</u>	<u>21,432,831.88</u>	<u>-</u>	<u>(14,869,569.18)</u>
<u>2,537,706.76</u>	<u>21,432,831.88</u>	<u>(13,182,566.21)</u>	<u>62,109,133.33</u>

515,399.00	10,233,078.00		(22,325,136.00)
	8,779,349.00		9,614,906.00
	3,457,798.00		4,086,085.00
			(8,624,145.00)
23,853.77	475,224.88		(4,481,624.18)
	(887,089.00)		(1,148,281.00)
	(625,529.00)		(615,519.00)
23,853.77	(1,037,393.12)	-	(6,245,424.18)
23,854.22	(1,037,392.98)		
(0.45)	(0.14)		0.42

**COUNCIL FOR JEWISH ELDERLY
ACCOUNT ANALYSIS
LGHC LAND, BUILDING & EQUIPMENT FUND
FOR YEAR ENDING 6/30/12**

DESCRIPTION	2011 BALANCE	FY 12 ADDITIONS	BALANCE	DISPOSAL OF ASSETS 2012	PREAUDIT 2012 BALANCE
FIXED ASSETS					
VARIOUS FIXED ASSETS (FULLY DEPRECIATED)					
20 000 1400 CONSTRUCTION IN PROGRESS	\$438,894.20	(\$438,894.20)	\$0.00		\$0.00
20 000 1405 LAND	\$809,872.50		\$809,872.50		\$809,872.50
20 000 1406 LAND IMPROVEMENTS	\$376,106.19	\$23,773.07	\$399,879.26		\$399,879.26
20 000 1410 BUILDING	\$10,112,795.44		\$10,112,795.44		\$10,112,795.44
20 000 1411 BUILDING IMPROVEMENTS	\$11,994,368.62	\$741,141.72	\$12,735,510.34	(\$30,038.75)	\$12,705,471.59
20 000 1415 FURNITURE, FIXTURES, & EQUIPMENT	\$4,295,901.09	\$203,656.26	\$4,499,557.35	(\$122,623.29)	\$4,376,934.06
20 000 1420 COMPUTER HARDWARE & SOFTWARE	\$408,249.80		\$408,249.80		\$408,249.80
20 000 1432 LINEN	\$68,312.70		\$68,312.70	(\$60,525.18)	\$7,787.52
TOTAL FIXED ASSETS	\$28,504,500.54	\$529,676.85	\$29,034,177.39	(\$213,187.22)	\$28,820,990.17

ACCUM DEPREC (VAR FULLY DEPREC ASSE	AUDITED BALANCE 2011	DEPRECIAT'N	PREAUDIT BALANCE	DISPOSAL OF ASSETS 2012	PREAUDIT BALANCE
20 000 1506 ACC DEP LAND IMPROVEMENTS	(\$333,602.12)	(\$7,850.17)	(\$341,452.29)		(\$341,452.29)
20 000 1510 ACC DEP BUILDING	(\$7,513,454.66)	(\$252,819.89)	(\$7,766,274.55)		(\$7,766,274.55)
20 000 1511 ACC DEP BUILDING IMPROVEMENTS	(\$9,872,626.62)	(\$392,801.57)	(\$10,265,428.19)	\$23,704.45	(\$10,241,723.74)
20 000 1515 ACC DEP FURNITURE, FIXTURES, & EQU	(\$2,862,557.02)	(\$262,857.21)	(\$3,125,414.23)	\$61,472.45	(\$3,063,941.78)
20 000 1520 ACC DEP COMPUTER HARDWARE & SOF	(\$138,448.66)	(\$54,125.99)	(\$192,574.65)		(\$192,574.65)
20 000 1532 ACC DEP LINEN	(\$62,834.04)	(\$5,478.66)	(\$68,312.70)	\$60,525.18	(\$7,787.52)
TOTAL ACCUMULATED DEPRECIATION	(\$20,783,523.12)	(\$975,933.49)	(\$21,759,456.61)	\$145,702.08	(\$21,613,754.53)

DESCRIPTION	NET BOOK VALUE 6/30/11	6/30/2012
LAND	\$809,872.50	\$809,872.50

LAND IMPROVEMENTS	\$42,504.07	\$58,426.97
BUILDING	\$2,599,340.78	\$2,346,520.89
BUILDING IMPROVEMENTS	\$2,121,742.00	\$2,463,747.85
FURNITURE, FIXTURES, & EQUIPMENT	\$1,433,344.07	\$1,312,992.28
COMPUTER HARDWARE & SOFTWARE	\$269,801.14	\$215,675.15
LINEN	\$5,478.66	\$0.00
TOTAL FIXED ASSETS	<u>\$7,282,083.22</u>	<u>\$7,207,235.64</u>

***moved 1861.71 to land from bldg**

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