

Facility Name & ID Number Lieberman Ctr for Hlth & Reh

0026195 Report Period Beginning: 07/01/2012 Ending: 06/30/2013

III. STATISTICAL DATA

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

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

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	49,952	17,211	11,440	78,603	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	49,952	17,211	11,440	78,603	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 89.73%

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 11,302

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: 06/30/2013 Fiscal Year: 06/30/2013

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

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	576,522		1,518,539	2,095,061		2,095,061	(46,348)	2,048,713		1
2	Food Purchase										2
3	Housekeeping	576,402	37,329	151,577	765,308		765,308	(6,419)	758,889		3
4	Laundry	47,707	66,885	130	114,722		114,722		114,722		4
5	Heat and Other Utilities			477,700	477,700		477,700	(2,698)	475,002		5
6	Maintenance	126,227	15,911	472,293	614,431		614,431	(4,558)	609,873		6
7	Other (specify):* Schedule 3-4A			172,056	172,056		172,056		172,056		7
8	TOTAL General Services	1,326,858	120,125	2,792,295	4,239,278		4,239,278	(60,023)	4,179,255		8
	B. Health Care and Programs										
9	Medical Director					63,000	63,000		63,000		9
10	Nursing and Medical Records	7,013,138	429,332	111,272	7,553,742		7,553,742	(234)	7,553,508		10
10a	Therapy			1,387,569	1,387,569		1,387,569		1,387,569		10a
11	Activities	203,775	8,370	1,367	213,512		213,512		213,512		11
12	Social Services	243,075			243,075	220	243,295		243,295		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	7,459,988	437,702	1,500,208	9,397,898	63,220	9,461,118	(234)	9,460,884		16
	C. General Administration										
17	Administrative	211,959		37,920	249,879		249,879	(72,110)	177,769		17
18	Directors Fees										18
19	Professional Services			184,222	184,222	(82,947)	101,275	(18,298)	82,977		19
20	Dues, Fees, Subscriptions & Promotions			44,945	44,945	120	45,065		45,065		20
21	Clerical & General Office Expenses	338,769	29,206	62,213	430,188		430,188	(6,375)	423,813		21
22	Employee Benefits & Payroll Taxes			2,885,207	2,885,207		2,885,207	(45,921)	2,839,286		22
23	Inservice Training & Education										23
24	Travel and Seminar			5,462	5,462	(358)	5,104		5,104		24
25	Other Admin. Staff Transportation			561	561	18	579		579		25
26	Insurance-Prop.Liab.Malpractice			259,704	259,704	19,947	279,651	(20,702)	258,949		26
27	Other (specify):* Marketing Liason	121,898			121,898		121,898	1,504,264	1,626,162		27
28	TOTAL General Administration	672,626	29,206	3,480,234	4,182,066	(63,220)	4,118,846	1,340,858	5,459,704		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	9,459,472	587,033	7,772,737	17,819,242		17,819,242	1,280,601	19,099,843		29

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

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

Facility Name & ID Number

Lieberman Ctr for Hlth & Reh

#0026195

Report Period Beginning:

07/01/2012

Ending:

06/30/2013

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			975,495	975,495		975,495	(78,974)	896,521			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			423,529	423,529		423,529	(14,409)	409,120			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			226,779	226,779	(960)	225,819		225,819			35
36	Other (specify):* Ins claim deductible			25,000	25,000		25,000		25,000			36
37	TOTAL Ownership			1,650,803	1,650,803	(960)	1,649,843	(93,383)	1,556,460			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation					960	960		960			38
39	Ancillary Service Centers		475,083	73,694	548,777		548,777	(73,467)	475,310			39
40	Barber and Beauty Shops		1,364	25,323	26,687		26,687		26,687			40
41	Coffee and Gift Shops		10,197		10,197		10,197	(1,691)	8,506			41
42	Provider Participation Fee			540,931	540,931		540,931	(3,135)	537,796			42
43	Other (specify):* Disposable fixed assets			65	65		65		65			43
44	TOTAL Special Cost Centers		486,644	640,013	1,126,657	960	1,127,617	(78,293)	1,049,324			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	9,459,472	1,073,677	10,063,553	20,596,702		20,596,702	1,108,925	21,705,627			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
07/01/12 - 06/30/13

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 26	To reclassify professional liability insurance	19,197
Line 19	To reclassify professional liability insurance	(19,197)
Line 38	To reclassify ambulance/Medicar	960
Line 35	To reclassify ambulance/Medicar	(960)
Line 25	To reclassify social work consultant	220
Line 24	To reclassify social work consultant	(220)
Line 20	To reclassify membership expense	120
Line 24	To reclassify membership expense	(120)
Line 20	To reclassify local transportation expense	18
Line 24	To reclassify local transportation expense	(18)
	Total	<u><u>-</u></u>
Line 7	Security service	100,814
	Waste removal	68,090
	Storage rental	<u>3,152</u>
		<u><u>172,056</u></u>

Line 43 Other:

Fixed asset disposals

67,485
67,485

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	(31,609)	1		4
5	Telephone, TV & Radio in Resident Rooms	(6,375)	21		5
6	Rented Facility Space	(420)	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	(5,364)	1		11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest	(11,997)	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	(19,197)	26		23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional				25
	Income Taxes and Illinois Personal				
26	Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule Schedule 5A	1,183,887			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ 1,108,925		\$	30

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)			34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ 1,108,925		37

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

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

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

BHF USE ONLY						
48		49		50		51
						52

Lieberman Ctr for Hlth & Reh

Report Period Beginning: 07/01/2012
 Ending: 06/30/2013

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Non-allowable entertainment expense	\$ (11,855)	17	1
2	Non-allowable entertainment expense	(234)	10	2
3	Non-allowable marketing expense/Business dev	(23,684)	17	3
4	Fun committee expense	(2,381)	17	4
5	Non-allowable merchandise purchases	(8,505)	17	5
6	Non-allowable lobbying fees	(18,504)	19	6
7	To add back direct costs for support services	1,504,264	27	7
8	Vending expense	(1,691)	41	8
9	Building depreciation per ledger vs. Medicaid re	(72,064)	30	9
10	F & F depreciation per ledger vs. Medicaid repo	(1,213)	30	10
11	Accrued vacation pay	(45,921)	22	11
12	Rooftop antenna revenue	(25,200)	17	12
13	Fixed asset disposals	(65)	17	13
14	Disallow Medicare lab expense	(40,693)	39	14
15	Disallow Medicare radiology expense	(17,746)	39	15
16	Disallow Medicare cast/boot	(392)	39	16
17	Disallow Medicare pharmacy/IV expense	(6,062)	39	17
18	Disallow Medicare cardiology	(570)	39	18
19	Disallow Medicare perivascular lab/clinic	(344)	39	19
20	Disallow Medicare physical therapy/speech eval	(915)	39	20
21	Disallow Medicare blood admin/storage	(1,954)	39	21
22	Disallow Medicare clinic/dialysis	(757)	39	22
23	Disallow Medicare hyperbaric/oxygen therapy	(3,873)	39	23
24	Disallow Medicare wound debridement	(161)	39	24
25	Alloc of costs related to space rental-insurance	(1,505)	26	25
26	Alloc of costs related to space rental-provider pæ	(3,135)	42	26
27	Alloc of costs related to space rental-interest	(2,412)	32	27
28	Alloc of costs related to space rental-maintenan	(4,558)	6	28
29	Alloc of costs related to space rental-utilities	(2,698)	5	29
30	Alloc of costs related to space rental-depreciatic	(5,697)	30	30
31	Alloc of costs related to space rental-housekeep	-6419	3	31
32	Alloc of costs related to space rental-dietary	-9375	1	32

33	Non-allowable legal fees	206	19	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	1,183,887		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Lieberman Ctr for Hlth & Reh# 0026195

Report Period Beginning:

07/01/2012

Ending:

06/30/2013

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	(46,348)	0	0	0	0	0	0	0	0	0	0	(46,348)	1
2	Food Purchase	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	(6,419)	0	0	0	0	0	0	0	0	0	0	(6,419)	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(2,698)	0	0	0	0	0	0	0	0	0	0	(2,698)	5
6	Maintenance	(4,558)	0	0	0	0	0	0	0	0	0	0	(4,558)	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(60,023)	0	(60,023)	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	(234)	0	0	0	0	0	0	0	0	0	0	(234)	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	(234)	0	(234)	16									
	C. General Administration													
17	Administrative	(72,110)	0	0	0	0	0	0	0	0	0	0	(72,110)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(18,298)	0	0	0	0	0	0	0	0	0	0	(18,298)	19
20	Fees, Subscriptions & Promotions	0	0	0	0	0	0	0	0	0	0	0	0	20
21	Clerical & General Office Expenses	(6,375)	0	0	0	0	0	0	0	0	0	0	(6,375)	21
22	Employee Benefits & Payroll Taxes	(45,921)	0	0	0	0	0	0	0	0	0	0	(45,921)	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	(20,702)	0	0	0	0	0	0	0	0	0	0	(20,702)	26
27	Other (specify):*	1,504,264	0	0	0	0	0	0	0	0	0	0	1,504,264	27
28	TOTAL General Administration	1,340,858	0	1,340,858	28									
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	1,280,601	0	1,280,601	29									

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Lieberman Ctr for Hlth & Reh# 0026195

Report Period Beginning:

07/01/2012 Ending:06/30/2013

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	(78,974)	0	0	0	0	0	0	0	0	0	0	(78,974)	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(14,409)	0	0	0	0	0	0	0	0	0	0	(14,409)	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	(93,383)	0	0	0	0	0	0	0	0	0	0	(93,383)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	(73,467)	0	0	0	0	0	0	0	0	0	0	(73,467)	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	(1,691)	0	0	0	0	0	0	0	0	0	0	(1,691)	41
42	Provider Participation Fee	(3,135)	0	0	0	0	0	0	0	0	0	0	(3,135)	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	TOTAL Special Cost Centers	(78,293)	0	0	0	0	0	0	0	0	0	0	(78,293)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	1,108,925	0	0	0	0	0	0	0	0	0	0	1,108,925	45

Lieberman Geriatric Health Center
07/01/12 - 06/30/13
Schedule of Adjustments
Summary C

Description	Department	Amount
Non-Patient Meals	Dietary	(31,609)
Telephone, TV & Radio in Resident Rooms	Administration	(6,375)
Rented Facility Space	Administration	(420)
Group purchasing rebates	Administration	(\$5,364)
Interest and Other Investment Income	Administration	(11,997)
Malpractice insurance for individuals	Administration	(19,197)
Non-allowable entertainment expense	Administration	(11,855)
Non-allowable entertainment expense	Nursing	(234)
Non-allowable marketing expense/Business development	Administration	(23,684)
Fun committee expense	Administration	(2,381)
Non-allowable merchandise purchases	Administration	(8,505)
Non-allowable lobbying fees	Administration	(18,504)
To add back direct costs for support services	General Administration	1,504,264
Vending expense	Administration	(1,691)
Building depreciation per ledger vs. Medicaid report	Depreciation	(72,064)
F & F depreciation per ledger vs. Medicaid report	Depreciation	(1,213)
Accrued vacation pay	General Administration	(\$45,921)
Rooftop antenna revenue	Administration	(\$25,200)
Fixed asset disposals	Administration	(\$65)
Disallow Medicare lab expense	Nursing	(\$40,693)
Disallow Medicare radiology expense	Nursing	(\$17,746)
Disallow Medicare cast/boot	Nursing	(\$392)
Disallow Medicare pharmacy/IV expense	Nursing	(\$6,062)
Disallow Medicare cardiology	Nursing	(\$570)
Disallow Medicare perivascular lab/clinic	Nursing	(\$344)
Disallow Medicare physical therapy/speech eval	Nursing	(\$915)
Disallow Medicare blood admin/storage	Nursing	(\$1,954)
Disallow Medicare clinic/dialysis	Nursing	(\$757)
Disallow Medicare hyperbaric/oxygen therapy	Nursing	(\$3,873)
Disallow Medicare wound debridement	Nursing	(\$161)
Alloc of costs related to space rental-insurance	Insurance	(1,505)
Alloc of costs related to space rental-provider part	Provider Participation	(3,135)
Alloc of costs related to space rental-interest	Interest	(2,412)
Alloc of costs related to space rental-maintenance	Maintenance	(4,558)
Alloc of costs related to space rental-utilities	Utilities	(2,698)

Alloc of costs related to space rental-depreciation	Depreciation	(5,697)
Alloc of costs related to space rental-housekeeping	Housekeeping	(6,419)
Alloc of costs related to space rental-dietary	Dietary	(9,375)
Non-allowable legal fees	Administration	\$206
		<u>\$1,108,925</u>

VII. RELATED PARTIES

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
n/a		n/a				

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V		\$			\$	\$	1
2	V							2
3	V							3
4	V							4
5	V							5
6	V							6
7	V							7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$			\$	\$ *	14

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

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1								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 Ctr for Hlth & Reh # 0026195 Report Period Beginning: 07/01/2012 Ending: 06/30/2013

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1									\$		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 Ctr for Hlth & Reh

0026195 Report Period Beginning: 07/01/2012

Ending: 6/30/2013

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	27	Admin, Finance, Volunteers, Info	Accumulated Costs	15	\$ 3,209,295	\$ 3,209,295	19,621,206	\$ 1,205,190	1
2	27	Admin, Finance, Volunteers, Info	Accumulated Costs	15	796,403		19,621,206	299,074	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				\$ 4,005,698	\$ 3,209,295		\$ 1,504,264	25

Facility Name & ID Number

Lieberman Ctr for Hlth & Reh

0026195

Report Period Beginning:

07/01/2012

Ending:

06/30/2013

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	\$ 304,431	1						
2	Bond		x	2008 bond allocation	varies	08/13/08	2,217,600	1,871,980	2026	varies	87,996	2						
3	Bond		x	capital improvements	\$8,333.33	07/20/11	2,000,000	1,816,667	08/31/16	1.2500	23,713	3						
4												4						
5												5						
Working Capital																		
6												6						
7												7						
8												8						
9	TOTAL Facility Related				\$8,333.33		\$ 12,367,600	\$ 10,338,647			\$ 416,140	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	\$ 10,338,647			\$ 416,140	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 2012 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 2013 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:	2008	_____	8	FOR BHF USE ONLY		
	2009	_____	9			
	2010	_____	10			
	2011	_____	11			
	2012	_____	12			
				13	FROM R. E. TAX STATEMENT FOR 2012 \$ _____	13
				14	PLUS APPEAL COST FROM LINE 5 \$ _____	14
				15	LESS REFUND FROM LINE 6 \$ _____	15
				16	AMOUNT TO USE FOR RATE CALCULATION \$ _____	16

NOTES:

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

2012 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Lieberman Ctr for Hlth & Reh 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 2012 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 2012.

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

B. Real Estate Tax Cost Allocations

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

If YES, attach an explanation 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 2012 tax bills which were listed in Section A to this statement. Be sure to use the 2012 tax bill which is normally paid during 2013.

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

XI. OWNERSHIP COSTS (continued)**B. Building 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	\$	\$ 7,956,054	4
5		1983		32,224	805	40	805		24,554	5
6		1984		7,755	194	40	194		5,723	6
7		1987		19,886	497	40	497		13,181	7
8		1986		29,583	739	40	739		19,584	8
	Improvement Type**									
9	Land Improvements	1981		96,365					96,365	9
10	Land Improvements	1983		54,161					54,161	10
11	Land Improvements	1985		3,575					3,575	11
12	Land Improvements	1987		78,564					78,564	12
13	Land Improvements	1988		7,394					7,394	13
14	Land Improvements	1989		19,724					19,724	14
15	Capital	1990		26,136					26,136	15
16	Capital	1991		47,606					47,606	16
17	Capital	1992		230,717					230,717	17
18	Capital	1993		15,514					15,514	18
19	Capital	1994		53,935					53,935	19
20	Capital	1995		2,990					2,993	20
21	Capital	1996		4,047,575					4,047,575	21
22	Capital	1997		101,705					101,705	22
23	Capital	1998		163,173					163,174	23
24	Capital	1999		1,217,837					1,217,837	24
25	Capital	2000		222,449					266,666	25
26	Capital	2001		315,065					315,066	26
27	Capital	2002		135,808					135,817	27
28	Capital	2003		528,958					523,057	28
29	Capital	2004		564,401	56,440	10	56,440		541,404	29
30	Capital	2005		741,195	74,120	10	74,120		573,518	30
31	Capital	2006		145,768	14,577	10	14,577		108,902	31
32	Capital	2007		172,613	17,261	10	17,261		107,452	32
33	Capital	2008		93,671	9,367	10	9,367		44,721	33
34	Capital	2009		177,098	17,710	10	17,710		71,410	34
35	Capital	2009		54,585	2,729	20	2,729		13,494	35
36										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

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	10
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
37 Architect - 3rd floor renovation	2010	\$ 3,485	\$ 174	20	\$ 174		\$ 861		37
38 Architect - 3rd floor renovation	2010	3,321	166	20	166		821		38
39 Convectector heat units	2010	14,280	714	20	714		3,530		39
40 Convectector heat units	2010	22,909	1,145	20	1,145		5,663		40
41 Server room air conditioning	2010	21,605	2,161	10	2,161		8,103		41
42 Resident room convectector units	2010	14,280	1,428	10	1,428		5,474		42
43 Resident room convectector units	2010	22,909	2,291	10	2,291		8,782		43
44 Architects-1st, 2nd & 4th floor renovation	2010	18,246	912	20	912		4,511		44
45 Architects-1st, 2nd & 4th floor renovation	2010	9,177	459	20	459		2,269		45
46 Reglazing entrance/skylight	2010	23,187	1,159	20	1,159		3,478		46
47 Penthouse roof replacement	2010	26,702	1,335	20	1,335		6,453		47
48 IDPH construction plan review and approval	2010	7,453	745	10	745		2,111		48
49 Retubing main boiler	2010	5,874	587	10	587		1,615		49
50 Village permit for renovation	2010	12,114	1,211	10	1,211		3,129		50
51 1st, 2nd & 4th floor renovation - architect fees	2011	71,987	3,599	20	3,599		6,839		51
52 Supervisory alarm for fire pump	2011	17,800	1,780	10	1,780		3,708		52
53 1st, 2nd & 4th Floor Renovation - general contractor	2011	885,134	44,257	20	44,257		88,514		53
54 Asbestos abatement	2011	66,391	3,320	20	3,320		9,959		54
55 Artist design of new donor wall	2011	5,000	500	10	500		1,042		55
56 Mold remediation	2011	16,925	1,693	10	1,693		3,809		56
57 Resident room convectector units	2011	39,450	1,973	20	1,973		11,318		57
58 3rd and 4th floor tubs	2011	83,128	4,156	20	4,156		12,439		58
59 Rooftop exhaust fan replacement	2011	9,013	901	10	901		2,403		59
60 all above building impr reflect final 7/1/11 capital rate approval									60
61 Artist design of new donor wall	2011	5,000	500	10	500		1,042		61
62 Replaced heat exchanger in boiler	2011	4,248	425	10	425		885		62
63 1st, 2nd & 4th Floor Renovation - fire sprinkler engineering serv	2011	2,700	270	10	270		495		63
64 Donor panel (final payment)	2011	5,000	500	10	500		917		64
65 Gen contractor-alter soffit for new light fixtures	2011	6,155	308	20	308		564		65
66 Door operators for 1st floor washrooms	2011	3,940	394	10	394		690		66
67 Lobby signage inc donor wall	2011	18,246	1,825	10	1,825		5,524		67
68 Lobby signage inc donor wall	2011	9,177	918	10	918		2,728		68
69 1st, 2nd & 4th Floor Renovation - general contractor	2011	50,259	2,513	20	2,513		3,769		69
70 TOTAL (lines 4 thru 69)		\$ 20,936,474	\$ 529,343		\$ 529,343		\$ 17,101,023		70

**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 12A, Carried Forward		\$ 20,936,474	\$ 529,343		\$ 529,343	\$	\$ 17,101,023	1
2	Upgrade fire alarm system	2011	41,000	4,100	10	4,100		7,175	2
3	Phase 1 emergency replacement	2011	23,991	2,399	10	2,399		3,798	3
4	Fire and smoke damper repair	2011	27,270	2,727	10	2,727		4,545	4
5	MUA retrofit gas valve	2011	2,739	274	10	274		434	5
6	Fan switch repl-cooling/heating unit/Mammoth MUA controller	2012	4,256	426	10	426		461	6
7	Potato peeler-repl of major componenents	2012	2,536	254	10	254		275	7
8	Major repairs to Taulsen blast chiller	2012	3,354	335	10	335		363	8
9	Install of dedicated circuits to A wing	2012	5,751	575	10	575		623	9
10	1st, 2nd & 4th Floor Renovation - architect	2012	6,094	305	20	305		356	10
11	Café door controller	2012	3,870	387	10	387		581	11
12	1st, 2nd & 4th Floor Renovation-labor and install of corner guards	2012	4,736	237	20	237		355	12
13	Permit fee for renovation credit-Village of Skokie(inv 11/17/10)	2012	(3,500)	(350)	10	(350)		(1,050)	13
14	HVAC fan coils	2012	9,902	990	10	990		1,485	14
15	HVAC circulating pump motor rebuild	2012	3,017	302	10	302		453	15
16	HVAC boiler riser pump	2012	5,095	510	10	510		765	16
17	HVAC pump rebuild	2012	4,683	468	10	468		663	17
18	McQuay compressor replacement	2012	14,640	1,464	10	1,464		1,586	18
19	Resident room convector replacement project	2012	7,221	722	10	722		963	19
20	Admin office renovation-architect	2012	4,233	212	20	212		212	20
21	Fire alarm panel ugrade	2012	16,435	1,644	10	1,644		2,192	21
22	Cooling tower frequency drive	2012	7,935	794	10	794		1,125	22
23	Landscape achitecture project	2012	15,880	1,588	10	1,588		2,117	23
24	Landscape achitecture project	2012	9,752	650	15	650		650	24
25	Restoration of riser unit	2012	18,870	1,887	10	1,887		1,887	25
26	Replacement of MUA compressor	2012	12,775	1,278	10	1,278		1,278	26
27	Remodel admin offices-demolition,carpet, furniture, architect fees								27
28		2012	29,940	2,245	10	2,245		2,245	28
29	Remodel admin offices - patch and paint offices	2012	6,900	1,035	5	1,035		1,035	29
30	Oxygen room doors replacement	2012	2,610	98	20	98		98	30
31	Guardrail/handrail modifications	2012	7,200	240	20	240		240	31
32	Replaced water coils in 2 room heating units	2013	7,404	370	10	370		370	32
33	3rd, 6th and 7th floor renovation - architect fee	2013	98,931	2,473	10	2,473		2,473	33
34	TOTAL (lines 1 thru 33)		\$ 21,341,993	\$ 559,980		\$ 559,980	\$	\$ 17,140,776	34

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

Facility Name & ID Number Lieberman Ctr for Hlth & Reh

0026195

Report Period Beginning:

07/01/2012

Ending:

06/30/2013

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	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 21,341,993	\$ 559,980		\$ 559,980	\$	\$ 17,140,776	1
2	3rd, 6th and 7th floor renovation - IDPH plan review	2013	9,600	80	10	80		80	2
3	6th and 7th floor spa tubs	2013	43,948	366	10	366		366	3
4	Install 2 boilers and roof restoration	2013	575,629	7,195	20	7,195		7,195	4
5	3rd floor renovation - install carpet tiles	2013	9,384	313	10	313		313	5
6	Fire protection sprinkler installation	2013	144,982	2,416	10	2,416		2,416	6
7	Resident room convector units installed	2013	40,000		10				7
8	Fire safety evaluation survey(part of fire protection sprinkler proje	2013	9,620	321	10	321		321	8
9	Upgrade kitchen ductwork/lighting	2013	115,280	961	10	961		961	9
10	Plumbing, excavation for stack in bread room	2013	20,195	505	10	505		505	10
11	Replace laundry hot water tank	2013	19,760	988	10	988		988	11
12	Kitchen wall repair (part of kitchen renovation)	2013	3,448	57	10	57		57	12
13	Landscape architecture project	2013	330,739	11,025	15	11,025		11,025	13
14	Parking lot renovation	2013	15,464	344	15	344		344	14
15	Installed burner assembly and ignitor in hot water heater	2013	2,545	21	10	21		21	15
16	New motors and parts elevator room cooling system	2013	3,413	28	10	28		28	16
17	New air compressor in mechanical room unit	2013	2,689	22	10	22		22	17
18	Rehab generator emergency shutdown with new circuits	2013	2,575	21	10	21		21	18
19	Install new sewage ejector pump	2013	5,891	49	10	49		49	19
20	New motor for dishwasher	2013	3,403	28	10	28		28	20
21	Purchased/installed vanity fixtures	2013	42,768	356	10	356		356	21
22	Adj to agree to book depreciation			72,064			(72,064)		22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 22,743,326	\$ 657,142		\$ 585,078	\$ (72,064)	\$ 17,165,872	34

**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	\$ 4,944,161	\$ 322,462	\$ 322,462	\$		\$ 2,556,693	71
72	Current Year Purchases	499,460	(4,108)	(5,321)	(1,213)		(4,108)	72
73	Fully Depreciated Assets							73
74	Disposal of Assets/Hospice adj	(650)		(5,697)	(5,697)			74
75	TOTALS	\$ 5,442,971	\$ 318,354	\$ 311,444	\$ (6,910)		\$ 2,552,585	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)	\$ 28,996,171	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 975,495	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 896,522	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (78,974)	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 19,718,456	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	Install 2 boilers and roof restor	\$ 591,371	92
93			93
94			94
95		\$ 591,371	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. _____ /2014 \$ _____

13. _____ /2015 \$ _____

14. _____ /2016 \$ _____

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: _____ *

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: \$ 204,991 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
07/01/12 - 06/30/13

Schedule 14A

Section B

	Description	Amount
Line 16 Rental Amount for Moveable Equipment	Tableware	38,512
	Wound therapy	35,150
	Copier/postage meter	1,737
	Beds/mattresses/chairs/O2 concentrator:	128,873
	Online Service	720
	Total	<u>204,991</u>

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

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

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	1 Schedule V Line & Column Reference	2		3	4		5	6	7	8		
			Staff		Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)			
			Units of Service			Units	Cost						
1	Licensed Occupational Therapist	10a(3)	hrs	\$	7,887	\$	537,717	\$	7,887	\$	537,717	1	
2	Licensed Speech and Language Development Therapist	10a(3)	hrs		3,010		202,785		3,010		202,785	2	
3	Licensed Recreational Therapist		hrs									3	
4	Licensed Physical Therapist	10a(3)	hrs		9,522		647,068		9,522		647,068	4	
5	Physician Care		visits									5	
6	Dental Care		visits									6	
7	Work Related Program		hrs									7	
8	Habilitation		hrs									8	
9	Pharmacy	39(2)	# of prescrpts					475,084			475,084	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			\$	20,419	\$	1,387,569	\$	475,084	20,419	\$	1,862,653	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 Ctr for Hlth & Reh# 0026195Report Period Beginning: 07/01/2012Ending: 06/30/2013

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 06/30/2013 (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	\$ 28,218	\$ 28,218	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance <u>114,600</u>)	3,101,999	<u>3,101,999</u>	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	46,904	46,904	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Schedule 17A</u>	759,626	759,626	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 3,936,746	\$ 3,936,746	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	14,672,122	14,672,122	15
16	Equipment, at Historical Cost	5,291,782	5,291,782	16
17	Accumulated Depreciation (book methods)	(22,552,695)	(19,718,456)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>Construction in progress</u>	591,371	591,371	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 8,925,248	\$ 11,759,486	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 12,861,994	\$ 15,696,232	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	15,939	15,939	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	1,039,288	1,039,288	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable	23,153	23,153	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>Schedule 17A</u>	11,766,877	11,766,877	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 12,845,257	\$ 12,845,257	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>	1,816,667	1,816,667	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 8,216,667	\$ 8,216,667	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 21,061,924	\$ 21,061,924	46
47	TOTAL EQUITY (page 18, line 24)	\$ (8,199,932)	\$ (8,199,932)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 12,861,994	\$ 12,861,994	48

*(See instructions.)

Schedule 17A

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

Description	Operating	After Consolidation
Cash - resident security deposits	269,296	269,296
Deferred financing fees	24,172	24,172
Wells Fargo bond fund	256,717	256,717
Insurance claim receivable	209,441	209,441
	759,626	759,626

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

Description	Operating	After Consolidation
Tenant security deposits	269,246	269,246
Accounts receivable credit balances	323,105	323,105
Other current liabilities	2,235	2,235
Accrued expenses	70,284	70,284
Intercompany liabilities	9,891,639	9,891,639
IDPA overpayments	148,195	148,195
Other payables - insurance claim	283,643	283,643
Due to contractor	591,371	591,371
Other payables - Dept of Labor audit	187,158	187,158
	11,766,877	11,766,877

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (8,603,859)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (8,603,859)	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	403,927	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)	\$ 403,927	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)	\$ (8,199,932)	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	\$ 17,729,534	1
2	Discounts and Allowances for all Levels	(76,992)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 17,652,542	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	395,297	6
7	Oxygen	1,035	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 396,332	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop	10,815	12
13	Barber and Beauty Care	30,029	13
14	Non-Patient Meals	19,032	14
15	Telephone, Television and Radio	6,375	15
16	Rental of Facility Space	420	16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry	4,323	22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 70,995	23
D. Non-Operating Revenue			
24	Contributions	568,946	24
25	Interest and Other Investment Income***	11,996	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 580,942	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>Schedule 19A</u>	2,299,818	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 2,299,818	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 21,000,629	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	4,239,278	31
32	Health Care	9,461,118	32
33	General Administration	4,118,846	33
B. Capital Expense			
34	Ownership	1,649,843	34
C. Ancillary Expense			
35	Special Cost Centers	586,686	35
36	Provider Participation Fee	540,931	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 20,596,702	40
41	Income before Income Taxes (line 30 minus line 40)**	403,927	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 403,927	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 6,993,776	44
45	Private Pay - Net Inpatient Revenue	4,907,751	45
46	Medicare - Net Inpatient Revenue	5,652,075	46
47	Other-(specify) <u>Hospice</u>	98,940	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 17,652,542	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
07/01/12 - 06/30/13

Schedule 19A

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

<u>Description</u>	<u>Amount</u>	
Group purchasing rebates	5,364	offset on Schedule V
Rooftop antenna revenue	25,200	offset on Schedule V
Miscellaneous operating income	4,791	
Other income for maintenance operations and capital	2,158,815	
Hospice room rental	105,648	
Total to Line 28	<u>2,299,818</u>	

Facility Name & ID Number Lieberman Ctr for Hlth & Reh

0026195

Report Period Beginning:

07/01/2012

Ending:

06/30/2013

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	812	1,047	\$ 59,938	\$ 57.25	1
2	Assistant Director of Nursing	1,822	2,084	94,782	45.48	2
3	Registered Nurses	65,072	71,275	2,713,851	38.08	3
4	Licensed Practical Nurses	12,513	13,841	401,878	29.04	4
5	CNAs & Orderlies	207,958	224,171	3,019,416	13.47	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,849	1,920	38,769	20.19	9
10	Activity Assistants	9,348	10,817	165,006	15.25	10
11	Social Service Workers	10,030	11,113	243,075	21.87	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	40,941	46,522	576,522	12.39	15
16	Dishwashers					16
17	Maintenance Workers	7,677	8,211	126,227	15.37	17
18	Housekeepers	42,048	46,279	576,402	12.45	18
19	Laundry	3,343	3,629	47,707	13.15	19
20	Administrator	1,639	2,086	132,568	63.55	20
21	Assistant Administrator	1,847	2,086	79,391	38.06	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	22,735	25,295	460,667	18.21	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	1,762	2,092	42,314	20.23	31
32	Other Health C: <u>Schedule 20A</u>	15,575	17,454	680,959	39.01	32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	446,971	489,922	\$ 9,459,472 *	\$ 19.31	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 22,512	10(3)	39
40	Physical Therapy Consultant			40
41	Occupational Therapy Consultant			41
42	Respiratory Therapy Consultant			42
43	Speech Therapy Consultant			43
44	Activity Consultant			44
45	Social Service Consultant			45
46	Other(specify) <u>Schedule 20A</u>	18,384		46
47				47
48				48
49	TOTAL (lines 35 - 48)	\$ 103,895		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	2,534 70,363	10(3)	52
53	TOTAL (lines 50 - 52)	2,534 \$ 70,363		53

Facility: Lieberman Geriatric Health Centre
Provider #0026195
Period: 07/01/13 - 06/30/13

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>
Manager, Health Care Services-QI/QA	1,782	2,086	80,967	38.81
Resident Care Manager	5,541	6,257	233,091	37.25
Resident Care Supervisor	5,812	6,364	258,354	40.60
Transitional Care Nurse	50	50	1,713	34.26
Manager, Regulatory Training & Staff Deve	363	391	18,508	47.34
MDS Nurse	2,027	2,306	88,326	38.30
Totals to Page 20, Line 32	15,575	17,454	680,959	39.01

B. Consultant Services

	<u>Hours Paid & Accrued</u>	<u>Amount</u>	<u>Schedule V Ref.</u>
Dentist	per visit	16,701	10(3)
Infectious Disease Consultant	per visit	1,463	10(3)
Social Work Consultant	per visit	220	10(3)
		<u>18,384</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		\$ 132,568	Workers' Compensation Insurance	\$ 147,693	IDPH License Fee	\$ 915	
Anna-Liisa LaCroix	Asst Director		79,391	Unemployment Compensation Insurance	85,930	Advertising: Employee Recruitment		
				FICA Taxes	712,035	Health Care Worker Background Check		
				Employee Health Insurance	1,432,170	(Indicate # of checks performed)		
				Employee Meals		Patient Background Checks	350 3,500	
				Illinois Municipal Retirement Fund (IMRF)*		Life Services Network of IL dues	17,399	
				Employee Long Term disability	8,951	Ivans	2,975	
				Employee Retirement	450,239	eHealth Data	5,542	
				Employee Uniform Allowance	2,268	Medifax-EDI	256	
						Other - See Schedule 21A	14,358	
						Less: Public Relations Expense	()	
						Non-allowable advertising	()	
						Yellow page advertising	()	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 211,959	TOTAL (agree to Schedule V, line 22, col.8)		TOTAL (agree to Sch. V, line 20, col. 8)		
				\$ 2,839,286		\$ 44,945		
B. Administrative - Other			E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**		
Description			Amount	Description	Line #	Amount	Description	Amount
Fun Committee			\$ 2,381				Out-of-State Travel	\$
Entertainment			11,855				Tho Ong-Orlando, FL	450
Marketing			16,289				In-State Travel	
Business Development			7,395					
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 37,920				Seminar Expense	4,654
C. Professional Services			TOTAL			Entertainment Expense		
Vendor/Payee	Type		Amount			(agree to Sch. V, line 24, col. 8)		
RSM McGladrey	Audit Fees		\$ 13,798					
Elizabeth Brzozowski	Medical Transcription		410					
Jewish Fed of Metro Chicago	Lobbying		18,504					
M DeBacker/V Edelstein	Medical Director		63,000					
Northwestern Memorial Hospital	Psychiatric Fellowship		2,500					
Simply Rehab	Psyiatrist/Fitness		30,000					
Advanced Rehabilitation	Psyiatrist/Fitness		15,000					
Polsinelli Shugart	Legal Fees		7,866					
Center for Disabiltiy & Guardianship	guardian processing fee		500					
Cook County	guardian proceedings		199					
See Schedule 21A	See Schedule 21A		32,444					
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)			\$ 184,222			TOTAL		

* Attach copy of IMRF notifications

**See instructions.

Facility: Lieberman Geriatric Health Centre
Provider # 26195
Period: 07/01/12 - 06/30/13

Schedule 21A

Schedule 21 C - Professional Services

Chicago Title Land Trust - annual fee	805.00
Associated Agencies - surety bond (reclassified to line 26)	750.00
Associated Agencies - malpractice (reclassified to line 26)	19,196.84
My Innerview - customer service surveys	9,085.76
Heartland Health Outreach - translator	145.25
Life Safety Resources - meeting to discuss IDPH safety code	416.25
CARF - intent fee for survey	995.00
Kalin Healthcare Solutions - restorative therapy eval	1,050.00
	<u>32,444.10</u>

Schedule 21 F - Dues, Subscriptions, Licenses & Fees

Other

Illinois Emergency Management - annual registration	50.00
Dalmation Equipment - inspection	416.00
Fredriksen & Sons Fire Equipment - inspection	1,643.80
Management and Network Services	376.11
Miscellaneous publications	1,362.65
National Notary Association	52.00
Nebo Systems - data support	506.00
Hoodz of the North Shore - inspection/cleaning kitchen exhaust hood	4,125.00
Village of Skokie - elevator inspection	220.00
Village of Skokie - Alarm permit renewal	220.00
Village of Skokie -Nursing Home License	1,275.61
Village of Skokie - fire alarm fee	100.00
Motion Picture Licensing	1,400.63
Ability Network - data support	262.00
Esscoe - inspection	325.00
F.E. Moran - inspection	916.00
Aramark - p-card purchase	484.02
Chicago Backflow Inc - inspection	623.00
	<u>14,357.82</u>

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

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

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 17,399
- (3) Did the nursing home make political contributions or payments to a political action organization? no If YES, have these costs been properly adjusted out of the cost report? _____
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? no If YES, what is the capacity? _____
- (5) Have you properly capitalized all major repairs and equipment purchases? yes
What was the average life used for new equipment added during this period? 10 years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 112,139 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. \$ 540,931
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. \$ 27,747
- (16) Travel and Transportation
 - a. Are there costs included for out-of-state travel? yes-see seminar schedule
If YES, attach a complete explanation.
 - b. Do you have a separate contract with the Department to provide medical transportation for residents? yes If YES, please indicate the amount of income earned from such a program during this reporting period. \$ not included in Lieberman income/expense
 - 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: McGladrey
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? yes
- (19) If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report? yes
Attach invoices and a summary of services for all architect and appraisal fees.

Travel and Seminar
FY13

XIX G

Post date	Account	Journal	Journal reference	Transaction amount	Location of Event	Date of Event
7/31/12	20-240-5320	Accounts Payabl	Nancy Flowers c/o Rainbow Hospice-Distribution	\$220.00	Skokie, IL	7/25/2012
8/31/12	20-850-5320	Accounts Payabl	Illinois Council On Long -ANNA-LIISA LACR-8/14	\$210.00	Skokie, IL	9/7/2012
8/31/12	20-850-5320	Accounts Payabl	Pathway Health Services I-4541121036 RONA-7.	\$200.00	Orland Par	10/12/2012
8/31/12	20-240-5320	Accounts Payabl	Illinois Council On Long -ANNA-LIISA LACR-8/14	\$105.00	Skokie, IL	9/7/2012
8/31/12	20-100-5320	Accounts Payabl	Illinois Council On Long -ANNA-LIISA LACR-8/14	\$210.00	Skokie, IL	9/7/2012
9/27/12	20-850-5320	Payroll	LTC1220 LTC P/E 09/23/12 PAID 09/27/12	\$450.00	Orlando, F	06/20-06/24/12(reimb this year)
10/31/12	20-850-5320	Accounts Payabl	Life Services Network-ANNA-LIISA LACR-10/15/12	\$99.00	Chicago, IL	10/16/2012
10/31/12	20-850-5320	Accounts Payabl	Life Services Network-ANNA-LIISA LACR-10/5/2012	\$99.00	Chicago, IL	10/16/2012
11/21/12	20-850-5320	Payroll	LTC1224 LTC P/E 11/18/12 PAID 11/21/12	\$749.00	Chicago, IL	09/2012-restorative/rehab certification cours
11/30/12	20-240-5320	Accounts Payabl	Life Services Network-ANNA-LIISA LACR-11/21/12	\$99.00	Chicago, IL	11/21/2012
11/30/12	20-840-5320	Accounts Payabl	Chicagoland Activity Prof Assoc	\$10.00	Woodridge	10/17; 11/14/12
12/31/12	20-100-5320	Accounts Payabl	Illinois Council On Long -ANNA-LIISA LACR-12/5/12	\$330.00	Skokie, IL	12/13/2012
1/31/13	20-850-5320	Accounts Payabl	Illinois Council On Long -ANNA-LIISA LACR-1/13/13	\$150.00	Skokie, IL	1/17/2013
1/31/13	20-850-5320	Accounts Payabl	Life Services Network-ANNA-LIISA LACR-1/4/2013	\$99.00	Webinar	1/31/2013
2/28/13	20-840-5320	Accounts Payabl	Action Pad-8465776050 ANDR-2/11/2013	\$99.00	Webinar	2/15/2013
3/20/13	20-100-5320	Accounts Payabl	Suburban Law Enforcement -Distribution 247169	\$25.00	Chicago, IL	4/30/2013
3/31/13	20-100-5320	General Ledger	S 03 039 - 2 Expense American Society on Aging	\$497.50	Chicago, IL	03/12-03/16/13
3/31/13	20-840-5320	Accounts Payabl	Groupon Inc.-12027065OEG9IJS-3/20/2013	\$12.00	tickets to Holocaust museum	
4/4/13	20-100-5320	Accounts Payabl	Omnicare, Inc.-Distribution 247326	\$20.00	Schaumbu	4/16/2013
4/30/13	20-840-5320	Accounts Payabl	Illinois Pioneer Coalitio-8892473327 ANDR-4/17/13	\$60.00	Skokie, IL	4/18/2013
5/31/13	20-850-5320	Accounts Payabl	Gannett Healthcare Group-8541276691 RONA-5	\$40.00	Webinar	5/15/2013
5/31/13	20-850/100/840-5320	General Ledger	S 05 039 - 2 Record LSN 2013 Registration	\$1,320.75	Chicago, IL	05/01-05/03/13
				\$5,104.25		

Employee	Position
	social workers
G Bradley; N Sharon	Mgr Health Care Services; ADON
L Soriano	MDS Nurse
J Hammerman	Mental Health Social Mgr
R Benner; A LaCroix	Administrator; Asst Administrator
T Ong	Nurse Practitioner
J Hammerman	Mental Health Social Mgr
J Calimag	Restorative Nurse
J Calimag	Restorative Nurse
A LaCroix	Asst Administrator
F A Battung	Activity Worker
R Benner; A LaCroix	Administrator; Asst Administrator
G Bradley	Mgr Health Care Services
various staff members	
A Koch	Mgr, Life Enrichment
various staff members	criminal history training symposium
J Hammerman	Mental Health Social Mgr
various staff members	
R Benner	Administrator
A Koch	Mgr, Life Enrichment
various staff members	

CJE SeniorLife
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* indicates past president, not a voted
upon Board Member

BOARD RESOURCES

I. Walter Deitch

(Legal Counsel)

(Assistant Secretary)

Legal
Cost Report FY13

<u>Date</u>	<u>Account</u>	<u>Vendor</u>	<u>Matter</u>	<u>Amount</u>	<u>Allowable</u>
7/1/12	20-100-5105	Reversing A 06 080 Accrue Polsinelli Shughart 867225		(\$752.00)	
7/31/12	20-100-5105	Polsinelli Shughart, PC-867225-3/22/2012	general medicaid payment issues	\$96.00	
8/31/12	20-100-5105	Polsinelli Shughart, PC-904952-8/29/2012	sale of HHA	\$164.00	
9/24/12	20-100-5105	Polsinelli Shughart, PC-904951-8/29/2012	conf regarding allegation of billing fraud against physician at review IDPH survey; theft of controlled substances; pre-hearing	\$398.35	
10/31/12	20-100-5105	Polsinelli Shughart, PC-89244A-7/12/2012	conf related to complaint	\$330.00	
12/31/12	20-100-5105	Polsinelli Shughart, PC-936727-12/31/2012	non-covered services for Medicaid resident; discharge options; recommendations for inserving staff on need for additional services	\$1,394.00	
1/31/13	20-100-5105	Polsinelli Shughart, PC-943977-1/28/2013	contract review; life safety code issue;resident handbook	\$3,379.00	
3/31/13	20-100-5105	S 03 001 non A/R cash receipts-overpmt inv934977	" "	(\$68.00)	
4/30/13	20-100-5105	Polsinelli Shughart, PC-958779-3/29/2013	finalizing contract review; revise artibtration agreement; strategy for collections procedure	\$1,529.00	\$1,146.75
4/30/13	20-100-5105	Polsinelli Shughart, PC-965250-4/22/2013	finalize arbitration agreement re limitations on liability; resident notification of new contract; revise contract re late fee	\$272.00	
4/30/13	20-100-5105	Polsinelli Shughart, PC-965249-4/22/2013	resident care issue re diet; discharge	\$1,124.00	
4/30/13	20-100-5105	Center for Disability & E-Guardianship Fe-3/29/2013	guardianship processing fee	\$500.00	
5/21/13	20-100-5105	Petty Cash-petty cash-5/20/2013	Money orders to Cook County for Guardianship proceedings	\$198.98	
				\$8,565.33	\$1,146.75

Non-Allowable

(\$752.00) weinberg - last fy

\$164.00

\$382.25

(\$205.75)

Council for Jewish Elderly and Subsidiaries

**Consolidating Statement of Operations and Changes in Net Assets
Year Ended June 30, 2013**

	<u>Lieberman Center for Health and Rehabilitation</u>
Change in Unrestricted Net Assets	
Public support:	
Contributions, grants, legacies, and bequests	\$ 24,246
Contributions, by associated organizations	
Special events - net of costs	
	<u>24,246</u>
Directly related program services revenue	
Grants from governmental agencies	
Program service fees, net	20,864,832
Miscellaneous revenue	86,351
	<u>20,951,183</u>
Net assets released from restrictions - used for operations	
Total support and revenue	<u>20,975,429</u>
Expenses:	
Program services	20,596,701
Supporting services - management and general	
Total expense	<u>20,596,701</u>
Operating income (loss) before abandonment of Karmel project	378,728
Abandonment of Karmel project	
	<u>378,728</u>
Operating income (loss)	<u>378,728</u>
Nonoperating revenue:	
Investment income	
Realized gains on investments, net	
Unrealized gains on investments	
Net change in fair value of interest rate swaps	
Miscellaneous revenue, net	25,200
	<u>25,200</u>
Excess (deficit) of expenses over revenue	403,928
Other changes in unrestricted net assets:	
Net assets released from restrictions used for capital improvements	
Increase (decrease) in unrestricted net asset:	403,928

Change in Temporarily Restricted Net Assets

Contributions, grants, legacies, and bequests

Investment income	
Realized losses on investments	
Net change in unrealized gains on investments	
Net assets released from restriction	
Decrease in temporarily restricted net assets	<u>-</u>
Increase (decrease) in net assets	<u>403,928</u>
Net assets (deficit):	
Beginning of year	<u>(8,603,858)</u>
End of year	<u><u>\$ (8,199,930)</u></u>

-

Council for Jewish Elderly and Subsidiaries

**Consolidating Statement of Financial Position
June 30, 2013**

	<u>Lieberman Center for Health and Rehabilitation</u>
Assets	
Cash and cash equivalents:	
Operating cash	\$ 10,669
Cash - resident security deposits	286,845
Program fees receivable, net	3,004,259
Rent, grant, and other receivables	307,180
Interfund accounts	
Prepaid expenses and deposits	46,904
Assets limited as to use:	
Bond indenture	
Endowment Foundation investments	
For escrow deposits and reserve	256,717
By the Board	
Council for Jewish Elderly	
Endowment Foundation investments	
Deferred financing costs, net	24,172
Land, buildings, and equipment, r	<u>8,925,248</u>
Total assets	<u>\$ 12,861,994</u>

Liabilities and Net Assets

Liabilities	
Accounts payable	
Accrued interest	23,153
Other accrued liabilities	2,645,279
Interfund accounts	9,891,639
Resident security deposits	
and funds held for residents	285,186
Bond interest rate swap liability	-
Due to JFMC Facilities Corporation	
Loans payable	1,816,667
Bonds payable	6,400,000
Note payable, capital lease	
Total liabilities	<u>21,061,924</u>

Net assets (deficit)

Unrestricted:	
Undesignated	(8,199,930)

Board designated	-
	<u>(8,199,930)</u>
Temporarily restricted	-
Total net assets (deficit)	<u><u>(8,199,930)</u></u>

Total liabilities and net assets \$ 12,861,994

\$ -

\$ -

\$ -

**COUNCIL FOR JEWISH ELDERLY
ACCOUNT ANALYSIS
LGHC LAND, BUILDING & EQUIPMENT FUND
FOR YEAR ENDING 6/30/13**

DESCRIPTION	2012 BALANCE	FY 13 ADDITIONS	BALANCE	DISPOSAL OF ASSETS 2013	PREAUDIT 2013 BALANCE
FIXED ASSETS					
VARIOUS FIXED ASSETS (FULLY DEPRECIATED)					
20 000 1400 CONSTRUCTION IN PROGRESS	\$0.00	\$591,371.00	\$591,371.00		\$591,371.00
20 000 1405 LAND	\$809,872.50		\$809,872.50		\$809,872.50
20 000 1406 LAND IMPROVEMENTS	\$399,879.26	\$346,203.31	\$746,082.57		\$746,082.57
20 000 1410 BUILDING	\$10,112,795.44		\$10,112,795.44		\$10,112,795.44
20 000 1411 BUILDING IMPROVEMENTS	\$12,705,471.59	\$1,256,537.62	\$13,962,009.21	(\$35,970.00)	\$13,926,039.21
20 000 1415 FURNITURE, FIXTURES, & EQUIPMENT	\$4,376,934.06	\$499,460.38	\$4,876,394.44	(\$650.00)	\$4,875,744.44
20 000 1420 COMPUTER HARDWARE & SOFTWARE	\$408,249.80		\$408,249.80		\$408,249.80
20 000 1432 LINEN	\$7,787.52		\$7,787.52		\$7,787.52
TOTAL FIXED ASSETS	\$28,820,990.17	\$2,693,572.31	\$31,514,562.48	(\$36,620.00)	\$31,477,942.48

ACCUM DEPREC (VAR FULLY DEPREC ASSETS)	AUDITED BALANCE 2012	DEPRECIAT'N	PREAUDIT BALANCE	DISPOSAL OF ASSETS 2013	PREAUDIT BALANCE
20 000 1506 ACC DEP LAND IMPROVEMENTS	(\$341,452.29)	(\$20,416.34)	(\$361,868.63)		(\$361,868.63)
20 000 1510 ACC DEP BUILDING	(\$7,766,274.55)	(\$252,819.89)	(\$8,019,094.44)		(\$8,019,094.44)
20 000 1511 ACC DEP BUILDING IMPROVEMENTS	(\$10,241,723.74)	(\$383,905.51)	(\$10,625,629.25)	\$35,970.00	(\$10,589,659.25)
20 000 1515 ACC DEP FURNITURE, FIXTURES, & EQUIPEMENT	(\$3,063,941.78)	(\$264,227.70)	(\$3,328,169.48)	\$585.00	(\$3,327,584.48)
20 000 1520 ACC DEP COMPUTER HARDWARE & SOFTWARE	(\$192,574.65)	(\$54,125.97)	(\$246,700.62)		(\$246,700.62)
20 000 1532 ACC DEP LINEN	(\$7,787.52)		(\$7,787.52)		(\$7,787.52)
TOTAL ACCUMULATED DEPRECIATION	(\$21,613,754.53)	(\$975,495.41)	(\$22,589,249.94)	\$36,555.00	(\$22,552,694.94)

DESCRIPTION	NET BOOK VALUE 6/30/12	6/30/2013
-------------	---------------------------	-----------

LAND	\$809,872.50	\$809,872.50
LAND IMPROVEMENTS	\$58,426.97	\$384,213.94
BUILDING	\$2,346,520.89	\$2,093,701.00
BUILDING IMPROVEMENTS	\$2,463,747.85	\$3,336,379.96
FURNITURE, FIXTURES, & EQUIPMENT	\$1,312,992.28	\$1,548,159.96
COMPUTER HARDWARE & SOFTWARE	\$215,675.15	\$161,549.18
LINEN	\$0.00	\$0.00
TOTAL FIXED ASSETS	<u>\$7,207,235.64</u>	<u>\$8,333,876.54</u>