

Facility Name & ID Number Lieberman Ctr for Hlth & Reh

0026195 Report Period Beginning: 07/01/2013 Ending: 06/30/2014

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	49,020	14,840	13,727	77,587	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	49,020	14,840	13,727	77,587	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 88.57%

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

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

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

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

meals on wheels

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

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?

YES NO

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES NO

I. On what date did you start providing long term care at this location?

Date started 09/20/1981

J. Was the facility purchased or leased after January 1, 1978?

YES Date 09/20/1981 NO

K. Was the facility certified for Medicare during the reporting year?

YES NO If YES, enter number of beds certified 240 and days of care provided 13,536

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRAUAL MODIFIED CASH* CASH*

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

Tax Year: 06/30/2014 Fiscal Year: 06/30/2014

* 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	660,443		1,513,331	2,173,774		2,173,774	(24,813)	2,148,961		1
2	Food Purchase										2
3	Housekeeping	615,965	39,510	167,114	822,589		822,589		822,589		3
4	Laundry	32,483	77,182	107	109,772		109,772		109,772		4
5	Heat and Other Utilities			435,129	435,129		435,129		435,129		5
6	Maintenance	150,194	16,329	517,365	683,888		683,888		683,888		6
7	Other (specify):* Schedule 3-4A			156,608	156,608		156,608		156,608		7
8	TOTAL General Services	1,459,085	133,021	2,789,654	4,381,760		4,381,760	(24,813)	4,356,947		8
	B. Health Care and Programs										
9	Medical Director					63,000	63,000		63,000		9
10	Nursing and Medical Records	7,312,232	468,449	130,914	7,911,595		7,911,595	(829)	7,910,766		10
10a	Therapy			1,609,047	1,609,047		1,609,047		1,609,047		10a
11	Activities	170,021	4,113	663	174,797		174,797		174,797		11
12	Social Services	245,690		13,882	259,572		259,572		259,572		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	7,727,943	472,562	1,754,506	9,955,011	63,000	10,018,011	(829)	10,017,182		16
	C. General Administration										
17	Administrative	218,016		38,338	256,354		256,354	(136,616)	119,738		17
18	Directors Fees										18
19	Professional Services			344,584	344,584	(83,086)	261,498	(59,728)	201,770		19
20	Dues, Fees, Subscriptions & Promotions			52,293	52,293		52,293	(1,430)	50,863		20
21	Clerical & General Office Expenses	385,279	35,910	40,944	462,133		462,133	(187)	461,946		21
22	Employee Benefits & Payroll Taxes			2,863,817	2,863,817		2,863,817	(3,827)	2,859,990		22
23	Inservice Training & Education										23
24	Travel and Seminar			7,262	7,262		7,262		7,262		24
25	Other Admin. Staff Transportation			557	557		557		557		25
26	Insurance-Prop.Liab.Malpractice			251,540	251,540	20,086	271,626	(19,336)	252,290		26
27	Other (specify):* Schedule 3-4A	56,225			56,225		56,225	1,506,052	1,562,277		27
28	TOTAL General Administration	659,520	35,910	3,599,335	4,294,765	(63,000)	4,231,765	1,284,928	5,516,693		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	9,846,548	641,493	8,143,495	18,631,536		18,631,536	1,259,286	19,890,822		29

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

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

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			1,011,373	1,011,373		1,011,373	(16,274)	995,099			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			405,188	405,188		405,188	19,956	425,144			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			232,818	232,818	(854)	231,964		231,964			35
36	Other (specify):*											36
37	TOTAL Ownership			1,649,379	1,649,379	(854)	1,648,525	3,682	1,652,207			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation					854	854		854			38
39	Ancillary Service Centers		580,023	85,984	666,007		666,007	(85,888)	580,119			39
40	Barber and Beauty Shops		1,207	23,811	25,018		25,018		25,018			40
41	Coffee and Gift Shops		4,422		4,422		4,422	(1,277)	3,145			41
42	Provider Participation Fee			526,551	526,551		526,551		526,551			42
43	Other (specify):* disposable fixed assets			69,584	69,584		69,584		69,584			43
44	TOTAL Special Cost Centers		585,652	705,930	1,291,582	854	1,292,436	(87,165)	1,205,271			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	9,846,548	1,227,145	10,498,804	21,572,497		21,572,497	1,175,803	22,748,300			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
07/01/13 - 06/30/14

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	19,336
Line 19	To reclassify professional liability insurance	(19,336)
Line 38	To reclassify Medigar	854
Line 35	To reclassify Medigar	(854)
	Total	<u><u>-</u></u>
Line 7	Security service	100,937
	Waste removal	55,671
		<u><u>156,608</u></u>
Line 27	Marketing Liason	20,998
	Marketing and Outreach Manager	35,227
		<u><u>56,225</u></u>

VI. ADJUSTMENT DETAIL

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

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

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(16,637)	1		4
5	Telephone, TV & Radio in Resident Rooms	(187)	21		5
6	Rented Facility Space	(350)	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	(8,176)	1		11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest	19,956	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	(1,430)	20		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	(19,336)	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 Schedule 5A	1,201,963			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ 1,175,803		\$	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))	\$ 1,175,803		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 Ctr for Hlth & Reh

ID#	0026195
Report Period Beginning:	07/01/2013
Ending:	06/30/2014

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Entertainment expense	\$ (5,218)	17	1
2	Entertainment expense	(829)	10	2
3	Marketing expense/Business development	(32,973)	17	3
4	Fun committee expense	(147)	17	4
5	Merchandise purchases	(3,145)	17	5
6	Lobbying fees	(18,504)	19	6
7	To add back direct costs for support services	1,562,277	27	7
8	Vending expense	(1,277)	41	8
9	Building depreciation per ledger vs. Medicaid re	(15,652)	30	9
10	F & F depreciation per ledger vs. Medicaid repo	(622)	30	10
11	Accrued vacation pay	(3,827)	22	11
12	Rooftop antenna revenue	(25,200)	17	12
13	Fixed asset disposals	(69,584)	17	13
14	Disallow Medicare lab expense	(52,235)	39	14
15	Disallow Medicare radiology expense	(19,984)	39	15
16	Disallow Medicare OR - minor	(185)	39	16
17	Disallow Medicare pharmacy/IV expense	(1,505)	39	17
18	Disallow Medicare cardiology/stress test/EKG	(899)	39	18
19	Disallow Medicare perivascular lab/clinic	(208)	39	19
20	Disallow Medicare physical therapy/speech eval	(375)	39	20
21	Disallow Medicare blood admin/storage	(4,389)	39	21
22	Disallow Medicare clinic/dialysis	(222)	39	22
23	Disallow Medicare audiolgy DX	(91)	39	23
24	Disallow Medicare diagnostic radiopharmacolog	(4,710)	39	24
25	Disallow Medicare PET scan	(1,085)	39	25
26	Non-allowable legal fees	(41,224)	19	26
27	Marketing salaries	(56,225)	27	27
28				28
29				29
30				30
31				31
32				32

33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	1,201,963		49

STATE OF ILLINOIS

Summary A

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

Report Period Beginning:

07/01/2013

Ending:

06/30/2014

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	(24,813)	0	0	0	0	0	0	0	0	0	0	(24,813)	1
2	Food Purchase	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(24,813)	0	(24,813)	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	(829)	0	0	0	0	0	0	0	0	0	0	(829)	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	(829)	0	(829)	16									
	C. General Administration													
17	Administrative	(136,616)	0	0	0	0	0	0	0	0	0	0	(136,616)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(59,728)	0	0	0	0	0	0	0	0	0	0	(59,728)	19
20	Fees, Subscriptions & Promotions	(1,430)	0	0	0	0	0	0	0	0	0	0	(1,430)	20
21	Clerical & General Office Expenses	(187)	0	0	0	0	0	0	0	0	0	0	(187)	21
22	Employee Benefits & Payroll Taxes	(3,827)	0	0	0	0	0	0	0	0	0	0	(3,827)	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	(19,336)	0	0	0	0	0	0	0	0	0	0	(19,336)	26
27	Other (specify):*	1,506,052	0	0	0	0	0	0	0	0	0	0	1,506,052	27
28	TOTAL General Administration	1,284,928	0	1,284,928	28									
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	1,259,286	0	1,259,286	29									

STATE OF ILLINOIS

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

Report Period Beginning:

07/01/2013 Ending:

Summary B

06/30/2014

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

	Capital Expense	PAGES	PAGE	SUMMARY										
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	(16,274)	0	0	0	0	0	0	0	0	0	0	(16,274)	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	19,956	0	0	0	0	0	0	0	0	0	0	19,956	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	3,682	0	3,682	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	(85,888)	0	0	0	0	0	0	0	0	0	0	(85,888)	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	(1,277)	0	0	0	0	0	0	0	0	0	0	(1,277)	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	TOTAL Special Cost Centers	(87,165)	0	(87,165)	44									
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	1,175,803	0	1,175,803	45									

Lieberman Geriatric Health Center
07/01/13 - 06/30/14
Schedule of Adjustments
Summary C

Description	Department	Amount
Non-Patient Meals	Dietary	(16,637)
Telephone, TV & Radio in Resident Rooms	Administration	(187)
Rented Facility Space	Administration	(350)
Group purchasing rebates	Administration	(\$8,176)
Non-care related interest	Administration	19,956
Malpractice insurance for individuals	Administration	(19,336)
Entertainment expense	Administration	(5,218)
Entertainment expense	Nursing	(829)
Marketing expense/Business development	Administration	(32,973)
Fun committee expense	Administration	(147)
Merchandise purchases	Administration	(3,145)
Lobbying fees	Administration	(18,504)
To add back direct costs for support services	General Administration	1,562,277
Vending expense	Administration	(1,277)
Building depreciation per ledger vs. Medicaid report	Depreciation	(15,652)
F & F depreciation per ledger vs. Medicaid report	Depreciation	(622)
Accrued vacation pay	General Administration	(3,827)
Rooftop antenna revenue	Administration	(25,200)
Fixed asset disposals	Administration	(69,584)
IDPH survey violation fine	Administration	(1,430)
Disallow Medicare lab expense	Nursing	(52,235)
Disallow Medicare radiology expense	Nursing	(19,984)
Disallow Medicare OR - minor	Nursing	(185)
Disallow Medicare pharmacy/IV expense	Nursing	(1,505)
Disallow Medicare cardiology/stress test/EKG	Nursing	(899)
Disallow Medicare perivascular lab/clinic	Nursing	(208)
Disallow Medicare physical therapy/speech eval	Nursing	(375)
Disallow Medicare blood admin/storage	Nursing	(4,389)
Disallow Medicare clinic/dialysis	Nursing	(222)
Disallow Medicare audiology diagnosis	Nursing	(91)
Disallow Medicare diagnostic radiopharmacology	Nursing	(4,710)
Disallow Medicare PET scan	Nursing	(1,085)
Non-allowable legal fees	Administration	(41,224)
Marketing salaries	Administration	(\$56,225)
		<u>\$1,175,803</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						

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: 07/01/2013 Ending: 06/30/2014

VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	n/a								\$		1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Lieberman Ctr for Hlth & Reh

0026195 Report Period Beginning: 07/01/2013

Ending: 6/30/2014

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	57,601,899	15	\$ 3,548,902	\$ 3,548,902	20,561,123	\$ 1,266,788	1
2	27	Admin, Finance, Volunteers, Info	Accumulated Costs	57,601,899	15	827,812		20,561,123	295,489	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					\$ 4,376,714	\$ 3,548,902		\$ 1,562,277	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						
		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	\$ 6,400,000	2025	varies	\$ 292,796						
2	Bond		X	2008 bond allocation	varies	08/13/08	2,217,600	1,832,980	2026	varies	85,200						
3	Bond		x	capital improvements	\$8,333.33	07/20/11	2,000,000	1,716,667	08/31/16	1.2500	21,494						
4																	
5																	
Working Capital																	
6																	
7																	
8																	
9	TOTAL Facility Related				\$8,333.33		\$ 12,367,600	\$ 9,949,647			\$ 399,490						
B. Non-Facility Related*																	
10																	
11																	
12																	
13																	
14	TOTAL Non-Facility Related						\$	\$			\$						
15	TOTALS (line 9+line14)						\$ 12,367,600	\$ 9,949,647			\$ 399,490						

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 2013 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 2014 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	n/a		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.)		\$	n/a		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:	2009 _____	8	FOR BHF USE ONLY			
	2010 _____	9				
	2011 _____	10				
	2012 _____	11				
	2013 _____	12				
			13	FROM R. E. TAX STATEMENT FOR 2013	\$	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.

2013 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 2013 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 2013.

	(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 2013 tax bills which were listed in Section A to this statement. Be sure to use the 2013 tax bill which is normally paid during 2014.

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

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	\$	\$ 8,206,639	4
5			1983		32,224	805	40	805		25,359	5
6			1984		7,755	194	40	194		5,917	6
7			1987		19,886	497	40	497		13,678	7
8			1986		29,583	739	40	739		20,323	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					222,449	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	22,997	10	22,997		564,401	29
30	Capital		2005		741,195	74,120	10	74,120		647,638	30
31	Capital		2006		145,768	14,577	10	14,577		123,479	31
32	Capital		2007		172,613	17,261	10	17,261		124,713	32
33	Capital		2008		93,671	9,367	10	9,367		54,088	33
34	Capital		2009		177,098	17,710	10	17,710		89,120	34
35	Capital		2009		54,585	2,729	20	2,729		16,223	35
36	Capital		2010		84,235	8,424	10	8,424		37,638	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	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Capital	2010	\$ 121,308	\$ 6,065	20	\$ 6,065	\$	\$ 33,651	37
38	1st, 2nd & 4th floor renovation - architect fees	2011	71,987	3,599	20	3,599		10,438	38
39	Supervisory alarm for fire pump	2011	17,800	1,780	10	1,780		5,488	39
40	1st, 2nd & 4th Floor Renovation - general contractor	2011	885,134	44,257	20	44,257		132,771	40
41	Asbestos abatement	2011	66,391	3,320	20	3,320		13,279	41
42	Artist design of new donor wall	2011	5,000	500	10	500		1,542	42
43	Mold remediation	2011	16,925	1,693	10	1,693		5,502	43
44	Resident room convector units	2011	39,450	1,973	20	1,973		13,291	44
45	3rd and 4th floor tubs	2011	83,128	4,156	20	4,156		16,595	45
46	Rooftop exhaust fan replacement	2011	9,013	901	10	901		3,304	46
47	all above building impr reflect final 7/1/11 capital rate approval	2011							47
48	Artist design of new donor wall	2011	5,000	500	10	500		1,542	48
49	Replaced heat exchanger in boiler	2011	4,248	425	10	425		1,310	49
50	1st, 2nd & 4th Floor Renovation - fire sprinkler engineering serv	2011	2,700	270	10	270		765	50
51	Donor panel (final payment)	2011	5,000	500	10	500		1,417	51
52	Gen contractor-alter soffit for new light fixtures	2011	6,155	308	20	308		872	52
53	Door operators for 1st floor washrooms	2011	3,940	394	10	394		1,084	53
54	Lobby signage inc donor wall	2011	18,246	1,825	10	1,825		7,349	54
55	Lobby signage inc donor wall	2011	9,177	918	10	918		3,646	55
56	1st, 2nd & 4th Floor Renovation - general contractor	2011	50,259	2,513	20	2,513		6,282	56
57	Upgrade fire alarm system	2011	41,000	4,100	10	4,100		11,275	57
58	Phase 1 emergency replacement	2011	23,991	2,399	10	2,399		6,197	58
59	Fire and smoke damper repair	2011	27,270	2,727	10	2,727		7,272	59
60	MUA retrofit gas valve	2011	2,739	274	10	274		708	60
61	Fan switch repl-cooling/heating unit/Mammoth MUA controller	2012	4,256	426	10	426		887	61
62	Potato peeler-repl of major componenents	2012	2,536	254	10	254		529	62
63	Major repairs to Taulsen blast chiller	2012	3,354	335	10	335		698	63
64	Install of dedicated circuits to A wing	2012	5,751	575	10	575		1,198	64
65	1st, 2nd & 4th Floor Renovation - architect	2012	6,094	305	20	305		661	65
66	Café door controller	2012	3,870	387	10	387		968	66
67	1st, 2nd & 4th Floor Renovation-labor and install of corner guards	2012	4,736	237	20	237		592	67
68	Permit fee for renovation credit-Village of Skokie(inv 11/17/10)	2012	(3,500)	(350)	10	(350)		(1,400)	68
69	HVAC fan coils	2012	9,902	990	10	990		2,475	69
70	TOTAL (lines 4 thru 69)		\$ 21,068,474	\$ 508,558		\$ 508,558	\$	\$ 17,584,768	70

**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:

07/01/2013

Ending:

06/30/2014

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		\$ 21,068,474	\$ 508,558		\$ 508,558	\$	\$ 17,584,768	1
2	HVAC circulating pump motor rebuild	2012	3,017	302	10	302		755	2
3	HVAC boiler riser pump	2012	5,095	510	10	510		1,275	3
4	HVAC pump rebuild	2012	4,683	468	10	468		1,131	4
5	McQuay compressor replacement	2012	14,640	1,464	10	1,464		3,050	5
6	Resident room convector replacement project	2012	7,221	722	10	722		1,685	6
7	Admin office renovation-architect	2012	4,233	212	20	212		424	7
8	<u>Fire alarm panel upgrade</u>	2012	16,435	1,644	10	1,644		3,836	8
9	<u>Cooling tower frequency drive</u>	2012	7,935	794	10	794		1,919	9
10	Landscape achitecture project	2012	15,880	1,588	10	1,588		3,705	10
11	Landscape achitecture project	2012	9,752	650	15	650		1,300	11
12	<u>Restoration of riser unit</u>	2012	18,870	1,887	10	1,887		3,774	12
13	<u>Replacement of MUA compressor</u>	2012	12,775	1,278	10	1,278		2,556	13
14	<u>Remodel admin offices-demolition,carpet, furniture, architect fees</u>	2012	29,940	2,994	10	2,994		5,239	14
15	<u>Remodel admin offices - patch and paint offices</u>	2012	6,900	1,380	5	1,380		2,415	15
17	<u>Oxygen room doors replacement</u>	2012	2,610	131	20	131		229	17
18	<u>Guardrail/handrail modifications</u>	2012	7,200	360	20	360		600	18
19	<u>Replaced water coils in 2 room heating units</u>	2013	7,404	740	10	740		1,110	19
20	<u>3rd, 6th and 7th floor renovation - architect fee</u>	2013	98,931	9,893	10	9,893		12,366	20
21	<u>3rd, 6th and 7th floor renovation - IDPH plan review</u>	2013	9,600	960	10	960		1,040	21
22	<u>6th and 7th floor spa tubs</u>	2013	43,948	4,395	10	4,395		4,761	22
23	<u>Install 2 boilers and roof restoration</u>	2013	575,629	28,781	20	28,781		35,976	23
24	<u>3rd floor renovation - install carpet tiles</u>	2013	9,384	938	10	938		1,251	24
25	<u>Fire protection sprinkler installation</u>	2013	144,982	14,498	10	14,498		16,914	25
26	<u>Resident room convector units installed</u>	2013	40,000	4,000	10	4,000		4,000	26
27	<u>Fire safety evaluation survey(part of fire protection sprinkler proje</u>	2013	9,620	962	10	962		1,283	27
28	<u>Upgrade kitchen ductwork/lighting</u>	2013	115,280	11,528	10	11,528		12,489	28
29	<u>Plumbing, excavation for stack in bread room</u>	2013	20,195	2,020	10	2,020		2,525	29
30	<u>Replace laundry hot water tank</u>	2013	19,760	1,976	10	1,976		2,964	30
31	<u>Kitchen wall repair (part of kitchen renovation)</u>	2013	3,448	345	10	345		402	31
32	<u>Landscape architecture project</u>	2013	330,739	22,049	15	22,049		33,074	32
33	<u>Parking lot renovation</u>	2013	15,464	1,031	15	1,031		1,375	33
34	TOTAL (lines 1 thru 33)		\$ 22,680,043	\$ 629,056		\$ 629,056	\$	\$ 17,750,191	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:

07/01/2013 Ending: 06/30/2014

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		\$ 22,680,043	\$ 629,056		\$ 629,056	\$	\$ 17,750,191	1
2	Installed burner assembly and ignitor in hot water heater	2013	2,545	254	10	254		275	2
3	New motors and parts elevator room cooling system	2013	3,413	341	10	341		369	3
4	New air compressor in mechanical room unit	2013	2,689	269	10	269		291	4
5	Rehab generator emergency shutdown with new circuits	2013	2,575	258	10	258		279	5
6	Install new sewage ejector pump	2013	5,891	589	10	589		638	6
7	New motor for dishwasher	2013	3,403	340	10	340		368	7
8	Purchased/installed vanity fixtures	2013	42,768	4,277	10	4,277		4,633	8
9	6th and 7th floor renovation architect fee	2013	4,127	378	10	378		378	9
10	Replace two boilers-part of boiler and roof restoration project	2013	573,392	26,280	20	26,280		26,280	10
11	Part of fire protection sprinkler installation	2013	39,292	3,602	10	3,602		3,602	11
12	Installation of sprinklers - elevator room	2013	12,000	800	10	800		800	12
13	Resident room thermostats	2013	6,440	268	20	268		268	13
14	Installation of 4 soft starts on elevators #2 and #3	2013	10,851	904	10	904		904	14
15	Installation of kidney dialysis unit plumbing	2014	35,220	1,761	10	1,761		1,761	15
16	Installation of fire system tampers and flows	2013	19,924	1,162	10	1,162		1,162	16
17	Landscape architecture project - completion	2013	72,914	6,684	10	6,684		6,684	17
18	Kitchen wall repair (part of kitchen renovation)-final pmt	2013	3,448	29	10	29		29	18
19	Installation of keypad entry locks	2014	3,362	28	10	28		28	19
20	Installation of flooring in four elevators	2014	3,760	31	10	31		31	20
21	Replacement of 2nd floor 2" pipe	2014	3,700	31	10	31		31	21
22	Replacement of hot water riser	2014	3,000	25	10	25		25	22
23	Replacement of boiler & pressure pump lect switching apparatus	2014	3,587	30	10	30		30	23
24	Modifications to two tub rooms, including door alterations	2014	27,605	1,380	10	1,380		1,380	24
25	Phase II 3,5,6,7 floor renovation architect fees	2014	25,562	1,278	10	1,278		1,278	25
26	Phase II -removal of carpet from 3rd floor rooms	2013	4,000	233	10	233		233	26
27	Phase II 3,5,6,7 floor renovation permit fee	2014	21,600	360	10	360		360	27
28	Phase II 3,5,6,7 floor renovation removal of asbestos flooring; air n	2014	13,600	113	10	113		113	28
29	2nd floor empl locker room renovation - architect fees	2014	4,040	34	10	34		34	29
30	Installation of floor shut off valves	2014	7,500	63	10	63		63	30
31	Resident room thermostats	2014	6,440	537	10	537		537	31
32	Installation of horizontal hot water shut off valves-down pmt	2014	3,000	25	10	25		25	32
33	Adj to agree to book depreciation			15,652			(15,652)		33
34	TOTAL (lines 1 thru 33)		\$ 23,651,689	\$ 697,074		\$ 681,422	\$ (15,652)	\$ 17,803,080	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	\$ 5,291,782	\$ 318,354	\$ 318,354	\$		\$ 3,703,478	71
72	Current Year Purchases	214,468	(4,055)	(4,677)	(622)		(4,055)	72
73	Fully Depreciated Assets							73
74	Disposal of Assets	(264,549)						74
75	TOTALS	\$ 5,241,701	\$ 314,299	\$ 313,677	\$ (622)		\$ 3,699,423	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)	\$ 29,703,264	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 1,011,372	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 995,099	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (16,274)	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 21,502,503	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	Renovations - general contract	\$ 389,727	92
93	50% deposit-furniture and fixtures	108,177	93
94			94
95		\$ 497,904	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.

Facility Name & ID Number Lieberman Ctr for Hlth & Reh

0026195

Report Period Beginning: 07/01/2013

Ending: 06/30/2014

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. _____ /2015 \$ _____

13. _____ /2016 \$ _____

14. _____ /2017 \$ _____

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: \$ 224,529

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
07/01/13 - 06/30/14

Schedule 14A

Section B

	Description	Amount
Line 16 Rental Amount for Moveable Equipment	Tableware	32,563
	Wound therapy	19,874
	Copier/postage meter	2,316
	Beds/mattresses/chairs/O2 concentrator:	169,056
	Online Service	720
	Total	<u>224,529</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			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	\$	9,857	\$ 676,521	\$	9,857	\$ 676,521
2	Licensed Speech and Language Development Therapist	10a(3)	hrs		2,802	191,373		2,802	191,373
3	Licensed Recreational Therapist		hrs						
4	Licensed Physical Therapist	10a(3)	hrs		10,711	741,153		10,711	741,153
5	Physician Care		visits						
6	Dental Care		visits						
7	Work Related Program		hrs						
8	Habilitation		hrs						
9	Pharmacy	39(2)	# of prescripts				580,023		580,023
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs						
11	Academic Education		hrs						
12	Other (specify):								
13	Other (specify):								
14	TOTAL			\$	23,370	\$ 1,609,047	\$ 580,023	23,370	\$ 2,189,070

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: 07/01/2013Ending: 06/30/2014

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 06/30/2014

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$ 32,552	\$ 32,552	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>300,000</u>)	4,860,454	4,860,454	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	22,549	22,549	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Schedule 17A</u>	700,524	700,524	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 5,616,079	\$ 5,616,079	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	15,620,281	15,620,281	15
16	Equipment, at Historical Cost	5,241,701	5,241,701	16
17	Accumulated Depreciation (book methods)	(23,359,229)	(21,502,503)	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>	497,904	497,904	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 8,923,325	\$ 10,780,051	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 14,539,405	\$ 16,396,130	25

		1	2	
		Operating	After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	27,164	27,164	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	1,057,844	1,057,844	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable	22,957	22,957	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	<u>Schedule 17A</u>	14,989,649	14,989,649	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 16,097,614	\$ 16,097,614	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable	6,150,000	6,150,000	41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43	<u>Loans payable - bank</u>	1,716,667	1,716,667	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 7,866,667	\$ 7,866,667	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 23,964,281	\$ 23,964,281	46
47	TOTAL EQUITY(page 18, line 24)	\$ (9,424,876)	\$ (9,424,876)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 14,539,405	\$ 14,539,405	48

*(See instructions.)

Schedule 17A

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

Description	Operating	After Consolidation
Cash - resident security deposits	319,982	319,982
Deferred financing fees	18,474	18,474
Wells Fargo bond fund	256,448	256,448
Insurance claim receivable	105,620	105,620
	<u>700,524</u>	<u>700,524</u>

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

Description	Operating	After Consolidation
Tenant security deposits	319,919	319,919
Accounts receivable credit balances	176,371	176,371
Other current liabilities	3,822	3,822
Accrued expenses	225,814	225,814
Intercompany liabilities	13,454,163	13,454,163
IDPA overpayments	261,962	261,962
Other payables - insurance claim	157,870	157,870
Due to contractor	389,727	389,727
	<u>14,989,649</u>	<u>14,989,649</u>

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (8,199,932)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (8,199,932)	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	(1,224,944)	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)	\$ (1,224,944)	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)	\$ (9,424,876)	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	\$ 18,224,218	1
2	Discounts and Allowances for all Levels	(12,000)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 18,212,218	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	378,902	6
7	Oxygen	240	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 379,142	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	8,087	12
13	Barber and Beauty Care	33,066	13
14	Non-Patient Meals	12,221	14
15	Telephone, Television and Radio	187	15
16	Rental of Facility Space	350	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	1,634	22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 55,544	23
D. Non-Operating Revenue			
24	Contributions	565,157	24
25	Interest and Other Investment Income***	(19,956)	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 545,201	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>Schedule 19A</u>	1,155,448	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 1,155,448	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 20,347,553	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	4,381,760	31
32	Health Care	10,018,011	32
33	General Administration	4,231,765	33
B. Capital Expense			
34	Ownership	1,648,525	34
C. Ancillary Expense			
35	Special Cost Centers	765,885	35
36	Provider Participation Fee	526,551	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 21,572,497	40
41	Income before Income Taxes (line 30 minus line 40)**	(1,224,944)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (1,224,944)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 7,367,400	44
45	Private Pay - Net Inpatient Revenue	3,737,569	45
46	Medicare - Net Inpatient Revenue	6,964,906	46
47	Other-(specify) <u>Hospice</u>	33,472	47
48	Other-(specify) <u>Supplies</u>	120,871	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 18,224,218	49

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? n/a 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
07/01/13 - 06/30/14

Schedule 19A

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

<u>Description</u>	<u>Amount</u>	
Group purchasing rebates	8,176	offset on Schedule V
Rooftop antenna revenue	25,200	offset on Schedule V
Dialysis nursing contract fee revenue	557	
Other income for maintenance operations and capital	1,118,538	
Grant Income	<u>2,977</u>	
Total to Line 28	<u><u>1,155,448</u></u>	

Facility Name & ID Number Lieberman Ctr for Hlth & Reh

0026195

Report Period Beginning:

07/01/2013

Ending:

06/30/2014

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	2,173	2,236	\$ 116,965	\$ 52.31	1
2	Assistant Director of Nursing	1,660	1,823	85,676	47.00	2
3	Registered Nurses	69,916	77,790	2,848,839	36.62	3
4	Licensed Practical Nurses	10,261	11,543	382,507	33.14	4
5	CNAs & Orderlies	205,941	220,184	3,078,803	13.98	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,946	2,081	43,385	20.85	9
10	Activity Assistants	7,299	8,211	126,636	15.42	10
11	Social Service Workers	9,691	10,581	245,690	23.22	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	56,534	61,961	660,443	10.66	15
16	Dishwashers					16
17	Maintenance Workers	8,915	9,283	150,194	16.18	17
18	Housekeepers	43,106	47,810	615,965	12.88	18
19	Laundry	1,788	2,092	32,483	15.53	19
20	Administrator	1,867	2,086	135,226	64.83	20
21	Assistant Administrator	1,716	2,086	82,790	39.69	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	20,560	22,728	406,277	17.88	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	1,367	1,535	32,298	21.04	31
32	Other Health C: <u>Schedule20A</u>	17,917	20,153	802,369	39.81	32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	462,657	504,183	\$ 9,846,546 *	\$ 19.53	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	monthly 63,000	9(5)	36
37	Medical Records Consultant			37
38	Nurse Consultant			38
39	Pharmacist Consultant	monthly 23,376	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>	15,418	10(3)	46
47				47
48				48
49	TOTAL (lines 35 - 48)	\$ 101,794		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	1,807 42,870	10(3)	52
53	TOTAL (lines 50 - 52)	1,807 \$ 42,870		53

Facility: Lieberman Geriatric Health Centre
Provider #0026195
Period: 07/01/13 - 06/30/14

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	1,368	1,568	62,674	39.97
Resident Care Manager	5,450	6,334	245,401	38.74
Resident Care Supervisor	5,981	6,618	289,548	43.75
Program Director, Alzheimer Special Care U	1,605	1,772	59,656	33.67
Manager, Regulatory Training & Staff Deve	261	290	14,143	48.77
MDS Nurse	2,094	2,389	95,720	40.07
Marketing and Outreach Manager	1,158	1,182	35,227	29.80
Totals to Page 20, Line 32	17,917	20,153	802,369	39.81

B. Consultant Services

	<u>Hours Paid & Accrued</u>	<u>Amount</u>	<u>Schedule V Ref.</u>
Dentist	per visit	12,980	10(3)
Infectious Disease Consultant	per visit	2,438	10(3)
			10(3)
		<u>15,418</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	0	\$ 135,226	Workers' Compensation Insurance	\$ 147,747	IDPH License Fee	\$ 1,655		
Anna-Liisa La Croix	Dir of Operations and Ancillary Ser	0	82,790	Unemployment Compensation Insurance	85,962	Advertising: Employee Recruitment			
				FICA Taxes	730,867	Health Care Worker Background Check			
				Employee Health Insurance	1,432,694	(Indicate # of checks performed)			
				Employee Meals		Patient Background Checks	420 4,200		
				Illinois Municipal Retirement Fund (IMRF)*		e-Health Data	6,121		
				Employee Long Term Disability	8,954	Life Services Network of IL dues	16,995		
				Employee Retirement	450,403				
				Employee Uniform Allowance	3,363				
TOTAL (agree to Schedule V, line 17, col. 1)						Schedule 21A	21,893		
(List each licensed administrator separately.)			\$ 218,016			Less: Public Relations Expense	()		
B. Administrative - Other						Non-allowable advertising	()		
Description			Amount			Yellow page advertising	()		
Fun Committee			\$ 147						
Entertainment			5,218						
Marketing			17,073						
Business Development			15,900						
TOTAL (agree to Schedule V, line 17, col. 3)			\$ 38,338						
(Attach a copy of any management service agreement)									
C. Professional Services				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**		
Vendor/Payee	Type		Amount	Description	Line #	Amount	Description	Amount	
RSM McGladrey	Audit Fees		\$ 13,643				Out-of-State Travel	\$	
Jewish Fed of Metro Chicago	Lobbying		18,504				Tho Ong - Reno, NV	2,302	
M DeBacker/V Edelstein	Medical Director		63,000						
Virginia Bradley	Clerical nursing services		17,475				In-State Travel		
Simply Rehab	Psyiatrist/Fitness		30,000						
Advanced Rehabilitation	Psyiatrist/Fitness		15,000						
Duane Morris	Legal fees		1,940						
Polsinelli Shugart	Legal fees		118,628				Seminar Expense	4,960	
Greenberg Taurig	Legal fees		29,847						
Dykema	Legal fees		695						
Aon Fire Protection	Fire safety evaluation		3,200						
See Schedule 21A			32,652				Entertainment Expense	()	
TOTAL (agree to Schedule V, line 19, column 3)				TOTAL				(agree to Sch. V,	
(For legal fee disclosure, see page 39 of instructions)			\$ 344,584			\$	line 24, col. 8)	\$ 7,262	

* Attach copy of IMRF notifications

**See instructions.

Facility: Lieberman Geriatric Health Centre
Provider # 26195
Period: 07/01/13 - 06/30/14

Schedule 21A

Schedule 21 C - Professional Services

Chicago Title Land Trust - annual fee	814.49
Associated Agencies - surety bond (reclassified to line 26)	750.00
Associated Agencies - malpractice (reclassified to line 26)	19,336.16
My Innerview - customer service surveys	5,565.00
Heartland Health Outreach - translator	86.00
Life Safety Resources - meeting to discuss IDPH safety code	
CARF International - customer service survey	6,100.00
Kalin Healthcare Solutions - restorative therapy eval	
	<u>32,651.65</u>

Schedule 21 F - Dues, Subscriptions, Licenses & Fees

Other

Ability Network - data support	3,070.11
Aramark - p-card purchase	86.00
Better Metal Systems - hood inspections	4,125.00
CDW Computer Centers - Adobe license	1,242.64
Chicago Backflow Inc - inspection	210.00
CLIA lab - license renewal	150.00
CMS - Medicare Enrollment	532.00
Comcast	281.64
Dalmation Equipment - inspection	424.00
Esscoe - inspection	4,467.00
F.E. Moran - inspection	1,426.00
Fredriksen & Sons Fire Equiprment - inspection	1,740.93
Illinois Emergency Management - annual registration	50.00
Illinois Office of the State Fire Marshal - boiler inspection	615.00
Ivans - data support	139.13
Management and Network Services	377.11
Med Pass - data support	30.40
Miscellaneous publications	1,311.79
National Notary Association	59.00
Nebo Systems - data sport	260.00
Village of Skokie - fire alarm fee	20.00
Village of Skokie -Nursing Home License	1,275.00

21,892.75

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

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

Facility Name & ID Number Lieberman Ctr for Hlth & Reh# 0026195Report Period Beginning: 07/01/2013 Ending: 06/30/2014**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 16,995
- (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. \$ 128,735 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. \$ 526,551
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? no If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? no For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 0 Has any meal income been offset against related costs? yes Indicate the amount. \$ 12,221
- (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) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. yes
Attach invoices and a summary of services for all architect and appraisal fees.

Legal

Cost Report FY14

<u>Date</u>	<u>Account</u>	<u>Vendor</u>	<u>Matter</u>	<u>Amount</u>	<u>Allowable</u>	<u>Non-Allowable</u>
9/30/13	20-100-5105	Polsinelli PC-983143-6/30/2013	resident letter/collections packet	\$2,284.30	\$2,284.30	
9/30/13	20-100-5105	Polsinelli PC-983142-6/30/2013	regarding resident L Paradise matter/D'Alba complaint/HIP	\$6,173.00	\$6,173.00	
9/30/13	20-100-5105	Polsinelli PC-1013822-8/8/2013	regarding resident L Paradise matter	\$7,478.00	\$7,478.00	
9/30/13	20-100-5105	Polsinelli PC-1013823-9/20/2013	regarding resident L Paradise matter	\$7,225.25	\$7,225.25	
9/30/13	20-100-5105	Polsinelli PC-1013828-10/17/2013	regarding resident L Paradise matter	\$4,014.00	\$4,014.00	
9/30/13	20-100-5105	Polsinelli PC-1005309-9/20/2013	regarding IDPH complaint survey; resident D'Alba complain	\$1,631.80	\$1,631.80	
9/30/13	20-100-5105	Polsinelli PC-992639-8/8/2013	regarding resident D'Alba matter; use of webcam in resider	\$1,810.50	\$1,810.50	
9/30/13	20-100-5105	Polsinelli PC-1013825-10/17/2013	regarding Masters matter; J Fine matter	\$4,682.24	\$4,682.24	
12/31/13	20-100-5105	Polsinelli PC-992640-8/8/2013	regarding resident D Syat matter	\$7,624.33	\$7,624.33	
12/31/13	20-100-5105	Polsinelli PC-1012612-10/14/2013	regarding resident D Syat matter	\$2,760.00	\$2,760.00	
12/31/13	20-100-5105	Polsinelli PC-1005311-9/20/2013	regarding resident D Syat matter	\$1,749.20	\$1,749.20	
1/31/14	20-100-5105	Polsinelli PC-992639-1-8/8/2013	regarding resident D Syat matter	\$706.00	\$706.00	
2/28/14	20-100-5105	Duane Morris LLC-1920006-12/10/2013	employee discrimination claim (Ellyin)	\$285.60		\$285.60
2/28/14	20-100-5105	Duane Morris LLC-1926430-1/13/2014	employee discrimination claim (Ellyin)	\$464.10		\$464.10
2/28/14	20-100-5105	Duane Morris LLC-1933110-2/5/2014	employee discrimination claim (Ellyin)	\$1,190.20		\$1,190.20
3/26/14	20-100-5105	Greenberg Traurig LLP-3599127-3/6/2014	employee (Holubicka) arbitration	\$260.40		\$260.40
3/26/14	20-100-5105	Greenberg Traurig LLP-3599112-3/6/2014	employee (Urbonas) arbitration	\$372.00		\$372.00
3/31/14	20-100-5105	Greenberg Traurig LLP-3599130-3/10/2014	IL Dept of Human Rights Charge - employee (Ellyin)	\$446.40		\$446.40
3/31/14	20-100-5105	Greenberg Traurig LLP-3627739-4/8/2014	employee (Urbonas) arbitration	\$372.00		\$372.00
3/31/14	20-100-5105	Greenberg Traurig LLP-3625774-4/7/2014	employee (Holubicka) arbitration	\$186.00		\$186.00
3/31/14	20-100-5105	Greenberg Traurig LLP-3625795-4/7/2014	IL Dept of Human Rights Charge - employee (Ellyin)	\$19,245.87		\$19,245.87
4/30/14	20-100-5105	Greenberg Traurig LLP-3643932-5/6/2014	employee (Urbonas) arbitration	\$186.00		\$186.00
4/30/14	20-100-5105	Greenberg Traurig LLP-3643935-5/6/2014	employee (Holubicka) arbitration	\$483.60		\$483.60
4/30/14	20-100-5105	Greenberg Traurig LLP-3643903-5/6/2014	IL Dept of Human Rights Charge - employee (Ellyin)	\$307.46		\$307.46
5/31/14	20-100-5105	Greenberg Traurig LLP-3671124-6/6/2014	employee (Urbonas) arbitration	\$781.20		\$781.20
5/31/14	20-100-5105	Polsinelli PC-1069081-5/22/2014	William Siegel dispute	\$180.00	\$180.00	
5/31/14	20-100-5105	Polsinelli PC-1069084-5/22/2014	Paradise discharge proceeding	\$18,458.08	\$18,458.08	
5/31/14	20-100-5105	Polsinelli PC-1069085-5/22/2014	Syat guardianship	\$72.00	\$72.00	
5/31/14	20-100-5105	Polsinelli PC-1069079-5/22/2014	Raima Perazic dispute	\$1,007.50	\$1,007.50	
5/31/14	20-100-5105	Polsinelli PC-1069080-5/22/2014	Dora Gams dispute	\$576.00	\$576.00	
5/31/14	20-100-5105	Polsinelli PC-1069082-5/22/2014	David Hirsh dispute	\$720.00	\$720.00	
5/31/14	20-100-5105	Polsinelli PC-1069083-5/22/2014	Mary Ana Nemenski dispute and discharge	\$72.00	\$72.00	
5/31/14	20-100-5105	Polsinelli PC-1069087-5/22/2014	general issues - patient/employee	\$2,634.00	\$1,317.00	\$1,317.00
6/28/14	20-100-5105	Greenberg Traurig LLP-3686546-7/3/2014	employee (Urbonas) arbitration	\$7,205.77		\$7,205.77
6/28/14	20-100-5105	S 06 105 CC Accrual Dykema 1583188	regarding release of IL medical records Florida DPOA	\$695.00	\$695.00	
	20-100-5105	Polsinelli PC-1034299-1/21/2014	general issues - patient/employee	\$9,108.45	\$4,554.23	\$4,554.22
	20-100-5105	Polsinelli PC-1083434-7/11/2014	general issues - patient/employee	\$839.50	\$600.00	\$239.50
	20-100-5105	Polsinelli PC-1034302-1/21/2014	contract review	\$180.00	\$180.00	
	20-100-5105	Polsinelli PC-1083432-7/11/2014	Syat guardianship	\$216.00	\$216.00	
	20-100-5105	Polsinelli PC-1034306-1/21/2014	Drews matter	\$72.00	\$72.00	
	20-100-5105	Polsinelli PC-1034308-1/21/2014	Gidwitz	\$3,326.50		3326.5
	20-100-5105	Polsinelli PC-1034310-1/21/2014	Paradise discharge proceeding	\$18,882.30	\$18,882.30	
	20-100-5105	Polsinelli PC-1083431-7/11/2014	Paradise discharge proceeding	\$12,263.67	\$12,263.67	
	20-100-5105	Polsinelli PC-1084685-7/14/2014	Dora Gams dispute	\$108.00	\$108.00	
	20-100-5105	Polsinelli PC-1083430-7/11/2014	Raima Perazic dispute	\$441.00	\$441.00	

20-100-5105	Polsinelli PC-1083429-7/11/2014	D'Alba complainant hearing	\$1,332.00	\$1,332.00	
6/28/14 20-100-5916	A 06 058 Record Insuance Deductible - Srery	Insurance claim	(\$25,000)		(\$25,000)
20-100-5105	First Nonprofit Mutual In-Claim No. 96835-6/30/2014		\$25,000.00		\$25,000.00
			\$151,109.22	\$109,885.40	\$41,223.82

Council for Jewish Elderly and Subsidiaries
Consolidated statement of Operations & Changes in Net Assets
Year ending June 30, 2014 and 2013

**Lieberman
Geriatric
Health Centre**

Change in Unrestricted Net Assets	
Public Support:	
Contributions, grants, legacies, and bequests	\$ 65,385
Contributions, by associated organizations	
Special events - net of costs	
Total public support	<u>65,385</u>
Directly related program services revenue	
Grants from governmental agencies	
Program service fees	20,214,084
Miscellaneous revenue	42,883
Total directly related program services revenue	<u>20,256,967</u>
Net assets released from restrictions - used for operations	
Total support and revenue	<u>20,322,352</u>
Expenses:	
Program services	21,572,496
Supporting services - management and general	
Total expense	<u>21,572,496</u>
Operating loss	<u>(1,250,144)</u>
Other revenue (expense):	
Investment income	
Realized gain (loss) on investments	
Swap contract income (expense)	
Miscellaneous revenue (expense)	25,200
Total other revenue (expense)	<u>25,200</u>
Excess (deficit) of revenue over expenses	<u>(1,224,944)</u>
Unrealized gain (loss) on investments	
Net assets released for capital improvements	
Increase (decrease) in unrestricted net assets	<u>(1,224,944)</u>

Change in Temporarily Restricted Net Assets

Contributions, grants, legacies, and bequests
Investment income
Realized gain (loss) on investments
Unrealized gain (loss) on investments
Net assets released from restriction - used for operations

Increase in temporarily restricted net assets	<u>0</u>
Increase (decrease) in net assets	<u>(1,224,944)</u>
Net assets at beginning of year	<u>(8,199,930)</u>
Net assets at June 30	<u>\$ (9,424,874)</u>

Council for Jewish Elderly
 Unaudited Consolidated Statement of Financial Position
 at June 30, 2014

Lieberman
 Geriatric
 Health Centre

Assets

Cash and cash equivalents:

Operating cash	\$ 1,749
Cash - resident security deposits	350,785
Program fees receivable, net	4,850,454
Rent, grant, and other receivables	115,620
Interfund accounts	
Prepaid expenses and deposits	22,549
Assets Limited as to Use - Restricted Cash	
Bond Indenture	
Escrow deposits and reserve funds - restricted	256,448
By the Board	
Council for Jewish Elderly Endowment Foundation Investments	
Deferred financing costs	18,474
Land, buildings, and equipment, net	8,923,325
Total assets	<u>\$ 14,539,404</u>

Liabilities and Net Assets

Liabilities

Accounts payable	
Accrued interest	22,958
Other accrued liabilities	2,273,408
Interfund accounts	13,454,163
Resident security deposits and funds held for residents	347,082
Bond interest rate swap liability	
Due to Facilities Corp	
Loans payable	1,716,667
Bonds payable	6,150,000
Note Payable, capital lease	
Total liabilities	<u>23,964,278</u>

Net Assets (Deficit)	
Unrestricted:	
Unrestricted	(9,424,874)
Board Designated	-
	<u>(9,424,874)</u>
Temporarily restricted:	-
Total net assets (deficit)	<u>(9,424,874)</u>
	<u>14,539,404</u>
	-
current year operations	
unrestricted	(1,224,944)
board restricted	
temp restricted	
	<u>(1,224,944)</u>
last year balance	
unrestricted	(8,199,930)
board restricted	
temp restricted	
	<u>(8,199,930)</u>

**COUNCIL FOR JEWISH ELDERLY
ACCOUNT ANALYSIS
LGHC LAND, BUILDING & EQUIPMENT FUND
FOR YEAR ENDING 6/30/14**

DESCRIPTION	2013 BALANCE	ADDITIONS	BALANCE	DISPOSAL OF ASSETS	PREAUDIT 2014 BALANCE
FIXED ASSETS					
VARIOUS FIXED ASSETS (FULLY DEPRECIATED)					
20 000 1400 CONSTRUCTION IN PROGRESS	\$0.00	\$497,903.77	\$497,903.77		\$497,903.77
20 000 1405 LAND	\$809,872.50		\$809,872.50		\$809,872.50
20 000 1406 LAND IMPROVEMENTS	\$746,082.57	\$72,914.07	\$818,996.64	(\$3,100.00)	\$815,896.64
20 000 1410 BUILDING	\$10,112,795.44		\$10,112,795.44		\$10,112,795.44
20 000 1411 BUILDING IMPROVEMENTS	\$13,926,039.21	\$885,118.90	\$14,811,158.11	(\$6,773.96)	\$14,804,384.15
20 000 1415 FURNITURE, FIXTURES, & EQUIPMENT	\$4,875,744.44	\$214,468.33	\$5,090,212.77	(\$264,548.78)	\$4,825,663.99
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	\$30,886,571.48	\$1,670,405.07	\$32,556,976.55	(\$274,422.74)	\$32,282,553.81

ACCUM DEPREC (VAR FULLY DEPREC ASSETS)	AUDITED BALANCE 2013	DEPRECIATION	PREAUDIT BALANCE	DISPOSAL OF ASSETS	PREAUDIT 2014 BALANCE
20 000 1506 ACC DEP LAND IMPROVEMENTS	(\$361,868.63)	(\$34,029.80)	(\$395,898.43)	\$1,446.68	(\$394,451.75)
20 000 1510 ACC DEP BUILDING	(\$8,019,094.44)	(\$252,819.89)	(\$8,271,914.33)		(\$8,271,914.33)
20 000 1511 ACC DEP BUILDING IMPROVEMENTS	(\$10,589,659.25)	(\$410,224.36)	(\$10,999,883.61)	\$6,443.96	(\$10,993,439.65)
20 000 1515 ACC DEP FURNITURE, FIXTURES, & EQUIPEMENT	(\$3,327,584.48)	(\$262,210.89)	(\$3,589,795.37)	\$196,948.50	(\$3,392,846.87)
20 000 1520 ACC DEP COMPUTER HARDWARE & SOFTWARE	(\$246,700.62)	(\$52,087.95)	(\$298,788.57)		(\$298,788.57)
20 000 1532 ACC DEP LINEN	(\$7,787.52)		(\$7,787.52)		(\$7,787.52)
TOTAL ACCUMULATED DEPRECIATION	(\$22,552,694.94)	(\$1,011,372.89)	(\$23,564,067.83)	\$204,839.14	(\$23,359,228.69)

DESCRIPTION	NET BOOK VALUE 6/30/13	6/30/2014
LAND	\$0.00	\$497,903.77
LAND IMPROVEMENTS	\$384,213.94	\$421,444.89

BUILDING	\$2,093,701.00	\$1,840,881.11
BUILDING IMPROVEMENTS	\$3,336,379.96	\$3,810,944.50
FURNITURE, FIXTURES, & EQUIPMENT	\$1,548,159.96	\$1,432,817.12
COMPUTER HARDWARE & SOFTWARE	\$161,549.18	\$109,461.23
LINEN	\$0.00	\$0.00
TOTAL FIXED ASSETS	<u>\$7,524,004.04</u>	<u>\$8,113,452.62</u>

**Travel and Seminar
FY14**

Post date	Account	Journal	Journal reference	Transaction amount	Location of Event	Date of Event	Employee
7/31/13	20-100-5320	Accounts Payable	Illinois Council On Long -ANNA-LIISA LACR-7/25/2013	\$330.00	Skokie, IL	7/31/2013	R Benner; A LaCroix
7/31/13	20-100-5320	Accounts Payable	Nurse Practitioner Conf United Airlines-167247423356 RO-6/28/2013	\$484.10	Reno, NV	08/12-08/14/	T Ong
7/31/13	20-100-5320	Accounts Payable	CHF conf Mayo Clinic-RONALD BENNER-7/1/2013	\$595.00	Reno, NV	08/12-08/14/	T Ong
7/31/13	20-850-5320	Accounts Payable	Illinois Council On Long -ANNA-LIISA LACR-7/25/2013	\$495.00	Skokie, IL	7/31/2013	V Bradley; N Sharon; L Soriano
8/1/13	20-240-5320	Payroll	Eldercare Mediation LTC1316 LTC P/E 07/28/13 PAID 08/01/13	\$287.50	Chicago, IL	08/07-08/09/	J Hammerman
8/31/13	20-850-5320	Accounts Payable	LSN leadership Hilton Hotels-JENNIFER WEININ-8/7/2013	\$245.76	Springfield, IL	08/05-08/06/	A Jalloh
8/31/13	20-100-5320	Accounts Payable	Nurse Practitioner conf Hyatt Hotels & Resorts-RONALD BENNER-8/15/2013	\$944.65	Reno, NV	08/12-08/14/	T Ong
8/31/13	20-100-5320	Accounts Payable	Nurse Practitioner conf Hyatt Hotels & Resorts-RONALD BENNER-8/16/2013	\$278.55	Reno, NV	08/12-08/14/	T Ong
8/31/13	20-100-5320	Accounts Payable	IMDA meeting Eventbrite, Inc.-55604041 RONALD-7/30/2013	\$50.00	no receipt	7/30/2013	R Benner
9/30/13	20-850-5320	Accounts Payable	HealthPRO Management Serv-9910565276 ANNA-9/9/2013	\$100.00	webinar	9/20/2013	
10/31/13	20-850-5320	General Ledger	LSN S 10 011 Record LGHC Prepaid Expenses	\$190.00	RUGS IV 48 Grouper Woodridge IL	10/17/2013	R Ramos
11/30/13	20-850-5320	General Ledger	LSN S 11 011 Record LGHC Prepaid Expenses	\$550.00	Hoffman Estates, IL	11/5-11/7/13	R Ramos
12/31/13	20-850-5320	Accounts Payable	Life Services Network-ANNA-LIISA LACR-12/23/2013	\$180.00	webinar	02/12&2/26/	R Ramos
12/31/13	20-850-5320	Accounts Payable	Life Services Network-ANNA-LIISA LACR-12/23/2013	\$180.00	webinar	02/12&2/26/	R Benner
12/31/13	20-240-5320	Accounts Payable	Comprehensive Group-The-Comprehensi-12/3/2013	\$316.00	cannot find inv		
12/31/13	20-100-5320	Accounts Payable	Life Services Network-ANNA-LIISA LACR-12/23/2013	\$180.00	webinar	02/12&2/26/	A DuMonde
12/31/13	20-100-5320	Accounts Payable	Life Services Network-ANNA-LIISA LACR-12/23/2013	\$180.00	webinar	02/12&2/26/	A LaCroix
3/5/14	20-100-5320	Accounts Payable	Criminal History Record Info Training Suburban Law Enforcement -Distributor	\$25.00	Glen Ellyn, IL	4/14/2014	C Pederson
5/31/14	20-100-5320	Accounts Payable	Donald E. Stephens Conven-RONALD BENNER-5/2/2014	\$13.00	LSN meeting	4/30-5/2/14	R Benner
5/31/14	20-100-5320	Accounts Payable	Donald E. Stephens Conven-RONALD BENNER-5/1/2014	\$13.00	LSN meeting	4/30-5/2/14	R Benner
5/31/14	20-100-5320	General Ledger	S 05 041 Expense LSN 2014 (Ron Benner)	\$169.60	LSN meeting	4/30-5/2/14	R Benner
5/31/14	20-100-5320	General Ledger	S 05 041 Expense LSN 2014 (Becca Galuska)	\$169.60	LSN meeting	4/30-5/2/14	R Galuska
5/31/14	20-100-5320	General Ledger	S 05 041 Expense LSN 2014 (Jeannine Jounhson)	\$169.60	LSN meeting	4/30-5/2/14	J Johnson
5/31/14	20-100-5320	General Ledger	S 05 041 Expense LSN 2014 (Anna-Liisa LaCroix)	\$169.60	LSN meeting	4/30-5/2/14	A LaCroix
5/31/14	20-100-5320	General Ledger	S 05 041 Expense LSN 2014 (Casey Mann)	\$169.60	LSN meeting	4/30-5/2/14	C Mann
5/31/14	20-100-5320	General Ledger	S 05 041 Expense LSN 2014 (Rick Ramos)	\$169.60	LSN meeting	4/30-5/2/14	R Ramos
5/31/14	20-840-5320	Accounts Payable	Alzheimer's Association-ANDREA KOCH-5/3/2014	\$70.00	webinar	4/29/2014	2 empl
5/31/14	20-840-5320	General Ledger	S 05 041 Expense LSN 2014 (Leslie Everhart)	\$169.60	LSN meeting	4/30-5/2/14	L Everhart
5/31/14	20-840-5320	General Ledger	S 05 041 Expense LSN 2014 (Wanda Turner)	\$169.60	LSN meeting	4/30-5/2/14	W Turner
6/28/14	20-850-5320	Accounts Payable	Life Services Network-DEENA KARNO-6/20/2014	\$198.00	RUGS IV 48 Grouper Woodridge IL	6/20/2014	A Jalloh/L Soriano
				\$7,262.36			

Position

Exec Director/Director of Operations
Nurse Practitioner
Nurse Practitioner
Mgr, Healthcare Serv/DON/MDS nurse
Mental Health Social Mgr
ADON
Nurse Practitioner
Nurse Practitioner
Exec Director

Dir of Health Serv
Dir of Health Serv
Dir of Health Serv
Exec Director

Resident Care Supv
Dir of Operations
Exec Admin Asst
Exec Director
Exec Director
Exec Director
Social Worker
Res Care Mgr
Dir of Operations
Social Worker
Dir of Health Serv

Activity Coordinator
Activity Coordinator
ADON/MDS Nurse

CJE SeniorLife
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* indicates past president, not a voted upon
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