

Facility Name & ID Number Lieberman Ctr for Hlth & Reh

0026195 Report Period Beginning: 07/01/2015 Ending: 06/30/2016

III. STATISTICAL DATA

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

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	240	Skilled (SNF)	240	87,840	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	240	TOTALS	240	87,840	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		2 Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	49,894	17,001	12,292	79,187	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	49,894	17,001	12,292	79,187	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 90.15%

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 _____ NO

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

YES NO If YES, enter number of beds certified _____ and days of care provided 11,537

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: 06/30/2016 Fiscal Year: 06/30/2016

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

Facility Name & ID Number Lieberman Ctr for Hlth & Reh # 0026195 Report Period Beginning: 07/01/2015 Ending: 06/30/2016

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY	
		Salary/Wage	Supplies	Other	Total					9	10
	A. General Services	1	2	3	4	5	6	7	8		
1	Dietary	692,276		1,600,155	2,292,431	(13,163)	2,279,268	(20,354)	2,258,914		1
2	Food Purchase										2
3	Housekeeping	576,250	37,212	171,292	784,754	(7,071)	777,683		777,683		3
4	Laundry	29,366	68,850	360	98,576		98,576		98,576		4
5	Heat and Other Utilities			436,076	436,076		436,076		436,076		5
6	Maintenance	141,538	8,062	440,241	589,841	(1,207)	588,634		588,634		6
7	Other (specify):* <u>Schedule 3-4A</u>			216,295	216,295		216,295		216,295		7
8	TOTAL General Services	1,439,430	114,124	2,864,419	4,417,973	(21,441)	4,396,532	(20,354)	4,376,178		8
	B. Health Care and Programs										
9	Medical Director					63,000	63,000		63,000		9
10	Nursing and Medical Records	7,478,800	563,592	156,301	8,198,693	(78,873)	8,119,820	(1,142)	8,118,678		10
10a	Therapy			1,748,762	1,748,762		1,748,762		1,748,762		10a
11	Activities	145,512	13,053	1,500	160,065	(2,565)	157,500		157,500		11
12	Social Services	257,309		525	257,834	(1,281)	256,553		256,553		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	7,881,621	576,645	1,907,088	10,365,354	(19,719)	10,345,635	(1,142)	10,344,493		16
	C. General Administration										
17	Administrative	222,829		69,570	292,399		292,399	(108,449)	183,950		17
18	Directors Fees										18
19	Professional Services			265,765	265,765	(117,409)	148,356	(67,081)	81,275		19
20	Dues, Fees, Subscriptions & Promotions			57,830	57,830	2,011	59,841		59,841		20
21	Clerical & General Office Expenses	438,266	49,111	24,178	511,555	13,477	525,032		525,032		21
22	Employee Benefits & Payroll Taxes			2,681,319	2,681,319	104,160	2,785,479	104,160	2,889,639		22
23	Inservice Training & Education										23
24	Travel and Seminar			7,861	7,861		7,861		7,861		24
25	Other Admin. Staff Transportation			700	700		700		700		25
26	Insurance-Prop.Liab.Malpractice			253,945	253,945	15,932	269,877	(15,182)	254,695		26
27	Other (specify):* <u>Schedule 3_4A</u>	36,273		1,942,144	1,978,417	25,000	2,003,417	(136,367)	1,867,050		27
28	TOTAL General Administration	697,368	49,111	5,303,312	6,049,791	43,171	6,092,962	(222,919)	5,870,043		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	10,018,419	739,880	10,074,819	20,833,118	2,011	20,835,129	(244,415)	20,590,714		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:

07/01/2015

Ending:

06/30/2016

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			1,061,168	1,061,168		1,061,168	(617)	1,060,551			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			407,724	407,724		407,724		407,724			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			357,144	357,144	(4,689)	352,455		352,455			35
36	Other (specify):*			414,580	414,580		414,580		414,580			36
37	TOTAL Ownership			2,240,616	2,240,616	(4,689)	2,235,927	(617)	2,235,310			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation					2,678	2,678		2,678			38
39	Ancillary Service Centers		441,745	98,244	539,989		539,989	(97,052)	442,937			39
40	Barber and Beauty Shops		1,925	28,190	30,115		30,115		30,115			40
41	Coffee and Gift Shops		650		650		650	(650)				41
42	Provider Participation Fee			535,759	535,759		535,759		535,759			42
43	Other (specify):*			8,495	8,495		8,495	(8,495)	0			43
44	TOTAL Special Cost Centers		444,320	670,688	1,115,008	2,678	1,117,686	(106,197)	1,011,489			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	10,018,419	1,184,200	12,986,123	24,188,742		24,188,742	(351,229)	23,837,513			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
07/01/15 - 06/30/16

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	15,182
Line 19	To reclassify professional liability insurance	(15,182)
Line 20	To reclassify Horizon Software	2,011
Line 35	To reclassify Horizon Software	(2,011)
Line 21	To reclassify Office Team	13,477
Line 19	To reclassify Office Team	(12,813)
Line 19	To reclassify Office Team	(664)
Line 38	To reclassify Medicar/Ambulance	2,678
Line 35	To reclassify Medicar/Ambulance	(2,678)
Line 27	To reclassify insurance deductible	25,000
Line 19	To reclassify insurance deductible	(25,000)
Line 17	To reclassify accrued paid time off	(2,974)
Line 12	To reclassify accrued paid time off	(1,281)
Line 10	To reclassify accrued paid time off	(78,873)
Line 6	To reclassify accrued paid time off	(1,207)
Line 3	To reclassify accrued paid time off	(7,071)
Line 11	To reclassify accrued paid time off	(2,565)
Line 1	To reclassify accrued paid time off	(10,189)
Line 22	To reclassify accrued paid time off	104,160
Line 7	Security service	170,530
	Waste removal	45,765
		<u>216,295</u>
Line 27-1	Marketing salaries	36,273
Line 27-3	Bad Debt Expense	1,942,144

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	(20,354)	1		4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space	(360)	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	(10,798)	17		11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				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	(15,182)	26		23
24	Bad Debt	(1,942,144)	27		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 Page 5A	1,637,609			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (351,229)		\$	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))	\$ (351,229)		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

ID# 0026195
 Report Period Beginning: 07/01/2015
 Ending: 06/30/2016

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	entertainment expense	\$ (10,371)	17	1
2	entertainment expense	(1,142)	10	2
3	marketing expense/business development	(56,343)	17	3
4	fun committee expense	(2,857)	17	4
5	lobbying fees	(18,504)	19	5
6	to add back direct costs for support services	1,851,542	27	6
7	vending expense	(650)	41	7
8	building depreciation per ledger vs. Medicaid report	(20)	30	8
9	f&f depreciaton per ledger vs. Medicaid report	(597)	30	9
10	accrued vacation pay	104,160	22	10
11	rooftop antenna revenue	(27,720)	17	11
12	fixed asset disposals	(8,495)	43	12
13	non-allowable legal fees	(48,577)	19	13
14	marketing salaries	(45,765)	27	14
15	Medicare lab expense	(72,498)	39	15
16	Medicare radiology expense	(1,909)	39	16
17	Medicare cardiology/EKG/Holter	(1,308)	39	17
18	Medicare perivascular lab	(291)	39	18
19	Medicare Audiology	(250)	39	19
20	Medicare blood draw/iron IV	(60)	39	20
21	Medicare ST eval/ Videoflourosopy	(11,455)	39	21
22	Medicare OT eval	(89)	39	22
23	Medicare blood admin/storage	(2,791)	39	23
24	Medicare clinic	(888)	39	24
25	Medicare nuclear med/radiopharmacolgy	(1,576)	39	25
26	Medicare drugs	(3,828)	39	26
27	Medicare PT eval	(109)	39	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	1,637,609		49

Sch V	Adj. Summary
Line 1	(20,354)
Line 2	0
Line 3	0
Line 4	0
Line 5	0
Line 6	0
Line 7	0
Line 8	(20,354)
Line 9	0
Line 10	(1,142)
Line 10a	0
Line 11	0
Line 12	0
Line 13	0
Line 14	0
Line 15	0
Line 16	(1,142)
Line 17	(108,449)
Line 18	0
Line 19	(67,081)
Line 20	0
Line 21	0
Line 22	104,160
Line 23	0
Line 24	0
Line 25	0
Line 26	(15,182)
Line 27	(136,367)
Line 28	(222,919)
Line 29	(244,415)
Line 30	(617)
Line 31	0
Line 32	0
Line 33	0
Line 34	0
Line 35	0
Line 36	0
Line 37	(617)
Line 38	0
Line 39	(97,052)
Line 40	0
Line 41	(650)
Line 42	0
Line 43	(8,495)
Line 44	(106,197)
Line 45	(351,229)

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Lieberman Ctr for Hlth & Reh

0026195

Report Period Beginning:

07/01/2015

Ending:

06/30/2016

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	(20,354)	0	0	0	0	0	0	0	0	0	0	(20,354)	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	(20,354)	0	(20,354)	8									
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(1,142)	0	0	0	0	0	0	0	0	0	0	(1,142)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	(1,142)	0	(1,142)	16									
	C. General Administration													
17	Administrative	(108,449)	0	0	0	0	0	0	0	0	0	0	(108,449)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(67,081)	0	0	0	0	0	0	0	0	0	0	(67,081)	19
20	Fees, Subscriptions & Promotions	0	0	0	0	0	0	0	0	0	0	0	0	20
21	Clerical & General Office Expenses	0	0	0	0	0	0	0	0	0	0	0	0	21
22	Employee Benefits & Payroll Taxes	104,160	0	0	0	0	0	0	0	0	0	0	104,160	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	(15,182)	0	0	0	0	0	0	0	0	0	0	(15,182)	26
27	Other (specify):*	(136,367)	0	0	0	0	0	0	0	0	0	0	(136,367)	27
28	TOTAL General Administration	(222,919)	0	(222,919)	28									
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(244,415)	0	(244,415)	29									

STATE OF ILLINOIS

Summary B

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

Report Period Beginning:

07/01/2015 Ending:06/30/2016

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	(617)	0	0	0	0	0	0	0	0	0	0	(617) 30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0 31
32	Interest	0	0	0	0	0	0	0	0	0	0	0	0 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	(617)	0	0	0	0	0	0	0	0	0	0	(617) 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	(97,052)	0	0	0	0	0	0	0	0	0	0	(97,052) 39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0 40
41	Coffee and Gift Shops	(650)	0	0	0	0	0	0	0	0	0	0	(650) 41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0 42
43	Other (specify):*	(8,495)	0	0	0	0	0	0	0	0	0	0	(8,495) 43
44	TOTAL Special Cost Centers	(106,197)	0	0	0	0	0	0	0	0	0	0	(106,197) 44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(351,229)	0	0	0	0	0	0	0	0	0	0	(351,229) 45

Lieberman Geriatric Health Center
07/01/15 - 06/30/16
Schedule of Adjustments
Summary C

Description	Department	Amount
non-patient meals	Dietary	(20,354)
rented facility space	Housekeeping	(360)
group purchasing rebates	Administration	(\$10,798)
malpractice insurance for individuals	Administration	(15,182)
bad debt	Administration	(1,942,144)
entertainment expense	Administration	(10,371)
entertainment expense	Nursing	(1,142)
marketing expense/business development	Administration	(56,343)
fun committee expense	Administration	(2,857)
lobbying fees	Administration	(18,504)
to add back direct costs for support services	Administration	1,851,542
vending expense	Special Cost Centers	(650)
building depreciation per ledger vs. Medicaid report	Depreciation	(20)
f&f depreciaton per ledger vs. Medicaid report	Depreciation	(597)
accrued vacation pay	Administration	104,160
rooftop antenna revenue	Administration	(27,720)
fixed asset disposals	Special Cost Centers	(8,495)
non-allowable legal fees	Administration	(48,577)
marketing salaries	Administration	(45,765)
Medicare lab expense	Nursing	(72,498)
Medicare radiology expense	Nursing	(1,909)
Medicare cardiology/EKG/Holter	Nursing	(1,308)
Medicare perivascular lab	Nursing	(291)
Medicare Audiology	Nursing	(250)
Medicare blood draw/iron IV	Nursing	(60)
Medicare ST eval/ Videoflourosopy	Nursing	(11,455)
Medicare OT eval	Nursing	(89)
Medicare blood admin/storage	Nursing	(2,791)
Medicare clinic	Nursing	(888)
Medicare nuclear med/radiopharmacolgy	Nursing	(1,576)
Medicare drugs	Nursing	(3,828)
Medicare PT eval	Nursing	(109)
		(\$351,229)

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	n/a	\$			\$	\$	1
2	V							2
3	V							3
4	V							4
5	V							5
6	V							6
7	V							7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$			\$	\$ *	14

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$	0	\$ *

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

Facility Name & ID Number

Lieberman Ctr for Hlth & Reh

0026195

Report Period Beginning:

07/01/2015

Ending:

06/30/2016

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	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								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: 07/01/2015 Ending: 06/30/2016

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:

07/01/2015

Ending: 6/30/2016

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 _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

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	59,026,972	15	\$ 3,770,225	\$ 3,770,225	23,127,574	\$ 1,477,226	1
2	27	Admin, Finance, Volunteers, Info	Accumulated Costs	59,026,972	15	955,341	0	23,127,574	374,316	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					\$ 4,725,566	\$ 3,770,225		\$ 1,851,542	25

Facility Name & ID Number

Lieberman Ctr for Hlth & Reh

0026195

Report Period Beginning:

07/01/2015

Ending:

06/30/2016

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		7	8	9	10						
		Related**					Purpose of Loan	Monthly Payment Required					Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO											Original	Balance			
A. Directly Facility Related																		
Long-Term																		
1	Bond		x	2005 bond	varies	01/19/05	\$ 8,150,000	\$ 5,900,000	2025	varies	\$ 271,156	1						
2	Bond		x	2008 bond allocation	varies	08/13/08	2,217,600	1,754,980	2026	varies	87,996	2						
3	Bond		x	2015 bond	varies	06/30/15	3,921,295	3,830,876	2040	varies	44,424	3						
4												4						
5												5						
Working Capital																		
6												6						
7												7						
8												8						
9	TOTAL Facility Related						\$ 14,288,895	\$ 11,485,856			\$ 403,576	9						
B. Non-Facility Related*																		
10												10						
11												11						
12												12						
13												13						
14	TOTAL Non-Facility Related						\$	\$			\$	14						
15	TOTALS (line 9+line14)						\$ 14,288,895	\$ 11,485,856			\$ 403,576	15						

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ none Line # _____

* 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 2015 report.	\$	n/a	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 2016 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.)	\$	n/a	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:	2011	8
	2012	9
	2013	10
	2014	11
	2015	12

FOR BHF USE ONLY

13	FROM R. E. TAX STATEMENT FOR 2015	\$	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.

2015 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 2015 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 2015.

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

B. Real Estate Tax Cost Allocations

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

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

C. Tax Bills

Attach a copy of the original 2015 tax bills which were listed in Section A to this statement. Be sure to use the 2015 tax bill which is normally paid during 2016.

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>	<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	\$	\$ 8,457,224	4
5		1983		32,224	805	40	805		26,164	5
6		1984		7,755	194	40	194		6,111	6
7		1986		29,583	739	40	739		21,062	7
8		1987		19,886	497	40	497		14,175	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					564,401	29
30	Capital	2005		741,195	74,120	10	74,120		741,195	30
31	Capital	2006		145,768	14,577	10	14,577		145,768	31
32	Capital	2007		172,613	17,261	10	17,261		159,235	32
33	Capital	2008		93,672	9,367	10	9,367		72,822	33
34	Capital	2009		177,099	17,710	10	17,710		124,540	34
35	Capital	2009		54,585	2,729	20	2,729		21,681	35
36	Capital	2010		80,735	8,074	10	8,074		52,386	36

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

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

See Page 12A, Line 70 for total

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

Report Period Beginning:

07/01/2015 Ending: 06/30/2016**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	\$	\$ 45,781	37
38	Capital	2011	192,049	19,205	10	19,205		96,811	38
39	Capital	2011	1,202,505	60,125	20	60,125		313,778	39
40	Capital	2012	6,900	1,380	5	1,380		5,175	40
41	Capital	2012	156,156	15,616	10	15,616		66,384	41
42	Capital	2012	9,752	650	15	650		2,600	42
43	Capital	2012	24,872	1,244	20	1,244		4,995	43
44	Replaced water coils in 2 room heating units	2013	7,404	740	10	740		2,590	44
45	3rd, 6th and 7th floor renovation - architect fee	2013	98,931	9,893	10	9,893		32,152	45
46	3rd, 6th and 7th floor renovation - IDPH plan review	2013	9,600	960	10	960		2,960	46
47	Install 2 boilers and roof restoration	2013	575,629	28,781	20	28,781		93,538	47
48	3rd floor renovation - install carpet tiles	2013	9,384	938	10	938		3,127	48
49	Fire protection sprinkler installation	2013	144,982	14,498	10	14,498		45,910	49
50	Resident room convector units installed	2013	40,000	4,000	10	4,000		12,000	50
51	Fire safety evaluation survey(part of fire protection sprinkler proj	2013	9,620	962	10	962		3,207	51
52	Upgrade kitchen ductwork/lighting	2013	115,280	11,528	10	11,528		35,545	52
53	Plumbing, excavation for stack in bread room	2013	20,195	2,020	10	2,020		6,565	53
54	Replace laundry hot water tank	2013	19,760	1,976	10	1,976		6,916	54
55	Kitchen wall repair (part of kitchen renovation)	2013	3,448	345	10	345		1,092	55
56	Landscape architecture project	2013	330,739	22,049	15	22,049		77,172	56
57	Parking lot renovation	2013	15,464	1,031	15	1,031		3,437	57
58	installed burner assembly and ignitor in hot water heater	2013	2,545	254	10	254		783	58
59	New motors and parts elevator room cooling system	2013	3,413	341	10	341		1,051	59
60	New air compressor in mechanical room unit	2013	2,689	269	10	269		829	60
61	Rehab generator emergency shutdown with new circuits	2013	2,575	258	10	258		795	61
62	Install new sewage ejector pump	2013	5,891	589	10	589		1,816	62
63	Purchased/installed vanity fixtures	2013	42,768	4,277	10	4,277		13,187	63
64	6th and 7th floor renovation architect fee	2013	4,127	413	10	413		1,204	64
65	Replace two boilers-part of boiler and roof restoration project	2013	573,392	28,670	20	28,670		83,620	65
66	Part of fire protection sprinkler installation	2013	39,292	3,929	10	3,929		11,460	66
67	Installation of sprinklers - elevator room	2013	12,000	1,200	10	1,200		3,200	67
68	Resident room thermostats	2013	6,440	322	20	322		912	68
69	Installation of 4 soft starts on elevators #2 and #3	2013	10,851	1,085	10	1,085		3,074	69
70	TOTAL (lines 4 thru 69)		\$ 23,332,076	\$ 642,271		\$ 642,271	\$	\$ 18,753,794	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:

07/01/2015 Ending: 06/30/2016

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		\$ 23,332,076	\$ 642,271		\$ 642,271	\$	\$ 18,753,794	1
2	Installation of fire system tampers and flows	2013	19,924	1,992	10	1,992		5,146	2
3	Landscape architecture project - completion	2013	72,914	7,291	10	7,291		21,266	3
4	Installation kidney dialysis unit plumbing	2014	35,220	3,522	10	3,522		8,805	4
5	7/1/14 capital rate request dated 2/2/15 through above								5
6	Phase II -removal of carpet from 3rd floor rooms	2013	4,000	400	10	400		1,033	6
7	Phase II 3,5,6,7 floor renovation architect fees	2013	12,250	1,225	10	1,225		3,063	7
8	Installation of keypad entry locks	2014	3,362	336	10	336		700	8
9	Installation of flooring in four elevators	2014	3,760	376	10	376		783	9
10	Replacement of 2nd floor 2" pipe	2014	3,700	370	10	370		771	10
11	Replacement of hot water riser	2014	3,000	300	10	300		625	11
12	Phase II 3,5,6,7 floor renovation permit fee	2014	21,600	2,160	10	2,160		4,680	12
13	Phase II 3,5,6,7 floor air monitoring	2014	2,100	210	10	210		441	13
14	Phase II 3,5,6,7 floor asbestos abatement	2014	11,500	1,150	10	1,150		2,392	14
15	2nd floor empl locker room renovation - architect fees	2014	4,040	404	10	404		842	15
16	Installation of floor shut off valves	2014	7,500	750	10	750		1,563	16
17	Resident room thermostats	2014	6,440	644	10	644		1,825	17
18	Installation of horizontal hot water shut off valves-down pmt	2014	3,000	300	10	300		625	18
19	Installation of boiler and hot water return	2014	3,296	165	20	165		275	19
20	Sprinkler installation, final payment	2014	4,831	242	20	242		403	20
21	Plumbing infrastructure-sanitary sewer rerouting	2014	8,150	408	20	408		680	21
22	Replacement of boiler & pressure pump lect switching apparatus	2014	3,587	359	10	359		748	22
23	Modifications to two tub rooms, including door alterations	2014	27,605	2,761	10	2,761		6,902	23
24	Kitchen floor/dairy /meat dish rooms refurbish	2014	4,225	211	20	211		317	24
25	Kitchen wall (part of kitchen renovation)-final pmt	2014	3,448	345	10	345		719	25
26	Phase II 3,5,6,7 floor relocation of nurse call consoles	2014	5,272	527	10	527		791	26
27	Phase II 3,5,6,7 floor renovation architect fees	2014	25,189	1,259	20	1,259		2,294	27
28	Phase II 3,5,6,7 floor storage fees	2014	5,958	298	20	298		418	28
29	Phase II 3,5,6,7 floor air monitoring	2014	8,400	420	20	420		595	29
30	Phase II 3,5,6,7 floor asbestos abatement	2014	37,124	1,856	20	1,856		2,629	30
31	Phase II renovation - room signs	2014	6,794	679	10	679		1,358	31
32	Phase II renovation - window blinds/window treatments	2014	12,288	1,229	10	1,229		2,458	32
33	Insatillation fan coils/ball valvers in resident room convector units	2015	40,000	4,000	10	4,000		4,000	33
34	TOTAL (lines 1 thru 33)		\$ 23,742,551	\$ 678,460		\$ 678,460	\$	\$ 18,832,941	34

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

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 23,742,551	\$ 678,460		\$ 678,460	\$	\$ 18,832,941	1
2	Phase II renovation - room signs	2015	26,248	1,312	10	1,312		1,312	2
3	Phase II renovation - window blinds/window treatments	2015	24,389	1,219	10	1,219		1,219	3
4	Plumbing infrastructure-replace floor sink and piping	2015	3,500	175	20	175		175	4
5	Installation of horizontal hot water shut off valves-final pmt	2015	3,000	150	20	150		175	5
6	Installation of smoke/carbon monoxide detectors	2015	8,896	445	20	445		472	6
7	Replacement of pump seal assy for penthouse chilled water pump	2015	3,079	154	20	154		180	7
8	Installation MUA-D heater heat exchanger	2015	5,093	255	20	255		297	8
9	Replaced diaphragm/hot surface ignitor on hot water heater	2015	3,342	167	20	167		195	9
10	Replaced chiller #2 low pressure control, motor & fan blade	2015	5,505	275	20	275		298	10
11	Room 778 fan coil replacement	2015	2,692	135	20	135		146	11
12	Phase II 3,5,6,7 floor renovation contractor fees	2015	2,005,259	100,263	20	100,263		132,237	12
13	Phase II 3,5,6,7 floor replacement of balconies	2015	30,841	1,542	20	1,542		1,674	13
14	Phase II 3,5,6,7 floor installation of fire dampers	2015	37,363	1,868	20	1,868		2,179	14
15	Phase II 3,5,6,7 floor relocation of sprinklers	2015	3,045	152	20	152		228	15
16	Plumbing infrastructure-shut off valves	2015	22,940	1,147	20	1,147		1,338	16
17	Plumbing infrastructure-dialysis room RPZ valves	2015	5,825	291	20	291		412	17
18	Plumbing infrastructure-janitor closets RPZ valves	2015	3,500	175	20	175		248	18
19	Plumbing infrastructure-kitchen RPZ valves	2015	8,488	424	20	424		530	19
20	Plumbing infrastructure-excavation under dishwashers	2015	14,765	738	20	738		984	20
21	Replace CPU, door restrictor, door drive	2015	12,541	627	20	627		732	21
22	Relocate conduits/replace wiring under dishwasher	2015	14,686	734	20	734		1,040	22
23	Phase II 3,5,6,7 floor renovation architect fees	2015	37,930	1,897	20	1,897		2,443	23
24	Phase II 3,5,6,7 floor air monitoring	2015	10,500	525	20	525		656	24
25	Phase II 3,5,6,7 floor asbestos abatement	2015	55,686	2,784	20	2,784		3,364	25
26	Phase II 3,5,6,7 floor storage fees	2015	6,919	346	20	346		416	26
27	Phase II 3,5,6,7 floor relocation of nurse call consoles	2015	2,173	109	20	109		217	27
28	Kitchen floor/dairy /meat dish rooms refurbish	2015	13,421	671	20	671		1,006	28
29	Installation of closers for smoke & fire barrier doors	2015	14,054	703	20	703		741	29
30	Inspect fire dampers, replace parts	2015	15,678	784	20	784		784	30
31	Install inspectors, test connection, install aux drain in entrance	2015	4,200	210	20	210		210	31
32	Therapy room upgrade-architect fees	2015	17,692	516	20	516		516	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 26,165,799	\$ 799,254		\$ 799,254	\$	\$ 18,989,365	34

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 26,165,799	\$ 799,254		\$ 799,254	\$	\$ 18,989,365	1
2	Therapy room renovation-contractor fees	2016	194,948	812	20	812		812	2
3	Phase II renovation - window blinds/window treatments	2016	23,375	974	10	974		974	3
4	Therapy room upgrade-architect fees	2016	5,975	100	20	100		100	4
5	Therapy room renovation-asbestos abatement/air monitoring	2016	13,650	57	20	57		57	5
6	Kitchen plumbing renovation plan	2016	7,159	60	20	60		60	6
7	Install food processor	2016	9,067	302	10	302		302	7
8	Install new gas regulator for boiler	2016	4,253	71	20	71		71	8
9	Install bypass valve for air handler	2016	2,565	43	20	43		43	9
10	Install pressure reducing valve for boiler	2016	5,233	174	20	174		174	10
11	Phase II 3,5,6,7 floor renovation architect fees	2016	29,716	371	20	371		371	11
12	Gift shop conversion shelving installation	2016	2,874	36	20	36		36	12
13	Phase II 3,5,6,7 floor air monitoring	2016	2,300	58	20	58		58	13
14	Phase II 3,5,6,7 floor asbestos abatement	2016	9,281	232	20	232		232	14
15	Phase II 3,5,6,7 floor storage fees	2016	3,670	76	20	76		76	15
16	Phase II 3,5,6,7 floor renovation contractor fees	2016	345,750	5,762	20	5,762		5,762	16
17	7/1/16 capital rate adjustment requested 06/27/16 through above								17
18	Gift shop conversion shelving installation	2016	3,348	14	20	14		14	18
19	Phase II 3,5,6,7 floor asbestos abatement	2016	5,900	25	20	25		25	19
20	Phase II 3,5,6,7 floor renovation contractor fees	2016	41,028	171	20	171		171	20
21	Phase II 3,5,6,7 service corridor flooring	2016	22,128	92	20	92		92	21
22	2nd floor laundry corridor room flooring	2016	6,517	27	20	27		27	22
23	install cable 2nd floor rehab	2016	3,875	16	20	16		16	23
24	Phase II 3,5,6,7 floor renovation architect fees	2016	4,835	20	20	20		20	24
25	adj to agree to book depreciation			(63,289)		(63,289)			25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 26,913,247	\$ 745,458		\$ 745,458	\$	\$ 18,998,858	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	\$ 4,040,322	\$ 314,707	\$ 314,707	\$		\$ 2,604,249	71
72	Current Year Purchases	202,379	1,002	405	(597)		1,002	72
73	Fully Depreciated Assets							73
74	Disposal of Assets	(22,420)						74
75	TOTALS	\$ 4,220,281	\$ 315,709	\$ 315,112	\$ (597)		\$ 2,605,251	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	n/a			\$	\$	\$	\$		\$	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)	\$ 31,943,401	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 1,061,168	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 1,060,570	83**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (597)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 21,604,109	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	n/a	\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92		\$ n/a	92
93			93
94			94
95		\$	95

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

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

Facility Name & ID Number

Lieberman Ctr for Hlth & Reh

0026195

Report Period Beginning: 07/01/2015

Ending: 06/30/2016

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.	<u>/2017</u>	\$ _____
13.	<u>/2018</u>	\$ _____
14.	<u>/2019</u>	\$ _____

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: \$ 325,425

Description: Schedule 14_A

(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
07/01/15 - 06/30/16

Schedule 14A

Section B

	Description	Amount
Line 16 Rental Amount for Moveable Equipment	Tableware	34,979
	Wound therapy	22,591
	Copier/postage meter	2,514
	Beds/mattresses/chairs/O2 concentrators	264,621
	Online Service	720
	Total	<u>325,425</u>

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

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

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

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	10(3)	hrs	\$	9,511	\$ 637,079	\$	9,511	\$ 637,079	1
2	Licensed Speech and Language Development Therapist	10(3)	hrs		2,292	181,392		2,292	181,392	2
3	Licensed Recreational Therapist	19(3)	hrs		13	32,500		13	32,500	3
4	Licensed Physical Therapist	10(3)	hrs		13,868	930,292		13,868	930,292	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				441,745		441,745	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			\$	25,684	\$ 1,781,262	\$ 441,745	25,684	\$ 2,223,007	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.

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	\$ 44,640	\$ 44,640	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (2,083,947))	6,291,438	6,291,438	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	78,394	78,394	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Schedule 17_A</u>	789,011	789,011	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 7,203,483	\$ 7,203,483	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	10,468,684	10,468,684	15
16	Equipment, at Historical Cost	4,251,391	4,251,391	16
17	Accumulated Depreciation (book methods)	(15,388,521)	(21,604,109)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 10,254,222	\$ 4,038,634	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 17,457,705	\$ 11,242,117	25

		1	2	
		Operating	After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 1,070,062	\$ 1,070,062	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	4,478	4,478	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	1,217,185	1,217,185	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable	25,872	25,872	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	<u>Schedule 17_A</u>	17,316,790	17,316,790	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 19,634,386	\$ 19,634,386	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable	9,469,051	9,469,051	41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43	<u>Loans Payable - Aramark</u>	18,203	18,203	43
44	<u>Bond Swap Contract - 2012</u>	1,153,179	1,153,179	44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 10,640,433	\$ 10,640,433	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 30,274,819	\$ 30,274,819	46
47	TOTAL EQUITY(page 18, line 24)	\$ (12,817,114)	\$ (12,817,114)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 17,457,705	\$ 17,457,705	48

*(See instructions.)

Schedule 17A

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

Description	Operating	After Consolidation
Cash - resident security deposits	278,186	278,186
Deferred financing fees	38,342	38,342
Wells Fargo bond fund	261,406	261,406
Insurance claim receivable	200,781	200,781
Investments - board designated	10,296	10,296
	789,011	789,011
	789,011	789,011

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

Description	Operating	After Consolidation
Tenant security deposits	278,136	278,136
Accounts receivable credit balances	235,471	235,471
Other current liabilities	2,986	2,986
Accrued expenses	127,224	127,224
Intercompany liabilities	15,394,700	15,394,700
Medicaid Audit 2016	649,662	649,662
Other payables - insurance claim	628,611	628,611
	17,316,790	17,316,790
	17,316,790	17,316,790

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (11,016,191)	1
2	Restatements (describe):		2
3	audit adjusting entry	(17,431)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (11,033,622)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(1,783,492)	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)	\$ (1,783,492)	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)	\$ (12,817,114)	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Lieberman Ctr for Hlth & Reh

0026195

Report Period Beginning: 07/01/2015

Ending: 06/30/2016

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

I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 19,958,527	1
2	Discounts and Allowances for all Levels	(145,755)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 19,812,772	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	848,801	6
7	Oxygen	2,534	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 851,335	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	4,221	12
13	Barber and Beauty Care	32,667	13
14	Non-Patient Meals	20,354	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space	360	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	(128)	22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 57,474	23
D. Non-Operating Revenue			
24	Contributions	531,694	24
25	Interest and Other Investment Income***	203	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 531,897	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>Schedule 19_A</u>	1,151,772	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 1,151,772	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 22,405,250	30

II. Expenses		Amount	
A. Operating Expenses			
31	General Services	4,417,973	31
32	Health Care	10,365,354	32
33	General Administration	6,049,791	33
B. Capital Expense			
34	Ownership	2,240,616	34
C. Ancillary Expense			
35	Special Cost Centers	579,249	35
36	Provider Participation Fee	535,759	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 24,188,742	40
41	Income before Income Taxes (line 30 minus line 40)**	(1,783,492)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (1,783,492)	43

III. Net Inpatient Revenue detailed by Payer Source		Amount	
44	Medicaid - Net Inpatient Revenue	\$ 8,211,187	44
45	Private Pay - Net Inpatient Revenue	5,442,624	45
46	Medicare - Net Inpatient Revenue	6,150,617	46
47	Other-(specify) <u>Supplies</u>	8,344	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 19,812,772	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
07/01/15 - 06/30/16

Schedule 19A

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

<u>Description</u>	<u>Amount</u>	
Group purchasing rebates	10,798	offset on Schedule V
Rooftop antenna revenue	27,720	offset on Schedule V
Grant Income	104,328	
Bond swap contract income (expense)	(194,659)	
Other income for maintenance operations and capital	1,203,585	
Total to Line 28	<u>1,151,772</u>	

Facility Name & ID Number Lieberman Ctr for Hlth & Reh

0026195

Report Period Beginning:

07/01/2015

Ending:

06/30/2016

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	1,862	2,011	\$ 109,080	\$ 54.24	1
2	Assistant Director of Nursing	1,922	2,136	87,499	40.96	2
3	Registered Nurses	59,851	65,666	2,444,577	37.23	3
4	Licensed Practical Nurses	23,116	25,104	740,195	29.49	4
5	CNAs & Orderlies	217,633	234,328	3,292,572	14.05	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,696	2,011	44,813	22.28	9
10	Activity Assistants	5,305	6,090	100,699	16.54	10
11	Social Service Workers	9,956	10,510	257,309	24.48	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	48,203	53,456	692,276	12.95	15
16	Dishwashers					16
17	Maintenance Workers	8,065	8,501	141,538	16.65	17
18	Housekeepers	42,477	45,736	576,250	12.60	18
19	Laundry	1,916	2,090	29,366	14.05	19
20	Administrator	1,933	2,080	141,813	68.18	20
21	Assistant Administrator	1,611	1,920	81,016	42.20	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	22,965	25,760	474,539	18.42	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	1,873	2,014	51,305	25.47	31
32	Other Health C: <u>Schedule 20A</u>	17,382	19,353	753,575	38.94	32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	467,766	508,766	\$ 10,018,422 *	\$ 19.69	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	25,099	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	2 visits	525	12(3)	45
46	Other(specify) <u>Schedule 20-A</u>		35,764	10(3)	46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 124,388		49

C. CONTRACT NURSES

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

Facility: Lieberman Geriatric Health Centre

Provider # 0026195

Period: 07/01/15 - 06/30/16

Schedule 20A

A. Staffing & Salary Costs

Line 32 - Other Healthcare

	Hours Worked	Hours Paid	Total Wages	Av Hourly Wage
Resident Care Manager	7,347	7,774	277,453	35.69
Resident Care Supervisor	4,501	5,030	218,068	43.35
Program Director, Alzheimer Special Care L	1,843	2,011	75,994	37.79
MDS Nurse	3,691	4,538	182,060	40.12
Totals to Page 20, Line 32	17,382	19,353	753,575	38.94

B. Consultant Services

Line 32 - Other

	# Hours Paid	Total Consultant Cost	Schedule V Line /Column
Dentist	monthly	10,054	10(3)
MDS Consultant	5 visits	9,160	10(3)
Neuropsych Consultant	visit	200	10(3)
Nephrology Consultant	monthly	14,400	10(3)
Infectious Disease Consultant	monthly	1,950	10(3)
Totals to Page 20, Line 46	0	35,764	0

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	
Ron Benner	Executive Director		\$ 141,813	Workers' Compensation Insurance	\$ 177,051	IDPH License Fee	\$ 1,626	
Anna-Liisa LaCroix	Dir of Oper and Ancillary Serv		81,016	Unemployment Compensation Insurance	135,540	Advertising: Employee Recruitment		
				FICA Taxes	762,672	Health Care Worker Background Check		
				Employee Health Insurance	1,379,824	(Indicate # of checks performed)		
				Employee Meals		Patient Background Checks	457 4,576	
				Illinois Municipal Retirement Fund (IMRF)*		Life Services Network of IL dues	19,246	
				Employee Long Term Disability	8,624			
				Employee Retirement	319,191			
				Employee Uniform Allowance	2,577			
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 222,829	TOTAL (agree to Schedule V, line 22, col.8)		\$ 2,785,479	TOTAL (agree to Sch. V, line 20, col. 8)	
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
entertainment expense			\$ 10,370	n/a			Out-of-State Travel	\$
marketing			37,066				In-State Travel	
fun committee			2,857				Seminar Expense	7,861
business development			19,277				Entertainment Expense	()
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 69,570	TOTAL		\$	TOTAL (agree to Sch. V, line 24, col. 8)	
C. Professional Services							TOTAL	
Vendor/Payee	Type		Amount					
Jewish Fed of Metro Chicago	lobbying		\$ 18,504					
M DeBacker/V Edelstein	medical director		63,000					
V Bradley	clerical nursing services		27,038					
Health Pro Rehab	psychiatrist/fitness		21,246					
Advanced Rehabilitation	psychiatrist/fitness		15,000					
Heartland Health Outreach	translator		669					
Polsinelli	legal fees		44,980					
Walker Wilcox Matousek	legal fees		1,960					
Dykema	legal fees		472					
Greenberg Taurig	legal fees		118					
RSM McGladrey	audit fees		13,555					
Schedule 21_A			59,223					
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 265,765					

* Attach copy of IMRF notifications

**See instructions.

Facility: Lieberman Geriatric Health Centre
Provider # 26195
Period: 07/01/15 - 06/30/16
Schedule 21A

Schedule 21 C - Professional Services

Chicago Title Land Trust - annual fee	872
Associated Agencies - surety bond (reclassified to line 26)	750
Associated Agencies - malpractice (reclassified to line 26)	15,182
Office Team - temp clerical (reclassified to line 21)	13,477
Aon Fire Protection - fire safety evaluation	3,500
Michigan Peer Group Review - annual survey	410
First Non-Profit Mutual Ins (reclassified to line 17)	25,000
Markum LLP - accounting	32
	<u>59,223</u>

Schedule 21 F - Dues, Subscriptions, Licenses & Fees

Other

Ability Network - data support	8,412.00
American Assoc of Nurses - membership	110.00
Chicago Backflow Inc - inspection	1,253.00
Chicago Metropolitan fire - inspection	765.00
Collaborative Healthcare	300.00
Comcast	2,128.00
Contract Plumbing - permit and fees RPL devices	2,106.00
Cook County - fee for operating combustible equipment	678.00
Cook County Collector - citation	923.00
Dalmation Equipment - inspection	212.00
e-Health Data	7,026.24
Elevator Inspection Services	550.00
Esscoe - inspection	3,910.00
Horizon Software	2,011.00
Illinois Emergency Management - annual registration	50.00
Med Pass - data support	115.30
Miscellaneous publications	1,819.00
National Notary Association	59.00
Nebo Systems/Experian Health - data support	240.00
SNFCB.com membership	450.00
Village of Skokie - license	<u>1,275.00</u>
	34,393

Facility Name & ID Number Lieberman Ctr for Hlth & Reh# 0026195Report Period Beginning: 07/01/2015Ending: 06/30/2016**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 19,246
- (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
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 121,493 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. \$ 535,759
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. \$ 20,354
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? no
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? 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

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*Leonard A. Worsek

XIX G

Journal	Journal reference	Transaction amount	Location of Event	Date of Event	Employee	Position
Accounts Payable	Active Network Inc.-owe3PIU87276937-7/6/2015	\$25.00	Evanston, IL	7/23/2015	K Hanrahan	nursing mgr
General Ledger	Excel/Powerpoint training	\$558.00	Northbrook, IL	7/8; 7/30/15	multiple	nursing/admin
General Ledger	IL Council on LTC-Understanding Payer Sources for LTC	\$1,980.00	Skokie, IL	8/11/2015	multiple	nursing/admin
Accounts Payable	Institute for Natural res-94710112 RONALD-9/9/2015	\$81.00	Skokie, IL	11/12/2015	Erin Pruzenski	transitional care nurse
Accounts Payable	Eventbrite, Inc.-64752987 RONALD-9/17/2015	\$50.00	Bloomington, IL	9/25-9/26/2015	R Benner	exec director
Accounts Payable	Pathway Health Services I-6554 STACY GORD-9/17/2015 RAC-CT cert	\$750.00	Westmont, IL	10/20-10/22/2015	S Gordon	dir of health serv
Accounts Payable	Marriott-RONALD BENNER-9/26/2015	\$122.08	Bloomington, IL	9/25-9/26/2015	R Benner	exec director
Accounts Payable	Woundededucators.com LLC-24801518 STACY -1/15/2016	\$897.00	online course-Woundcare		L Lelis	resident care mgr
Accounts Payable	Life Services Network-RONALD BENNER-2/1/2016	\$99.00	webinar	4/5/2016	multiple	nursing/admin
Accounts Payable	Eventbrite, Inc.-32920497 ANNA-L-2/25/2016	\$84.34	Oak Lawn, IL	3/25/2016	A LaCroix	dir of oper
Accounts Payable	Northern Illinois University - LSN conference	\$2,732.57	Schaumburg, IL	04/05-04/07/16	multiple	nursing/admin
Payroll	Seiminar - HIPPA and Medical Records Law	\$209.99	Lisle, IL	3/31/2016	Julie Maggio	medical records mgr
Accounts Payable	LeadingAge Illinois-RONALD BENNER-6/6/2016	\$272.00	webinar	06/16;23;30/2016	multiple	nursing/admin
		\$7,860.98				

Legal
Cost Report FY16
20-100-5105

<u>Date</u>	<u>Vendor</u>	<u>Amount</u>	<u>Matter</u>	<u>Allowable</u>	<u>Not Allowable</u>
7/31/15	Greenberg Traurig LLP-3974723-8/5/2015	\$78.80	IL Dept of Human Rights Charge - employee (Ellyin)	78.80	
8/31/15	Polsinelli PC-1202886-8/24/2015	\$423.50	Nemenski dispute - collections		423.50
8/31/15	Polsinelli PC-1202885-8/24/2015	\$77.00	contract review	77.00	
8/31/15	Polsinelli PC-1202888-8/24/2015	\$115.50	IDPH Jule 2015 complaint investigarion	115.50	
8/31/15	Polsinelli PC-1202887-8/24/2015	\$896.09	M Schmidt breach of contract matter		896.09
8/31/15	Polsinelli PC-1202884-8/24/2015	\$357.00	Kurtz discharge	357.00	
9/30/15	Polsinelli PC-1208759-9/11/2015	\$2,039.00	contract review	2,039.00	
9/30/15	Polsinelli PC-1208760-9/11/2015	\$317.88	M Schmidt breach of contract matter		317.88
9/30/15	Greenberg Traurig LLP-4023715-10/6/2015	\$39.40	IL Dept of Human Rights Charge - employee (Ellyin)	39.40	
12/31/15	Polsinelli PC-1232914-11/30/2015	\$1,971.98	resident guardianship (Nitu)	1,971.98	
12/31/15	Polsinelli PC-1232915-11/30/2015	\$900.00	M Schmidt breach of contract matter		900.00
12/31/15	Polsinelli PC-1232917-11/30/2015	\$150.00	Nemenski dispute - collections		150.00
12/31/15	Polsinelli PC-1232916-11/30/2015	\$1,167.50	R Perazic dispute - asset discovery		1,167.50
12/31/15	Polsinelli PC-1232918-11/30/2015	\$1,499.95	collections		1,499.95
12/31/15	Polsinelli PC-1219119-10/8/2015	\$225.00	contract review	225.00	
12/31/15	Polsinelli PC-1241713-12/30/2015	\$394.00	Schmidt/Bilsky - collections		394.00
12/31/15	Polsinelli PC-1241714-12/30/2015	\$396.74	M Schmidt breach of contract matter		396.74
12/31/15	Polsinelli PC-1241715-12/30/2015	\$473.70	R Perazic dispute - asset discovery		473.70
12/31/15	Polsinelli PC-1241716-12/30/2015	\$2,430.00	resident guardianship (Nitu)	2,430.00	
1/27/16	OfficeTeam-44804806-1/7/2016	\$663.92	wrong account		663.92
1/31/16	Polsinelli PC-1247700-1/20/2016	\$2,384.15	William Siegel dispute - collections		\$2,384.15
1/31/16	Polsinelli PC-1247699-1/20/2016	\$412.50	Syat guardianship	412.50	
1/31/16	Polsinelli PC-1247701-1/20/2016	\$270.00	R Perazic dispute - asset discovery		\$270.00
1/31/16	Polsinelli PC-1247702-1/20/2016	\$540.00	M Schmidt breach of contract matter		540.00
1/31/16	Polsinelli PC-1247703-1/20/2016	\$1,140.00	resident guardianship (Nitu)	\$1,140.00	
1/31/16	Polsinelli PC-1247704-1/20/2016	\$75.00	M Blisky dispute - collections		75.00
1/31/16	Polsinelli PC-1247698-1/20/2016	\$735.00	Kurtz dispute	735.00	
2/29/16	Dykema-CJE SENIORLIFE-2/15/2016	\$471.95	trademark "Lieberman Center for Health and Rehabilitation"	471.95	
3/31/16	Polsinelli PC-1261946-3/9/2016 recl	\$375.00	Hyson dispute - collections		\$375.00
3/31/16	Polsinelli PC-1259287-2/23/2016 recl	\$1,141.54	resident guardianship/Hyson dispute - collections	924.54	217.00
3/31/16	Polsinelli PC-1259288-2/23/2016 recl	\$2,645.75	William Siegel dispute - collections		\$2,645.75
3/31/16	Polsinelli PC-1259289-2/23/2016 recl	\$330.00	R Perazic dispute - asset discovery	\$330.00	
3/31/16	Polsinelli PC-1259290-2/23/2016 recl	\$592.50	resident guardianship (Nitu)	592.50	
3/31/16	Polsinelli PC-1259291-2/23/2016 recl	\$187.50	Aizenberg dispute - collections		187.50
3/31/16	Polsinelli PC-1259292-2/23/2016 recl	\$487.50	Badal dispute - collections		487.50
4/30/16	Polsinelli PC-1281523-5/11/2016	\$897.00	physician credentialing question	897.00	
4/30/16	Polsinelli PC-1281522-5/11/2016	\$487.50	Hyson dispute - collections		487.50
4/30/16	Polsinelli PC-1271495-4/11/2016	\$337.50	Hyson dispute - collections		337.50
5/31/16	Adjusting -Polsinelli PC-1288251-5/24/2016	\$1,267.20	resident guardianship	1,267.20	
5/31/16	Adjusting -Polsinelli PC-1288250-5/24/2016	\$549.00	William Siegel dispute - collections		549.00
6/16/16	First Nonprofit Mutual In-970337-1-DED-6/1/2016	\$25,000.00	insurance deductible		25,000.00
6/28/16	Walker Wilcox Matousek, L-111620-7/11/2016	\$535.00	Gulino - collections		535.00
6/28/16	Walker Wilcox Matousek, L-111621-7/11/2016	\$25.00	Janensch - collections		25.00
6/28/16	Walker Wilcox Matousek, L-111622-7/11/2016	\$475.00	Burak - collections		475.00
6/28/16	Adjusting -Polsinelli PC-1288249-5/24/2016	\$1,786.38	physician credentialing	1,786.38	
6/28/16	Adjusting -Polsinelli PC-1278587-4/27/2016	\$225.00	Aizenberg dispute - collections		225.00
6/28/16	Adjusting -Polsinelli PC-1278586-4/27/2016	\$371.88	resident guardianship (Nitu)	371.88	
6/28/16	Adjusting -Polsinelli PC-1278584-4/27/2016	\$484.00	William Siegel dispute - collections		484.00
6/28/16	Adjusting -Polsinelli PC-1267456-3/22/2016	\$4,424.21	resident guardianship (Nitu)	4,424.21	
6/28/16	Adjusting -Polsinelli PC-1267452-3/21/2016	\$1,012.00	Gilda marcus - regarding ability to return home	1,012.00	
6/28/16	Adjusting -Polsinelli PC-1267453-3/21/2016	\$813.74	William Siegel dispute - collections		813.74
6/28/16	Adjusting -Polsinelli PC-1267457-3/21/2016	\$150.00	Aizenberg dispute - collections		150.00
6/28/16	Adjusting -Polsinelli PC-1293677-6/14/2016	\$75.00	Kurtz discharge	75.00	
6/28/16	Adjusting -Walker Wilcox Matousek, L-110346	\$600.00	Gulino - collections		600.00
6/28/16	Adjusting -Walker Wilcox Matousek, L-110348	\$175.00	Burak - collections		175.00
6/28/16	Adjusting -Walker Wilcox Matousek, L-110347	\$150.00	Janensch - collections		150.00
6/28/16	Polsinelli PC-1309221-7/26/2016	\$112.50	Kurtz Medicaid appeal	112.50	
6/28/16	Polsinelli PC-1309222-7/26/2016	\$828.90	M Schmidt breach of contract matter		828.90
6/28/16	Polsinelli PC-1309223-7/26/2016	\$1,530.76	resident guardianship (Nitu)	1,530.76	
6/28/16	Polsinelli PC-1307787-7/21/2016	\$1,200.00	Weiss guardianship	1,200.00	
6/28/16	Adjusting -Polsinelli PC-1293680-6/14/2016	\$2,520.00	M Schmidt breach of contract matter		2,520.00
6/28/16	Adjusting -Polsinelli PC-1293679-6/14/2016	\$210.00	R Perazic dispute - collections		210.00
6/28/16	Adjusting -Polsinelli PC-1293678-6/14/2016	\$187.50	William Siegel dispute - collections		187.50
6/28/16	Adjusting -Polsinelli PC-1267454-3/21/2016	\$390.00	R Perazic dispute - collections		390.00
6/28/16	Adjusting -Polsinelli PC-1267455-3/21/2016	\$330.00	M Schmidt breach of contract matter		330.00
6/28/16	Adjusting -Polsinelli PC-1278585-4/27/2016	\$810.00	R Perazic dispute - collections		810.00
6/28/16	Adjusting -Polsinelli PC-1279419-5/4/2016	\$933.81	M Schmidt breach of contract matter		933.81
6/28/16	A 06 111 recl Polsinelli refund inv 1259287/28/16	(\$2,105.25)	William Siegel dispute - collections		(2,105.25)
		\$73,193.98		\$24,617.10	\$48,576.88

Council for Jewish Elderly and Subsidiaries

Consolidating Statement of Financial Position
June 30, 2016

	Lieberman Center for Health and Rehabilitation
Assets	
Cash and cash equivalents:	
Operating cash	\$ 1,737
Cash - resident security deposits	321,088
Program fees receivable, net	5,681,763
Rent, grant, and other receivables	810,457
Interfund accounts	
Prepaid expenses and deposits	78,395
Note receivable	
Assets limited as to use:	
Bond indenture	261,406
Council for Jewish Elderly Endowment Foundation investments	
For escrow deposits and reserve funds	
By the Board	10,296
Deferred financing costs, net	38,342
Land, buildings, and equipment, net	10,254,221
Total assets	\$ 17,457,705
Liabilities and Net Assets	
Liabilities	
Accounts payable	\$ 1,070,062
Accrued interest	25,870
Other accrued liabilities	2,861,140
Interfund accounts	15,394,700
Resident security deposits and funds held for residents	282,614
Bond interest rate swap liability	1,153,179
Due to JFMC Facilities Corporation	
Loans payable	18,203
Bonds payable	9,469,051
Note payable, capital lease	
Total liabilities	30,274,819
Net assets (deficit)	
Unrestricted:	
Undesignated	(12,827,410)
Board designated	10,296
	(12,817,114)
Temporarily restricted	-
Total net assets (deficit)	(12,817,114)
Total liabilities and net assets	\$ 17,457,705

Council for Jewish Elderly and Subsidiaries

Consolidating Statement of Operations and Changes in Net Assets
Year Ended June 30, 2016

	Lieberman Center for Health and Rehabilitation
Change in Unrestricted Net Assets	
Public support:	
Contributions, grants, legacies, and bequests	\$ 140,577
Contributions, by associated organizations	
Special events - net of costs	
	140,577
Directly related program services revenue:	
Grants from governmental agencies	
Program service fees, net	22,163,498
Miscellaneous revenue	67,999
	22,231,497
Net assets released from restrictions - used for operations	-
Total support and revenue	22,372,074
Expenses:	
Program services	23,988,742
Supporting services - management and general	
Total expense	23,988,742
Operating income (loss)	(1,616,668)
Nonoperating revenue (expense):	
Investment income	115
Realized gains on investments, net	
Unrealized gains on investments	
Net change in fair value of interest rate swaps	(194,659)
Miscellaneous revenue (expense), net	27,720
	(166,824)
Excess (deficit) of expenses over revenue	(1,783,492)
Other changes in unrestricted net assets:	
Net assets released from restrictions used for capital improvements	
Increase (decrease) in unrestricted net assets	(1,783,492)
Change in Temporarily Restricted Net Assets	
Contributions, grants, legacies, and bequests	
Investment income	
Realized gains on investments	
Net change in unrealized gains on investments	
Transfers	
Net assets released from restriction	
Increase (decrease) in temporarily restricted net assets	-
Increase (decrease) in net assets	(1,783,492)
Net assets (deficit):	
Beginning of year	(11,033,622)
End of year	\$ (12,817,114)

**COUNCIL FOR JEWISH ELDERLY
ACCOUNT ANALYSIS
LGHC LAND, BUILDING & EQUIPMENT FUND
FOR YEAR ENDING 6/30/16**

DESCRIPTION	2015 BALANCE	ADDITIONS	BALANCE	DISPOSAL OF ASSETS	2016 BALANCE
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FIXED ASSETS

VARIOUS FIXED ASSETS (FULLY DEPRECIATED)

20 000 1405 LAND	\$809,872.50		\$809,872.50		\$809,872.50
20 000 1406 LAND IMPROVEMENTS	\$527,856.62		\$527,856.62		\$527,856.62
20 000 1410 BUILDING	\$10,112,795.44		\$10,112,795.44		\$10,112,795.44
20 000 1411 BUILDING IMPROVEMENTS	\$8,764,268.04	\$1,303,171.35	\$10,067,439.39	(\$126,612.43)	\$9,940,826.96
20 000 1415 FURNITURE, FIXTURES, & EQUIPMENT	\$3,650,040.15	\$215,520.16	\$3,865,560.31	(\$22,419.52)	\$3,843,140.79
20 000 1420 COMPUTER HARDWARE & SOFTWARE	\$408,249.80		\$408,249.80		\$408,249.80
TOTAL FIXED ASSETS	\$24,273,082.55	\$1,518,691.51	\$25,791,774.06	(\$149,031.95)	\$25,642,742.11

ACCUM DEPREC (VAR FULLY DEPREC ASSETS)	AUDITED BALANCE 2015	DEPRECIATION	BALANCE	DISPOSAL OF ASSETS	2016 BALANCE
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20 000 1506 ACC DEP LAND IMPROVEMENTS	(\$141,085.59)	(\$33,244.33)	(\$174,329.92)		(\$174,329.92)
20 000 1510 ACC DEP BUILDING	(\$8,517,365.14)	(\$245,450.82)	(\$8,762,815.96)		(\$8,762,815.96)
20 000 1511 ACC DEP BUILDING IMPROVEMENTS	(\$3,497,478.42)	(\$466,763.33)	(\$3,964,241.75)	\$118,117.57	(\$3,846,124.18)
20 000 1515 ACC DEP FURNITURE, FIXTURES, & EQUIPEMENT	(\$1,963,976.29)	(\$286,648.35)	(\$2,250,624.64)	\$22,419.52	(\$2,228,205.12)
20 000 1520 ACC DEP COMPUTER HARDWARE & SOFTWARE	(\$347,984.98)	(\$29,060.95)	(\$377,045.93)		(\$377,045.93)
TOTAL ACCUMULATED DEPRECIATION	(\$14,467,890.42)	(\$1,061,167.78)	(\$15,529,058.20)	\$140,537.09	(\$15,388,521.11)

DESCRIPTION	NET BOOK VAUE 6/30/15	6/30/2016
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LAND	\$809,872.50	\$809,872.50
LAND IMPROVEMENTS	\$386,771.03	\$353,526.70
BUILDING	\$1,595,430.30	\$1,349,979.48
BUILDING IMPROVEMENTS	\$5,266,789.62	\$6,094,702.78
FURNITURE, FIXTURES, & EQUIPMENT	\$1,686,063.86	\$1,614,935.67
COMPUTER HARDWARE & SOFTWARE	\$60,264.82	\$31,203.87
TOTAL FIXED ASSETS	\$9,805,192.13	\$10,254,221.00