

Facility Name & ID Number Lieberman Ctr for Health Reh

0026195 Report Period Beginning: 07/01/2016 Ending: 06/30/2017

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	52,393	17,255	11,429	81,077	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	52,393	17,255	11,429	81,077	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 92.55%

D. How many bed reserve days during this year were paid by the Department?
0 (Do not include bed reserve 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 _____

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: 06/30/2017 Fiscal Year: 06/30/2017

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

Facility Name & ID Number Lieberman Ctr for Health Reh # 0026195 Report Period Beginning: 07/01/2016 Ending: 06/30/2017

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
1	A. General Services										
1	Dietary	696,320	1,250	1,607,302	2,304,872		2,304,872	(16,697)	2,288,175		1
2	Food Purchase										2
3	Housekeeping	603,284	38,648	166,751	808,683		808,683		808,683		3
4	Laundry		69,778	152	69,930		69,930		69,930		4
5	Heat and Other Utilities			436,087	436,087		436,087		436,087		5
6	Maintenance	159,739	6,657	483,983	650,379	2,921	653,300		653,300		6
7	Other (specify):*			220,796	220,796		220,796		220,796		7
8	TOTAL General Services	1,459,343	116,333	2,915,071	4,490,747	2,921	4,493,668	(16,697)	4,476,971		8
	B. Health Care and Programs										
9	Medical Director					46,681	46,681		46,681		9
10	Nursing and Medical Records	7,464,621	560,190	150,940	8,175,751	(488)	8,175,263	(709)	8,174,554		10
10a	Therapy			1,751,388	1,751,388		1,751,388		1,751,388		10a
11	Activities	154,585	2,017	1,500	158,102		158,102		158,102		11
12	Social Services	256,608			256,608		256,608		256,608		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	7,875,814	562,207	1,903,828	10,341,849	46,193	10,388,042	(709)	10,387,333		16
	C. General Administration										
17	Administrative	158,837		42,248	201,085		201,085	(80,766)	120,319		17
18	Directors Fees										18
19	Professional Services			367,026	367,026	(169,135)	197,891	(31,184)	166,707		19
20	Dues, Fees, Subscriptions & Promotions			66,898	66,898	(2,563)	64,335		64,335		20
21	Clerical & General Office Expenses	366,364	34,518	22,102	422,984	268	423,252		423,252		21
22	Employee Benefits & Payroll Taxes			2,630,053	2,630,053		2,630,053	(3,519)	2,626,534		22
23	Inservice Training & Education										23
24	Travel and Seminar			4,755	4,755	(626)	4,129		4,129		24
25	Other Admin. Staff Transportation			1,010	1,010		1,010		1,010		25
26	Insurance-Prop.Liab.Malpractice			266,077	266,077	216,397	482,474	(214,897)	267,577		26
27	Other (specify):* bad debt expense			1,856,022	1,856,022		1,856,022	(113,265)	1,742,757		27
28	TOTAL General Administration	525,201	34,518	5,256,191	5,815,910	44,341	5,860,251	(443,631)	5,416,620		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	9,860,358	713,058	10,075,090	20,648,506	93,455	20,741,961	(461,036)	20,280,925		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 Health Reh

#0026195

Report Period Beginning:

07/01/2016

Ending:

06/30/2017

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			1,061,285	1,061,285		1,061,285	(343,882)	717,403			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			355,556	355,556		355,556		355,556			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			343,779	343,779	(115)	343,664		343,664			35
36	Other (specify):* schedule 3_4A			1,232,619	1,232,619	(93,455)	1,139,164		1,139,164			36
37	TOTAL Ownership			2,993,239	2,993,239	(93,570)	2,899,669	(343,882)	2,555,787			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation					743	743	(628)	115			38
39	Ancillary Service Centers		352,738	107,763	460,501	(628)	459,873	(107,055)	352,818			39
40	Barber and Beauty Shops		525	16,172	16,697		16,697		16,697			40
41	Coffee and Gift Shops		20,242		20,242		20,242	(1,892)	18,350			41
42	Provider Participation Fee			552,589	552,589		552,589		552,589			42
43	Other (specify):*			148,433	148,433		148,433		148,433			43
44	TOTAL Special Cost Centers		373,505	824,957	1,198,462	115	1,198,577	(109,574)	1,089,003			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	9,860,358	1,086,563	13,893,286	24,840,207		24,840,207	(914,493)	23,925,714			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
07/01/16 - 06/30/17

Schedule 3/4A

V - Operating Expenses

	Description	Amount
Line 9	To reclassify medical director expense	46,681
Line 19	To reclassify medical director expense	(46,681)
Line 26	To reclassify surety bond	1,500
Line 19	To reclassify surety bond	(1,500)
Line 26	To reclassify professional liability insurance	21,442
Line 19	To reclassify professional liability insurance	(21,442)
Line 6	To reclassify equipment repair and maintenance	2,921
Line 20	To reclassify equipment repair and maintenance	(2,921)
Line 38	To reclassify Medicar/Ambulance	743
Line 39	To reclassify Medicar/Ambulance	(628)
Line 35	To reclassify Medicar/Ambulance	(115)
Line 10	To reclassify infectious disease consultant	(488)
Line 19	To reclassify infectious disease consultant	488
Line 26	To reclassify insurance claim deductible	100,000
Line 19	To reclassify insurance claim deductible	(100,000)
Line 21	To reclassify supplies	268
Line 20	To reclassify membership/recertification	358
Line 24	To reclassify supplies/membership/recertification	(626)
Line 36	To reclassify insurance claim expense	93,455
Line 26	To reclassify insurance claim expense	(93,455)
Line 36	Replacement reserve expense	1,139,164
Line 7	Security service	175,204
	Waste removal	45,592
		<u>220,796</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	(16,697)	1		4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space	(520)	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	(10,278)	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	(15)	17		17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals	(21,442)	26		23
24	Bad Debt	(1,856,022)	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 <u>schedule 5A</u>	990,481			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (914,493)		\$	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))	\$ (914,493)		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 Health Reh

ID# 0026195

Report Period Beginning: 07/01/2016

Ending: 06/30/2017

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	entertainment expense	\$ (7,721)	17	1
2	entertainment expense	(709)	10	2
3	marketing expense/business development	(33,119)	17	3
4	fun committee expense	(1,393)	17	4
5	lobbying fees	(18,504)	19	5
6	to add back direct costs for support services	1,742,757	27	6
7	vending expense	(1,892)	41	7
8	building depreciation per ledger vs. Medicaid report	(193,233)	30	8
9	f&f depreciaton per ledger vs. Medicaid report	(2,216)	30	9
10	rooftop antenna revenue	(27,720)	17	10
11	fixed asset disposals	(148,433)	30	11
12	non-allowable legal fees	(12,680)	19	12
13	Medicare lab expense	(75,481)	39	13
14	Medicare radiology expense	(3,268)	39	14
15	Medicare cardiology/EKG/Holter	(525)	39	15
16	Medicare perivascular lab	(383)	39	16
17	Medicare patient transportation	(628)	38	17
18	Medicare ST eval/ videoflourosopy	(14,688)	39	18
19	Medicare wound care	(79)	39	19
20	Medicare clinic	(621)	39	20
21	Medicare nuclear med/radiopharmacolgy	(2,434)	39	21
22	Medicare drugs	(9,080)	39	22
23	Medicare pulmonary funtion	(496)	39	23
24	accrued vacation pay	(3,519)	22	24
25	Insurance claim deductible	(100,000)	26	25
26	Insurance claim expense	(93,455)	26	26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	990,481		49

STATE OF ILLINOIS

Summary A

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

Report Period Beginning:

07/01/2016

Ending:

06/30/2017

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	(16,697)	0	0	0	0	0	0	0	0	0	0	(16,697)	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	(16,697)	0	(16,697)	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	(709)	0	0	0	0	0	0	0	0	0	0	(709)	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	(709)	0	(709)	16									
	C. General Administration													
17	Administrative	(80,766)	0	0	0	0	0	0	0	0	0	0	(80,766)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(31,184)	0	0	0	0	0	0	0	0	0	0	(31,184)	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	(3,519)	0	0	0	0	0	0	0	0	0	0	(3,519)	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	(214,897)	0	0	0	0	0	0	0	0	0	0	(214,897)	26
27	Other (specify):*	(113,265)	0	0	0	0	0	0	0	0	0	0	(113,265)	27
28	TOTAL General Administration	(443,631)	0	(443,631)	28									
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(461,036)	0	(461,036)	29									

STATE OF ILLINOIS

Summary B

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

Report Period Beginning:

07/01/2016 Ending:06/30/2017

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	(343,882)	0	0	0	0	0	0	0	0	0	0	(343,882) 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	(343,882)	0	(343,882) 37									
	Ancillary Expense												
	E. Special Cost Centers												
38	Medically Necessary Transportation	(628)	0	0	0	0	0	0	0	0	0	0	(628) 38
39	Ancillary Service Centers	(107,055)	0	0	0	0	0	0	0	0	0	0	(107,055) 39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0 40
41	Coffee and Gift Shops	(1,892)	0	0	0	0	0	0	0	0	0	0	(1,892) 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	(109,574)	0	(109,574) 44									
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(914,493)	0	(914,493) 45									

Lieberman Geriatric Health Center
07/01/16 - 06/30/17
Schedule of Adjustments
Summary C

Description	Department	Amount
non-patient meals	Dietary	(16,697)
rented facility space	Housekeeping	(520)
group purchasing rebates	Administration	(10,278)
non-care related fees	Administration	(15)
malpractice insurance for individuals	Administration	(21,442)
bad debt	Administration	(1,856,022)
entertainment expense	Administration	(7,721)
entertainment expense	Nursing	(709)
marketing expense/business development	Administration	(33,119)
fun committee expense	Administration	(1,393)
lobbying fees	Administration	(18,504)
to add back direct costs for support services	Administration	1,742,757
vending expense	Special Cost Centers	(1,892)
building depreciation per ledger vs. Medicaid report	Depreciation	(193,233)
f&f depreciaton per ledger vs. Medicaid report	Depreciation	(2,216)
rooftop antenna revenue	Administration	(27,720)
fixed asset disposals	Administration	(148,433)
non-allowable legal fees	Administration	(12,680)
Medicare lab expense	Nursing	(75,481)
Medicare radiology expense	Nursing	(3,268)
Medicare cardiology/EKG/Holter	Nursing	(525)
Medicare perivascular lab	Nursing	(383)
Medicare patient transportation	Nursing	(628)
Medicare ST eval/ videoflourosopy	Nursing	(14,688)
Medicare wound care	Nursing	(79)
Medicare clinic	Nursing	(621)
Medicare nuclear med/radiopharmacolgy	Nursing	(2,434)
Medicare drugs	Nursing	(9,080)
Medicare pulmonary funtion	Nursing	(496)
accrued vacation pay	Administration	(3,519)
Insurance claim deductible	Administration	(100,000)
Insurance claim expense	Administration	(93,455)
		(914,493)

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.

Facility Name & ID Number

Lieberman Ctr for Health Reh

0026195

Report Period Beginning:

07/01/2016

Ending:

06/30/2017

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 Health Reh # 0026195 Report Period Beginning: 07/01/2016 Ending: 06/30/2017

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 Health Reh

0026195

Report Period Beginning:

07/01/2016

Ending: 6/30/2017

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	58,219,467	15	\$ 3,390,534	\$ 3,390,534	23,778,922	\$ 1,384,816	1
2	27	Admin, Finance, Volunteers, Info	Accumulated Costs	58,219,467	15	876,371	0	23,778,922	357,941	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					\$ 4,266,905	\$ 3,390,534		\$ 1,742,757	25

Facility Name & ID Number

Lieberman Ctr for Health Reh

0026195

Report Period Beginning:

07/01/2016

Ending:

06/30/2017

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	\$ 5,650,000	2025	varies	\$ 246,970	1						
2	bond		x	2008 bond allocation	varies	08/13/08	2,217,600	1,715,980	2026	varies	50,004	2						
3	bond		x	2015 bond	varies	06/30/15	3,921,295	3,724,462	2040	varies	54,547	3						
4												4						
5												5						
Working Capital																		
6												6						
7												7						
8												8						
9	TOTAL Facility Related						\$ 14,288,895	\$ 11,090,442			\$ 351,521	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	\$ 11,090,442			\$ 351,521	15						

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ _____ 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 2016 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 2017 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:	2012	_____	8	
	2013	_____	9	
	2014	_____	10	
	2015	_____	11	
	2016	_____	12	
				FOR BHF USE ONLY
	13	FROM R. E. TAX STATEMENT FOR 2016	\$	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.

2016 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Lieberman Ctr for Health 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 2016 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 2016.

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

B. Real Estate Tax Cost Allocations

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

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

C. Tax Bills

Attach a copy of the original 2016 tax bills which were listed in Section A to this statement. Be sure to use the 2016 tax bill which is normally paid during 2017.

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:

	1	2	3	4	
A. Land.	Use	Square Feet	Year Acquired	Cost	
1	facility	216,480	1980	\$ 809,873	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	\$	\$ 8,707,809	4
5		1983		32,224	805	40	805		26,969	5
6		1984		7,755	194	40	194		6,305	6
7		1986		29,583	739	40	739		21,801	7
8		1987		19,886	497	40	497		14,672	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	42,383					42,383	19
20	Capital		1995	2,990					2,990	20
21	Capital		1996	4,012,474					4,012,474	21
22	Capital		1997	101,705					101,705	22
23	Capital		1998	144,673					144,673	23
24	Capital		1999	1,207,757					1,207,757	24
25	Capital		2000	221,937					221,937	25
26	Capital		2001	295,065					295,065	26
27	Capital		2002	127,522					127,522	27
28	Capital		2003	523,839					523,839	28
29	Capital		2004	504,180					504,180	29
30	Capital		2005	737,370					737,370	30
31	Capital		2006	144,051					144,051	31
32	Capital		2007	172,613					172,613	32
33	Capital		2008	90,323	9,032	10	9,032		81,288	33
34	Capital		2009	177,099	17,710	10	17,710		141,680	34
35	Capital		2009	54,585	2,729	20	2,729		21,832	35
36	Capital		2010	80,735	8,074	10	8,074		56,518	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 Health Reh# 0026195

Report Period Beginning:

07/01/2016 Ending: 06/30/2017**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	\$	\$ 42,455	37
38	Capital	2011	192,049	19,205	10	19,205		115,230	38
39	Capital	2011	1,202,505	60,125	20	60,125		360,750	39
40	Capital	2012	6,900					6,900	40
41	Capital	2012	156,156	15,616	10	15,616		78,080	41
42	Capital	2012	9,752	650	15	650		3,250	42
43	Capital	2012	24,872	1,244	20	1,244		6,220	43
44	Replaced water coils in 2 room heating units	2013	7,404	740	10	740		2,960	44
45	Install 2 boilers and roof restoration	2013	575,629	28,781	20	28,781		115,124	45
46	3rd floor renovation - install carpet tiles	2013	9,384	938	10	938		3,752	46
47	Resident room convector units installed	2013	40,000	4,000	10	4,000		16,000	47
48	Upgrade kitchen ductwork/lighting	2013	115,280	11,528	10	11,528		46,112	48
49	Plumbing, excavation for stack in bread room	2013	20,195	2,020	10	2,020		8,080	49
50	Replace laundry hot water tank	2013	19,760	1,976	10	1,976		7,904	50
51	Kitchen wall repair (part of kitchen renovation)	2013	6,896	690	10	690		2,760	51
52	Landscape architecture project	2013	330,739	22,049	15	22,049		88,196	52
53	Parking lot renovation	2013	15,464	1,031	15	1,031		4,124	53
54	Installed burner assembly and ignitor in hot water heater	2013	2,545	254	10	254		1,016	54
55	New motors and parts elevator room cooling system	2013	3,413	341	10	341		1,364	55
56	New air compressor in mechanical room unit	2013	2,689	269	10	269		1,076	56
57	Rehab generator emergency shutdown with new circuits	2013	2,575	258	10	258		1,032	57
58	Install new sewage ejector pump	2013	5,891	589	10	589		2,356	58
59	Purchased/installed vanity fixtures	2013	42,768	4,277	10	4,277		17,108	59
60	Replace two boilers-part of boiler and roof restoration project	2013	573,392	28,670	20	28,670		114,680	60
61	Installation of sprinklers - elevator room	2013	12,000	1,200	10	1,200		48,000	61
62	Resident room thermostats	2013	6,440	322	20	322		1,288	62
63	Installation of 4 soft starts on elevators #2 and #3	2013	10,851	1,085	10	1,085		4,340	63
64	Installation of fire system tampers and flows	2013	19,924	1,992	10	1,992		7,968	64
65	Landscape architecture project - completion	2013	72,914	7,291	10	7,291		29,164	65
66	Phase II -removal of carpet from 3rd floor rooms	2013	4,000	400	10	400		1,600	66
67	adj to match capital rate adj schedule per revised 02/17/17	2013	(1,000)	(100)	10	(100)		(400)	67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 22,946,548	\$ 513,872		\$ 513,872	\$	\$ 19,035,678	70

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

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 22,946,548	\$ 513,872		\$ 513,872	\$	\$ 19,035,678	1
2	Installation kidney dialysis unit plumbing	2014	35,220	3,522	10	3,522		10,566	2
3	Installation of keypad entry locks	2014	3,362	336	10	336		1,008	3
4	Installation of flooring in four elevators	2014	3,760	376	10	376		1,128	4
5	Replacement of 2nd floor 2" pipe	2014	3,700	370	10	370		1,110	5
6	Replacement of hot water riser	2014	3,000	300	10	300		900	6
7	2nd floor empl locker room renovation - architect fees	2014	4,040	404	10	404		1,212	7
8	Installation of floor shut off valves	2014	7,500	750	10	750		2,250	8
9	Resident room thermostats	2014	6,440	644	10	644		1,932	9
10	Installation of horizontal hot water shut off valves-down pmt	2014	6,000	600	10	600		1,800	10
11	Installation of boiler and hot water return	2014	3,296	165	20	165		495	11
12	Sprinkler installation, final payment	2014	198,625	9,931	20	9,931		29,793	12
13	Plumbing infrastructure-sanitary sewer rerouting	2014	8,150	408	20	408		1,224	13
14	Replacement of boiler & pressure pump lect switching apparatus	2014	3,587	359	10	359		1,077	14
15	Modifications to two tub rooms, including door alterations	2014	27,605	2,761	10	2,761		8,283	15
16	Kitchen floor/dairy /meat dish rooms refurbish	2014	4,225	211	20	211		633	16
17	Phase II 3,5,6,7 floor relocation of nurse call consoles	2014	7,445	744	10	744		2,232	17
18	Phase II renovation - room signs	2014	6,794	679	10	679		2,037	18
19	Replacement of pump seal assy for penthouse chilled water pump	2014	3,079	154	20	154		462	19
20	Installation MUA-D heater heat exchanger	2014	5,093	255	20	255		765	20
21	Replaced diaphragm/hot surface ignitor on hot water heater	2014	3,342	167	20	167		501	21
22	adj to match capital rate adj schedule per revised 02/17/17	2014	49,625	2,481	20	2,481		7,443	22
23									23
24									24
25	Installation fan coils/ball valvers in resident room convector units	2015	40,000	2,000	20	2,000		4,000	25
26	Phase II renovation - room signs	2015	26,248	1,312	20	1,312		2,624	26
27	Plumbing infrastructure-replace floor sink and piping	2015	3,500	175	20	175		350	27
28	Installation of smoke/carbon monoxide detectors	2015	8,896	445	20	445		890	28
29	Replaced chiller #2 low pressure control, motor & fan blade	2015	5,505	275	20	275		550	29
30	Room 778 fan coil replacement	2015	2,692	445	20	445		890	30
31	Phase II 3,5,6,7 floor replacement of balconies	2015	30,841	275	20	275		550	31
32	Phase II 3,5,6,7 floor installation of fire dampers	2015	37,363	135	20	135		270	32
33	Plumbing infrastructure-shut off valves	2015	22,940	1,542	20	1,542		3,084	33
34	TOTAL (lines 1 thru 33)		\$ 23,518,419	\$ 546,094		\$ 546,094	\$	\$ 19,125,737	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		\$ 23,518,419	\$ 546,094		\$ 546,094	\$	\$ 19,125,737	1
2	Plumbing infrastructure-dialysis room RPZ valves	2015	5,825	291	20	291		582	2
3	Plumbing infrastructure-janitor closets RPZ valves	2015	3,500	175	20	175		350	3
4	Plumbing infrastructure-kitchen RPZ valves	2015	8,488	424	20	424		848	4
5	Plumbing infrastructure-excavation under dishwashers	2015	14,765	738	20	738		1,476	5
6	Replace CPU, door restrictor, door drive	2015	12,541	627	20	627		1,254	6
7	Relocate conduits/replace wiring under dishwasher	2015	14,686	734	20	734		1,468	7
8	Kitchen floor/dairy /meat dish rooms refurbish	2015	13,421	671	20	671		1,342	8
9	Installation of closers for smoke & fire barrier doors	2015	14,054	703	20	703		1,406	9
10	Inspect fire dampers, replace parts	2015	2,994	150	20	150		300	10
11	Install inspectors, test connection, install aux drain in entrance	2015	4,200	210	20	210		420	11
12	Phase II 3,5,6,7 floor air monitoring	2015	23,300	1,165	20	1,165		2,330	12
13	Phase II 3,5,6,7 floor asbestos abatement	2015	104,310	5,216	20	5,216		10,432	13
14	adj to match capital rate adj schedule per revised 02/17/17	2015	(48,622)	(2,431)	20	(2,431)		(4,862)	14
15									15
16	Therapy room renovation-contractor fees	2016	194,948	9,747	20	9,747		9,747	16
17	Phase II renovation - window blinds/window treatments	2016	60,052	6,005	10	6,005		6,005	17
18	Therapy room upgrade-architect fees	2016	23,667	1,183	20	1,183		1,183	18
19	Therapy room renovation-asbestos abatement/air monitoring	2016	11,350	568	20	568		568	19
20	Install new gas regulator for boiler	2016	4,253	213	20	213		213	20
21	Install bypass valve for air handler	2016	2,565	128	20	128		128	21
22	Install pressure reducing valve for boiler	2016	5,233	262	20	262		262	22
23	Phase II 3,5,6,7 floor renovation architect fees	2016	208,143	10,407	20	10,407		10,407	23
24	Phase II 3,5,6,7 floor storage fees	2016	16,547	827	20	827		827	24
25	Phase II 3,5,6,7 floor renovation contractor fees	2016	2,382,209	119,110	20	119,110		119,110	25
26	adj to match capital rate adj schedule per revised 02/17/17	2016	11,581	579	20	579		579	26
27	Total above per capital rate review 02/17/17 (26,612,428)	2016							27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 26,612,429	\$ 703,797		\$ 703,797	\$	\$ 19,292,112	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		\$ 26,612,429	\$ 703,797		\$ 703,797	\$	\$ 19,292,112	1
2	Floor asbestos abatement	2016	5,900	295	20	295		295	2
3	Floor renovation contractor and architect fees	2016	50,738	2,537	20	2,537		2,537	3
4	2nd floor laundry and service corridor new flooring	2016	28,645	1,432	20	1,432		1,432	4
5	Electrical work for 2nd floor rehab room	2016	3,875	194	20	194		194	5
6	Architect and contractor fees for 2nd floor therapy room remodeli	2016	3,017	151	20	151		151	6
7					20				7
8	HVAC rooftop units replacement	2017	17,283	288	20	288		288	8
9	Social hall TVs mountings	2017	21,092	1,055	20	1,055		1,055	9
10	Engineering services for underground pipe replacement in kitchen	2017	45,021	2,063	20	2,063		2,063	10
11	Replace kitchen plumbing lines	2017	21,367	801	20	801		801	11
12	Elevator moderizations	2017	152,817	3,184	20	3,184		3,184	12
13	Replace boiler	2017	95,571	1,593	20	1,593		1,593	13
14	Replace laundry pump	2017	3,387	14	20	14		14	14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 27,061,143	\$ 717,403		\$ 717,403	\$	\$ 19,305,719	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	\$ 4,220,281	\$ 315,709	\$	\$ (315,709)		\$ 2,798,908	71
72	Current Year Purchases	175,867	(17,530)	(19,746)	(2,216)		(17,530)	72
73	Fully Depreciated Assets							73
74	Disposal of Assets	(208,279)						74
75	TOTALS	\$ 4,187,869	\$ 298,180	\$ (19,746)	\$ (317,925)		\$ 2,781,378	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)	\$ 32,058,885	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 1,015,583	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 697,658	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (317,925)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 22,087,097	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		\$	92
93			93
94			94
95		\$	95

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

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

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: n/a

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

If NO, see instructions. YES NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			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.	_____ /2018	\$ _____
13.	_____ /2019	\$ _____
14.	_____ /2020	\$ _____

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: \$ 308,020

Description: 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
07/01/16 - 06/30/17

Schedule 14A

Section B

	Description	Amount
Line 16 Rental Amount for Moveable Equipment	tableware	13,331
	defibrillation vest	10,650
	Wound therapy	42,982
	Copier/postage meter	1,602
	Beds/mattresses/chairs/O2 concentrators	238,736
	Online Service	720
	Total	<u>308,020</u>

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

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

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

B. EXPENSES

ALLOCATION OF COSTS (d)

		Facility			
		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	\$	10,448	\$ 694,878	\$	10,448	\$ 694,878	1
2	Licensed Speech and Language Development Therapist	10(3)	hrs		2,293	167,911		2,293	167,911	2
3	Licensed Recreational Therapist	19(3)	hrs		12	30,000		12	30,000	3
4	Licensed Physical Therapist	10(3)	hrs		13,628	888,599		13,628	888,599	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39(2)	# of prescripts			352,738			352,738	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			\$	26,381	\$ 2,134,126	\$	26,381	\$ 2,134,126	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.

Facility Name & ID Number Lieberman Ctr for Health Reh# 0026195Report Period Beginning: 07/01/2016Ending: 06/30/2017

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 06/30/2017 (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	\$ 17,165	\$ 17,165	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (174,419))	6,239,645	6,239,645	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	118,006	118,006	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>schedule 17A</u>	1,813,540	1,813,540	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 8,188,356	\$ 8,188,356	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	10,717,098	10,717,098	15
16	Equipment, at Historical Cost	4,218,979	4,218,979	16
17	Accumulated Depreciation (book methods)	(16,274,646)	(22,087,097)	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)	\$ 9,584,098	\$ 3,771,647	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 17,772,454	\$ 11,960,002	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 1,061,773	\$ 1,061,773	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	17,358	17,358	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	768,406	768,406	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable	24,872	24,872	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>schedule 17A</u>	20,383,239	20,383,239	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 22,255,648	\$ 22,255,648	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable	9,886,916	9,886,916	41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>Loans Payable - Aramark</u>	100,262	100,262	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 9,987,178	\$ 9,987,178	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 32,242,826	\$ 32,242,826	46
47	TOTAL EQUITY(page 18, line 24)	\$ (14,470,372)	\$ (14,470,372)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 17,772,454	\$ 17,772,454	48

*(See instructions.)

Schedule 17A

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

Description	Operating	After Consolidation
Cash - resident security deposits	234,080	234,080
		0
Wells Fargo bond fund	1,400,482	1,400,482
Insurance claim receivable	168,561	168,561
Investments - board designated	10,418	10,418
	<u>1,813,540</u>	<u>1,813,540</u>

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

Description	Operating	After Consolidation
Tenant security deposits	234,030	234,030
Accounts receivable credit balances	269,004	269,004
Other current liabilities	3,156	3,156
Accrued expenses	142,867	142,867
Intercompany liabilities	19,092,861	19,092,861
Deferred financing fees	(34,306)	(34,306)
Other payables - insurance claim	675,627	675,627
	<u>20,383,239</u>	<u>20,383,239</u>

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (12,817,114)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (12,817,114)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(1,653,257)	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)	\$ (1,653,257)	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)	\$ (14,470,372)	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Lieberman Ctr for Health Reh

0026195

Report Period Beginning: 07/01/2016

Ending: 06/30/2017

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	\$ 20,468,644	1
2	Discounts and Allowances for all Levels	(248,047)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 20,220,597	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	847,284	6
7	Oxygen	485	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 847,769	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	4,165	12
13	Barber and Beauty Care	19,898	13
14	Non-Patient Meals	16,136	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space	520	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	274	22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 40,993	23
D. Non-Operating Revenue			
24	Contributions	422,017	24
25	Interest and Other Investment Income***	1,342	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 423,359	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a	<u>schedule 19A</u>	1,654,231	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 1,654,231	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 23,186,950	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	4,493,668	31
32	Health Care	10,388,042	32
33	General Administration	5,860,251	33
B. Capital Expense			
34	Ownership	2,899,669	34
C. Ancillary Expense			
35	Special Cost Centers	645,988	35
36	Provider Participation Fee	552,589	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 24,840,207	40
41	Income before Income Taxes (line 30 minus line 40)**	(1,653,257)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (1,653,257)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 9,526,237	44
45	Private Pay - Net Inpatient Revenue	4,476,579	45
46	Medicare - Net Inpatient Revenue	6,126,050	46
47	Other-(specify) <u>supplies</u>	91,731	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 20,220,597	49

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

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

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

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

Lieberman Geriatric Health Centre
Provider #0026195
07/01/16 - 06/30/17

Schedule 19A

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

Description	Amount	
Group purchasing rebates	10,278	offset on Schedule V
Rooftop antenna revenue	27,720	offset on Schedule V
Grant Income	86,492	
Bond swap contract income (expense)	390,725	
Other income for maintenance operations and capital	1,139,164	
Misc operating income	(147)	
Total to Line 28	<u>1,654,231</u>	

Facility Name & ID Number Lieberman Ctr for Health Reh

0026195

Report Period Beginning: 07/01/2016

Ending: 06/30/2017

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

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,849	2,086	\$ 115,306	\$ 55.28	1
2	Assistant Director of Nursing	2,116	2,343	97,986	41.82	2
3	Registered Nurses	46,197	51,636	1,826,176	35.37	3
4	Licensed Practical Nurses	48,058	51,220	1,348,865	26.33	4
5	CNAs & Orderlies	215,418	230,859	3,246,337	14.06	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	870	991	21,780	21.98	9
10	Activity Assistants	7,591	8,511	132,805	15.60	10
11	Social Service Workers	9,613	10,371	256,608	24.74	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	50,974	56,538	696,320	12.32	15
16	Dishwashers					16
17	Maintenance Workers	10,080	10,417	159,739	15.33	17
18	Housekeepers	45,405	49,429	603,284	12.21	18
19	Laundry					19
20	Administrator	2,109	2,246	140,483	62.55	20
21	Assistant Administrator	409	449	18,354	40.88	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	17,422	19,768	366,364	18.53	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	1,843	2,086	55,488	26.60	31
32	Other Health Care <u>schedule 20A</u>	18,180	20,098	774,463	38.53	32
33	Other(specify) _____					33
34	TOTAL (lines 1 - 33)	478,134	519,048	\$ 9,860,358 *	\$ 19.00	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	46,681	9(5)	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	monthly	23,955	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>	monthly	35,819	10(3)	46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 106,455		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				52
53	TOTAL (lines 50 - 52)		\$		53

Facility: Lieberman Geriatric Health Centre

Provider # 0026195

Period: 07/01/16 - 06/30/17

Schedule 20A

A. Staffing & Salary Costs

Line 32 - Other Healthcare

	Hours Worked	Hours Paid	Total Wages	Av Hourly Wage
Resident Care Manager	7,811	8,334	300,635	36.07
Resident Care Supervisor	4,373	4,973	207,215	41.67
Program Director, Alzheimer Special Care U	1,942	2,086	81,889	39.26
MDS Nurse	4,055	4,706	184,723	39.25
Totals to Page 20, Line 32	18,181	20,099	774,462	38.53

B. Consultant Services

Line 32 - Other

	# Hours Paid	Total Consultant Cost	Schedule V Line /Column
Dentist	monthly	8,469	10(3)
Nephrology Consultant	monthly	14,400	10(3)
Cardiology Consultant	monthly	11,000	10(3)
Infectious Disease Consultant	monthly	1,950	10(3)
Totals to Page 20, Line 46	0	35,819	0

XIX. SUPPORT SCHEDULES

A. Administrative Salaries			Ownership	D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	%	Amount	Description	Amount	Description	Amount	
Ron Benner	Executive Director		\$ 59,637	Workers' Compensation Insurance	\$ 154,049	IDPH License Fee	\$ 1,953	
Michael Gottesman	Executive Director		40,418	Unemployment Compensation Insurance	77,977	Advertising: Employee Recruitment		
Nancy Harris	Executive Director		40,428	FICA Taxes	750,988	Health Care Worker Background Check	4,330	
Daniel Ritter	Dir of Oper and Ancillary Serv		18,354	Employee Health Insurance	1,337,659	(Indicate # of checks performed)		
				Employee Meals		Patient Background Checks	433	
				Illinois Municipal Retirement Fund (IMRF)*		Life Services Network dues	21,422	
				Employee Long Term Disability	8,360			
				Employee Retirement	302,031			
				Employee Uniform Allowance	2,508			
				Employee Accrued Vacation Expense	(3,519)	schedule 21A	36,630	
						Less: Public Relations Expense	()	
						Non-allowable advertising	()	
						Yellow page advertising	()	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 158,837	TOTAL (agree to Schedule V, line 22, col.8)		\$ 2,630,053	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			\$ 7,721	n/a		\$	Out-of-State Travel	\$
marketing			33,119					
fun committee			1,393				In-State Travel	
late fee (adjusted on VI)			15					
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 42,248				Seminar Expense	4,129
C. Professional Services							Entertainment Expense	()
Vendor/Payee	Type		Amount				(agree to Sch. V, line 24, col. 8)	
Jewish Fed of Metro Chicago	lobbying		\$ 18,504				TOTAL	\$ 4,129
M DeBacker/V Edelstein	medical director		46,681					
V Bradley	clerical nursing services		1,950					
Health Pro Rehab	psysiatrist/fitness		24,306					
Advanced Rehabilitation	psysiatrist/fitness		15,000					
CARF	customer survey		10,259					
Polsinelli	legal fees		44,852					
Walker Wilcox Matousek	legal fees		8,361					
Myers Carden & Sax	legal fees		500					
RSM McGladrey	audit fees		13,752					
Schedule 21_A			182,861					
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 367,026	TOTAL		\$		

* Attach copy of IMRF notifications

**See instructions.

Facility: Lieberman Geriatric Health Centre
Provider # 26195
Period: 07/01/16 - 06/30/17
Schedule 21A

Schedule 21 C - Professional Services

Chicago Title Land Trust - annual fee	823
Associated Agencies - surety bond (reclassified to line 26)	1,500
Associated Agencies - malpractice (reclassified to line 26)	21,442
Gericare Associates - patient	59,583
Catherine Creticos - (reclassified to line 10)	(488)
GuideOne Insurance (reclassified to line 26)	100,000
	182,861

Schedule 21 F - Dues, Subscriptions, Licenses & Fees

Other

Ability Network - data support	15,490
Accurate Biometrics	135
CARF - application fee for survey	995
Chicago Backflow Inc - inspection	1,300
Chicago Metropolitan fire - inspection	255
CLIA lab user fee	150
Collaborative Healthcare	300
Comcast	1,898
Consolidated Billing - data support	450
Contract Plumbing - permit and fees RPL devices	2,108
Dalmation Equipment - inspection	2,025
FE Moran	1,635
Fredricksen Fire Equipment	2,281
Illinois Emergency Mgt	50
Illinois Office of the State	385
Metropolitan Fire Protection	900
Meullermist Irrigation	135
Jensen Hughes - fire safety inspection	3,600
Miscellaneous publications	650
Experian Health - data support	240
American Assoc of Nurses membership	358
Village of Skokie - license	1,289
	36,630

Facility Name & ID Number Lieberman Ctr for Health Reh# 0026195Report Period Beginning: 07/01/2016Ending: 06/30/2017**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 21,422
- (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. \$ 132,982 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. \$ 552,589
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? n/a Indicate the amount. \$ _____
- (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/s
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.

Travel and Seminar
FY17

XIX G

Post date	Account	Journal	Journal reference	Transaction amount	Location of Event	Date of Event	Employee	Position
7/31/16	20-850-5320	Accounts Payable	LeadingAge Illinois-STACY GORDON-7/15/2016	\$98.00	Naperville, IL		S Gordon/A Jalloh	DON/ADON
8/31/16	20-850-5320	Accounts Payable	Pathway Health Services I-STACY GORDON-8/1/2016	\$550.00	Downers Grove, IL	10/11-10/13/16	A Jalloh	ADON
8/31/16	20-100-5320	Accounts Payable	Illinois Medical Director-56137296 RONALD-8/11/2016	\$500.00	Illinois		S Gordon/C Purkis/P Tsurkis/K Stone	social serv/outreach/DON
10/31/16	20-100-5320	Accounts Payable	LeadingAge Illinois-RONALD BENNER-9/27/2016	\$99.00	webinar		S Gordon	DON
1/31/17	20-100-5320	Accounts Payable	Healthcare Information Ne-70719203 NANCY -1/19/2017	\$129.00	webinar		N Harris	Director
1/31/17	20-100-5320	Accounts Payable	Healthcare Information Ne-70711367 NANCY -1/19/2017	\$129.00	webinar		N Harris	Director
2/28/17	20-100-5320	Accounts Payable	Illinois Council On Long -NANCY HARRIS-1/28/2017	\$125.00	webinar		N Harris	Director
2/28/17	20-100-5320	Accounts Payable	LeadingAge Illinois-NANCY HARRIS-2/4/2017	\$99.00	webinar		N Harris	Director
2/28/17	20-100-5320	Accounts Payable	Healthcare Information Ne-9496613 NANCY H-2/8/2017	\$129.00	webinar	2/28/2017	C Purkis	social serv
4/30/17	20-100-5320	General Ledger	Northern Illinois Univers-6419229643 DEEN-4/20/2017	\$2,271.00	Chicago, IL	4/26-4/28/17	several	
				\$4,129.00				

Legal
 Cost Report FY17
 20-100-5105

<u>Date</u>	<u>Vendor</u>	<u>Amount</u>	<u>Matter</u>	<u>Allowable</u>	<u>Not Allowable</u>
7/31/16	Walker Wilcox Matousek, L-112386-8/12/2016	704.00	C Janensch matter re payment	704.00	
7/31/16	Walker Wilcox Matousek, L-112385-8/12/2016	175.00	T Gulino payment		175.00
7/31/16	Polsinelli PC-1314077-8/11/2016	2,600.40	Nitu guardianship	2600.40	
7/31/16	Polsinelli PC-1314078-8/11/2016	739.50	Maria Schmidt breach of contract matter		739.50
7/31/16	Polsinelli PC-1314079-8/11/2016	1,497.50	Kurtz dispute	1497.50	
8/16/16	Polsinelli PC-1312172-8/8/2016	468.03	Weiss guardianship	468.03	
8/31/16	Polsinelli PC-1323617-9/8/2016	1,418.25	Kurtz dispute/resident request to go home/review audit response letter	918.25	500.00
8/31/16	Polsinelli PC-1323618-9/8/2016	2,109.00	Maria Schmidt breach of contract matter		2109.00
8/31/16	Polsinelli PC-1323619-9/8/2016	962.50	Nitu guardianship	962.50	
8/31/16	Polsinelli PC-1328476-9/13/2016	2,718.00	Weiss guardianship	2718.00	
8/31/16	Polsinelli PC-1328477-9/13/2016	112.50	Seltzer payment dispute		112.50
8/31/16	Walker Wilcox Matousek, L-113540-9/9/2016	150.00	C Janensch matter re payment		150.00
8/31/16	Walker Wilcox Matousek, L-113542-9/9/2016	830.00	B Hackner re debt settlement		830.00
8/31/16	Walker Wilcox Matousek, L-113541-9/9/2016	25.00	F Burak re payment		25.00
9/30/16	Polsinelli PC-1335693-10/8/2016	1,483.00	Nitu guardianship/Kurtz dispute	1483.00	
9/30/16	Polsinelli PC-1331916-10/5/2016	915.15	Weiss guardianship	915.15	
9/30/16	Polsinelli PC-1335695-10/8/2016	2,876.30	Nitu guardianship	2876.30	
9/30/16	Polsinelli PC-1335694-10/8/2016	1,111.16	Maria Schmidt breach of contract matter		1111.16
9/30/16	Walker Wilcox Matousek, L-114996-10/10/2016	575.00	T Gulino payment		575.00
9/30/16	Walker Wilcox Matousek, L-114997-10/10/2016	15.17	C Janensch matter re payment		15.17
11/30/16	Polsinelli PC-1351103-11/29/2016	607.50	Kurtz dispute	607.50	
11/30/16	Polsinelli PC-1351105-11/29/2016	632.50	Nitu guardianship	632.50	
11/30/16	Polsinelli PC-1345667-11/14/2016	1,742.42	Weiss guardianship	1742.42	
11/30/16	Polsinelli PC-1352785-12/5/2016	1,393.20	Weiss guardianship	1393.20	
11/30/16	Walker Wilcox Matousek, L-115628-11/15/2016	150.00	Court appearance T Gulino		150.00
11/30/16	Walker Wilcox Matousek, L-115629-11/15/2016	50.00	B Hackner phone call re status of payment		50.00
12/31/16	Polsinelli PC-1361594-12/28/2016	2,052.37	Kurtz matter/Goss waiver (diet recommendation compliance)	2052.37	
12/31/16	Polsinelli PC-1361595-12/28/2016	1,051.90	Nitu guardianship	1051.90	
1/31/17	Polsinelli PC-1368611-1/20/2017	774.10	Weiss guardianship	774.10	
1/31/17	Polsinelli PC-1368612-1/20/2017	807.50	M Goss waiver (diet recommendation compliance)	807.50	
1/31/17	Polsinelli PC-1370994-1/26/2017	1,130.99	Kurtz dispute	1130.99	
1/31/17	Polsinelli PC-1370995-1/26/2017	195.00	Nitu guardianship	195.00	
1/31/17	Walker Wilcox Matousek, L-118565-2/8/2017	700.00	Paula Hoffman re promissory note		700.00
1/31/17	Walker Wilcox Matousek, L-118564-2/8/2017	850.00	Discovery T Gulino		850.00
1/31/17	Walker Wilcox Matousek, L-118566-2/8/2017	50.00	Magdalena Fox phone call re promissory note	50.00	
1/31/17	Polsinelli PC-1375261-2/13/2017	1,113.50	Weiss guardianship	1113.50	
2/28/17	Polsinelli PC-1381226-2/28/2017	842.50	Kurtz dispute/short stay resident not in Medicaid bed& refuses to leave	842.50	
2/28/17	Polsinelli PC-1381227-2/28/2017	55.00	Nitu guardianship	55.00	
3/28/17	Walker Wilcox Matousek, L-119340-3/13/2017	125.00	Lieberman vs. Gulino		125.00
3/31/17	Walker Wilcox Matousek, L-120522-4/17/2017	262.29	Lieberman vs. Gulino		262.29
3/31/17	Polsinelli PC-1389800-3/23/2017	382.50	re-admission of resident	382.50	
3/31/17	Polsinelli PC-1389801-3/23/2017	220.00	Nitu guardianship	220.00	
3/31/17	Polsinelli PC-1393071-4/10/2017	1,137.38	Arlene Weiss Medicaid application	1137.38	
3/31/17	Polsinelli PC-1396661-4/14/2017	220.00	Nitu guardianship	220.00	
3/31/17	Polsinelli PC-1396660-4/14/2017	977.50	Kurtz dispute	977.50	
3/31/17	Polsinelli PC-1388504-3/20/2017	1,978.25	Arlene Weiss Medicaid application	1978.25	
5/31/17	Polsinelli PC-1408700-5/18/2017	2,384.23	Kurtz dispute	2384.23	
5/31/17	Polsinelli PC-1409335-5/19/2017	273.50	Arlene Weiss Medicaid application	273.50	
6/28/17	Polsinelli PC-1412388-6/8/2017	55.00	Arlene Weiss guardianship	55.00	
6/28/17	Myers Carden & Sax LLC-12961-6/8/2017	250.00	flat fee - compliance program		250.00
6/28/17	Myers Carden & Sax LLC-12710-5/15/2017	250.00	flat fee - compliance program		250.00
6/28/17	Walker Wilcox Matousek, L-123551-7/10/2017	200.00	Lieberman advs Jill Caywood		200.00
6/28/17	Walker Wilcox Matousek, L-123552-7/10/2017	225.00	Lieberman advs Emily Atchinson		225.00
6/28/17	Walker Wilcox Matousek, L-123553-7/10/2017	100.00	Lieberman advs Fred Barkoo		100.00
6/28/17	Walker Wilcox Matousek, L-123554-7/10/2017	125.00	Lieberman advs Ruth Gold		125.00
6/28/17	Walker Wilcox Matousek, L-123555-7/10/2017	100.00	Lieberman advs Patricia Mavrick		100.00
6/28/17	Walker Wilcox Matousek, L-123556-7/10/2017	100.00	Lieberman advs Anna Agurkov		100.00
6/28/17	Walker Wilcox Matousek, L-123557-7/10/2017	425.00	Lieberman advs Mary Smith		425.00
6/28/17	Walker Wilcox Matousek, L-123558-7/10/2017	125.00	Lieberman advs Cynthia Seplov		125.00
6/28/17	Walker Wilcox Matousek, L-123559-7/10/2017	175.00	Lieberman advs Leia Izsak		175.00
6/28/17	Walker Wilcox Matousek, L-123560-7/10/2017	100.00	Lieberman advs Dora Gams		100.00
6/28/17	Walker Wilcox Matousek, L-123561-7/10/2017	175.00	Lieberman advs Norman Davis		175.00
6/28/17	Walker Wilcox Matousek, L-123562-7/10/2017	100.00	Lieberman advs Ahmed Khan		100.00
6/28/17	Walker Wilcox Matousek, L-123563-7/10/2017	125.00	Lieberman advs Sandra Slodki		125.00
6/28/17	Walker Wilcox Matousek, L-123564-7/10/2017	125.00	Lieberman advs Esther Karp		125.00
6/28/17	Walker Wilcox Matousek, L-123565-7/10/2017	125.00	Lieberman advs Moisey Shapiro		125.00
6/28/17	Walker Wilcox Matousek, L-123566-7/10/2017	125.00	Lieberman advs Irene Shapiro		125.00
6/28/17	Walker Wilcox Matousek, L-123567-7/10/2017	100.00	Lieberman advs Bernice Cohn		100.00
6/28/17	Walker Wilcox Matousek, L-123568-7/10/2017	100.00	Lieberman advs Lazar Thazhutha		100.00
6/28/17	Walker Wilcox Matousek, L-123550-7/10/2017	175.00	Lieberman advs Danny Sidransky		175.00
6/28/17	Walker Wilcox Matousek, L-123549-7/10/2017	250.00	Lieberman advs Anthony Vazquez		250.00
6/28/17	Walker Wilcox Matousek, L-123548-7/10/2017	175.00	Lieberman advs Marcus Gilda		175.00
6/28/17	Walker Wilcox Matousek, L-123547-7/10/2017	125.00	Lieberman advs David Thurman		125.00
6/28/17	Walker Wilcox Matousek, L-123546-7/10/2017	200.00	Lieberman advs Bruce Norris		200.00
6/28/17	Walker Wilcox Matousek, L-123545-7/10/2017	125.00	Lieberman advs Jacob Sigler		125.00
6/28/17	Polsinelli PC-1411714-6/16/2017	2,087.70	Kurtz dispute	2087.70	
6/28/17	Polsinelli PC-1411715-6/16/2017	110.00	Nitu guardianship	110.00	
6/28/17	Polsinelli PC-1429399-7/21/2017	192.50	Nitu guardianship	192.50	
6/28/17	Polsinelli PC-1429398-7/21/2017	577.50	contract review for compliance	577.50	
6/28/17	Polsinelli PC-1429397-7/21/2017	2,846.40	Kurtz dispute	2846.40	
		53,713.69		41034.07	12679.62 0.00

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*Leonard A. Worsek

Consolidating Statement of Financial Position
June 30, 2017

	Lieberman Center for Health and Rehabilitation
Assets	
Cash and cash equivalents:	
Operating cash	\$ 335
Cash - resident security deposits	250,910
Program fees receivable, net	6,232,145
Rent, grant, and other receivables	176,061
Interfund accounts	
Prepaid expenses and deposits	118,006
Note receivable	
Assets limited as to use:	
Bond indenture	1,400,482
Council for Jewish Elderly Endowment Foundation investments	
For escrow deposits and reserve funds By the Board	10,418
Land, buildings, and equipment, net	9,584,097
Total assets	<u>\$ 17,772,454</u>
Liabilities and Net Assets	
Liabilities	
Accounts payable	\$ 1,061,774
Accrued interest	24,872
Other accrued liabilities	1,859,060
Interfund accounts	19,092,861
Resident security deposits and funds held for residents	251,387
Bond interest rate swap liability	762,454
Due to JFMC Facilities Corporation	
Loans payable	100,262
Mortgages Payable	
Bonds payable	9,124,462
Deferred Financing	(34,306)
Note payable, capital lease	
Total liabilities	<u>32,242,826</u>
Net assets (deficit)	
Unrestricted:	
Undesignated	(14,480,790)
Board designated	10,418
	<u>(14,470,372)</u>
Temporarily restricted	-
Total net assets (deficit)	<u>(14,470,372)</u>
Total liabilities and net assets	<u>\$ 17,772,454</u>
	\$ -
	\$ -
	<u>\$ -</u>

Consolidating Statement of Operations and Changes in Net Assets
Year Ended June 30, 2017

	Lieberman Center for Health and Rehabilitation
Change in Unrestricted Net Assets	
Public support:	
Contributions, grants, legacies, and bequests	\$ 100,880
Contributions, by associated organizations	
Special events - net of costs	
	100,880
Directly related program services revenue:	
Grants from governmental agencies	
Program service fees, net	21,476,514
Miscellaneous revenue	51,825
	21,528,339
Net assets released from restrictions - used for operations	-
Total support and revenue	21,629,219
Expenses:	
Program services	23,701,043
Supporting services - management and genera	
Total expense	23,701,043
Operating income (loss)	(2,071,824)
Nonoperating revenue (expense):	
Investment income	121
Realized gains on investments, net	
Unrealized gains on investments	
Net change in fair value of interest rate swaps	390,725
Gain on the sale of property and equipment	
Miscellaneous revenue (expense), net	27,720
	418,566
Excess (deficit) of expenses over revenue	(1,653,258)
Other changes in unrestricted net assets:	
Transfers	-
Net assets released from restrictions used for capital improvements	
Equity Transfer	
Increase (decrease) in unrestricted net assets	(1,653,258)
Change in Temporarily Restricted Net Assets	
Contributions, grants, legacies, and bequests	
Net assets released from restriction	
Increase (decrease) in temporarily restricted net assets	-
Increase (decrease) in net assets	(1,653,258)
Net assets (deficit):	
Beginning of year	(12,817,114)
End of year	\$ (14,470,372)

**COUNCIL FOR JEWISH ELDERLY
ACCOUNT ANALYSIS
LGHC LAND, BUILDING & EQUIPMENT FUND
FOR YEAR ENDING 6/30/17**

DESCRIPTION	2016 BALANCE	ADDITIONS	BALANCE	DISPOSAL OF ASSETS	2017 BALANCE
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	(\$3,406.25)	\$524,450.37
20 000 1410 BUILDING	\$10,112,795.44		\$10,112,795.44		\$10,112,795.44
20 000 1411 BUILDING IMPROVEMENTS	\$9,940,826.96	\$363,769.42	\$10,304,596.38	(\$111,950.20)	\$10,192,646.18
20 000 1415 FURNITURE, FIXTURES, & EQUIPMENT	\$3,843,140.79	\$145,506.92	\$3,988,647.71	(\$206,781.43)	\$3,781,866.28
20 000 1420 COMPUTER HARDWARE & SOFTWARE	\$408,249.80	\$30,360.04	\$438,609.84	(\$1,497.48)	\$437,112.36
TOTAL FIXED ASSETS	\$25,642,742.11	\$539,636.38	\$26,182,378.49	(\$323,635.36)	\$25,858,743.13

ACCUM DEPREC (VAR FULLY DEPREC ASSETS)	AUDITED BALANCE 2016	DEPRECIATION	BALANCE	DISPOSAL OF ASSETS	2017 BALANCE
20 000 1506 ACC DEP LAND IMPROVEMENTS	(\$174,329.92)	(\$32,717.75)	(\$207,047.67)	\$775.85	(\$206,271.82)
20 000 1510 ACC DEP BUILDING	(\$8,762,815.96)	(\$245,450.81)	(\$9,008,266.77)		(\$9,008,266.77)
20 000 1511 ACC DEP BUILDING IMPROVEMENTS	(\$3,846,124.18)	(\$484,978.73)	(\$4,331,102.91)	\$52,373.76	(\$4,278,729.15)
20 000 1515 ACC DEP FURNITURE, FIXTURES, & EQUIPEMENT	(\$2,228,205.12)	(\$285,354.55)	(\$2,513,559.67)	\$120,555.15	(\$2,393,004.52)
20 000 1520 ACC DEP COMPUTER HARDWARE & SOFTWARE	(\$377,045.93)	(\$12,825.21)	(\$389,871.14)	\$1,497.48	(\$388,373.66)
TOTAL ACCUMULATED DEPRECIATION	(\$15,388,521.11)	(\$1,061,327.05)	(\$16,449,848.16)	\$175,202.24	(\$16,274,645.92)

DESCRIPTION	NET BOOK VAUE 6/30/16	6/30/2017
LAND	\$809,872.50	\$809,872.50
LAND IMPROVEMENTS	\$353,526.70	\$318,178.55
BUILDING	\$1,349,979.48	\$1,104,528.67
BUILDING IMPROVEMENTS	\$6,094,702.78	\$5,913,917.03
FURNITURE, FIXTURES, & EQUIPMENT	\$1,614,935.67	\$1,388,861.76
COMPUTER HARDWARE & SOFTWARE	\$31,203.87	\$48,738.70
TOTAL FIXED ASSETS	\$10,254,221.00	\$9,584,097.21