

		FOR BHF USE					

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2018
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2018)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

<p>I. IDPH License ID Number: <u>0026195</u></p> <p>Facility Name: <u>Lieberman Center for Health and Rehabilitation</u></p> <p>Address: <u>9700 Gross Point Road</u> <u>Skokie</u> <u>60077</u> Number City Zip Code</p> <p>County: <u>Cook</u></p> <p>Telephone Number: <u>847 674-7210</u> Fax # <u>847 674-6366</u></p> <p>HFS ID Number: _____</p> <p>Date of Initial License for Current Owners: <u>06/18/1981</u></p> <p>Type of Ownership:</p> <table style="width:100%; border: none;"> <tr> <td style="width:33%; border: none;"> <input type="checkbox"/> VOLUNTARY, NON-PROFIT <input checked="" type="checkbox"/> Charitable Corp. <input type="checkbox"/> Trust IRS Exemption Code _____ </td> <td style="width:33%; border: none;"> <input type="checkbox"/> PROPRIETARY <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> "Sub-S" Corp. <input type="checkbox"/> Limited Liability Co. <input type="checkbox"/> Trust <input type="checkbox"/> Other _____ </td> <td style="width:33%; border: none;"> <input type="checkbox"/> GOVERNMENTAL <input type="checkbox"/> State <input type="checkbox"/> County <input type="checkbox"/> Other _____ </td> </tr> </table> <p>In the event there are further questions about this report, please contact: Name: <u>Michael Geraghty</u> Telephone Number: <u>773 508-4465</u> Email Address: _____</p>	<input type="checkbox"/> VOLUNTARY, NON-PROFIT <input checked="" type="checkbox"/> Charitable Corp. <input type="checkbox"/> Trust IRS Exemption Code _____	<input type="checkbox"/> PROPRIETARY <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> "Sub-S" Corp. <input type="checkbox"/> Limited Liability Co. <input type="checkbox"/> Trust <input type="checkbox"/> Other _____	<input type="checkbox"/> GOVERNMENTAL <input type="checkbox"/> State <input type="checkbox"/> County <input type="checkbox"/> Other _____	<p>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</p> <p>I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>07/01/17</u> to <u>06/30/18</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.</p> <p>Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:20%; padding: 5px;">Officer or Administrator of Provider</td> <td style="padding: 5px;">(Signed) _____ (Type or Print Name) <u>Thomas Lockwood</u> (Title) <u>Vice President & CFO</u></td> </tr> <tr> <td style="padding: 5px;">Paid Preparer</td> <td style="padding: 5px;">(Signed) _____ (Print Name and Title) _____ (Firm Name & Address) _____ (Telephone) () _____ Fax # () _____</td> </tr> </table> <p align="right">MAIL TO: BUREAU OF HEALTH FINANCE ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630</p>	Officer or Administrator of Provider	(Signed) _____ (Type or Print Name) <u>Thomas Lockwood</u> (Title) <u>Vice President & CFO</u>	Paid Preparer	(Signed) _____ (Print Name and Title) _____ (Firm Name & Address) _____ (Telephone) () _____ Fax # () _____
<input type="checkbox"/> VOLUNTARY, NON-PROFIT <input checked="" type="checkbox"/> Charitable Corp. <input type="checkbox"/> Trust IRS Exemption Code _____	<input type="checkbox"/> PROPRIETARY <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> "Sub-S" Corp. <input type="checkbox"/> Limited Liability Co. <input type="checkbox"/> Trust <input type="checkbox"/> Other _____	<input type="checkbox"/> GOVERNMENTAL <input type="checkbox"/> State <input type="checkbox"/> County <input type="checkbox"/> Other _____						
Officer or Administrator of Provider	(Signed) _____ (Type or Print Name) <u>Thomas Lockwood</u> (Title) <u>Vice President & CFO</u>							
Paid Preparer	(Signed) _____ (Print Name and Title) _____ (Firm Name & Address) _____ (Telephone) () _____ Fax # () _____							

Facility Name & ID Number Lieberman Center for Health and Rehabilitation

0026195 Report Period Beginning: 07/01/17 Ending: 06/30/18

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				
		2 Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	50,063	18,531	10,337	78,931	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	50,063	18,531	10,337	78,931	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 90.10%

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: 06/30/2018 Fiscal Year: 06/30/2018

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

Facility Name & ID Number Lieberman Center for Health and Rehabilitat # 0026195 Report Period Beginning: 07/01/17 Ending: 06/30/18

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	752,251	112,741	1,536,673	2,401,665	1,062	2,402,727	(17,610)	2,385,117		1
2	Food Purchase										2
3	Housekeeping	691,325	46,786	174,406	912,517		912,517	(570)	911,947		3
4	Laundry		61,412		61,412		61,412		61,412		4
5	Heat and Other Utilities			413,776	413,776		413,776		413,776		5
6	Maintenance	168,774	7,741	523,204	699,719		699,719		699,719		6
7	Other (specify):*			231,745	231,745		231,745		231,745		7
8	TOTAL General Services	1,612,350	228,680	2,879,804	4,720,834	1,062	4,721,896	(18,180)	4,703,716		8
	B. Health Care and Programs										
9	Medical Director					32,000	32,000		32,000		9
10	Nursing and Medical Records	7,463,834	381,190	156,987	8,002,011	49,208	8,051,219	(49)	8,051,170		10
10a	Therapy			1,856,610	1,856,610	(1,838)	1,854,772		1,854,772		10a
11	Activities	214,580	28,517	1,500	244,597		244,597		244,597		11
12	Social Services	221,142		186	221,328	11,196	232,524	(186)	232,338		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	7,899,556	409,707	2,015,283	10,324,546	90,566	10,415,112	(235)	10,414,877		16
	C. General Administration										
17	Administrative	188,299		41,577	229,876	480	230,356	(81,194)	149,162		17
18	Directors Fees										18
19	Professional Services			317,853	317,853	(100,142)	217,711	(33,378)	184,333		19
20	Dues, Fees, Subscriptions & Promotions			55,706	55,706	569	56,275		56,275		20
21	Clerical & General Office Expenses	324,568	26,055	63,136	413,759		413,759		413,759		21
22	Employee Benefits & Payroll Taxes			2,496,741	2,496,741		2,496,741	88,275	2,585,016		22
23	Inservice Training & Education										23
24	Travel and Seminar			2,507	2,507	(1,062)	1,445		1,445		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			668,245	668,245	7,100	675,345	(351,350)	323,995		26
27	Other (specify):* schedule 3/4A			373,063	373,063		373,063	1,372,313	1,745,376		27
28	TOTAL General Administration	512,867	26,055	4,018,828	4,557,750	(93,055)	4,464,695	994,665	5,459,360		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	10,024,773	664,442	8,913,915	19,603,130	(1,427)	19,601,703	976,250	20,577,953		29

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

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

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			1,040,384	1,040,384		1,040,384	(29,373)	1,011,011			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			432,941	432,941		432,941		432,941			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			91,983	91,983	(3,048)	88,935		88,935			35
36	Other (specify):* replacement reserve			1,140,205	1,140,205		1,140,205		1,140,205			36
37	TOTAL Ownership			2,705,513	2,705,513	(3,048)	2,702,465	(29,373)	2,673,092			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation					2,568	2,568	(2,568)				38
39	Ancillary Service Centers		340,758	76,072	416,830	1,907	418,737	(77,979)	340,758			39
40	Barber and Beauty Shops		708	16,883	17,591		17,591		17,591			40
41	Coffee and Gift Shops		3,451		3,451		3,451	(3,349)	102			41
42	Provider Participation Fee			551,855	551,855		551,855		551,855			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		344,917	644,810	989,727	4,475	994,202	(83,897)	910,305			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	10,024,773	1,009,359	12,264,238	23,298,370		23,298,370	862,981	24,161,351			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
07/01/17 - 06/30/18

Schedule 3/4A

V - Operating Expenses

	Description	Amount
Line 9	To reclassify medical director expense	32,000
Line 19	To reclassify medical director expense	(32,000)
Line 26	To reclassify surety bond	750
Line 19	To reclassify surety bond	(750)
Line 26	To reclassify professional liability insurance	6,350
Line 19	To reclassify professional liability insurance	(6,350)
Line 10	To reclassify MDS consultant	48,404
Line 19	To reclassify MDS consultant	(48,404)
Line 12	To reclassify social service consultant	11,196
Line 19	To reclassify social service consultant	(11,196)
Line 10	To reclassify medical records consultant	804
Line 19	To reclassify medical records consultant	804
Line 17	To reclassify advertising expense	480
Line 35	To reclassify advertising expense	(480)
Line 1	To reclassify dietary vendor expenses	1,062
Line 24	To reclassify dietary vendor expenses	(1,062)
Line 39	To reclassify MBS Envision	1,907
Line 10a	To reclassify MBS Envision	(1,907)
Line 10a	To reclassify CMS physical therapy exp	69
Line 19	To reclassify CMS physical therapy exp	(69)
Line 20	To reclassify CMS user fee	569
Line 19	To reclassify CMS user fee	(569)
Line 38	To reclassify Medicar/Ambulance	2,568
Line 35	To reclassify Medicar/Ambulance	(2,568)
Line 7	Security service	177,778
	Waste removal	53,967
		<u>231,745</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	(17,610)	1		4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space	(570)	3		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	(11,416)	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	(6,350)	26		23
24	Bad Debt	(373,063)	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>	1,271,990			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ 862,981		\$	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))	\$ 862,981		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

Detail lines 29 and 35 of Page 5 starting in C12. **DO NOT DRAG AND DROP CELLS.**

The amounts in column F will transfer to the Adj. Summary column automatically.
 The amounts in the Adj. Summary column are linked to pages Summary A and B.

STATE OF ILLINOIS

Page 5A

Lieberman Center for Health and Rehabilitation

ID# 0026195

Report Period Beginning: 07/01/17

Ending: 06/30/18

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference
1	entertainment expense	\$ (14,654)	17 1
2	entertainment expense	(49)	10 2
3	entertainment expense	(186)	12 3
4	fun committee expense	(1,426)	17 4
5	lobbying fees	(18,504)	19 5
6	to add back direct costs for support services	1,745,376	27 6
7	vending expense	(3,349)	41 7
8	building depreciation per ledger vs. Medicaid report	(28,293)	30 8
9	f&f depreciatoin per ledger vs. Medicaid report	(1,080)	30 9
10	rooftop antenna revenue	(27,720)	17 10
11	fixed asset disposals	0	
12	non-allowable legal fees	(14,874)	19 12
13	Medicare lab expense	(44,158)	39 13
14	Medicare radiology expense	(9,575)	39 14
15	Medicare cardiology/EKG/Holter	(114)	39 15
16	Medicare drugs/photochemo	(10,690)	39 16
17	Medicare ophthalmic imaging	(316)	39 17
18	Medicare ST eval/ videoflourosocopy	(10,386)	39 18
19	Medicare clinic	(109)	39 19
20	Medicare nuclear med/radiopharmacolgy	(2,631)	39 20
21	Medicare patient transportation	(2,568)	38 21
22	marketing expense/business development	(25,978)	17 22
23	accrued vacation pay	88,275	22 23
24	Insurance claim deductible	(145,000)	26 24
25	Insurance claim expense	(200,000)	26 25
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	1,271,990	49

Sch V Line	Adj. Summary
Sch V Line 1	(17,610)
Line 2	0
Line 3	(570)
Line 4	0
Line 5	0
Line 6	0
Line 7	0
Line 8	(18,180)
Line 9	0
Line 10	(49)
Line 10a	0
Line 11	0
Line 12	(186)
Line 13	0
Line 14	0
Line 15	0
Line 16	(235)
Line 17	(81,194)
Line 18	0
Line 19	(33,378)
Line 20	0
Line 21	0
Line 22	88,275
Line 23	0
Line 24	0
Line 25	0
Line 26	(351,350)
Line 27	1,372,313
Line 28	994,665
Line 29	976,250
Line 30	(29,373)
Line 31	0
Line 32	0
Line 33	0
Line 34	0
Line 35	0
Line 36	0
Line 37	(29,373)
Line 38	(2,568)
Line 39	(77,979)
Line 40	0
Line 41	(3,349)
Line 42	0
Line 43	0
Line 44	(83,897)
Line 45	862,981

STATE OF ILLINOIS

Summary A

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

Report Period Beginning:

07/01/17

Ending:

06/30/18

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	(17,610)	0	0	0	0	0	0	0	0	0	0	(17,610)	1
2	Food Purchase	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	(570)	0	0	0	0	0	0	0	0	0	0	(570)	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	(18,180)	0	(18,180)	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	(49)	0	0	0	0	0	0	0	0	0	0	(49)	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	(186)	0	0	0	0	0	0	0	0	0	0	(186)	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	(235)	0	(235)	16									
	C. General Administration													
17	Administrative	(81,194)	0	0	0	0	0	0	0	0	0	0	(81,194)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(33,378)	0	0	0	0	0	0	0	0	0	0	(33,378)	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	88,275	0	0	0	0	0	0	0	0	0	0	88,275	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	(351,350)	0	0	0	0	0	0	0	0	0	0	(351,350)	26
27	Other (specify):*	1,372,313	0	0	0	0	0	0	0	0	0	0	1,372,313	27
28	TOTAL General Administration	994,665	0	994,665	28									
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	976,250	0	976,250	29									

STATE OF ILLINOIS

Summary B

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

Report Period Beginning:

07/01/17

Ending:

06/30/18

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	(29,373)	0	0	0	0	0	0	0	0	0	0	(29,373)	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	(29,373)	0	(29,373)	37									
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	(2,568)	0	0	0	0	0	0	0	0	0	0	(2,568)	38
39	Ancillary Service Centers	(77,979)	0	0	0	0	0	0	0	0	0	0	(77,979)	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	(3,349)	0	0	0	0	0	0	0	0	0	0	(3,349)	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	(83,897)	0	(83,897)	44									
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	862,981	0	862,981	45									

Lieberman Geriatric Health Center

07/01/17 - 06/30/18

Schedule of Adjustments

Summary C

Description

Description	Department	Amount
non-patient meals	Dietary	(17,610)
rented facility space	Housekeeping	(570)
group purchasing rebates	Administration	(11,416)
malpractice insurance for individuals	Administration	(6,350)
bad debt	Administration	(373,063)
entertainment expense	Administration	(14,654)
entertainment expense	Nursing	(49)
entertainment expense	Social Services	(186)
marketing expense/business development	Administration	(25,978)
fun committee expense	Administration	(1,426)
lobbying fees	Administration	(18,504)
to add back direct costs for support services	Administration	1,745,376
vending expense	Special Cost Centers	(3,349)
building depreciation per ledger vs. Medicaid report	Depreciation	(28,293)
f&f depreciaton per ledger vs. Medicaid report	Depreciation	(1,080)
rooftop antenna revenue	Administration	(27,720)
fixed asset disposals	Administration	
non-allowable legal fees	Administration	(14,874)
Medicare lab expense	Nursing	(44,158)
Medicare radiology expense	Nursing	(9,575)
Medicare cardiology/EKG/Holter	Nursing	(114)
Medicare drugs/photochemo	Nursing	(10,690)
Medicare ophthalmic imaging	Nursing	(316)
Medicare patient transportation	Nursing	(2,568)
Medicare ST eval/ videoflourosocopy/hearing test	Nursing	(10,386)
Medicare clinic	Nursing	(109)
Medicare nuclear med/radiopharmacolgy	Nursing	(2,631)
accrued vacation pay	Administration	88,275
Insurance claim deductible	Administration	(145,000)
Insurance claim expense	Administration	(200,000)
		<u>862,981</u>

VII. RELATED PARTIES

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

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

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

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

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

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

Facility Name & ID Number

Lieberman Center for Health and Rehabilitation

0026195

Report Period Beginning:

07/01/17

Ending:

06/30/18

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 Center for Health and Rehabilita # 0026195 Report Period Beginning: 07/01/17 Ending: 06/30/18

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 Center for Health and Rehabilitation # 0026195 Report Period Beginning: 07/01/17 Ending: 06/30/18

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES NO

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

Name of Related Organization _____
 Street Address _____
 City / State / Zip Code _____
 Phone Number () _____
 Fax Number () _____

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	27	Admin, Finance, Volunteers, Info	Accumulated Costs	57,298,389	15	\$ 3,402,765	\$ 3,402,765	23,458,274	\$ 1,393,111	1
2	27	Admin, Finance, Volunteers, Info	Accumulated Costs	57,298,389	15	860,432	0	23,458,274	352,266	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					\$ 4,263,197	\$ 3,402,765		\$ 1,745,377	25

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

1	2	3	4	5	6	7	8	9	10											
										Name of Lender	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		x	2005 bond	varies	01/19/05	\$ 8,150,000	\$ 5,416,647	2025	varies	\$ 233,353	1									
2		x	2015 bond	varies	06/30/15	3,921,295	3,613,472	2040	varies	80,511	2									
3											3									
4											4									
5											5									
Working Capital																				
6											6									
7											7									
8											8									
9	TOTAL Facility Related					\$ 12,071,295	\$ 9,030,119			\$ 313,864	9									
B. Non-Facility Related*																				
10											10									
11											11									
12											12									
13											13									
14	TOTAL Non-Facility Related					\$	\$			\$	14									
15	TOTALS (line 9+line14)					\$ 12,071,295	\$ 9,030,119			\$ 313,864	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 2017 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.)	\$		2
3. Under or (over) accrual (line 2 minus line 1).	\$	n/a	3
4. Real Estate Tax accrual used for 2018 report. (Detail and explain your calculation of this accrual on the lines below.)	\$		4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)	\$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)	\$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	\$	n/a	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:	2013	8
	2014	9
	2015	10
	2016	11
	2017	12

FOR BHF USE ONLY

13	FROM R. E. TAX STATEMENT FOR 2017	\$	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.

2017 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Lieberman Center for Health and Rehabilitation COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0026195

CONTACT PERSON REGARDING THIS REPORT _____

TELEPHONE (____) _____ FAX #: (____) _____

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2017 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 2017.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. n/a	_____	\$ _____	\$ _____
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 2017 tax bills which were listed in Section A to this statement. Be sure to use the 2017 tax bill which is normally paid during 2018.

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.**

Facility Name & ID Number Lieberman Center for Health and Rehabilitation

0026195 Report Period Beginning:

07/01/17 Ending:

06/30/18

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).

n/a

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>\$ 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	\$	\$ 8,958,394	4
5			1983		32,224	805	40	805		27,774	5
6			1984		7,755	194	40	194		6,499	6
7			1986		29,583	739	40	739		22,540	7
8			1987		19,886	497	40	497		15,169	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		90,323	33
34	Capital		2009		177,099	17,710	10	17,710		159,390	34
35	Capital		2009		54,585	2,729	20	2,729		24,561	35
36	Capital		2010		80,735	8,074	10	8,074		64,592	36

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

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

See Page 12A, Line 70 for total

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

Report Period Beginning:

07/01/17

Ending:

06/30/18**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	\$	\$ 48,520	37
38	Capital	2011	192,049	19,205	10	19,205		134,435	38
39	Capital	2011	1,202,505	60,125	20	60,125		420,875	39
40	Capital	2012	6,900					6,900	40
41	Capital	2012	156,156	15,616	10	15,616		93,696	41
42	Capital	2012	9,752	650	15	650		3,900	42
43	Capital	2012	24,872	1,244	20	1,244		7,464	43
44	Capital	2013	397,489	39,749	10	39,749		241,941	44
45	Capital	2013	346,203	23,080	15	23,080		115,400	45
46	Capital	2013	1,155,461	57,773	20	57,773		288,865	46
47									47
48									48
49	Installation kidney dialysis unit plumbing	2014	35,220	3,522	10	3,522		14,088	49
50	Installation of keypad entry locks	2014	3,362	336	10	336		1,344	50
51	Installation of flooring in four elevators	2014	3,760	376	10	376		1,504	51
52	Replacement of 2nd floor 2" pipe	2014	3,700	370	10	370		1,480	52
53	Replacement of hot water riser	2014	3,000	300	10	300		1,200	53
54	2nd floor empl locker room renovation - architect fees	2014	4,040	404	10	404		1,616	54
55	Installation of floor shut off valves	2014	7,500	750	10	750		3,000	55
56	Resident room thermostats	2014	6,440	644	10	644		2,576	56
57	Installation of horizontal hot water shut off valves-down pmt	2014	6,000	600	10	600		2,400	57
58	Installation of boiler and hot water return	2014	3,296	165	20	165		660	58
59	Sprinkler installation, final payment	2014	198,625	9,931	20	9,931		39,724	59
60	Plumbing infrastructure-sanitary sewer rerouting	2014	8,150	408	20	408		1,632	60
61	Replacement of boiler & pressure pump lect switching apparatus	2014	3,587	359	10	359		1,436	61
62	Modifications to two tub rooms, including door alterations	2014	27,605	2,761	10	2,761		11,044	62
63	Kitchen floor/dairy /meat dish rooms refurbish	2014	4,225	211	20	211		844	63
64	Phase II 3,5,6,7 floor relocation of nurse call consoles	2014	7,445	744	10	744		2,976	64
65	Phase II renovation - room signs	2014	6,794	679	10	679		2,716	65
66	Replacement of pump seal assy for penthouse chilled water pump	2014	3,079	154	20	154		616	66
67	Installation MUA-D heater heat exchanger	2014	5,093	255	20	255		1,020	67
68	Replaced diaphragm/hot surface ignitor on hot water heater	2014	3,342	167	20	167		668	68
69	adj to match capital rate adj schedule per revised 02/17/17	2014	49,625	2,481	20	2,481		9,924	69
70	TOTAL (lines 4 thru 69)		\$ 23,340,435	\$ 539,489		\$ 539,489	\$	\$ 19,652,021	70

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

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

Report Period Beginning:

07/01/17

Ending:

06/30/18**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		\$ 23,340,435	\$ 539,489		\$ 539,489	\$	\$ 19,652,021	1
2	Installation fan coils/ball valvers in resident room convector units	2015	40,000	2,000	20	2,000		6,000	2
3	Phase II renovation - room signs	2015	26,248	1,312	20	1,312		3,936	3
4	Plumbing infrastructure-replace floor sink and piping	2015	3,500	175	20	175		525	4
5	Installation of smoke/carbon monoxide detectors	2015	8,896	445	20	445		1,335	5
6	Replaced chiller #2 low pressure control, motor & fan blade	2015	5,505	275	20	275		825	6
7	Room 778 fan coil replacement	2015	2,692	445	20	445		1,335	7
8	Phase II 3,5,6,7 floor replacement of balconies	2015	30,841	275	20	275		825	8
9	Phase II 3,5,6,7 floor installation of fire dampers	2015	37,363	135	20	135		405	9
10	Plumbing infrastructure-shut off valves	2015	22,940	1,542	20	1,542		4,626	10
11	Plumbing infrastructure-dialysis room RPZ valves	2015	5,825	291	20	291		873	11
12	Plumbing infrastructure-janitor closets RPZ valves	2015	3,500	175	20	175		525	12
13	Plumbing infrastructure-kitchen RPZ valves	2015	8,488	424	20	424		1,272	13
14	Plumbing infrastructure-excavation under dishwashers	2015	14,765	738	20	738		2,214	14
15	Replace CPU, door restrictor, door drive	2015	12,541	627	20	627		1,881	15
16	Relocate conduits/replace wiring under dishwasher	2015	14,686	734	20	734		2,202	16
17	Kitchen floor/dairy /meat dish rooms refurbish	2015	13,421	671	20	671		2,013	17
18	Installation of closers for smoke & fire barrier doors	2015	14,054	703	20	703		2,109	18
19	Inspect fire dampers, replace parts	2015	2,994	150	20	150		450	19
20	Install inspectors, test connection, install aux drain in entrance	2015	4,200	210	20	210		630	20
21	Phase II 3,5,6,7 floor air monitoring	2015	23,300	1,165	20	1,165		3,495	21
22	Phase II 3,5,6,7 floor asbestos abatement	2015	104,310	5,216	20	5,216		15,648	22
23	adj to match capital rate adj schedule per revised 02/17/17	2015	(48,622)	(2,431)	20	(2,431)		(7,293)	23
24									24
25									25
26	Therapy room renovation-contractor fees	2016	194,948	9,747	20	9,747		19,494	26
27	Phase II renovation - window blinds/window treatments	2016	60,052	6,005	10	6,005		12,010	27
28	Therapy room upgrade-architect fees	2016	23,667	1,183	20	1,183		2,366	28
29	Therapy room renovation-asbestos abatement/air monitoring	2016	11,350	568	20	568		1,136	29
30	Install new gas regulator for boiler	2016	4,253	213	20	213		426	30
31	Install bypass valve for air handler	2016	2,565	128	20	128		256	31
32	Install pressure reducing valve for boiler	2016	5,233	262	20	262		524	32
33	Phase II 3,5,6,7 floor renovation architect fees	2016	208,143	10,407	20	10,407		20,814	33
34	TOTAL (lines 1 thru 33)		\$ 24,202,092	\$ 583,280		\$ 583,280	\$	\$ 19,754,878	34

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

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

Report Period Beginning:

07/01/17

Ending:

06/30/18**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		\$ 24,202,092	\$ 583,280		\$ 583,280	\$	\$ 19,754,878	1
2	Phase II 3,5,6,7 floor storage fees	2016	16,547	827	20	827		1,654	2
3	Phase II 3,5,6,7 floor renovation contractor fees	2016	2,382,209	119,110	20	119,110		238,220	3
4	adj to match capital rate adj schedule per revised 02/17/17	2016	11,581	579	20	579		1,158	4
5	Total above per capital rate review 02/17/17 (26,612,428)								5
6									6
7	Service corridor and floor upgrades	2016	5,900	295	20	295		590	7
8	Therapy room upgrade	2016	50,738	2,537	20	2,537		5,074	8
9	2nd floor laundry and service corridor new flooring	2016	28,645	1,432	20	1,432		2,864	9
10	Electrical work for 2nd floor rehab room	2016	3,875	194	20	194		388	10
11	Architect and contractor fees for 2nd floor therapy room remodeli	2016	3,017	151	20	151		302	11
12									12
13	HVAC rooftop units replacement	2017	17,283	864	20	864		1,152	13
14	Social hall TVs mountings	2017	12,282	614	20	614		2,110	14
15	Engineering services for underground pipe replacement in kitchen	2017	45,021	2,251	20	2,251		4,314	15
16	Replace kitchen plumbing lines	2017	21,367	1,068	20	1,068		1,869	16
17	Elevator moderizations	2017	152,817	7,641	20	7,641		10,825	17
18	Replace boiler	2017	95,571	4,779	20	4,779		6,372	18
19	Replace laundry pump	2017	3,387	169	20	169		183	19
20			(8,811)						20
21									21
22	Replace HVAC rooftop units	2018	154,318	3,858	20	3,858		3,858	22
23	Replace chiller compressor	2018	53,902	1,572	20	1,572		1,572	23
24	Replace hot water storage tank	2018	43,660	1,455	20	1,455		1,455	24
25	Install 4 kitchen countertops	2018	5,130	43	20	43		43	25
26	Install washroom vanity tops	2018	5,570	186	20	186		186	26
27	Install kitchen elevator electronic landing/leveling	2018	12,920	323	20	323		323	27
28	Elevator moderizations	2018	132,878	2,215	20	2,215		2,215	28
29	Dialysis room wall construction/plumbing/electrical	2018	23,421	488	20	488		488	29
30	Replace men's room sink and urinal	2018	3,316	41	20	41		41	30
31	Replace generator voltage regulator	2018	7,515	31	20	31		31	31
32	Replace water pump gasket	2018	3,352	14	20	14		14	32
33	adj to agree to book depreciation			28,293			(28,293)		33
34	TOTAL (lines 1 thru 33)		\$ 27,489,502	\$ 764,311		\$ 736,018	\$ (28,293)	\$ 20,042,179	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	\$ 4,187,869	\$ 298,180	\$	\$ (298,180)		\$ 1,714,277	71
72	Current Year Purchases	140,358	(22,547)	(23,626)	(1,080)		(22,547)	72
73	Fully Depreciated Assets							73
74	Disposal of Assets	(1,365,281)						74
75	TOTALS	\$ 2,962,946	\$ 275,633	\$ (23,626)	\$ (299,259)		\$ 1,691,731	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				\$	\$	\$	\$		\$	76
77										77
78										78
79										79
80	TOTALS			\$	\$	\$	\$		\$	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 31,262,321	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 1,039,944	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 712,392	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (327,552)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 21,733,910	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	kitchen plumbing	\$ 2,386,348	92
93			93
94			94
95		\$ 2,386,348	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.	_____ /2019	\$ _____
13.	_____ /2020	\$ _____
14.	_____ /2021	\$ _____

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: \$ 53,718 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
07/01/17 - 06/30/18

Schedule 14A

Section B

	Description	Amount
Line 16 Rental Amount for Moveable Equipment	Tableware	13,188
	Ice maker rental	750
	Wound therapy	22,314
	Copier/postage meter	1,570
	Beds/mattresses/chairs/O2 concentrators	12,998
	Online Service	702
	Storage unit rental	2,197
	Total	<u>53,718</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	1 Schedule V Line & Column Reference	2		3		4		5		6		7		8	
			Staff		Units of Service	Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)					
							Units	Cost								
1	Licensed Occupational Therapist	10(3)	hrs	\$	10,709	\$	751,066	\$	10,709	\$	751,066					1
2	Licensed Speech and Language Development Therapist	10(3)	hrs		2,965		243,152		2,965		243,152					2
3	Licensed Recreational Therapist	19(3)	hrs		12		30,000		12		30,000					3
4	Licensed Physical Therapist	10(3)	hrs		12,469		862,322		12,469		862,322					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				340,758				340,758					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			\$	26,155	\$	2,227,298	\$	26,155	\$	2,227,298					14

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

Facility Name & ID Number **Lieberman Center for Health and Rehabilitation**

0026195

Report Period Beginning: **07/01/17**

Ending:

06/30/18

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of **06/30/18**

(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	\$ 34,746	\$ 34,746	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (162,876))	6,371,184	6,371,184	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	110,562	110,562	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Schedule 17A</u>	1,200,861	1,200,861	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 7,717,353	\$ 7,717,353	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	9,651,911	9,651,911	15
16	Equipment, at Historical Cost	2,994,055	2,994,055	16
17	Accumulated Depreciation (book methods)	(14,443,556)	(21,733,910)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>Construction in Progress</u>	2,386,348	2,386,348	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 11,511,426	\$ 4,221,072	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 19,228,779	\$ 11,938,426	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 1,323,777	\$ 1,323,777	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	18,549	18,549	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	720,621	720,621	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable	27,305	27,305	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>Schedule 17A</u>	23,629,692	23,629,692	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 25,719,943	\$ 25,719,943	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable	8,376,085	8,376,085	41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>Loans Payable - Aramark</u>	63,057	63,057	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 8,439,142	\$ 8,439,142	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 34,159,085	\$ 34,159,085	46
47	TOTAL EQUITY(page 18, line 24)	\$ (14,930,306)	\$ (14,930,306)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 19,228,779	\$ 19,228,779	48

*(See instructions.)

Schedule 17A

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

Description	Operating	After Consolidation
Cash - resident security deposits	215,801	215,801
Wells Fargo bond fund	518,863	518,863
Insurance claim receivable	455,595	455,595
Investments - board designated	10,602	10,602
		0
	<u>1,200,861</u>	<u>1,200,861</u>

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

Description	Operating	After Consolidation
Tenant security deposits	215,751	215,751
Accounts receivable credit balances	130,640	130,640
Other current liabilities	2,849	2,849
Due to contractor	767,534	767,534
Accrued expenses	138,816	138,816
Intercompany liabilities	20,277,214	20,277,214
Bonds & mortgages payable - current portion	622,196	622,196
Other payables - insurance claim	1,206,376	1,206,376
IDPA reserve liability	268,315	268,315
	<u>23,629,692</u>	<u>23,629,692</u>

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (14,470,372)	1
2	Restatements (describe):		2
3	audit adjustments	26,285	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (14,444,087)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(486,219)	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)	\$ (486,219)	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)	\$ (14,930,306)	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number **Lieberman Center for Health and Rehabilitation** # **0026195** Report Period Beginning: **07/01/17**Ending: **06/30/18****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	\$ 19,834,437	1
2	Discounts and Allowances for all Levels	(69,996)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 19,764,441	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,059,950	6
7	Oxygen	30	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 1,059,980	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	3,276	12
13	Barber and Beauty Care	21,093	13
14	Non-Patient Meals	17,061	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space	570	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	5,812	22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 47,812	23
D. Non-Operating Revenue			
24	Contributions	397,993	24
25	Interest and Other Investment Income***	43,374	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 441,367	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a	<u>Schedule 19A</u>	1,498,552	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 1,498,552	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 22,812,152	30

II. Expenses		Amount	
A. Operating Expenses			
31	General Services	4,721,896	31
32	Health Care	10,415,112	32
33	General Administration	4,464,695	33
B. Capital Expense			
34	Ownership	2,702,465	34
C. Ancillary Expense			
35	Special Cost Centers	442,347	35
36	Provider Participation Fee	551,855	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 23,298,370	40
41	Income before Income Taxes (line 30 minus line 40)**	(486,219)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (486,219)	43

III. Net Inpatient Revenue detailed by Payer Source		Amount	
44	Medicaid - Net Inpatient Revenue	\$ 10,297,696	44
45	Private Pay - Net Inpatient Revenue	3,577,638	45
46	Medicare - Net Inpatient Revenue	5,821,065	46
47	Other-(specify) <u>Supplies</u>	68,042	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 19,764,441	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
07/01/17 - 06/30/18

Schedule 19A

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

Description	Amount	
Group purchasing rebates	11,416	offset on Schedule V
Rooftop antenna revenue	27,720	offset on Schedule V
Grant Income	75,321	
Other income for maintenance operations and capital	1,140,205	
Total investment income	184	
Bond swap contract income (expense)	243,706	
Total to Line 28	<u>1,498,552</u>	

Facility Name & ID Number Lieberman Center for Health and Rehabilitation

0026195

Report Period Beginning: 07/01/17

Ending: 06/30/18

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	1,956	2,067	\$ 144,520	\$ 69.92	1
2	Assistant Director of Nursing	2,198	2,329	99,654	42.79	2
3	Registered Nurses	43,818	46,687	1,721,367	36.87	3
4	Licensed Practical Nurses	54,674	59,292	1,593,267	26.87	4
5	CNAs & Orderlies	202,444	215,983	3,112,119	14.41	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,976	2,175	48,980	22.52	9
10	Activity Assistants	9,076	10,142	165,600	16.33	10
11	Social Service Workers	8,283	8,844	221,142	25.00	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	62,572	67,637	752,251	11.12	15
16	Dishwashers					16
17	Maintenance Workers	10,401	10,734	168,774	15.72	17
18	Housekeepers	51,385	55,259	691,325	12.51	18
19	Laundry					19
20	Administrator	2,006	2,086	120,379	57.71	20
21	Assistant Administrator	1,826	1,874	67,920	36.24	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	16,415	18,041	324,568	17.99	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	2,209	2,305	59,051	25.62	31
32	Other Health Care <u>schedule 20A</u>	16,969	18,512	733,856	39.64	32
33	Other(specify) _____					33
34	TOTAL (lines 1 - 33)	488,208	523,967	\$ 10,024,773 *	\$ 19.13	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 32,000	9(5)	36
37	Medical Records Consultant	804	10(3)	37
38	Nurse Consultant			38
39	Pharmacist Consultant	monthly 24,439	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>	23,811	10(3)	46
47				47
48				48
49	TOTAL (lines 35 - 48)	\$ 81,054		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: 07/01/17 - 06/30/18

Schedule 20A

A. Staffing & Salary Costs

Line 32 - Other Healthcare

	Hours Worked	Hours Paid	Total Wages	Av Hourly Wage
Resident Care Manager	6,446	6,902	259,930	37.66
Resident Care Supervisor	5,072	5,550	233,034	41.99
Program Director, Alzheimer Special Care L	1,120	1,184	43,186	36.47
MDS Nurse	4,331	4,876	197,706	40.55
Totals to Page 20, Line 32	16,969	18,512	733,856	39.64

B. Consultant Services

Line 32 - Other

	# Hours Paid	Total Consultant Cost	Schedule V Line /Column
Dentist	monthly	8,436	10(3)
Nephrology Consultant	monthly	14,400	10(3)
Infectious Disease Consultant	monthly	975	10(3)
Totals to Page 20, Line 46	0	23,811	0

Facility: Lieberman Geriatric Health Centre
Provider # 26195
Period: 07/01/17 - 06/30/18
Schedule 21A

Schedule 21 C - Professional Services

Associated Agencies - surety bond (reclassified to line 26)	750
Associated Agencies - malpractice (reclassified to line 26)	6,350
CMS Revisit User Fee (reclassified to line 20)	569
Terrill Consulting MDS consultant - (reclassified to line 10)	48,404
Social Work Consultation - (reclassified to line 12)	11,196
Greenberg and Assoc -medical record consultant (reclassified to line 10)	804
Health Pro Rehab -physical therapy (reclassified to line 10a)	69
Dr. Wendy Charness- testimony fees	1,300
	<u>69,442</u>

Schedule 21 F - Dues, Subscriptions, Licenses & Fees

Other	CMS User Fee	569
	Ability Network - data support	13,966
	Accurate Biometrics	30
	Automated Scale	677
	Aramark - inspection	449
	Chicago Metropolitan fire - inspection	
	CLIA lab user fee	150
	Collaborative Healthcare	
	Comcast	1,774
	Consolidated Billing - data support	475
	Cook County permit	1,356
	Contract Plumbing - permit and fees RPL devices	
	Dalmation Equipment - inspection	
	Esscoe	3,450
	FE Moran	1,020
	Fredricksen Fire Equipment	1,627
	Illinois Emergency Mgt	50
	Illinois Office of the State	70
	Metropolitan Fire Protection	
	MNS data support	376
	Jensen Hughes - fire safety inspection	
	Miscellaneous publications	846
	Experian Health - data support	180
	Rainbow Irrigation & Backflow - inspection	115
	WCW Engineers	53
	Village of Skokie - license	1,279
		<u>28,511</u>

Facility Name & ID Number Lieberman Center for Health and Rehabilitation# 0026195Report Period Beginning: 07/01/17Ending: 06/30/18**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 - 21,549
- (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? 20
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 105,736 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? _____
If YES, give effective date of lease. no
- (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. \$ 551,855
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 benefit 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/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: RSMUS
- (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

Statement of Financial Position
June 30, 2018

Lieberman
Center for
Health and
Rehabilitation

Assets	
Cash and cash equivalents:	
Operating cash	\$ 527
Cash - resident security deposits	250,021
Program fees receivable, net	6,258,528
Rent, grant, and other receivables	568,251
Interfund accounts	
Prepaid expenses and deposits	110,562
Note receivable	
Assets limited as to use:	
Bond indenture	518,862
Council for Jewish Elderly	
Endowment Foundation investments	
For escrow deposits and reserve funds	
By the Board	10,602
Land, buildings, and equipment, net	<u>11,511,426</u>
Total assets	<u>\$ 19,228,779</u>
Liabilities and Net Assets	
Liabilities	
Accounts payable	\$ 1,323,778
Accrued interest	27,305
Other accrued liabilities	3,235,151
Interfund accounts	20,277,214
Current portion of debt payable	622,196
Resident security deposits	
and funds held for residents	234,300
Bond interest rate swap liability	518,748
Due to JFMC Facilities Corporation, net of deferred financing costs	
Loans & Mortgages net of deferred financing	63,057
Bonds payable net of deferred financing	7,857,336
Note payable, capital lease	
Total liabilities	<u>34,159,085</u>
Net assets (deficit)	
Unrestricted:	
Undesignated	(14,940,908)
Board designated	10,602
	<u>(14,930,306)</u>
Temporarily restricted	-
Total net assets (deficit)	<u>(14,930,306)</u>
Total liabilities and net assets	<u>\$ 19,228,779</u>

Statement of Operations and Changes in Net Assets
Year Ended June 30, 2018

	Lieberman Center for Health and Rehabilitation
Change in Unrestricted Net Assets	
Public support:	
Contributions, grants, legacies, and bequests	\$ 120,310
Contributions, by associated organizations	
Special events - net of costs	
	120,310
Directly related program services revenue:	
Grants from governmental agencies	
Program service fees, net	21,177,995
Miscellaneous revenue	102,032
	21,280,027
Net assets released from restrictions - used for operations	-
Total support and revenue	21,400,337
Expenses:	
Program services	22,158,166
Supporting services - management and general	
Total expense	22,158,166
Operating income (loss)	(757,829)
Nonoperating revenue (expense):	
Investment income	184
Realized gains on investments, net	
Unrealized gains on investments	
Net change in fair value of interest rate swaps	243,706
Gain on the sale of property and equipment	
Miscellaneous revenue (expense), net	27,720
	271,610
Excess (deficit) of expenses over revenue	(486,219)
Other changes in unrestricted net assets:	
Transfers	-
Net assets released from restrictions used for capital improvements	
Equity Transfer	
Increase (decrease) in unrestricted net assets	(486,219)
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	(486,219)
Net assets (deficit):	
Beginning of year	(14,444,087)
End of year	\$ (14,930,306)

Legal
Cost Report FY18
20-100-5105

Date	Vendor	Amount	Matter	Allowable	Not Allowable
1/31/18	Adjusting -Polsinelli PC-1491060-1/26/2018	\$660.00	Kurtz dispute	\$660.00	
2/28/18	Adjusting -Walker Wilcox Matousek, L-124678-8/8/2017	\$50.00	collections - D Gams		\$50.00
12/31/17	Dykema-CJE SENIORLIFE-12/13/2017	\$1,482.80	review-construction contract/projec	\$1,482.80	
9/30/17	Greenberg Traurig LLP-4586150-9/15/2017	\$500.40	employee discharge arbitration - W Henle	\$500.40	
9/30/17	Greenberg Traurig LLP-4586153-9/15/2017	\$208.50	employee discharge arbitration - S Gordo	\$208.50	
10/31/17	Greenberg Traurig LLP-4635301-11/9/2017	\$667.20	employee discharge arbitration - S Gordo	\$667.20	
11/30/17	Greenberg Traurig LLP-4658558-12/7/2017	\$8,298.30	employee discharge arbitration - S Gordo	\$8,298.30	
12/31/17	Greenberg Traurig LLP-4658539-12/7/2017	\$166.80	employee discharge arbitration - W Henle	\$166.80	
12/31/17	Greenberg Traurig LLP-4658640-12/7/2017	\$1,000.80	employee discharge arbitration - D Chancelk	\$1,000.80	
1/31/18	Greenberg Traurig LLP-4699017-2/8/2018	\$306.60	employee discharge arbitration - W Henle	\$306.60	
1/31/18	Greenberg Traurig LLP-4699018-2/8/2018	\$1,226.40	employee discharge arbitration - D Chancelk	\$1,226.40	
3/29/18	Greenberg Traurig LLP-4727883-3/14/2018	\$394.20	employee discharge arbitration - W Henle	\$394.20	
3/29/18	Greenberg Traurig LLP-4727885-3/14/2018	\$1,862.87	employee discharge arbitration - D Chancelk	\$1,862.87	
3/31/18	Greenberg Traurig LLP-4742605-4/6/2018	\$175.20	employee discharge arbitration - W Henle	\$175.20	
3/31/18	Greenberg Traurig LLP-4742608-4/6/2018	\$87.60	employee discharge arbitration - D Chancelk	\$87.60	
7/31/17	Polsinelli PC-1432212-8/3/2017	\$165.00	Weiss guardianship	\$165.00	
7/31/17	Polsinelli PC-1439441-8/17/2017	\$405.45	Kurtz dispute	\$405.45	
7/31/17	Polsinelli PC-1439442-8/17/2017	\$587.50	admission contract review	\$587.50	
7/31/17	Polsinelli PC-1439443-8/17/2017	\$27.50	Nitu guardianship	\$27.50	
7/31/17	Polsinelli PC-1439444-8/17/2017	\$1,365.00	A Slodki dispute - collection:		\$1,365.00
9/30/17	Polsinelli PC-1444996-9/8/2017	\$82.50	Weiss guardianship	\$82.50	
8/31/17	Polsinelli PC-1449429-9/14/2017	\$974.60	Kurtz dispute	\$974.60	
8/31/17	Polsinelli PC-1449430-9/14/2017	\$192.50	admission contract review	\$192.50	
9/30/17	Polsinelli PC-1456048-10/6/2017	\$114.00	Weiss guardianship	\$114.00	
3/31/18	Polsinelli PC-1459104-10/10/2017	\$1,100.00	Kurtz dispute	\$1,100.00	
1/31/18	Polsinelli PC-1459105-10/10/2017	\$402.78	A Slodki dispute - collection:		\$402.78
12/11/17	Polsinelli PC-1467968-11/16/2017	\$247.50	Kurtz dispute	\$247.50	
11/30/17	Polsinelli PC-1468533-11/17/2017	\$142.50	Weiss guardianship	\$142.50	
11/30/17	Polsinelli PC-1474921-12/11/2017	\$509.00	Weiss guardianship	\$509.00	
12/31/17	Polsinelli PC-1482041-12/31/2017	\$277.50	Kurtz dispute	\$277.50	
12/31/17	Polsinelli PC-1482042-12/31/2017	\$670.00	A Slodki dispute - collection:		\$670.00
1/31/18	Polsinelli PC-1491059-1/26/2018	\$110.00	A Slodki dispute - collection:		\$110.00
3/28/18	Polsinelli PC-1494813-2/13/2018	\$762.50	Weiss guardianship	\$762.50	
2/28/18	Polsinelli PC-1498677-2/20/2018	\$1,562.00	Kurtz dispute	\$1,562.00	
2/28/18	Polsinelli PC-1498678-2/20/2018	\$55.00	A Slodki dispute - collection:		\$55.00
2/28/18	Polsinelli PC-1504966-3/12/2018	\$114.00	Weiss guardianship	\$114.00	
3/31/18	Polsinelli PC-1511340-3/29/2018	\$1,219.18	Kurtz dispute	\$1,219.18	
3/31/18	Polsinelli PC-1511341-3/29/2018	\$57.00	Nitu guardianship	\$57.00	
3/31/18	Polsinelli PC-1514648-4/10/2018	\$57.00	Weiss guardianship	\$57.00	
11/30/17	Walker Wilcox Matousek, L-116724-12/9/2017	\$150.00	collections - V Hacknei	\$150.00	
11/30/17	Walker Wilcox Matousek, L-117700-1/5/2018	\$750.00	collections - Gulinc	\$750.00	
11/30/17	Walker Wilcox Matousek, L-117701-1/5/2018	\$159.28	collections - V Hacknei	\$159.28	
11/30/17	Walker Wilcox Matousek, L-117702-1/5/2018	\$310.47	collections - Glazei	\$310.47	
11/30/17	Walker Wilcox Matousek, L-117703-1/5/2018	\$1,050.00	collections - D Jahnke	\$1,050.00	
11/30/17	Walker Wilcox Matousek, L-117704-1/5/2018	\$150.00	collections - P Hoffman	\$150.00	
11/30/17	Walker Wilcox Matousek, L-117705-1/5/2018	\$400.00	collections - M Fox	\$400.00	
11/30/17	Walker Wilcox Matousek, L-118565-A-2/8/2018	\$140.00	collections - P Hoffman	\$140.00	
7/31/17	Walker Wilcox Matousek, L-124663-8/8/2017	\$117.00	collections - J Sigler	\$117.00	
7/31/17	Walker Wilcox Matousek, L-124664-8/8/2017	\$75.50	collections - B Nems	\$75.50	
7/31/17	Walker Wilcox Matousek, L-124665-8/8/2017	\$84.00	collections - D Thurman	\$84.00	
7/31/17	Walker Wilcox Matousek, L-124666-8/8/2017	\$117.00	collections - M Gilda	\$117.00	
7/31/17	Walker Wilcox Matousek, L-124667-8/8/2017	\$150.00	collections - A Vazquez	\$150.00	
7/31/17	Walker Wilcox Matousek, L-124668-8/8/2017	\$84.00	collections - D Sidransky	\$84.00	
8/31/17	Walker Wilcox Matousek, L-124669-8/8/2017	\$108.50	collections - J Jaywock	\$108.50	
7/31/17	Walker Wilcox Matousek, L-124670-8/8/2017	\$126.50	collections - E Alchinsor	\$126.50	
7/31/17	Walker Wilcox Matousek, L-124671-8/8/2017	\$100.00	collections - F Barkoc	\$100.00	
7/31/17	Walker Wilcox Matousek, L-124672-8/8/2017	\$108.50	collections - R Gold	\$108.50	
7/31/17	Walker Wilcox Matousek, L-124673-8/8/2017	\$159.00	collections - P Mavrid	\$159.00	
7/31/17	Walker Wilcox Matousek, L-124674-8/8/2017	\$117.00	collections - A Agurkov	\$117.00	
7/31/17	Walker Wilcox Matousek, L-124675-8/8/2017	\$75.00	collections - M Smitt	\$75.00	
7/31/17	Walker Wilcox Matousek, L-124676-8/8/2017	\$333.50	collections - C Seplov	\$333.50	
7/31/17	Walker Wilcox Matousek, L-124677-8/8/2017	\$117.00	collections - L Izsak	\$117.00	
7/31/17	Walker Wilcox Matousek, L-124679-8/8/2017	\$50.00	collections - N Davis	\$50.00	
7/31/17	Walker Wilcox Matousek, L-124680-8/8/2017	\$250.00	collections - A Khar	\$250.00	
7/31/17	Walker Wilcox Matousek, L-124681-8/8/2017	\$50.00	collections - S Slodk	\$50.00	
7/31/17	Walker Wilcox Matousek, L-124682-8/8/2017	\$100.00	collections - E Karj	\$100.00	
7/31/17	Walker Wilcox Matousek, L-124683-8/8/2017	\$75.00	collections - L Thazhutha	\$75.00	
8/31/17	Walker Wilcox Matousek, L-126143-9/13/2017	\$70.77	collections - D Thurman	\$70.77	
8/31/17	Walker Wilcox Matousek, L-126144-9/13/2017	\$50.00	collections - A Vazquez	\$50.00	
8/31/17	Walker Wilcox Matousek, L-126145-9/13/2017	\$42.11	collections - E Alchinsor	\$42.11	
8/31/17	Walker Wilcox Matousek, L-126146-9/13/2017	\$50.00	collections - D Gams	\$50.00	
8/31/17	Walker Wilcox Matousek, L-126147-9/13/2017	\$50.00	collections - L Thazhutha	\$50.00	
10/31/17	Walker Wilcox Matousek, L-126818-10/24/2017	\$25.00	collections - C Seplov	\$25.00	
10/31/17	Walker Wilcox Matousek, L-126819-10/24/2017	\$25.00	collections - A Khar	\$25.00	
10/31/17	Walker Wilcox Matousek, L-126820-10/24/2017	\$65.86	collections - L Thazhutha	\$65.86	
3/31/18	Walker Wilcox Matousek, L-132580-4/10/2018	\$292.50	collections - D Levy	\$292.50	
3/31/18	Walker Wilcox Matousek, L-132581-4/10/2018	\$242.50	collections - Z Selznov	\$242.50	
3/31/18	Walker Wilcox Matousek, L-132582-4/10/2018	\$242.50	collections - E Seltze	\$242.50	
3/31/18	Walker Wilcox Matousek, L-132583-4/10/2018	\$475.00	collections - S Fishmar	\$475.00	
3/31/18	Walker Wilcox Matousek, L-132584-4/10/2018	\$276.00	collections - E Rosenblat	\$276.00	
3/31/18	Walker Wilcox Matousek, L-132585-4/10/2018	\$292.50	collections - B Unge	\$292.50	
3/31/18	Walker Wilcox Matousek, L-132586-4/10/2018	\$200.00	collections - M Efrat	\$200.00	
3/31/18	Walker Wilcox Matousek, L-132587-4/10/2018	\$150.00	collections - M Gordor	\$150.00	
3/31/18	Walker Wilcox Matousek, L-132588-4/10/2018	\$200.00	collections - M Nave	\$200.00	
3/31/18	Walker Wilcox Matousek, L-132589-4/10/2018	\$200.00	collections - D Holmes	\$200.00	
4/30/18	Greenberg Traurig LLP-4765914-5/3/2018	\$1,226.40	employee discharge arbitration - W Henle	\$1,226.40	
4/30/18	Polsinelli PC-1520569-4/19/2018	\$3,625.20	Kurtz dispute	\$3,625.20	
4/30/18	Polsinelli PC-1520570-4/19/2018	\$85.50	Nitu guardianship	\$85.50	
4/30/18	Polsinelli PC-1520571-4/19/2018	\$192.50	A Slodki dispute - collection:		\$192.50
4/30/18	Polsinelli PC-1520572-4/19/2018	\$374.00	Lavin - collection:		\$374.00
5/31/18	Polsinelli PC-1529999-5/18/2018	\$4,696.36	Kurtz dispute	\$4,696.36	
5/31/18	Polsinelli PC-1529998-5/18/2018	\$363.00	A Slodki dispute - collection:		\$363.00
5/31/18	Polsinelli PC-1529997-5/18/2018	\$55.00	Lavin - collection:		\$55.00
5/31/18	Greenberg Traurig LLP-4791297-6/4/2018	\$262.80	employee discharge arbitration - W Henle	\$262.80	
5/31/18	Greenberg Traurig LLP-4791301-6/4/2018	\$350.40	employee discharge arbitration - D Chancelk	\$350.40	
6/28/18	Polsinelli PC-1553113-7/27/2018	\$550.00	A Slodki dispute - collection:		\$550.00
6/28/18	Polsinelli PC-1553114-7/27/2018	\$256.50	Nitu guardianship	\$256.50	
6/28/18	Polsinelli PC-1553115-7/27/2018	\$3,660.31	Kurtz dispute	\$3,660.31	
6/28/18	Polsinelli PC-1539099-6/19/2018	\$65.50	Nitu guardianship	\$65.50	
6/28/18	Polsinelli PC-1539099-6/19/2018	\$3,817.00	Kurtz dispute	\$3,817.00	
6/28/18	Greenberg Traurig LLP-4827446-7/16/2018	\$15,463.57	employee discharge arbitration - D Chancelk	\$15,463.57	
6/28/18	Polsinelli PC-1539639-6/19/2018	\$57.00	Weiss guardianship	\$57.00	
6/28/18	Polsinelli PC-1539097-6/19/2018	\$1,617.00	A Slodki dispute - collection:		\$1,617.00
6/28/18	Dr. Wendy Charness-Testimony fees-7/25/2018	\$1,300.00	testimony fees	\$1,300.00	
		\$74,782.51		\$69,908.04	\$14,874.47

**COUNCIL FOR JEWISH ELDERLY
ACCOUNT ANALYSIS
LGHC LAND, BUILDING & EQUIPMENT FUND
FOR YEAR ENDING 6/30/18**

DESCRIPTION	2017 BALANCE	ADDITIONS	BALANCE	DISPOSAL OF ASSETS	2018 BALANCE
FIXED ASSETS					
VARIOUS FIXED ASSETS (FULLY DEPRECIATED)					
20 000 1400 CONSTRUCTION IN PROGRESS	\$0.00	\$2,386,347.92	\$2,386,347.92		\$2,386,347.92
20 000 1405 LAND	\$809,872.50		\$809,872.50		\$809,872.50
20 000 1406 LAND IMPROVEMENTS	\$524,450.37		\$524,450.37	(\$51,430.97)	\$473,019.40
20 000 1410 BUILDING	\$10,112,795.44		\$10,112,795.44		\$10,112,795.44
20 000 1411 BUILDING IMPROVEMENTS	\$10,192,646.18	\$441,007.08	\$10,633,653.26	(\$1,454,762.01)	\$9,178,891.25
20 000 1415 FURNITURE, FIXTURES, & EQUIPMENT	\$3,781,866.28	\$140,357.50	\$3,922,223.78	(\$1,084,739.55)	\$2,837,484.23
20 000 1420 COMPUTER HARDWARE & SOFTWARE	\$437,112.36		\$437,112.36	(\$280,541.13)	\$156,571.23
TOTAL FIXED ASSETS	\$25,858,743.13	\$2,967,712.50	\$28,826,455.63	(\$2,871,473.66)	\$25,954,981.97

ACCUM DEPREC (VAR FULLY DEPREC ASSETS)	AUDITED BALANCE 2017	DEPRECIATION	BALANCE	DISPOSAL OF ASSETS	2018 BALANCE
20 000 1506 ACC DEP LAND IMPROVEMENTS	(\$206,271.82)	(\$32,001.90)	(\$238,273.72)	\$51,430.97	(\$186,842.75)
20 000 1510 ACC DEP BUILDING	(\$9,008,266.77)	(\$245,450.82)	(\$9,253,717.59)		(\$9,253,717.59)
20 000 1511 ACC DEP BUILDING IMPROVEMENTS	(\$4,278,729.15)	(\$487,298.46)	(\$4,766,027.61)	\$1,454,762.01	(\$3,311,265.60)
20 000 1515 ACC DEP FURNITURE, FIXTURES, & EQUIPEMENT	(\$2,393,004.52)	(\$259,771.88)	(\$2,652,776.40)	\$1,084,739.55	(\$1,568,036.85)
20 000 1520 ACC DEP COMPUTER HARDWARE & SOFTWARE	(\$388,373.66)	(\$15,861.15)	(\$404,234.81)	\$280,541.13	(\$123,693.68)
TOTAL ACCUMULATED DEPRECIATION	(\$16,274,645.92)	(\$1,040,384.21)	(\$17,315,030.13)	\$2,871,473.66	(\$14,443,556.47)

DESCRIPTION	NET BOOK VAUE 6/30/17	6/30/2018
CONSTRUCTION IN PROGRESS	0.00	\$2,386,347.92
LAND	\$809,872.50	\$809,872.50
LAND IMPROVEMENTS	\$318,178.55	\$286,176.65
BUILDING	\$1,104,528.67	\$859,077.85
BUILDING IMPROVEMENTS	\$5,913,917.03	\$5,867,625.65
FURNITURE, FIXTURES, & EQUIPMENT	\$1,388,861.76	\$1,269,447.38
COMPUTER HARDWARE & SOFTWARE	\$48,738.70	\$32,877.55
TOTAL FIXED ASSETS	\$9,584,097.21	\$11,511,425.50

Travel and Seminar

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FY18

Post date	Account	Journal	Journal reference	Transaction amount	Location of Event	Date of Event	Employee	Position
2/28/18	20-100-5320	Accounts Payable	Illinois Council On Long -MICHAEL GOTTESM-2/13/2018	\$350.00	Skokie, IL	3/1/2018	S Butler/D Kingsley	asst. admn/dir of health serv
4/30/18	20-100-5320	Accounts Payable	LeadingAge Illinois-35098410 MICHAEL-4/16/2018	\$99.00	webinar	04/18	D Kingsley	DON
4/30/18	20-100-5320	General Ledger	S 04 011 Leading Edge Illinois	\$498.00	Schaumburg IL	04/17-04/19/18	S Butler/M Gottesman	asst admin/exec director
4/30/18	20-810-5320	General Ledger	S 04 011 Leading Edge Illinois	\$249.00	Schaumburg IL	04/17-04/19/18	R Gumaya	maintance
4/30/18	20-850-5320	General Ledger	S 04 011 Leading Edge Illinois	\$249.00	Schaumburg IL	04/17-04/19/18	D Kingsley	DON
				<u>\$1,445.00</u>				

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