

		FOR BHF USE					

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**2020**  
**STATE OF ILLINOIS**  
**DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES**  
**FINANCIAL AND STATISTICAL REPORT (COST REPORT)**  
**FOR LONG-TERM CARE FACILITIES**  
**(FISCAL YEAR 2020)**

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><b>I. IDPH License ID Number:</b> <u>0026195</u></p> <p><b>Facility Name:</b> <u>Lieberman Ctr for Hlth &amp; Reh</u></p> <p><b>Address:</b> <u>9700 Gross Point Rd</u> <u>Skokie</u> <u>60076</u>          Number City Zip Code</p> <p><b>County:</b> <u>Cook</u></p> <p><b>Telephone Number:</b> <u>847 674-7210</u> <b>Fax #</b> <u>847 674-6366</u></p> <p><b>HFS ID Number:</b> _____</p> <p><b>Date of Initial License for Current Owners:</b> <u>06/18/1981</u></p> <p><b>Type of Ownership:</b></p> <table border="0"> <tr> <td><input type="checkbox"/> VOLUNTARY, NON-PROFIT</td> <td><input type="checkbox"/> PROPRIETARY</td> <td><input type="checkbox"/> GOVERNMENTAL</td> </tr> <tr> <td><input checked="" type="checkbox"/> Charitable Corp.</td> <td><input type="checkbox"/> Individual</td> <td><input type="checkbox"/> State</td> </tr> <tr> <td><input type="checkbox"/> Trust</td> <td><input type="checkbox"/> Partnership</td> <td><input type="checkbox"/> County</td> </tr> <tr> <td><b>IRS Exemption Code</b> _____</td> <td><input type="checkbox"/> Corporation</td> <td><input type="checkbox"/> Other _____</td> </tr> <tr> <td></td> <td><input type="checkbox"/> "Sub-S" Corp.</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Limited Liability Co.</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Trust</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Other _____</td> <td></td> </tr> </table> <p><b>In the event there are further questions about this report, please contact:</b>  <b>Name:</b> <u>Michael Geraghty</u> <b>Telephone Number:</b> <u>773 508-4465</u>  <b>Email Address:</b> _____</p>	<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL	<input checked="" type="checkbox"/> Charitable Corp.	<input type="checkbox"/> Individual	<input type="checkbox"/> State	<input type="checkbox"/> Trust	<input type="checkbox"/> Partnership	<input type="checkbox"/> County	<b>IRS Exemption Code</b> _____	<input type="checkbox"/> Corporation	<input type="checkbox"/> Other _____		<input type="checkbox"/> "Sub-S" Corp.			<input type="checkbox"/> Limited Liability Co.			<input type="checkbox"/> Trust			<input type="checkbox"/> Other _____		<p><b>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</b></p> <p>I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>07/01/2019</u> to <u>06/30/2020</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"> <tr> <td rowspan="2" style="width: 20%;"><b>Officer or Administrator of Provider</b></td> <td>(Signed) _____</td> </tr> <tr> <td>(Type or Print Name) <u>Thomas Lockwood</u> (Date) _____</td> </tr> <tr> <td></td> <td>(Title) <u>Vice President and CFO</u></td> </tr> <tr> <td rowspan="4"><b>Paid Preparer</b></td> <td>(Signed) _____</td> </tr> <tr> <td>(Date) _____</td> </tr> <tr> <td>(Print Name and Title) _____</td> </tr> <tr> <td>(Firm Name &amp; Address) _____</td> </tr> <tr> <td></td> <td>(Telephone) ( ) ( ) Fax # ( ) ( )</td> </tr> </table> <p align="center"> <b>MAIL TO: BUREAU OF HEALTH FINANCE</b>  <b>ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES</b>  <b>201 S. Grand Avenue East</b>  <b>Springfield, IL 62763-0001</b> Phone # (217) 782-1630     </p>	<b>Officer or Administrator of Provider</b>	(Signed) _____	(Type or Print Name) <u>Thomas Lockwood</u> (Date) _____		(Title) <u>Vice President and CFO</u>	<b>Paid Preparer</b>	(Signed) _____	(Date) _____	(Print Name and Title) _____	(Firm Name & Address) _____		(Telephone) ( ) ( ) Fax # ( ) ( )
<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL																																			
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	(Telephone) ( ) ( ) Fax # ( ) ( )																																				

Facility Name & ID Number Lieberman Ctr for Hlth & Reh

# 0026195 Report Period Beginning: 07/01/2019 Ending: 06/30/2020

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 240

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

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		2 Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	58,157	10,909	7,077	76,143	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	58,157	10,909	7,077	76,143	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 86.68%

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 240 and days of care provided 7,077

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: 06/30/2020 Fiscal Year: 06/30/2020

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

Facility Name & ID Number Lieberman Ctr for Hlth & Reh # 0026195 Report Period Beginning: 07/01/2019 Ending: 06/30/2020

**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
	<b>A. General Services</b>										
1	Dietary	821,188	113,676	1,563,678	2,498,542		2,498,542	(9,856)	2,488,686		1
2	Food Purchase										2
3	Housekeeping	712,730	76,098	126,904	915,732		915,732	(390)	915,342		3
4	Laundry		48,319		48,319		48,319		48,319		4
5	Heat and Other Utilities			405,207	405,207		405,207		405,207		5
6	Maintenance	200,147	14,093	385,507	599,747	6,081	605,828		605,828		6
7	Other (specify):* <b>sched 3-4A</b>			240,910	240,910		240,910		240,910		7
8	<b>TOTAL General Services</b>	1,734,065	252,186	2,722,206	4,708,457	6,081	4,714,538	(10,246)	4,704,292		8
	<b>B. Health Care and Programs</b>										
9	Medical Director					38,400	38,400		38,400		9
10	Nursing and Medical Records	8,452,907	453,546	381,275	9,287,728	59,421	9,347,149	(885)	9,346,264		10
10a	Therapy			1,830,649	1,830,649		1,830,649		1,830,649		10a
11	Activities	247,784	36,774	2,042	286,600	2,383	288,983		288,983		11
12	Social Services	82,098			82,098	116,870	198,968		198,968		12
13	CNA Training										13
14	Program Transportation			5,564	5,564		5,564		5,564		14
15	Other (specify):*										15
16	<b>TOTAL Health Care and Programs</b>	8,782,789	490,320	2,219,530	11,492,639	217,074	11,709,713	(885)	11,708,828		16
	<b>C. General Administration</b>										
17	Administrative	189,429		49,066	238,495		238,495	(94,899)	143,596		17
18	Directors Fees										18
19	Professional Services			422,474	422,474	(218,324)	204,150	(18,572)	185,578		19
20	Dues, Fees, Subscriptions & Promotions			94,310	94,310	(4,762)	89,548		89,548		20
21	Clerical & General Office Expenses	395,766	28,146	128,439	552,351		552,351	(5)	552,346		21
22	Employee Benefits & Payroll Taxes			2,557,918	2,557,918		2,557,918	(41,371)	2,516,547		22
23	Inservice Training & Education										23
24	Travel and Seminar			4,815	4,815	(819)	3,996		3,996		24
25	Other Admin. Staff Transportation			483	483		483		483		25
26	Insurance-Prop.Liab.Malpractice			802,719	802,719	750	803,469		803,469		26
27	Other (specify):* <b>bad debt expense</b>			30,231	30,231		30,231	1,392,858	1,423,089		27
28	<b>TOTAL General Administration</b>	585,195	28,146	4,090,455	4,703,796	(223,155)	4,480,641	1,238,011	5,718,652		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	11,102,049	770,652	9,032,191	20,904,892		20,904,892	1,226,880	22,131,772		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 &amp; ID Number

Lieberman Ctr for Hlth &amp; Reh

#0026195

Report Period Beginning:

07/01/2019

Ending:

06/30/2020

## 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	
	<b>D. Ownership</b>											
30	Depreciation			1,174,782	1,174,782		1,174,782		1,174,782			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			320,082	320,082		320,082		320,082			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			106,041	106,041		106,041		106,041			35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			1,600,905	1,600,905		1,600,905		1,600,905			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		202,682	72,513	275,195		275,195	(72,513)	202,682			39
40	Barber and Beauty Shops			9,535	9,535		9,535		9,535			40
41	Coffee and Gift Shops		2,537		2,537		2,537	(2,537)				41
42	Provider Participation Fee			562,663	562,663		562,663		562,663			42
43	Other (specify):*											43
44	<b>TOTAL Special Cost Centers</b>		205,219	644,711	849,930		849,930	(75,050)	774,880			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	11,102,049	975,871	11,277,807	23,355,727		23,355,727	1,151,830	24,507,557			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**  
**07/01/19 - 06/30/20**

**Schedule 3/4A**

V - Operating Expenses

	Description	Amount
Line 9	To reclassify medical director expense	38,400
Line 19	To reclassify medical director expense	(38,400)
Line 10	To reclassify MDS consultant	54,969
Line 19	To reclassify MDS consultant	(54,969)
Line 12	To reclassify social service consultant	116,870
Line 19	To reclassify social service consultant	(116,870)
Line 10	To reclassify medical records consultant	2,330
Line 19	To reclassify medical records consultant	(2,330)
Line 11	To reclassify activities service consultant	2,383
Line 19	To reclassify activities service consultant	(2,383)
Line 26	To reclassify Surety Bond	750
Line 19	To reclassify Surety Bond	(750)
Line 10	To reclassify software consultant	2,122
Line 19	To reclassify software consultant	(2,122)
Line 6	To reclassify repairs and maintenance expense	6,081
Line 20	To reclassify repairs and maintenance expense	(6,081)
Line 20	To reclassify publications	819
Line 24	To reclassify publications	(819)
Line 20	To reclassify CHUG membership	500
Line 19	To reclassify CHUG membership	(500)
<b>Line 7</b>	Security service	201,977
	Waste removal	39,604
	Storage unit rental	(670)
		<u>240,910</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	(9,856)	1		4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space	(390)	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	(10,252)	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	(5)	21		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				23
24	Bad Debt	(30,231)	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>	1,202,564			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ 1,151,830		\$	30

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)			34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B)</b>	\$ 1,151,830		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	<b>TOTAL (C): (sum of lines 38-46)</b>			\$		47

BHF USE ONLY							
48		49		50		51	

Lieberman Ctr for Hlth & Reh

ID# 0026195

Report Period Beginning: 07/01/2019

Ending: 06/30/2020

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	customer service	\$ (5,564)	17	1
2	entertainment expense	(6,753)	17	2
3	entertainment expense	(885)	10	3
4	marketing expense/business development	(40,446)	17	4
5	fun committee expense	(1,854)	17	5
6	lobbying fees	(18,504)	19	6
7	to add back direct costs for support services	1,423,089	27	7
8	vending expense	(1,011)	41	8
9	DME	(66)	39	9
10	merchandise purchases	(1,526)	41	10
11	rooftop antenna revenue	(30,030)	17	11
12	accrued vacation pay	(41,371)	22	12
13	non-allowable legal fees	(68)	19	13
14	Medicare lab expense	(34,932)	39	14
15	Medicare radiology expense	(22,792)	39	15
16	Medicare cardiology/EKG/Holter	(953)	39	16
17	Medicare drugs	(5,055)	39	17
18	audiology	(41)	39	18
19	Medicare ST eval/ videoflouroscopy	(8,285)	39	19
20	Medicare clinic	(390)	39	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				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	<b>Total</b>	1,202,564		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Lieberman Ctr for Hlth & Reh

# 0026195

Report Period Beginning:

07/01/2019

Ending:

06/30/2020

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	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	(9,856)	0	0	0	0	0	0	0	0	0	0	(9,856)	1
2	Food Purchase	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	(390)	0	0	0	0	0	0	0	0	0	0	(390)	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	<b>TOTAL General Services</b>	<b>(10,246)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(10,246)</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(885)	0	0	0	0	0	0	0	0	0	0	(885)	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	<b>TOTAL Health Care and Programs</b>	<b>(885)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(885)</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	(94,899)	0	0	0	0	0	0	0	0	0	0	(94,899)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(18,572)	0	0	0	0	0	0	0	0	0	0	(18,572)	19
20	Fees, Subscriptions & Promotions	0	0	0	0	0	0	0	0	0	0	0	0	20
21	Clerical & General Office Expenses	(5)	0	0	0	0	0	0	0	0	0	0	(5)	21
22	Employee Benefits & Payroll Taxes	(41,371)	0	0	0	0	0	0	0	0	0	0	(41,371)	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	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	1,392,858	0	0	0	0	0	0	0	0	0	0	1,392,858	27
28	<b>TOTAL General Administration</b>	<b>1,238,011</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,238,011</b>	<b>28</b>
29	<b>TOTAL Operating Expense</b> (sum of lines 8,16 & 28)	<b>1,226,880</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,226,880</b>	<b>29</b>



## STATE OF ILLINOIS

Summary B

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

Report Period Beginning:

07/01/2019 Ending:06/30/2020

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>D. Ownership</b>													
30	Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	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	<b>TOTAL Ownership</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>37</b>
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	(72,513)	0	0	0	0	0	0	0	0	0	0	(72,513)	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	(2,537)	0	0	0	0	0	0	0	0	0	0	(2,537)	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	<b>TOTAL Special Cost Centers</b>	<b>(75,050)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(75,050)</b>	<b>44</b>
45	<b>GRAND TOTAL COST (sum of lines 29, 37 &amp; 44)</b>	<b>1,151,830</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,151,830</b>	<b>45</b>

Lieberman Geriatric Health Center

07/01/19 - 06/30/20

Schedule of Adjustments

Summary C

Description	Department	Amount
Non-Patient Meals	1	(9,856)
Rented Facility Space	3	(390)
Discounts, Allowances, Rebates & Refunds	17	(10,252)
Fine	21	(5)
Bad Debt	27	(30,231)
customer service	17	(5,564)
entertainment expense	17	(6,753)
entertainment expense	10	(885)
marketing expense/business development	17	(40,446)
fun committee expense	17	(1,854)
lobbying fees	19	(18,504)
to add back direct costs for support services	27	1,423,089
vending expense	41	(1,011)
rooftop antenna revenue	17	(30,030)
accrued vacation pay	22	(41,371)
non-allowable legal fees	19	(68)
Medicare lab expense	39	(34,932)
Medicare radiology expense	39	(22,792)
Medicare cardiology/EKG/Holter	39	(953)
Medicare drugs	39	(5,055)
Medicare audiology	39	(41)
Medicare ST eval/ videoflouroscopy	39	(8,285)
Medicare clinic	39	(390)
Medicare DME	39	(66)
merchandise purchases	41	(1,526)
		1,151,830

**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	<b>Total</b>		\$			\$	\$ *	14

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

Facility Name & ID Number

Lieberman Ctr for Hlth & Reh

# 0026195

Report Period Beginning:

07/01/2019

Ending:

06/30/2020

**VII. RELATED PARTIES**

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	n/a							1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

Facility Name & ID Number Lieberman Ctr for Hlth & Reh # 0026195 Report Period Beginning: 07/01/2019 Ending: 06/30/2020

VII. RELATED PARTIES (continued)

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

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

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

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

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

Facility Name & ID Number Lieberman Ctr for Hlth & Reh

# 0026195

Report Period Beginning:

07/01/2019

Ending: 6/30/2020

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization \_\_\_\_\_

Street Address \_\_\_\_\_

City / State / Zip Code \_\_\_\_\_

Phone Number ( ) \_\_\_\_\_

Fax Number ( ) \_\_\_\_\_

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.

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	63,175,733	15	\$ 3,212,001	\$ 3,212,001	22,180,944	\$ 1,127,731	1
2	27	Admin, Finance, Volunteers, Info	Accumulated Costs	63,175,733	15	841,239		22,180,944	295,358	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					\$ 4,053,240	\$ 3,212,001		\$ 1,423,089	25

Facility Name & ID Number

Lieberman Ctr for Hlth & Reh

# 0026195

Report Period Beginning:

07/01/2019

Ending:

06/30/2020

**IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE**

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

1	Name of Lender	2		3	4	5	6		8	9	10					
		Related**					Monthly Payment Required	Date of Note				Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO									Original	Balance			
<b>A. Directly Facility Related</b>																
<b>Long-Term</b>																
1	Wells Fargo		x	2012 bond - capital improvement	varies	06/01/12	\$ 10,606,750	\$ 3,894,871	2027	varies	\$ 200,599					
2	Wells Fargo		x	2014 bond - capital improvement	varies	12/01/14	3,921,295	3,364,054	2029	varies	76,033					
3																
4																
5																
<b>Working Capital</b>																
6																
7																
8																
9	<b>TOTAL Facility Related</b>						\$ 14,528,045	\$ 7,258,926			\$ 276,632					
<b>B. Non-Facility Related*</b>																
10																
11																
12																
13																
14	<b>TOTAL Non-Facility Related</b>						\$	\$			\$					
15	<b>TOTALS (line 9+line14)</b>						\$ 14,528,045	\$ 7,258,926			\$ 276,632					

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 2019 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 2020 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:

2015	_____	<b>8</b>
2016	_____	<b>9</b>
2017	_____	<b>10</b>
2018	_____	<b>11</b>
2019	_____	<b>12</b>

**FOR BHF USE ONLY**

<b>13</b>	FROM R. E. TAX STATEMENT FOR 2019	\$	<b>13</b>
<b>14</b>	PLUS APPEAL COST FROM LINE 5	\$	<b>14</b>
<b>15</b>	LESS REFUND FROM LINE 6	\$	<b>15</b>
<b>16</b>	AMOUNT TO USE FOR RATE CALCULATION	\$	<b>16</b>

**NOTES:**

- Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
- 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.**



**2019 LONG TERM CARE REAL ESTATE TAX STATEMENT**

FACILITY NAME Lieberman Ctr for Hlth & Reh COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0026195

CONTACT PERSON REGARDING THIS REPORT \_\_\_\_\_

TELEPHONE (\_\_\_\_) \_\_\_\_\_ FAX #: (\_\_\_\_) \_\_\_\_\_

**A. Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2019 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 2019.

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

**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 copies of the original 2019 tax bills which were listed in Section A to this statement. Be sure to use the 2019 tax bill which is normally paid during 2020.

**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 Ctr for Hlth & Reh

# 0026195 Report Period Beginning:

07/01/2019 Ending:

06/30/2020

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 216,500 B. General Construction Type: Exterior brick Frame concrete, metal Number of Stories 7

C. Does the Operating Entity? [x] (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? [x] (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 [x] 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.

Table with 4 columns: 1 Use, 2 Square Feet, 3 Year Acquired, 4 Cost. Row 1: facility, 216,500, 1981, \$ 809,873. Row 2: (blank), (blank), (blank), (blank). Row 3: TOTALS, 216,500, (blank), \$ 809,873.

**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	\$	\$ 9,459,564	4
5		1983		32,224	805	40	805		29,384	5
6		1984		7,755	194	40	194		6,887	6
7		1986		29,583	739	40	739		24,018	7
8		1987		19,886	497	40	497		16,163	8
<b>Improvement Type**</b>										
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					90,323	33
34	Capital		2009	177,099					177,099	34
35	Capital		2009	54,585	2,729	20	2,729		30,019	35
36	Capital		2010	80,735	8,074	10	8,074		80,735	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 &amp; ID Number Lieberman Ctr for Hlth &amp; Reh

# 0026195

Report Period Beginning:

07/01/2019 Ending: 06/30/2020

**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	\$	\$ 54,585	37
38	Capital	2011	192,049	19,205	10	19,205		153,640	38
39	Capital	2011	1,202,505	60,125	20	60,125		481,000	39
40	Capital	2012	6,900					6,900	40
41	Capital	2012	156,156	15,616	10	15,616		109,312	41
42	Capital	2012	9,752	650	15	650		4,550	42
43	Capital	2012	24,872	1,244	20	1,244		8,708	43
44	Capital	2013	397,489	39,749	10	39,749		281,690	44
45	Capital	2013	346,203	23,080	15	23,080		138,480	45
46	Capital	2013	1,155,461	57,773	20	57,773		346,638	46
47	Capital	2014	118,452	11,845	10	11,845		59,225	47
48	Capital	2014	275,435	13,772	20	13,772		68,860	48
49									49
50	Installation fan coils/ball valvers in resident room convector units	2015	40,000	2,000	20	2,000		10,000	50
51	Phase II renovation - room signs	2015	26,248	1,312	20	1,312		6,560	51
52	Plumbing infrastructure-replace floor sink and piping	2015	3,500	175	20	175		875	52
53	Installation of smoke/carbon monoxide detectors	2015	8,896	445	20	445		2,225	53
54	Replaced chiller #2 low pressure control, motor & fan blade	2015	5,505	275	20	275		1,375	54
55	Room 778 fan coil replacement	2015	2,692	445	20	445		2,225	55
56	Phase II 3,5,6,7 floor replacement of balconies	2015	30,841	275	20	275		1,375	56
57	Phase II 3,5,6,7 floor installation of fire dampers	2015	37,363	135	20	135		675	57
58	Plumbing infrastructure-shut off valves	2015	22,940	1,542	20	1,542		7,710	58
59	Plumbing infrastructure-dialysis room RPZ valves	2015	5,825	291	20	291		1,455	59
60	Plumbing infrastructure-janitor closets RPZ valves	2015	3,500	175	20	175		875	60
61	Plumbing infrastructure-kitchen RPZ valves	2015	8,488	424	20	424		2,120	61
62	Plumbing infrastructure-excavation under dishwashers	2015	14,765	738	20	738		3,690	62
63	Replace CPU, door restrictor, door drive	2015	12,541	627	20	627		3,135	63
64	Relocate conduits/replace wiring under dishwasher	2015	14,686	734	20	734		3,670	64
65	Kitchen floor/dairy /meat dish rooms refurbish	2015	13,421	671	20	671		3,355	65
66	Installation of closers for smoke & fire barrier doors	2015	14,054	703	20	703		3,515	66
67	Inspect fire dampers, replace parts	2015	2,994	150	20	150		750	67
68	Install inspectors, test connection, install aux drain in entrance	2015	4,200	210	20	210		1,050	68
69									69
70	TOTAL (lines 4 thru 69)		\$ 23,612,892	\$ 524,075		\$ 524,075	\$	\$ 20,502,730	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	<b>Totals from Page 12A, Carried Forward</b>		\$ 23,612,892	\$ 524,075		\$ 524,075	\$	\$ 20,502,730	1
2	Phase II 3,5,6,7 floor air monitoring	2015	23,300	1,165	20	1,165		5,825	2
3	Phase II 3,5,6,7 floor asbestos abatement	2015	104,310	5,216	20	5,216		26,080	3
4	adj to match capital rate adj schedule per revised 02/17/17	2015	(48,622)	(2,431)	20	(2,431)		(12,155)	4
5									5
6									6
7	Therapy room renovation-contractor fees	2016	194,948	9,747	20	9,747		38,988	7
8	Phase II renovation - window blinds/window treatments	2016	60,052	6,005	10	6,005		24,020	8
9	Therapy room upgrade-architect fees	2016	23,667	1,183	20	1,183		4,732	9
10	Therapy room renovation-asbestos abatement/air monitoring	2016	11,350	568	20	568		2,272	10
11	Install new gas regulator for boiler	2016	4,253	213	20	213		852	11
12	Install bypass valve for air handler	2016	2,565	128	20	128		512	12
13	Install pressure reducing valve for boiler	2016	5,233	262	20	262		1,048	13
14	Phase II 3,5,6,7 floor renovation architect fees	2016	208,143	10,407	20	10,407		41,628	14
15	Phase II 3,5,6,7 floor storage fees	2016	16,547	827	20	827		3,308	15
16	Phase II 3,5,6,7 floor renovation contractor fees	2016	2,382,209	119,110	20	119,110		476,440	16
17	adj to match capital rate adj schedule per revised 02/17/17	2016	11,581	579	20	579		2,316	17
18	<b>Total above per capital rate review 02/17/17 (26,612,428)</b>								18
19									19
20	Service corridor and floor upgrades	2016	5,900	295	20	295		1,180	20
21	Therapy room upgrade	2016	50,738	2,537	20	2,537		10,148	21
22	2nd floor laundry and service corridor new flooring	2016	28,645	1,432	20	1,432		5,728	22
23	Electrical work for 2nd floor rehab room	2016	3,875	194	20	194		776	23
24	Architect and contractor fees for 2nd floor therapy room remodeli	2016	3,017	151	20	151		604	24
25									25
26	HVAC rooftop units replacement	2017	17,283	864	20	864		2,880	26
27	Social hall TVs mountings	2017	12,282	614	20	614		4,220	27
28	Engineering services for underground pipe replacement in kitchen	2017	45,021	2,251	20	2,251		8,816	28
29	Replace kitchen plumbing lines	2017	21,367	1,068	20	1,068		4,005	29
30	Elevator moderizations	2017	152,817	7,641	20	7,641		26,107	30
31	Replace boiler	2017	95,571	4,779	20	4,779		15,930	31
32	Replace laundry pump	2017	3,387	169	20	169		521	32
33	underground drainage line project	2017	88,294	4,415	20	4,415		9,104	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 27,140,626	\$ 703,465		\$ 703,465	\$	\$ 21,208,615	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	<b>Totals from Page 12B, Carried Forward</b>		\$ 27,140,626	\$ 703,465		\$ 703,465	\$	\$ 21,208,615	1
2	Replace HVAC rooftop units	2018	154,318	7,716	20	7,716		19,290	2
3	Replace chiller compressor	2018	53,902	2,695	20	2,695		6,962	3
4	Replace hot water storage tank	2018	43,660	2,183	20	2,183		5,821	4
5	Install 4 kitchen countertops	2018	5,130	257	20	257		557	5
6	Install washroom vanity tops	2018	5,570	279	20	279		744	6
7	Install kitchen elevator electronic landing/leveling	2018	12,920	646	20	646		1,615	7
8	Elevator moderizations	2018	135,838	6,792	20	6,792		15,799	8
9	Dialysis room wall construction/plumbing/electrical	2018	23,421	1,171	20	1,171		2,830	9
10	Replace men's room sink and urinal	2018	3,316	166	20	166		373	10
11	Replace generator voltage regulator	2018	7,515	376	20	376		783	11
12	Replace water pump gasket	2018	3,352	168	20	168		350	12
13	underground drainage line project	2018	2,295,304	114,765	20	114,765		229,530	13
14	new electrical line for front sign	2018	4,795	240	20	240		480	14
15	pit ladder /major overhaul of kitchen elevator components	2018	8,496	425	20	425		850	15
16	kitchen exhaust fan-rework of power distribution board	2018	16,617	831	20	831		1,662	16
17	install conduit/lighting circuits/time clock for parking lot	2018	4,780	239	20	239		478	17
18	kitched drainage proj-repl irrigation system/	2018	4,819	241	20	241		482	18
19	McQuary chiller compressor replacement	2018	15300	765	20	765		1,530	19
20	replace air compressor for main boiler room thermostat air pressu	2018	7,290	365	20	365		730	20
21	replacement of door system-courtyard and Anixter Park	2018	5,615	281	20	281		562	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	<b>TOTAL (lines 1 thru 33)</b>		\$ 29,952,583	\$ 844,062		\$ 844,062	\$	\$ 21,500,043	34

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

Facility Name &amp; ID Number Lieberman Ctr for Hlth &amp; Reh

# 0026195

Report Period Beginning:

07/01/2019 Ending: 06/30/2020

**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	<b>Totals from Page 12C, Carried Forward</b>		\$ 29,952,583	\$ 844,062		\$ 844,062	\$	\$ 21,500,043	1
2	elevator modernization part of 2018 line 31 project	2019	44,212	2,211	20	2,211		3,316	2
3	replace catch basin	2019	13,950	698	20	698		814	3
4	replace piping in 1st fl men's room	2019	7,629	381	20	381		476	4
5	new jet rock floor system for kitchen	2019	37,200	1,860	20	1,860		2,635	5
6	repl domestic water sys booster pumps -laundry,kitchen, boilers	2019	15,259	763	20	763		890	6
7	retrofit room thermostats-some rooms had no thermostat	2019	3,886	194	20	194		226	7
8	replace laundry room pump	2019	2,752	138	20	138		218	8
9	replace lift station pump in sewage system pit	2019	5,637	282	20	282		446	9
10	rebuilt and reinstalled emerg generator radiator	2019	13,979	699	20	699		932	10
11	replace jockey pump and corroded pipe on fire pump system	2019	5,403	270	20	270		338	11
12	replace sensing lines and casing releif valve on fire pump	2019	5,291	265	20	265		331	12
13	installation of new 4 year test smoke dampers	2019	5,600	280	20	280		350	13
14	fire dampers inspect, repair and replace	2019	9,113	456	20	456		570	14
15	rooftop kitchen exhaust replacement	2019	14,523	726	20	726		787	15
16	replace kitchen compressor and evaporator system	2019	7,961	398	20	398		498	16
17	new hydraulic elevator jack	2019	2,826	141	20	141		176	17
18	<b>Total above per capital rate approval 06/30/19 30,147,803</b>								18
19									19
20	parking lot repaving	2019	13,461	673	20	673		729	20
21	HVAC upgrade	2019	12,280	614	20	614		665	21
22	HVAC - upgrade Mammoth A/C system	2019	44,063	1,652	20	1,652		1,652	22
23	replace breezeway carpet in entrance	2019	2,975	112	20	112		112	23
24	repl front entrance door w/new circuit	2019	12,176	609	20	609		609	24
25	installation of metal doors stairwells A, C, D	2019	5,692	285	20	285		285	25
26	fire safety evaluation system	2019	5,200	260	20	260		260	26
27	installation of lobby access control system	2019	11,092	277	20	277		277	27
28	front entrance air curtain heater	2019	11,580	290	20	290		290	28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 30,266,322	\$ 858,595		\$ 858,595	\$	\$ 21,517,925	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 12D, Carried Forward		\$ 30,266,322	\$ 858,595		\$ 858,595	\$	\$ 21,517,925	1
2	HVAC - upgrade Mammoth A/C system	2020	33,494	558	20	558		558	2
3	upgrading of systems for efficiency (Constellation NewEnergy)	2020	1,406,650	35,166	20	35,166		35,166	3
4	installation of lobby access control system	2020	11,092	92	20	92		92	4
5	installation of parts to stabilize cab elevator #3	2020	11,998	100	20	100		100	5
6	installation of air cleaner PHI on handlers	2020	7,061	29	20	29		29	6
7	installation of recirculating pump in laundry room	2020	2,768	23	20	23		23	7
8	IRCA project mgt for roof replacement	2020	4,525	19	20	19		19	8
9	adj to agree to book depreciation			28,536		28,536			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
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 31,743,911	\$ 923,119		\$ 923,119	\$	\$ 21,553,912	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	\$ 2,819,648	\$	\$ 251,663	\$ 251,663		\$ 1,954,794	71
72	Current Year Purchases	65,027						72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 2,884,675	\$	\$ 251,663	\$ 251,663		\$ 1,954,794	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)	\$ 35,438,459	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 923,119	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 1,174,782	83**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 251,663	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 23,508,706	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93			93
94			94
95		\$	95

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

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

Facility Name & ID Number

Lieberman Ctr for Hlth & Reh

# 0026195

Report Period Beginning: 07/01/2019

Ending: 06/30/2020

**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	<b>TOTAL</b>				\$			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.	_____ /2021	\$ _____
13.	_____ /2022	\$ _____
14.	_____ /2023	\$ _____

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: \$ 37,093

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			\$	\$	17
18					18
19					19
20					20
21	<b>TOTAL</b>		\$	\$	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  
07/01/19 - 06/30/20

**Schedule 14A**

Section B

	Description	Amount
Line 16 Rental Amount for Moveable Equipment	Tableware	345
	Ice maker rental	500
	Wound therapy	8,000
	Copier/postage meter	1,587
	Beds/mattresses/chairs/O2 concentrators	26,553
	Online Service	108
	Total	<u>37,093</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	<b>TOTALS</b>	\$	\$	\$	\$
10	<b>SUM OF line 9, col. 1 and 2 (e)</b>	\$			

**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)	
<b>TOTAL TRAINED</b>	

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

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

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

	Service	1 Schedule V Line & Column Reference	2		3		4		5		6		7		8	
			Staff		Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)						
			Units of Service			Units	Cost									
1	Licensed Occupational Therapist	10(3)	hrs	\$	8,762	\$ 719,957	\$	8,762	\$	719,957						1
2	Licensed Speech and Language Development Therapist	10(3)	hrs		2,674	238,124		2,674		238,124						2
3	Licensed Recreational Therapist	19(3)	hrs		12	22,430		12		22,430						3
4	Licensed Physical Therapist	10(3)	hrs		10,923	872,568		10,923		872,568						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			202,682				202,682						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			\$	22,371	\$ 2,055,761	\$	22,371	\$	2,055,761						14

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

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

		1	2	
		Operating	After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 47,522	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (951,533) )	6,940,477		3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	328,042		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>schedule 17A</u>	1,267,568		9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 8,583,609	\$	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	809,873		13
14	Buildings, at Historical Cost	10,112,795		14
15	Leasehold Improvements, at Historical Cost	13,801,947		15
16	Equipment, at Historical Cost	2,885,175		16
17	Accumulated Depreciation (book methods)	(16,361,215)		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	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 11,248,575	\$	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 19,832,184	\$	25

		1	2	
		Operating	After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 943,077	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	41,393		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	890,796		30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable	17,146		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	<u>schedule 17A</u>	2,110,394		36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 4,002,806	\$	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable	7,343,425		41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43	<u>schedule 17A</u>	26,262,922		43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 33,606,347	\$	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 37,609,153	\$	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ (17,776,969)	\$	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 19,832,184	\$	48

\*(See instructions.)

Schedule 17A

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

Description	Operating	After Consolidation
Cash - resident security deposits	84,442	84,442
Wells Fargo bond fund	508,253	508,253
Insurance claim receivable	213,814	213,814
Investments - board designated	461,059	461,059
		0
	1,267,568	1,267,568

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

Description	Operating	After Consolidation
Tenant security deposits	84,392	84,392
Accounts receivable credit balances	74,452	74,452
Other current liabilities	39	39
Lieberman Chiller replacement current portion	267,205	267,205
Lieberman Chiller replacement		0
Accrued expenses	537,242	537,242
		0
Bonds & mortgages payable - current portion	610,350	610,350
Other payables - insurance claim	509,282	509,282
IDPA reserve liability	27,433	27,433
	2,110,394	2,110,394

XV - Balance Sheet: Line 43- Other Long Term Liabilities (specify):

Description	Operating	After Consolidation
Lieberman Chiller replacement	946,367	946,367
Intercompany liabilities	25,316,556	25,316,556
	26,262,922	26,262,922

**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1 Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>(16,804,968)</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>			<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>(16,804,968)</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>(972,001)</b>	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	( )	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>(972,001)</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>(17,776,969)</b>	<b>24</b> *

\* This must agree with page 17, line 47.



Facility Name &amp; ID Number Lieberman Ctr for Hlth &amp; Reh

# 0026195

Report Period Beginning: 07/01/2019

Ending: 06/30/2020

**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	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 19,412,948	1
2	Discounts and Allowances for all Levels	(93,125)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 19,319,823	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,224,164	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 1,224,164	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants	1,039,002	10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop	1,654	12
13	Barber and Beauty Care	11,683	13
14	Non-Patient Meals	8,663	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space	390	16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry	4,219	22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 1,065,612	23
<b>D. Non-Operating Revenue</b>			
24	Contributions	364,575	24
25	Interest and Other Investment Income***	3,089	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 367,664	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<b>schedule 19A</b>	406,463	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 406,463	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 22,383,726	30

2			
II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	4,714,538	31
32	Health Care	11,709,713	32
33	General Administration	4,480,641	33
<b>B. Capital Expense</b>			
34	Ownership	1,600,905	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	287,267	35
36	Provider Participation Fee	562,663	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 23,355,727	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	(972,001)	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ (972,001)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 13,192,833	44
45	Private Pay - Net Inpatient Revenue	2,318,550	45
46	Medicare - Net Inpatient Revenue	3,808,440	46
47	Other-(specify)		47
48	Other-(specify)		48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 19,319,823	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  
07/01/19 - 06/30/20

Schedule 19A

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

Description	Amount	
Group purchasing rebates	10,252	offset on Schedule V
Rooftop antenna revenue	30,030	offset on Schedule V
Grant Income	450,000	
Offset to budgetary income	1,501,290	
Total investment income	167	
Replacement reserve income (expense)	(1,496,136)	
Bond swap contract income (expense)	(89,140)	
Total to Line 28	<u>406,463</u>	

Facility Name & ID Number Lieberman Ctr for Hlth & Reh

# 0026195

Report Period Beginning: 07/01/2019

Ending: 06/30/2020

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	1,855	1,907	\$ 124,885	\$ 65.49	1
2	Assistant Director of Nursing	1,722	1,960	93,421	47.66	2
3	Registered Nurses	52,220	57,830	2,497,730	43.19	3
4	Licensed Practical Nurses	40,604	45,431	1,431,292	31.50	4
5	CNAs & Orderlies	150,337	159,498	2,939,190	18.43	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,800	1,997	72,343	36.23	9
10	Activity Assistants	9,768	10,476	175,441	16.75	10
11	Social Service Workers	4,005	5,632	82,098	14.58	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	48,296	54,467	821,188	15.08	15
16	Dishwashers					16
17	Maintenance Workers	9,556	9,883	200,147	20.25	17
18	Housekeepers	43,485	47,634	712,730	14.96	18
19	Laundry					19
20	Administrator	1,936	2,080	143,275	68.88	20
21	Assistant Administrator	1,216	1,280	46,154	36.06	21
22	Other Administrative					22
23	Office Manager	1,048	1,160	33,700	29.05	23
24	Clerical	14,710	16,911	362,066	21.41	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	1,660	2,008	55,411	27.60	31
32	Other Health C: <u>sched 20A</u>	23,444	26,379	1,074,639	40.74	32
33	Other(specify) <u>sched 20A</u>	7,525	8,357	236,339	28.28	33
34	TOTAL (lines 1 - 33)	415,187	454,890	\$ 11,102,049 *	\$ 24.41	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	38,400	9(5)	36
37	Medical Records Consultant		2,330	10(5)	37
38	Nurse Consultant				38
39	Pharmacist Consultant	monthly	19,787	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		2,383	11(5)	44
45	Social Service Consultant		116,870	12(5)	45
46	Other(specify) <u> sched 20A</u>		72,969		46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 252,739		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	167	\$ 18,000	10(3)	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides	9,419	270,771	10(3)	52
53	TOTAL (lines 50 - 52)	9,586	\$ 288,771		53

Facility: Lieberman Geriatric Health Centre  
 Provider # 0026195  
 Period: 07/01/19-06/30/20

Schedule 20A

**A. Staffing & Salary Costs**

Line 32 - Other Healthcare

	Hours Worked	Hours Paid	Total Wages	Av Hourly Wage
Resident Care Manager	5,160	6,195	265,303	42.83
Resident Care Supervisor	5,149	5,835	295,506	50.64
Program Director, Alzheimer Special Care Unit	1,792	2,080	58,575	28.16
MDS Director	1,984	2,080	86,050	41.37
MDS Nurse	3,685	4,087	174,312	42.65
Nurse Navigator	480	480	20,989	43.73
Restorative Director	1,984	2,080	88,800	42.69
Scheduler	923	931	21,296	22.87
Scheduling Supervisor	2,287	2,611	63,808	24.44
Totals to Page 20, Line 32	23,444	26,379	1,074,639	

**B. Staffing & Salary Costs**

Line 33 - Other

	Hours Worked	Hours Paid	Total Wages	Av Hourly Wage
Human Resources Assistant	1,720	2,028	56,718	27.97
Manager, Human Resources	1,791	2,010	105,712	52.59
Senior Receiving Clerk	4,014	4,319	73,909	17.11
Totals to Page 20, Line 33	7,525	8,357	236,339	

**C. Consultant Services**

Line 32 - Other

	# Hours Paid	Total Consultant Cost	Schedule V Line /Column
Dentist	monthly	3,600	10(3)
Nephrology Consultant	monthly	14,400	10(3)
MDS Consultant	monthly	54,969	10(5)
Totals to Page 20, Line 46		72,969	

**XIX. SUPPORT SCHEDULES**

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions		
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount		
Scott Hochstadt	Executive Director	0	\$ 143,275	Workers' Compensation Insurance	\$ 146,821	IDPH License Fee	\$ 2,323		
Douglas Weinstein	Assistant Director	0	46,154	Unemployment Compensation Insurance	39,867	Advertising: Employee Recruitment			
				FICA Taxes	839,140	Health Care Worker Background Check			
				Employee Health Insurance	1,144,565	(Indicate # of checks performed )			
				Employee Meals	0	Patient Background Checks	200 2,121		
				Illinois Municipal Retirement Fund (IMRF)*	0	Life Services Network dues	21,671		
				pension	333,120	sched 21A	63,434		
				uniforms	8,436				
				long term disability	4,598				
TOTAL (agree to Schedule V, line 17, col. 1)			\$ 189,429	TOTAL (agree to Schedule V, line 22, col.8)		\$ 2,516,547			
(List each licensed administrator separately.)									
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	
			\$	n/a		\$	Out-of-State Travel	\$	
							In-State Travel		
							Seminar Expense		
							webinars/seminar	1,807	
							CEUs	96	
							LeadingAge expo	2,093	
							Entertainment Expense		
TOTAL (agree to Schedule V, line 17, col. 3)			\$	TOTAL		\$	TOTAL (agree to Sch. V, line 24, col. 8)		\$ 89,548
(Attach a copy of any management service agreement)									
C. Professional Services									
Vendor/Payee	Type		Amount						
Jewish Fed of Metro Chicago	lobbying		\$ 18,504						
Wallman Medical Associate	medical director		38,400						
LeaderStat Ltd	recruiting		17,000						
Health Pro/Joint & Neuro	psysiatrist/fitness		22,430						
Chicago Title Land Trust	annual fee		777						
Hamilton Thies & Lorch	legal fees		5,466						
Polsinelli	legal fees		56,722						
Greenberg Trauig	legal fees		23,541						
SaxLaw	legal fees		15,742						
RSM McGladrey	audit fees		37,298						
Carewatch	software consulting		2,122						
Schedule 21_A			184,473						
TOTAL (agree to Schedule V, line 19, column 3)			\$ 422,474						
(For legal fee disclosure, see page 39 of instructions)									

\* Attach copy of IMRF notifications

\*\*See instructions.

**Facility:** Lieberman Geriatric Health Centre  
**Provider #** 26195  
**Period:** 07/01/19 - 06/30/20  
**Schedule 21A**

**Schedule 21 C - Professional Services**

translation services	725
Terrill Consulting MDS consultant - (reclassified to line 10)	54,969
Social Work Consultation - (reclassified to line 12)	116,870
Activities consultation (reclassified to line 11)	2,383
Greenberg and Assoc -medical record consultant (reclassified to line 10)	2,330
clinical supv by S Dornberg Lee (social services)	3,200
Associated Agencies - surety bond (reclassified to line 26)	750
Brenner Monroe Scott	2,679
Dykema	93
repayment	(25)
CHUG membership (reclassified to line 20)	500
	<u>184,473</u>

**Schedule 21 F - Dues, Subscription a**

Other	Ability Network - data support	18,241
	Altorfer - inspection	6,761
	Aramark - inspection	1,442
	CARF - survey fee	10,560
	Chicago Metropolitan fire - inspection	765
	CLIA lab user fee	180
	Comcast	2,054
	Cook County Dept of Environ.	634
	Dalmation Equipment - inspection	221
	Dept of Financial Admin- membership	102
	EMSAR Erla - inspection	505
	Esscoe	13,965
	FE Moran	2,715
	Fox Valley	575
	Fredricksen Fire Equipment	1,155
	Illinois Office of the State	195
	IRCA Roof Consulting	720
	Miscellaneous publications	2,304
	Netflix/Broadway	66
	Skokie Chamber of Commerce - membership dues	275
		<u>63,434</u>

Facility Name & ID Number Lieberman Ctr for Hlth & Reh# 0026195Report Period Beginning: 07/01/2019Ending: 06/30/2020**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? 21,671  
If YES, give association name and amount. Life Services Network
- (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. \$ 98,424 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. \$ 562,663  
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? no 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.

**Travel and Seminar  
FY20**

Post date	Account	Journal reference	Transaction amount	Location of Event	Date of Event	Employee	Position
9/30/19	20-100-5320	Life Services Network-SCOTT HOCHSTADT-8/31/2019	\$1,145.00	webinar	09/19	multiple- PDM implementation	
9/30/19	20-100-5320	Life Services Network-SCOTT HOCHSTADT-9/13/2019	\$458.00	webinar	08/05-09/18/19	C Liban	restorative director
10/31/19	20-100-5320	Careceus.com-15069179 SCOTT -10/24/2019	\$32.00	CEUs		Scott Hochstadt	executive director
10/31/19	20-100-5320	LeadingAge Illinois-SCOTT HOCHSTADT-9/25/2019	\$79.00	webinar	10/19	Doug Weinstein	manager, Life Enrichment
11/30/19	20-100-5320	Careceus.com-20235602 SCOTT -10/25/2019	\$64.00	CEUs		Scott Hochstadt	executive director
12/31/19	20-850-5320	Elderwerks Educational Se-66152886 SCOTT -12/4/2019	\$125.00	Palatine, IL	12/17/2019	Daniel Langert	social worker
3/31/20	20-100-5320	S 03 011 LeadingAge expo	\$897.00	Schaumburg, IL	03/17-03/19/20	multiple	
3/31/20	20-240-5320	S 03 011 LeadingAge expo	\$299.00	Schaumburg, IL	03/17-03/19/20	multiple	
3/31/20	20-850-5320	S 03 011 LeadingAge expo	\$897.00	Schaumburg, IL	03/17-03/19/20	multiple	
			\$3,996.00				



**Legal  
Cost Report FY20  
20-100-5105/5399**

<u>Date</u>	<u>Account</u>	<u>Vendor</u>	<u>Matter</u>	<u>Amount</u>	<u>Allowable</u>	<u>Not Allowable</u>
7/31/19	20-100-5105	Accounts Payable	Polsinelli PC-1690134-8/16/2019	Kurtz dispute	\$5,349.58	\$5,349.58
7/31/19	20-100-5105	Accounts Payable	Greenberg Traurig LLP-5138197-8/8/2019	employee incident (McDaniel)	\$1,051.20	\$1,051.20
7/31/19	20-100-5105	Accounts Payable	Greenberg Traurig LLP-5138191-8/8/2019	employee B Alexander arbitration	\$1,489.20	\$1,489.20
8/31/19	20-100-5105	Accounts Payable	Hamilton Thies & Lorch LL-28009-9/5/2019	Kurtz dispute	\$1,163.00	\$1,163.00
8/31/19	20-100-5105	Accounts Payable	Polsinelli PC-1704595-9/19/2019	Kurtz dispute	\$5,387.00	\$5,387.00
9/30/19	20-100-5105	Accounts Payable	Greenberg Traurig LLP-5177049-9/26/2019	employee incident (McDaniel)	\$394.20	\$394.20
9/30/19	20-100-5105	Accounts Payable	Greenberg Traurig LLP-5177046-9/26/2019	employee B Alexander arbitration	\$262.80	\$262.80
10/31/19	20-100-5105	Accounts Payable	Greenberg Traurig LLP-5201702-10/22/2019	employee B Alexander arbitration	\$219.00	\$219.00
10/31/19	20-100-5105	Accounts Payable	Hamilton Thies & Lorch LL-28231-10/22/2019	Kurtz dispute	\$282.32	\$282.32
10/31/19	20-100-5399	Accounts Payable	SaxLaw-271-1/3/2019	resident related record review, litigat	\$1,675.00	\$1,675.00
10/31/19	20-100-5399	Accounts Payable	SaxLaw-270-10/23/2019	resident related record review, litigat	\$1,500.00	\$1,500.00
11/30/19	20-100-5399	Accounts Payable	SaxLaw-306-11/16/2019	resident related record review, litigat	\$1,450.00	\$1,450.00
11/30/19	20-100-5399	Accounts Payable	SaxLaw-289-11/16/2019	resident related record review, litigat	\$790.00	\$790.00
11/30/19	20-100-5105	Accounts Payable	Polsinelli PC-1734512-12/12/2019	Lebovitz motion to continue car	\$1,680.00	\$1,680.00
12/27/19	20-100-5105	Accounts Payable	Greenberg Traurig LLP-5258738-12/17/2019	employee B Alexander arbitration	\$43.80	\$43.80
12/31/19	20-100-5105	Accounts Payable	Greenberg Traurig LLP-5270884-1/8/2020	employee B Alexander arbitration	\$6,657.60	\$6,657.60
12/31/19	20-100-5105	Accounts Payable	Polsinelli PC-1742888-1/9/2020	Kurz/Lebovitz/Narrol matters	\$545.08	\$545.08
1/31/20	20-100-5105	Accounts Payable	Polsinelli PC-1743411-1/10/2020	involuntary termination-Lebovitz	\$577.50	\$577.50
1/31/20	20-100-5105	General Ledger	S 01 001 non A/R cash receipts		(\$25.00)	(\$25.00)
1/31/20	20-100-5105	Accounts Payable	Greenberg Traurig LLP-5289669-2/5/2020	employee B Alexander arbitration	\$12,599.00	\$12,599.00
1/31/20	20-100-5105	Accounts Payable	Hamilton Thies & Lorch LL-28921-2/20/2020	Kurtz dispute/Mitsuaka probate matt	\$598.50	\$598.50
2/29/20	20-100-5105	Accounts Payable	Polsinelli PC-1752200-2/4/2020	involuntary termination-Lebovitz	\$4,537.16	\$4,537.16
2/29/20	20-100-5105	Accounts Payable	Dykema-CJE SENIORLIFE-2/21/2020	trademark	\$92.80	\$92.80
3/31/20	20-100-5105	Accounts Payable	Greenberg Traurig LLP-5331764-3/23/2020	employee B Alexander arbitration	\$824.40	\$824.40
3/31/20	20-100-5105	Accounts Payable	Polsinelli PC-1757850-2/23/2020	Kurtz dispute	\$5,070.50	\$5,070.50
3/31/20	20-100-5105	Accounts Payable	Polsinelli PC-1763326-3/7/2020	involuntary termination-Lebovitz	\$1,260.00	\$1,260.00
3/31/20	20-100-5399	Accounts Payable	SaxLaw-373-2/29/2020	resident related record review, litigat	\$1,314.75	\$1,314.75
3/31/20	20-100-5399	Accounts Payable	SaxLaw-374-2/29/2020	resident related record review, litigat	\$520.00	\$520.00
3/31/20	20-100-5399	Accounts Payable	SaxLaw-375-2/29/2020	resident related record review, litigat	\$400.00	\$400.00
3/31/20	20-100-5399	Accounts Payable	SaxLaw-377-2/29/2020	resident related record review, litigat	\$540.00	\$540.00
3/31/20	20-100-5399	Accounts Payable	SaxLaw-376-2/29/2020	resident related record review, litigat	\$1,691.75	\$1,691.75
3/31/20	20-100-5399	Accounts Payable	SaxLaw-378-2/29/2020	resident related record review, litigat	\$160.00	\$160.00
3/31/20	20-100-5399	Accounts Payable	SaxLaw-379-2/29/2020	resident related record review, litigat	\$680.00	\$680.00
3/31/20	20-100-5399	Accounts Payable	SaxLaw-380-2/29/2020	resident related record review, litigat	\$560.00	\$560.00
4/30/20	20-100-5105	Accounts Payable	Hamilton Thies & Lorch LL-29325-5/1/2020	Mitsuaka probate matter	\$2,696.84	\$2,696.84
5/31/20	20-100-5105	Accounts Payable	Polsinelli PC-1713951-10/10/2019	Kurtz dispute	\$6,480.50	\$6,480.50
5/31/20	20-100-5105	Accounts Payable	Polsinelli PC-1784323-4/24/2020	Kurtz dispute	\$5,333.50	\$5,333.50
5/31/20	20-100-5105	Accounts Payable	Polsinelli PC-1797000-5/25/2020	Kurtz dispute	\$12,926.00	\$12,926.00
5/31/20	20-100-5399	Accounts Payable	SaxLaw-449-6/15/2020	resident related record review, litigat	\$2,180.00	\$2,180.00
5/31/20	20-100-5399	Accounts Payable	SaxLaw-450-6/15/2020	resident related record review, litigat	\$100.00	\$100.00
5/31/20	20-100-5399	Accounts Payable	SaxLaw-451-6/16/2020	resident related record review, litigat	\$2,180.00	\$2,180.00
6/28/20	20-100-5399	Accounts Payable	Brenner, Monroe, Scott & -107827-7/9/2020	Kurtz dispute	\$2,678.50	\$2,678.50
6/28/20	20-100-5105	Accounts Payable	Hamilton Thies & Lorch LL-29445-6/25/2020	Mitsuaka probate matter	\$406.00	\$406.00
6/28/20	20-100-5105	Accounts Payable	Polsinelli PC-1818385-7/18/2020	Lieberman survey	\$1,133.00	\$1,133.00
6/28/20	20-100-5105	Accounts Payable	Polsinelli PC-1818384-7/18/2020	Kurtz dispute	\$6,442.09	\$6,442.09
6/28/20	20-100-5105	General Ledger	S 06 113 Accrue Hamilton Thies & Lorch LLP 29699	Mitsuaka probate matter	\$319.00	\$319.00
					\$104,216.57	\$104,148.77
						\$67.80

Council for Jewish Elderly and Subsidiaries

Statement of Financial Position  
June 30, 2020

	Lieberman Center for Health and Rehabilitation
<b>Assets</b>	
Cash and cash equivalents:	
Operating cash	\$ 422
Cash - resident security deposits	131,541
Program fees receivable, net	6,873,384
Rent, grant, and other receivables	280,908
Interfund accounts	-
Prepaid expenses and deposits	328,042
Note receivable	-
Other assets	
Assets limited as to use:	
Bond and mortgage reserve funds	508,253
Council for Jewish Elderly	
Endowment Foundation investments	-
By the Board	461,059
Assets held for sale	
Land, buildings and equipment, net	11,248,575
<b>Total assets</b>	#####
<b>Liabilities and Net Assets (Deficit)</b>	
Liabilities:	
Accounts payable	\$ 943,076
Accrued interest	17,146
Other accrued liabilities	2,039,243
Interfund accounts	25,316,555
Resident security deposits	
and funds held for residents	125,785
Bond interest rate swap liability	694,850
Liabilities related to assets held for sale	
Due to JFMC Facilities Corporation, net of deferred financing costs	-
Loans and mortgage payable, net of deferred financing costs	1,213,572
Bonds payable, net of deferred financing costs	7,258,926
Capital lease obligation	-
<b>Total liabilities</b>	37,609,153
Net assets (deficit):	
Unrestricted:	
Undesignated	(17,787,861)
Board designated	10,892
Without donor restrictions	(17,776,969)
With donor restrictions	-
<b>Total net assets (deficit)</b>	(17,776,969)
<b>Total liabilities and net assets (deficit)</b>	#####

Council for Jewish Elderly and Subsidiaries

Statement of Operations and Changes in Net Assets (Deficit)  
Year Ended June 30, 2020

	Lieberman Center for Health and Rehabilitation
<b>Changes in Net Assets Without Donor Restrictions</b>	
Public support:	
Contributions, grants, legacies, and bequests	\$ 484,949
Contributions, by associated organizations	-
Special events, net of costs	-
	484,949
Directly related program services revenue:	
Grants from governmental agencies	-
Program service fees, net	21,918,159
Miscellaneous revenue	39,561
	21,957,720
Net assets released from restrictions - used for operations	-
<b>Total support and revenue</b>	<b>22,442,669</b>
Expenses:	
Program services	23,355,727
Supporting services - management and general	-
Fundraising	-
<b>Total expenses</b>	<b>23,355,727</b>
<b>Operating (loss) income</b>	<b>(913,058)</b>
Nonoperating revenue (expense):	
Investment income	167
Net realized and unrealized gains on investments	-
Net change in fair value of interest rate swaps	(89,140)
Miscellaneous (expense) revenue, net	30,030
	(58,943)
<b>Expenses (over) under revenue</b>	<b>(972,001)</b>
Other changes in net assets without donor restrictions:	
Net assets released from restrictions used for capital improvements	-
<b>Increase (decrease) in net assets (deficit) without donor restrictions</b>	<b>(972,001)</b>
<b>Changes in Net Assets With Donor Restrictions</b>	
Contributions, grants, legacies, and bequests	-
Net assets released from restrictions	-
<b>(Decrease) Increase in net assets with donor restrictions</b>	<b>-</b>
<b>Change in net assets (deficit)</b>	<b>(972,001)</b>
Net assets (deficit):	
Beginning of year	(16,804,968)
End of year	#####

**COUNCIL FOR JEWISH ELDERLY  
ACCOUNT ANALYSIS  
LGHC LAND, BUILDING & EQUIPMENT FUND  
06/30/20**

DESCRIPTION	2019 BALANCE	ADDITIONS	BALANCE	DISPOSAL OF ASSETS	2020 BALANCE
<b>FIXED ASSETS</b>					
<b>VARIOUS FIXED ASSETS (FULLY DEPRECIATED)</b>					
20 000 1405 LAND	\$809,872.50		\$809,872.50		\$809,872.50
20 000 1406 LAND IMPROVEMENTS	\$481,074.40	\$2,148.90	\$483,223.30		\$483,223.30
20 000 1410 BUILDING	\$10,112,795.44		\$10,112,795.44		\$10,112,795.44
20 000 1411 BUILDING IMPROVEMENTS	\$11,741,306.91	\$1,577,416.74	\$13,318,723.65		\$13,318,723.65
20 000 1415 FURNITURE, FIXTURES, & EQUIPMENT	\$2,713,986.82	\$63,859.09	\$2,777,845.91		\$2,777,845.91
20 000 1420 COMPUTER HARDWARE & SOFTWARE	\$105,661.39	\$1,667.91	\$107,329.30		\$107,329.30
<b>TOTAL FIXED ASSETS</b>	<b>\$25,964,697.46</b>	<b>\$1,645,092.64</b>	<b>\$27,609,790.10</b>	<b>\$0.00</b>	<b>\$27,609,790.10</b>

ACCUM DEPREC (VAR FULLY DEPREC ASSETS)	AUDITED BALANCE 2019	DEPRECIATION	BALANCE	DISPOSAL OF ASSETS	2020 BALANCE
20 000 1506 ACC DEP LAND IMPROVEMENTS	(\$220,858.43)	(\$36,566.67)	(\$257,425.10)		(\$257,425.10)
20 000 1510 ACC DEP BUILDING	(\$9,499,168.40)	(\$245,450.82)	(\$9,744,619.22)		(\$9,744,619.22)
20 000 1511 ACC DEP BUILDING IMPROVEMENTS	(\$3,763,275.02)	(\$641,101.76)	(\$4,404,376.78)		(\$4,404,376.78)
20 000 1515 ACC DEP FURNITURE, FIXTURES, & EQUIPEMENT	(\$1,616,558.51)	(\$242,058.73)	(\$1,858,617.24)		(\$1,858,617.24)
20 000 1520 ACC DEP COMPUTER HARDWARE & SOFTWARE	(\$86,572.36)	(\$9,604.29)	(\$96,176.65)		(\$96,176.65)
<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(\$15,186,432.72)</b>	<b>(\$1,174,782.27)</b>	<b>(\$16,361,214.99)</b>	<b>\$0.00</b>	<b>(\$16,361,214.99)</b>

DESCRIPTION	NET BOOK VAUE 6/30/19	6/30/2020
LAND	\$809,872.50	\$809,872.50
LAND IMPROVEMENTS	\$260,215.97	\$225,798.20
BUILDING	\$613,627.04	\$368,176.22
BUILDING IMPROVEMENTS	\$7,978,031.89	\$8,914,346.87
FURNITURE, FIXTURES, & EQUIPMENT	\$1,097,428.31	\$919,228.67
COMPUTER HARDWARE & SOFTWARE	\$19,089.03	\$11,152.65
<b>TOTAL FIXED ASSETS</b>	<b>\$10,778,264.74</b>	<b>\$11,248,575.11</b>

**CJE SeniorLife**  
**2019-2020 BOARD OF DIRECTORS**  
Name

Marc L. Berman  
**(Chair)**  
Julia Bikbova  
Eve Biller  
Charles M. Bley (Chuck)  
**(Vice Chair)**  
Sam Brilliant  
\*Arnold F. Brookstone  
\*Dennis J. Carlin  
Alan M. Ellenby  
\*Daniel N. Epstein  
James M. Feldman  
**(Treasurer)**  
Terri Freeman  
**(Secretary)**  
Vern Gideon  
\*William I. Goldberg  
Allan Goldstein  
Dr. Jeff Graff  
\*Alan I. Greene  
Nicole Katz  
Michael E. Koen  
Sondra Kraff (Sashie)  
Robert E. Landsman  
Sandye Lerner  
\*Jack M. Levin  
Steve Levine  
David Macknin  
Paul Miller  
\*James C. Mills  
Sylvia Novick  
Vicki E. Pines  
John Pomeranz  
Susan A. Reese  
Carlton R. Resnick  
Carey Rothbardt  
\*Mally Z. Rutkoff  
\*Stephen Sandler  
Michael Saltzman  
\*Robert L. Schlossberg  
Joel C. Schneider  
Michael Schultz  
Susan Segal  
Marc Shapiro  
\*Judy L. Smith  
John Sobel  
Leslie Markman-Stern  
Kyle Stone  
Abbe Temkin  
Don Trossman  
\*Kalman Wenig  
Sarah Warren  
\*Leonard A. Worsek  
Dr. Ned Zallik  
\* indicates past chair, not a voted upon  
Board Member

Board Resources  
Gary Segal  
(legal counsel)