

| | | | | | | | |
|--|--|-------------|--|--|--|--|--|
| | | FOR BHF USE | | | | | |
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2006
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2006)

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.

I. IDPH Facility ID Number: 0022996

Facility Name: Iona Glos SLC

Address: 50 South Fairbank Street Addison 60101
 Number City Zip Code

County: DuPage

Telephone Number: (630) 620-2222 **Fax #** (630) 628-1488

HFS ID Number: 36-2411166-001

Date of Initial License for Current Owners: November 18, 1980

Type of Ownership:

| | | |
|---|--|---------------------------------------|
| <input checked="" 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 |
| IRS Exemption Code <u>E9987-5470-05</u> | <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 _____ | |

In the event there are further questions about this report, please contact:
Name: Kathleen Francis **Telephone Number:** (630) 628-2222

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 07/01/05 to 06/30/06 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.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

| | | |
|---|---|--------------|
| Officer or Administrator of Provider | (Signed) _____ | (Date) _____ |
| | (Type or Print Name) <u>Carmel A. Cooke</u> | |
| | (Title) <u>Chief Financial Officer</u> | |
| Paid Preparer | (Signed) _____ | (Date) _____ |
| | (Print Name and Title) _____ | |
| | (Firm Name & Address) _____ | |
| | (Telephone) () _____ Fax # () _____ | |

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

Facility Name & ID Number Iona Glos SLC

0022996 Report Period Beginning: 07/01/05 Ending: 06/30/06

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 100

| | 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 | | Skilled (SNF) | | | 1 |
| 2 | | Skilled Pediatric (SNF/PED) | | | 2 |
| 3 | | Intermediate (ICF) | | | 3 |
| 4 | <u>100</u> | Intermediate/DD | <u>100</u> | <u>365,000</u> | 4 |
| 5 | | Sheltered Care (SC) | | | 5 |
| 6 | | ICF/DD 16 or Less | | | 6 |
| 7 | <u>100</u> | TOTALS | <u>100</u> | <u>365,000</u> | 7 |

B. Census-For the entire report period.

| | 1 Level of Care | 2 3 4 5 Patient Days by Level of Care and Primary Source of Payment | | | |
|----|--------------------|--|-------------|-------|----------------|
| | | Medicaid Recipient | Private Pay | Other | |
| 8 | SNF | | | | 8 |
| 9 | SNF/PED | | | | 9 |
| 10 | ICF | | | | 10 |
| 11 | ICF/DD | <u>364,388</u> | | | <u>364,388</u> |
| 12 | SC | | | | 12 |
| 13 | DD 16 OR LESS | | | | 13 |
| 14 | TOTALS | <u>364,388</u> | | | <u>364,388</u> |

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 99.83%

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

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

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

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

N/A

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 11 / 18 / 80

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 _____

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: June 30 Fiscal Year: June 30

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

Facility Name & ID Number Iona Glos SLC # 0022996 Report Period Beginning: 07/01/05 Ending: 06/30/06

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 OHF USE ONLY | | |
|-----|--|--------------------------|---------------|------------|------------|------------------------|----------------------------|-------------------|------------------------|------------------|----|-----|
| | | Salary/Wage 1 | Supplies 2 | Other 3 | Total 4 | | | | | 9 | 10 | |
| | A. General Services | | | | | | | | | | | |
| 1 | Dietary | 135,936 | | 25,619 | 161,555 | | 161,555 | | 161,555 | | | 1 |
| 2 | Food Purchase | | 271,269 | | 271,269 | | 271,269 | | 271,269 | | | 2 |
| 3 | Housekeeping | | 157,116 | 77,020 | 234,136 | | 234,136 | (27,358) | 206,778 | | | 3 |
| 4 | Laundry | | | | | | | | | | | 4 |
| 5 | Heat and Other Utilities | | | 165,566 | 165,566 | | 165,566 | (190) | 165,376 | | | 5 |
| 6 | Maintenance | 54,503 | 53,293 | | 107,796 | 575 | 108,371 | (190) | 108,181 | | | 6 |
| 7 | Other (specify):* waste removal | | | 20,534 | 20,534 | | 20,534 | | 20,534 | | | 7 |
| 8 | TOTAL General Services | 190,439 | 481,678 | 288,739 | 960,856 | 575 | 961,431 | (27,738) | 933,693 | | | 8 |
| | B. Health Care and Programs | | | | | | | | | | | |
| 9 | Medical Director | | | | | | | | | | | 9 |
| 10 | Nursing and Medical Records | 742,265 | 99,951 | 52,611 | 894,827 | | 894,827 | | 894,827 | | | 10 |
| 10a | Therapy | 1,570,276 | | 49,209 | 1,619,485 | | 1,619,485 | | 1,619,485 | | | 10a |
| 11 | Activities | 42,253 | 18,176 | | 60,429 | | 60,429 | (14) | 60,415 | | | 11 |
| 12 | Social Services | 20,993 | | 8 | 21,001 | | 21,001 | | 21,001 | | | 12 |
| 13 | CNA Training | 31,356 | | | 31,356 | | 31,356 | | 31,356 | | | 13 |
| 14 | Program Transportation | 12,484 | | 64,639 | 77,123 | | 77,123 | | 77,123 | | | 14 |
| 15 | Other (specify):* certif & schXVIII | | 490 | 43,523 | 44,013 | | 44,013 | | 44,013 | | | 15 |
| 16 | TOTAL Health Care and Programs | 2,419,627 | 118,617 | 209,990 | 2,748,234 | | 2,748,234 | (14) | 2,748,220 | | | 16 |
| | C. General Administration | | | | | | | | | | | |
| 17 | Administrative | 467,893 | | | 467,893 | | 467,893 | (9,639) | 458,254 | | | 17 |
| 18 | Directors Fees | | | | | | | | | | | 18 |
| 19 | Professional Services | | | 99,027 | 99,027 | | 99,027 | (77,023) | 22,004 | | | 19 |
| 20 | Dues, Fees, Subscriptions & Promotions | | | 19,179 | 19,179 | 1,000 | 20,179 | (606) | 19,573 | | | 20 |
| 21 | Clerical & General Office Expenses | 319,866 | 78,037 | | 397,903 | | 397,903 | (12,672) | 385,231 | | | 21 |
| 22 | Employee Benefits & Payroll Taxes | | | 709,426 | 709,426 | | 709,426 | (6,332) | 703,094 | | | 22 |
| 23 | Inservice Training & Education | | | 5,798 | 5,798 | (1,000) | 4,798 | (507) | 4,291 | | | 23 |
| 24 | Travel and Seminar | | | | | | | | | | | 24 |
| 25 | Other Admin. Staff Transportation | | | 1,738 | 1,738 | | 1,738 | (195) | 1,543 | | | 25 |
| 26 | Insurance-Prop.Liab.Malpractice | | | 68,640 | 68,640 | | 68,640 | (568) | 68,072 | | | 26 |
| 27 | Other (specify):* see worksheet 3 | | | 16,840 | 16,840 | | 16,840 | (16,137) | 703 | | | 27 |
| 28 | TOTAL General Administration | 787,759 | 78,037 | 920,648 | 1,786,444 | | 1,786,444 | (123,679) | 1,662,765 | | | 28 |
| 29 | TOTAL Operating Expense (sum of lines 8, 16 & 28) | 3,397,825 | 678,332 | 1,419,377 | 5,495,534 | 575 | 5,496,109 | (151,431) | 5,344,678 | | | 29 |

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

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

Facility Name & ID Number Iona Glos SLC

#0022996

Report Period Beginning:

07/01/05

Ending:

06/30/06

V. COST CENTER EXPENSES (continued)

| | Capital Expense | Cost Per General Ledger | | | | Reclass-ification 5 | Reclassified Total 6 | Adjust-ments 7 | Adjusted Total 8 | FOR OHF USE ONLY | | |
|----|---|-------------------------|---------------|------------|------------|------------------------|----------------------------|-------------------|------------------------|------------------|----|----|
| | | Salary/Wage 1 | Supplies 2 | Other 3 | Total 4 | | | | | 9 | 10 | |
| | D. Ownership | | | | | | | | | | | |
| 30 | Depreciation | | | 86,581 | 86,581 | | 86,581 | 118,759 | 205,340 | | | 30 |
| 31 | Amortization of Pre-Op. & Org. | | | | | | | | | | | 31 |
| 32 | Interest | | | 10,532 | 10,532 | | 10,532 | (297) | 10,235 | | | 32 |
| 33 | Real Estate Taxes | | | | | | | | | | | 33 |
| 34 | Rent-Facility & Grounds | | | 73,811 | 73,811 | (564) | 73,247 | (8,981) | 64,266 | | | 34 |
| 35 | Rent-Equipment & Vehicles | | | 28,949 | 28,949 | (11) | 28,938 | (2,649) | 26,289 | | | 35 |
| 36 | Other (specify):* <u>sale of fixed assets</u> | | | 2,017 | 2,017 | | 2,017 | | 2,017 | | | 36 |
| 37 | TOTAL Ownership | | | 201,890 | 201,890 | (575) | 201,315 | 106,832 | 308,147 | | | 37 |
| | Ancillary Expense | | | | | | | | | | | |
| | E. Special Cost Centers | | | | | | | | | | | |
| 38 | Medically Necessary Transportation | | | | | | | | | | | 38 |
| 39 | Ancillary Service Centers | | | | | | | | | | | 39 |
| 40 | Barber and Beauty Shops | | | | | | | | | | | 40 |
| 41 | Coffee and Gift Shops | | | | | | | | | | | 41 |
| 42 | Provider Participation Fee | | | 329,332 | 329,332 | | 329,332 | | 329,332 | | | 42 |
| 43 | Other (specify):* | | | | | | | | | | | 43 |
| 44 | TOTAL Special Cost Centers | | | 329,332 | 329,332 | | 329,332 | | 329,332 | | | 44 |
| 45 | GRAND TOTAL COST (sum of lines 29, 37 & 44) | 3,397,825 | 678,332 | 1,950,599 | 6,026,756 | | 6,026,756 | (44,599) | 5,982,157 | | | 45 |

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

Facility Name & ID Number Iona Glos SLC

0022996

Report Period Beginning:

07/01/05

Ending:

06/30/06

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 | OHF USE ONLY | |
| 1 | Day Care | \$ | | \$ | 1 |
| 2 | Other Care for Outpatients | | | | 2 |
| 3 | Governmental Sponsored Special Programs | | | | 3 |
| 4 | Non-Patient Meals | | | | 4 |
| 5 | Telephone, TV & Radio in Resident Rooms | | | | 5 |
| 6 | Rented Facility Space | | | | 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 |
| 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 | (359) | 27 | | 18 |
| 19 | Entertainment | | | | 19 |
| 20 | Contributions | | | | 20 |
| 21 | Owner or Key-Man Insurance | | | | 21 |
| 22 | Special Legal Fees & Legal Retainers | (76,825) | 19 | | 22 |
| 23 | Malpractice Insurance for Individuals | | | | 23 |
| 24 | Bad Debt | (7,557) | 27 | | 24 |
| 25 | Fund Raising, Advertising and Promotional | (69,021) | pg5a | | 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 | (8,117) | pg5a | | 29 |
| 30 | SUBTOTAL (A): (Sum of lines 1-29) | \$ (161,879) | | \$ | 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) | 117,733 | schVII | 34 |
| 35 | Other- Attach Schedule | | | 35 |
| 36 | SUBTOTAL (B): (sum of lines 31-35) | \$ 117,733 | | 36 |
| 37 | TOTAL ADJUSTMENTS (A) and (B) | \$ (44,146) | | 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 | Exceptional Care Program | | | | | 44 |
| 45 | Other-Attach Schedule | | | | | 45 |
| 46 | Other-Attach Schedule | | | | | 46 |
| 47 | TOTAL (C): (sum of lines 38-46) | | | \$ | | 47 |

| BHF USE ONLY | | | | | | |
|--------------|--|----|--|----|--|----|
| 48 | | 49 | | 50 | | 51 |
| | | | | | | 52 |

Iona Glos SLC

ID# 0022996

Report Period Beginning: 07/01/05

Ending: 06/30/06

Sch. V Line

| NON-ALLOWABLE EXPENSES | | Amount | Reference | |
|------------------------|--|----------|-----------|----|
| 1 | Adjustment for Fundraising = 50 % of Public | \$ | | 1 |
| 2 | Relations & Development - also see worksheet 1 | | | 2 |
| 3 | | | | 3 |
| 4 | Supplies | (27,358) | 3 | 4 |
| 5 | Utilities | (190) | 5 | 5 |
| 6 | Maintenance | (190) | 6 | 6 |
| 7 | Activities | (14) | 11 | 7 |
| 8 | Administrative | (9,639) | 17 | 8 |
| 9 | Professional Services | (198) | 19 | 9 |
| 10 | Publications | (353) | 20 | 10 |
| 11 | Membership Dues | (253) | 20 | 11 |
| 12 | Clerical & General Office | (12,672) | 21 | 12 |
| 13 | Employee Benefits & Payroll Taxes | (6,332) | 22 | 13 |
| 14 | Inservice, training & education | (54) | 23 | 14 |
| 15 | Travel | (195) | 25 | 15 |
| 16 | Insurance | (568) | 26 | 16 |
| 17 | Agency Functions | (401) | 27 | 17 |
| 18 | Depreciation | (443) | 30 | 18 |
| 19 | Rent | (8,981) | 34 | 19 |
| 20 | Equipment Rental | (1,180) | 35 | 20 |
| 21 | Total Fund Raising Adjustment | | | 21 |
| 22 | (69,021) | | | 22 |
| 23 | | | | 23 |
| 24 | Other Non-Allowables & Adjustments | | | 24 |
| 25 | | | | 25 |
| 26 | Inservice, training & education | (453) | 23 | 26 |
| 27 | Agency Functions | (7,341) | 27 | 27 |
| 28 | Special Events | (439) | 27 | 28 |
| 29 | Moving Expenses | (40) | 27 | 29 |
| 30 | Interest | (297) | 32 | 30 |
| 31 | Total Other Non-Allowables & Adjustments | | | 31 |
| 32 | (8,117) | | | 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 | (77,591) | | 49 |

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Iona Glos SLC

0022996

Report Period Beginning:

07/01/05

Ending:

06/30/06

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

| | Operating Expenses | 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) | |
|-----|---|------------------|-----------|------------|------------|------------|------------|------------|------------|------------|------------|------------|--|-----------|
| | A. General Services | | | | | | | | | | | | | |
| 1 | Dietary | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| 2 | Food Purchase | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| 3 | Housekeeping | (27,358) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (27,358) | 3 |
| 4 | Laundry | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 |
| 5 | Heat and Other Utilities | (190) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (190) | 5 |
| 6 | Maintenance | (190) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (190) | 6 |
| 7 | Other (specify):* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7 |
| 8 | TOTAL General Services | (27,738) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (27,738) | 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |
| 10a | Therapy | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10a |
| 11 | Activities | (14) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (14) | 11 |
| 12 | Social Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12 |
| 13 | CNA Training | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 13 |
| 14 | Program Transportation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14 |
| 15 | Other (specify):* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 15 |
| 16 | TOTAL Health Care and Programs | (14) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (14) | 16 |
| | C. General Administration | | | | | | | | | | | | | |
| 17 | Administrative | (9,639) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (9,639) | 17 |
| 18 | Directors Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 18 |
| 19 | Professional Services | (77,023) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (77,023) | 19 |
| 20 | Fees, Subscriptions & Promotions | (606) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (606) | 20 |
| 21 | Clerical & General Office Expenses | (12,672) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (12,672) | 21 |
| 22 | Employee Benefits & Payroll Taxes | (6,332) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (6,332) | 22 |
| 23 | Inservice Training & Education | (507) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (507) | 23 |
| 24 | Travel and Seminar | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 24 |
| 25 | Other Admin. Staff Transportation | (195) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (195) | 25 |
| 26 | Insurance-Prop.Liab.Malpractice | (568) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (568) | 26 |
| 27 | Other (specify):* | (16,137) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (16,137) | 27 |
| 28 | TOTAL General Administration | (123,679) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (123,679) | 28 |
| 29 | TOTAL Operating Expense (sum of lines 8,16 & 28) | (151,431) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (151,431) | 29 |

STATE OF ILLINOIS

Facility Name & ID Number Iona Glos SLC

0022996

Report Period Beginning:

07/01/05 Ending:

Summary B

06/30/06

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

| | Capital Expense | PAGES | PAGE | PAGE | PAGE | PAGE | PAGE | PAGE | PAGE | PAGE | PAGE | PAGE | SUMMARY | |
|----|---|------------------|----------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-------------------|-----------|
| | D. Ownership | 5 & 5A | 6 | 6A | 6B | 6C | 6D | 6E | 6F | 6G | 6H | 6I | TOTALS | |
| | | | | | | | | | | | | | (to Sch V, col.7) | |
| 30 | Depreciation | (443) | 119,202 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 118,759 | 30 |
| 31 | Amortization of Pre-Op. & Org. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 31 |
| 32 | Interest | (297) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (297) | 32 |
| 33 | Real Estate Taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 33 |
| 34 | Rent-Facility & Grounds | (8,981) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (8,981) | 34 |
| 35 | Rent-Equipment & Vehicles | (1,180) | (1,469) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (2,649) | 35 |
| 36 | Other (specify):* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 36 |
| 37 | TOTAL Ownership | (10,901) | 117,733 | 0 | 106,832 | 37 |
| | Ancillary Expense | | | | | | | | | | | | | |
| | E. Special Cost Centers | | | | | | | | | | | | | |
| 38 | Medically Necessary Transportation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 38 |
| 39 | Ancillary Service Centers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 39 |
| 40 | Barber and Beauty Shops | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 40 |
| 41 | Coffee and Gift Shops | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 44 |
| 45 | GRAND TOTAL COST (sum of lines 29, 37 & 44) | (162,332) | 117,733 | 0 | (44,599) | 45 |

Facility Name & ID Number Iona Glos SLC

0022996

Report Period Beginning:

07/01/05

Ending:

06/30/06

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

| 1 OWNERS | | 2 RELATED NURSING HOMES | | 3 OTHER RELATED BUSINESS ENTITIES | | |
|---|-------------|-------------------------|------|-----------------------------------|--------------------------|-----------------------|
| Name | Ownership % | Name | City | Name | City | Type of Business |
| <u>Not for Profit Corp - board members DO NOT have ownership in the Ray Graham Association or the Ray Graham Foundation</u> | | | | <u>Ray Graham</u> | <u>Downers Grove, IL</u> | <u>social service</u> |
| <u>see attached list of board board of directors</u> | | | | <u>Foundation</u> | | <u>foundation</u> |
| | | | | | | |
| | | | | | | |
| | | | | | | |

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 | <u>30 equipment depreciation</u> | \$ | <u>Ray Graham Foundation</u> | | \$ <u>170</u> | \$ <u>170</u> 1 |
| 2 | V | <u>30 building depreciation</u> | | <u>Ray Graham Foundation</u> | | <u>117,563</u> | <u>117,563</u> 2 |
| 3 | V | <u>30 vehicle depreciation</u> | | <u>Ray Graham Foundation</u> | | <u>1,469</u> | <u>1,469</u> 3 |
| 4 | V | <u>35 vehicle lease</u> | <u>1,469</u> | <u>Ray Graham Foundation</u> | | | <u>(1,469)</u> 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 | | \$ <u>1,469</u> | | | \$ <u>119,202</u> | \$ * <u>117,733</u> 14 |

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

Facility Name & ID Number Iona Glos SLC # 0022996 Report Period Beginning: 07/01/05 Ending: 06/30/06

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 | | | | | | | | | \$ | | 1 |
| 2 | none | | | | | | | | | | 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 Iona Glos SLC

0022996 Report Period Beginning: 07/01/05 Ending: 06/30/06

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | |
|---------------------------------|-----------------|--|-------------|--|---|---|-------------------|------------------------------------|----|
| Schedule V Line Reference | Item | Unit of Allocation (i.e.,Days, Direct Cost, Square Feet) | Total Units | Number of Subunits Being Allocated Among | Total Indirect Cost Being Allocated | Amount of Salary Cost Contained in Column 6 | Facility Units | Allocation (col.8/col.4)x col.6 | |
| 1 | see worksheet 1 | direct cost | 16,339,070 | 51 | \$ 2,632,607 | \$ 1,098,435 | 5,190,454 | \$ 836,304 | 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 | TOTALS | | | | \$ 2,632,607 | \$ 1,098,435 | | \$ 836,304 | 25 |

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

| 1 | Name of Lender | 2 | | 3 | 4 | 5 | 6 | | 8 | 9 | 10 | | | | | | |
|----|-------------------------------------|-----------|----|-----------------|---|---|-----------------|--------------------------|---|---|-----------|--------------|----------------|---------|---------------|--------------------------|-----------------------------------|
| | | Related** | | | | | Purpose of Loan | Monthly Payment Required | | | | Date of Note | Amount of Note | | Maturity Date | Interest Rate (4 Digits) | Reporting Period Interest Expense |
| | | YES | NO | | | | | | | | | | Original | Balance | | | |
| | A. Directly Facility Related | | | | | | | | | | | | | | | | |
| | Long-Term | | | | | | | | | | | | | | | | |
| 1 | | | | | | | \$ | \$ | | | \$ | 1 | | | | | |
| 2 | | | | | | | | | | | | 2 | | | | | |
| 3 | | | | | | | | | | | | 3 | | | | | |
| 4 | | | | | | | | | | | | 4 | | | | | |
| 5 | | | | | | | | | | | | 5 | | | | | |
| | Working Capital | | | | | | | | | | | | | | | | |
| 6 | allocated - see worksheet 6 | X | X | operating funds | | | 204,526 | | | | 10,235 | 6 | | | | | |
| 7 | (not enough lines) | | | | | | | | | | | 7 | | | | | |
| 8 | | | | | | | | | | | | 8 | | | | | |
| 9 | TOTAL Facility Related | | | | | | | | | | | | | | | | |
| | B. Non-Facility Related* | | | | | | | | | | | | | | | | |
| 10 | | | | | | | | | | | | 10 | | | | | |
| 11 | | | | | | | | | | | | 11 | | | | | |
| 12 | | | | | | | | | | | | 12 | | | | | |
| 13 | | | | | | | | | | | | 13 | | | | | |
| 14 | TOTAL Non-Facility Related | | | | | | | | | | | | | | | | |
| 15 | TOTALS (line 9+line14) | | | | | | | | | | | | | | | | |
| | | | | | | | \$ 204,526 | \$ | | | \$ 10,235 | 15 | | | | | |

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

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

| | | | |
|--|------------|--|----|
| <p>Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.</p> | | | |
| 1. Real Estate Tax accrual used on 2005 report. | | \$ | 1 |
| 2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.) | | \$ | 2 |
| 3. Under or (over) accrual (line 2 minus line 1). | | \$ | 3 |
| 4. Real Estate Tax accrual used for 2006 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. | | \$ | 7 |
| Real Estate Tax History: | | | |
| Real Estate Tax Bill for Calendar Year: | 2001 _____ | 8 | |
| | 2002 _____ | 9 | |
| | 2003 _____ | 10 | |
| | 2004 _____ | 11 | |
| | 2005 _____ | 12 | |
| none | | | |
| | | FOR BHF USE ONLY | |
| | | 13 FROM R. E. TAX STATEMENT FOR 2005 \$ | 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.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2005 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2005 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2005.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2005 real estate tax bill to Healthcare and Family Services, Bureau of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2006 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Bureau of Health Finance at (217) 782-1630.

2005 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Iona Glos SLC COUNTY DuPage

FACILITY IDPH LICENSE NUMBER 0022996

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 2005 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 2005.

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

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 & 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 2005 tax bills which were listed in Section A to this statement. Be sure to use the 2005 tax bill which is normally paid during 2006.

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 Iona Glos SLC

0022996 Report Period Beginning:

07/01/05 Ending:

06/30/06

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 47,000 B. General Construction Type: Exterior brick Frame _____ Number of Stories 1

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).

none

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>SLC</u> | | <u>1990</u> | <u>\$ 214,674</u> | <u>1</u> |
| 2 | | | | | <u>2</u> |
| 3 | TOTALS | | | \$ 214,674 | 3 |

Facility Name & ID Number Iona Glos SLC

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

| | 1 Beds* | FOR BHF USE ONLY | 2 Year Acquired | 3 Year Constructed | 4 Cost | 5 Current Book Depreciation | 6 Life in Years | 7 Straight Line Depreciation | 8 Adjustments | 9 Accumulated Depreciation | |
|----|--|------------------|-----------------------|--------------------------|--------------|-----------------------------------|-----------------------|------------------------------------|------------------|----------------------------------|----|
| 4 | 100 | | 1980 | 1980 | \$ 3,681,931 | \$ 92,048 | 40 | \$ 92,048 | \$ | \$ 2,347,231 | 4 |
| 5 | | | | | | | | | | | 5 |
| 6 | | | | | | | | | | | 6 |
| 7 | | | | | | | | | | | 7 |
| 8 | | | | | | | | | | | 8 |
| | Improvement Type** | | | | | | | | | | |
| 9 | SLC direct - | | | | | | | | | | |
| 10 | Prior Fiscal Years | | | | | | | | | | |
| 11 | | | | 2001 | 8,293 | 1,659 | 5 | 1,659 | | 7,464 | 10 |
| 12 | | | | 2002 | 61,254 | 12,251 | 5 | 12,251 | | 54,234 | 11 |
| 13 | | | | 2003 | 30,476 | 6,095 | 5 | 6,095 | | 15,694 | 12 |
| 14 | | | | 2004 | 76,567 | 15,313 | 5 | 15,313 | | 37,826 | 13 |
| 15 | | | | 2005 | 63,261 | 12,652 | 5 | 12,652 | | 18,978 | 14 |
| 16 | current fiscal year | | | | | | | | | | |
| 17 | | | | 2005 | 2,450 | 245 | 5 | 245 | | 245 | 16 |
| 18 | | | | 2005 | 1,856 | 186 | 5 | 186 | | 186 | 17 |
| 19 | | | | 2005 | 5,715 | 571 | 5 | 571 | | 571 | 18 |
| 20 | | | | 2005 | 2,355 | 236 | 5 | 236 | | 236 | 19 |
| 21 | | | | 2005 | 4,880 | 488 | 5 | 488 | | 488 | 20 |
| 22 | | | | 2005 | 1,244 | 124 | 5 | 124 | | 124 | 21 |
| 23 | | | | 2006 | 1,115 | 111 | 5 | 111 | | 111 | 22 |
| 24 | Finley Building Allocation - all prior fiscal years | | | | | | | | | | |
| 25 | | | | 2001 | 37,183 | 3,718 | 5 | 3,718 | | 37,183 | 24 |
| 26 | | | | 2002 | 1,075 | 215 | 5 | 215 | | 967 | 25 |
| 27 | | | | | 38,258 | 3,933 | | 3,933 | | 38,150 | 26 |
| 28 | | | | | 2,070 | 213 | | 213 | | 2,064 | 27 |
| 29 | | | | | 528 | 54 | | 54 | | 526 | 28 |
| 30 | | | | | 20,323 | 2,089 | | 2,089 | | 2,265 | 29 |
| 31 | | | | | 7,548 | 776 | | 776 | | 7,527 | 30 |
| 32 | | | | | 414 | 43 | | 43 | | 413 | 31 |
| 33 | | | | | 83 | 8 | | 8 | | 82 | 32 |
| 34 | | | | | 6,438 | 662 | | 662 | | 718 | 33 |
| 35 | | | | | 2,428 | 250 | | 125 | (125) | 2,421 | 34 |
| 36 | BACK OUT CALCULATION DETAILS SO LINE 70 ONLY | | | | | | | | | | |
| 36 | REFLECTS LINES 1 - 22 plus 31 - 34 FROM (THIS) PAGE 12 | | | | | | | | | | |
| | | | | | (106,985) | (10,998) | | (10,998) | | (88,682) | 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 Iona Glos SLC

0022996

Report Period Beginning:

07/01/05

Ending:

06/30/06

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-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 | Main Street Community Learning Center Allocation | | \$ | \$ | | \$ | \$ | \$ | 37 |
| 38 | Prior Fiscal Years | 2003 | 41,750 | 8,350 | 5 | 8,350 | | 20,875 | 38 |
| 39 | new Kohler toilet (replacement) | 2006 | 511 | 51 | 5 | 51 | | 51 | 39 |
| 40 | electric hand dryers installed in restrooms (4) | 2006 | 2,288 | 229 | 5 | 229 | | 229 | 40 |
| 41 | total Main Street | | 44,549 | 8,630 | | 8,630 | | 21,155 | 41 |
| 42 | Administration portion - 15.00% | | 6,682 | 1,294 | | 1,294 | | 3,173 | 42 |
| 43 | SLC portion of Administration - 31.66% | | 2,116 | 410 | | 410 | | 1,005 | 43 |
| 44 | | | | | | | | | 44 |
| 45 | | | | | | | | | 45 |
| 46 | Administration | | | | | | | | 46 |
| 47 | Prior Fiscal Years | 2003 | 7,808 | 1,562 | 5 | 1,562 | | 3,904 | 47 |
| 48 | SLC portion of Administration - 31.66% | | 2,472 | 495 | | 495 | | 1,236 | 48 |
| 49 | | | | | | | | | 49 |
| 50 | From Ray Graham Foundation | | | | | | | | 50 |
| 51 | Prior Fiscal Years | 1998 | 110 | 11 | | 11 | | 83 | 51 |
| 52 | | 1999 | 132,114 | 13,091 | | 13,091 | | 90,554 | 52 |
| 53 | | 2000 | 86,886 | 8,689 | | 8,689 | | 50,850 | 53 |
| 54 | | 2001 | 32,906 | 3,291 | | 3,291 | | 17,478 | 54 |
| 55 | | 2002 | 850 | 85 | | 85 | | 383 | 55 |
| 56 | | | | | | | | | 56 |
| 57 | repaired sidewlks where sagging and raised to even out the surface - this was a safty issue with residents tripping or unable to navigate wheelchairs | 2006 | 3,490 | 349 | 5 | 349 | | 349 | 57 |
| 58 | | | | | | | | | 58 |
| 59 | | | | | | | | | 59 |
| 60 | | | | | | | | | 60 |
| 61 | | | | | | | | | 61 |
| 62 | | | | | | | | | 62 |
| 63 | | | | | | | | | 63 |
| 64 | BACK OUT CALCULATION DETAILS SO LINE 70 ONLY | | | | | | | | 64 |
| 65 | REFLECTS LINES 43,48 plus 51 - 57 FROM (THIS) PAGE 12A | | (103,588) | (20,116) | | (20,116) | | (49,387) | 65 |
| 66 | | | | | | | | | 66 |
| 67 | | | | | | | | | 67 |
| 68 | | | | | | | | | 68 |
| 69 | | | | | | | | | 69 |
| 70 | TOTAL (lines 4 thru 69) | | \$ 4,211,704 | \$ 169,363 | | \$ 169,238 | \$ (125) | \$ 2,648,960 | 70 |

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

Facility Name & ID Number Iona Glos SLC

0022996

Report Period Beginning:

07/01/05

Ending:

06/30/06

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-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 | \$ 4,211,704 | \$ 169,363 | | \$ 169,238 | \$ (125) | \$ 2,648,960 | 1 | |
| 2 | REVERSE ABOVE BECAUSE THIS IS REALLY PAGE 13A | (4,211,704) | (169,363) | | (169,238) | 125 | (2,648,960) | 2 | |
| 3 | EQUIPMENT DEPRECIATION | | | | | | | 3 | |
| 4 | | | | | | | | 4 | |
| 5 | Purchased in Prior Years | | | | | | | 5 | |
| 6 | SLC direct | 74,369 | 13,266 | | 13,266 | | 49,936 | 6 | |
| 7 | | | | | | | | 7 | |
| 8 | Management & General | | | | | | | 8 | |
| 9 | Administration | 374,053 | 50,394 | | 50,394 | | 355,080 | 9 | |
| 10 | Development | 19,753 | 1,975 | | 1,975 | | 19,753 | 10 | |
| 11 | SLC portion of Administration - 31.68% | 118,500 | 15,966 | | 15,966 | | 112,489 | 11 | |
| 12 | SLC portion of Development - 32.17% | 6,355 | 635 | | 317 | (318) | 6,355 | 12 | |
| 13 | | | | | | | | 13 | |
| 14 | Main Street Community Learning Center | 16,587 | 2,132 | | 2,132 | | 10,737 | 14 | |
| 15 | Administration portion - 15.00% | 2,488 | 320 | | 320 | | 1,611 | 15 | |
| 16 | SLC portion of Administration - 31.68% | 788 | 101 | | 101 | | 510 | 16 | |
| 17 | | | | | | | | 17 | |
| 18 | | | | | | | | 18 | |
| 19 | From Ray Graham Foundation | | | | | | | 19 | |
| 20 | SLC direct | 1,600 | 114 | | 114 | | 1,600 | 20 | |
| 21 | Administration | 1,236 | 177 | | 177 | | 971 | 21 | |
| 22 | SLC portion of Administration - 31.68% | 392 | 56 | | 56 | | 308 | 22 | |
| 23 | | | | | | | | 23 | |
| 24 | | | | | | | | 24 | |
| 25 | | | | | | | | 25 | |
| 26 | Total Prior Years (lines 6, 11, 12, 16, 20, & 22) | 202,004 | 30,138 | | 29,820 | (318) | 171,198 | 26 | |
| 27 | | | | | | | | 27 | |
| 28 | | | | | | | | 28 | |
| 29 | | | | | | | | 29 | |
| 30 | | | | | | | | 30 | |
| 31 | BACK OUT CALCULATION DETAILS SO LINE 34 ONLY | | | | | | | 31 | |
| 32 | REFLECTS LINES 6, 11,12, 16, 20 & 22 | (616,121) | (85,136) | | (84,818) | 318 | (559,350) | 32 | |
| 33 | | | | | | | | 33 | |
| 34 | TOTAL (lines 1 thru 33) | \$ 202,004 | \$ 30,138 | | \$ 29,820 | \$ (318) | \$ 171,198 | 34 | |

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

Facility Name & ID Number Iona Glos SLC

XI. OWNERSHIP COSTS (continued)**B. Building Depreciation-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 | | \$ 202,004 | \$ 30,138 | | \$ 29,820 | \$ (318) | \$ 171,198 | 1 |
| 2 | Current Year Purchases | | | | | | | | 2 |
| 3 | SLC direct | 2005 | 1,180 | 197 | 3 | 197 | | 197 | 3 |
| 4 | 10 dinning tables for homes | 2005 | 1,092 | 109 | 5 | 109 | | 109 | 4 |
| 5 | gravity feed slicer for main kitchen | 2006 | 518 | 52 | 5 | 52 | | 52 | 5 |
| 6 | clothes dryer for Home 2 | 2006 | 515 | 52 | 5 | 52 | | 52 | 6 |
| 7 | washing machine for Home 2 | 2006 | 515 | 52 | 5 | 52 | | 52 | 7 |
| 8 | washing machine for Home 5 | 2006 | 515 | 52 | 5 | 52 | | 52 | 8 |
| 9 | washing machine for Home 6 | 2006 | 4,227 | 423 | 5 | 423 | | 423 | 9 |
| 10 | reclining chairs with footrests for activity room in core bldg | | | | | | | | 10 |
| 11 | | | | | | | | | 11 |
| 12 | Management & General | | | | | | | | 12 |
| 13 | Administration | | | | | | | | 13 |
| 14 | AccuFund Accounting software, implementation, training | 2006 | 27,231 | 2,723 | 5 | 2,723 | | 2,723 | 14 |
| 15 | | | | | | | | | 15 |
| 16 | SLC portion of Administration - 31.68% | | 8,627 | 863 | | 863 | | 863 | 16 |
| 17 | | | | | | | | | 17 |
| 18 | Total current year (lines 5-11, 17) | | 17,189 | 1,800 | | 1,800 | | 1,800 | 18 |
| 19 | | | | | | | | | 19 |
| 20 | Fully Depreciated Assets | | | | | | | | 20 |
| 21 | SLC direct | | 85,206 | | | | | 85,206 | 21 |
| 22 | Management & General | | | | | | | | 22 |
| 23 | Administration | | 136,074 | | | | | 136,074 | 23 |
| 24 | Development | | 4,743 | | | | | 4,743 | 24 |
| 25 | SLC portion of Administration - 31.68% | | 43,108 | | | | | 43,108 | 25 |
| 26 | SLC portion of Development - 32.17% | | 1,526 | | | | | 1,526 | 26 |
| 27 | | | | | | | | | 27 |
| 28 | Total fully depreciated | | 129,840 | | | | | 129,840 | 28 |
| 29 | | | | | | | | | 29 |
| 30 | TOTAL EQUIPMENT DEPRECIATION | | 349,033 | 31,938 | | 31,620 | (318) | 302,838 | 30 |
| 31 | | | | | | | | | 31 |
| 32 | REVERSE EVERYTHING ABOVE AND | | | | | | | | 32 |
| 33 | PICKUP ONLY BUILDING & BUILDING IMPROVEMENTS FROM PG12C | | 3,198,561 | 100,964 | | 101,475 | 511 | 1,768,104 | 33 |
| 34 | TOTAL (lines 1 thru 33) | | \$ 4,211,704 | \$ 169,363 | | \$ 169,238 | \$ (125) | \$ 2,648,960 | 34 |

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

Facility Name & ID Number Iona Glos SLC # 0022996 Report Period Beginning: 07/01/05 Ending: 06/30/06

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-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 | \$ 202,004 | \$ 30,138 | \$ 29,820 | \$ (318) | | \$ 171,198 | 71 |
| 72 | Current Year Purchases | 17,189 | 1,800 | 1,800 | | 3 to 5 | 1,800 | 72 |
| 73 | Fully Depreciated Assets | 129,840 | | | | | 129,840 | 73 |
| 74 | | | | | | | | 74 |
| 75 | TOTALS | \$ 349,033 | \$ 31,938 | \$ 31,620 | \$ (318) | | \$ 302,838 | 75 |

D. Vehicle Depreciation (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 | client transportation | Ford E250 CarryAll Van 01 | 2004 | \$ 12,400 | \$ 2,480 | \$ 2,480 | \$ | 5 | \$ 6,200 | 76 |
| 77 | client transportation | Plymouth Voyager 1995 | 2004 | 3,200 | 533 | 533 | | 3 | 1,067 | 77 |
| 78 | client transportation | Dodge Caravan Minivan 97 | 1997 | 35,401 | | | | 5 | 35,401 | 78 |
| 79 | 31.68% Central Stores Van | Ford Econoline Van | 2002 | 7,347 | 1,469 | 1,469 | | 5 | 5,143 | 79 |
| 80 | TOTALS | | | \$ 58,348 | \$ 4,482 | \$ 4,482 | \$ | | \$ 47,811 | 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) | | \$ 4,833,759 | 81 |
| 82 | Current Book Depreciation | (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable) | | \$ 205,784 | 82 |
| 83 | Straight Line Depreciation | (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable) | | \$ 205,341 | 83 |
| 84 | Adjustments | (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable) | | \$ (443) | 84 |
| 85 | Accumulated Depreciation | (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable) | | \$ 2,999,609 | 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 Iona Glos SLC

0022996

Report Period Beginning: 07/01/05

Ending: 06/30/06

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: SLJ Properties and Midwest Surgical - see worksheet 7

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: | | n/a | 02/26/02 | \$ 60,277 | 5 | n/a | 3 |
| 4 | Additions | | n/a | 10/01/03 | 3,987 | 5 | n/a | 4 |
| 5 | | | | | | | | 5 |
| 6 | | | | | | | | 6 |
| 7 | TOTAL | | | | \$ 64,264 | | | 7 |

10. Effective dates of current rental agreement:

Beginning 11/03

Ending 02/09

11. Rent to be paid in future years under the current rental agreement:

Fiscal Year Ending Annual Rent

| | | |
|-----|-------------------|------------------|
| 12. | <u>06/30/2007</u> | \$ <u>62,709</u> |
| 13. | <u>06/30/2008</u> | \$ <u>64,571</u> |
| 14. | <u>06/30/2009</u> | \$ <u>66,490</u> |

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized by the length of the lease

n/a

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: \$ 26,290 Description: see worksheet 8

(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>none</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.

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 checked="" type="checkbox"/> YES <input 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="text" value="40"/></p> <p>IN OTHER FACILITY <input type="text"/></p> <p>COMMUNITY COLLEGE <input type="text"/></p> <p>HOURS PER CNA <u>40</u></p> | <p>3. <u>CLINICAL PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="text" value="80"/></p> <p>IN OTHER FACILITY <input type="text"/></p> <p>HOURS PER CNA <u>80</u></p> |
|--|--|---|

B. EXPENSES

ALLOCATION OF COSTS (d)

| | | Facility | | 3 | 4 |
|----|---------------------------------|-----------|-----------|----------|-----------|
| | | 1 | 2 | | |
| | | Drop-outs | Completed | Contract | Total |
| 1 | Community College Tuition | \$ | \$ | \$ | \$ |
| 2 | Books and Supplies | 625 | 475 | | 1,100 |
| 3 | Classroom Wages (a) | 8,388 | 6,840 | | 15,228 |
| 4 | Clinical Wages (b) | 2,448 | 13,680 | | 16,128 |
| 5 | In-House Trainer Wages (c) | 1,856 | 3,515 | | 5,371 |
| 6 | Transportation | | | | |
| 7 | Contractual Payments | | | | |
| 8 | CNA Competency Tests | | | | |
| 9 | TOTALS | \$ 13,317 | \$ 24,510 | \$ | \$ 37,827 |
| 10 | SUM OF line 9, col. 1 and 2 (e) | \$ 37,827 | | | |

C. CONTRACTUAL INCOME

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

\$ n/a

D. NUMBER OF CNAs TRAINED

| COMPLETED | |
|------------------------------|-----------|
| 1. From this facility | <u>19</u> |
| 2. From other facilities (f) | |
| DROP-OUTS | |
| 1. From this facility | <u>24</u> |
| 2. From other facilities (f) | |
| TOTAL TRAINED | 43 |

- (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 | | | Units | Cost | | | | | | | | |
| 1 | Licensed Occupational Therapist | n/a | hrs | \$ | | \$ | | \$ | | | \$ | | | | | 1 |
| 2 | Licensed Speech and Language Development Therapist | | hrs | | | | | | | | | | | | | 2 |
| 3 | Licensed Recreational Therapist | | hrs | | | | | | | | | | | | | 3 |
| 4 | Licensed Physical Therapist | | hrs | | | | | | | | | | | | | 4 |
| 5 | Physician Care | | visits | | | | | | | | | | | | | 5 |
| 6 | Dental Care | | visits | | | | | | | | | | | | | 6 |
| 7 | Work Related Program | | hrs | | | | | | | | | | | | | 7 |
| 8 | Habilitation | | hrs | | | | | | | | | | | | | 8 |
| 9 | Pharmacy | | # of prescripts | | | | | | | | | | | | | 9 |
| 10 | Psychological Services (Evaluation and Diagnosis/ Behavior Modification) | | hrs | | | | | | | | | | | | | 10 |
| 11 | Academic Education | | hrs | | | | | | | | | | | | | 11 |
| 12 | Exceptional Care Program | | | | | | | | | | | | | | | 12 |
| 13 | Other (specify): | | | | | | | | | | | | | | | 13 |
| 14 | TOTAL | | | \$ | | \$ | | \$ | | \$ | | \$ | | | | 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 Iona Glos SLC# 0022996Report Period Beginning: 07/01/05

Ending:

06/30/06

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 06/30/06

(last day of reporting year)

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

| | | 1 Operating | 2 After Consolidation* | |
|----|---|----------------|------------------------------|----|
| | A. Current Assets | | | |
| 1 | Cash on Hand and in Banks | \$ 113,542 | \$ | 1 |
| 2 | Cash-Patient Deposits | 120,175 | | 2 |
| 3 | Accounts & Short-Term Notes Receivable- Patients (less allowance <u>83,764</u>) | 1,558,962 | | 3 |
| 4 | Supply Inventory (priced at) | | | 4 |
| 5 | Short-Term Investments | | | 5 |
| 6 | Prepaid Insurance | 186,212 | | 6 |
| 7 | Other Prepaid Expenses | 6,255 | | 7 |
| 8 | Accounts Receivable (owners or related parties) | 67,646 | | 8 |
| 9 | Other(specify): <u>security deposits</u> | 43,689 | | 9 |
| 10 | TOTAL Current Assets (sum of lines 1 thru 9) | \$ 2,096,481 | \$ | 10 |
| | B. Long-Term Assets | | | |
| 11 | Long-Term Notes Receivable | | | 11 |
| 12 | Long-Term Investments | | | 12 |
| 13 | Land | | | 13 |
| 14 | Buildings, at Historical Cost | | | 14 |
| 15 | Leasehold Improvements, at Historical Cost | 1,955,563 | | 15 |
| 16 | Equipment, at Historical Cost | 2,077,139 | | 16 |
| 17 | Accumulated Depreciation (book methods) | (2,995,201) | | 17 |
| 18 | Deferred Charges | | | 18 |
| 19 | Organization & Pre-Operating Costs | | | 19 |
| 20 | Accumulated Amortization - Organization & Pre-Operating Costs | | | 20 |
| 21 | Restricted Funds | | | 21 |
| 22 | Other Long-Term Assets (specify): | | | 22 |
| 23 | Other(specify): | | | 23 |
| 24 | TOTAL Long-Term Assets (sum of lines 11 thru 23) | \$ 1,037,501 | \$ | 24 |
| 25 | TOTAL ASSETS (sum of lines 10 and 24) | \$ 3,133,982 | \$ | 25 |

| | | 1 Operating | 2 After Consolidation* | |
|----|--|----------------|------------------------------|----|
| | C. Current Liabilities | | | |
| 26 | Accounts Payable | \$ 1,517,377 | \$ | 26 |
| 27 | Officer's Accounts Payable | | | 27 |
| 28 | Accounts Payable-Patient Deposits | 120,175 | | 28 |
| 29 | Short-Term Notes Payable | | | 29 |
| 30 | Accrued Salaries Payable | 495,448 | | 30 |
| 31 | Accrued Taxes Payable (excluding real estate taxes) | 41,977 | | 31 |
| 32 | Accrued Real Estate Taxes(Sch.IX-B) | | | 32 |
| 33 | Accrued Interest Payable | | | 33 |
| 34 | Deferred Compensation | | | 34 |
| 35 | Federal and State Income Taxes | | | 35 |
| | Other Current Liabilities(specify): | | | |
| 36 | <u>deferred income</u> | 2,708 | | 36 |
| 37 | | | | 37 |
| 38 | TOTAL Current Liabilities (sum of lines 26 thru 37) | \$ 2,177,685 | \$ | 38 |
| | D. Long-Term Liabilities | | | |
| 39 | Long-Term Notes Payable | 127,398 | | 39 |
| 40 | Mortgage Payable | 4,981 | | 40 |
| 41 | Bonds Payable | | | 41 |
| 42 | Deferred Compensation | | | 42 |
| | Other Long-Term Liabilities(specify): | | | |
| 43 | | | | 43 |
| 44 | | | | 44 |
| 45 | TOTAL Long-Term Liabilities (sum of lines 39 thru 44) | \$ 132,379 | \$ | 45 |
| 46 | TOTAL LIABILITIES (sum of lines 38 and 45) | \$ 2,310,064 | \$ | 46 |
| 47 | TOTAL EQUITY(page 18, line 24) | \$ 823,918 | \$ | 47 |
| 48 | TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47) | \$ 3,133,982 | \$ | 48 |

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

| | | 1 Total | |
|-----------------------------------|--|---------------------|-------------|
| 1 | Balance at Beginning of Year, as Previously Reported | \$ | 1 |
| 2 | Restatements (describe): | | 2 |
| 3 | n/a | | 3 |
| 4 | | | 4 |
| 5 | | | 5 |
| 6 | Balance at Beginning of Year, as Restated (sum of lines 1-5) | \$ | 6 |
| A. Additions (deductions): | | | |
| 7 | NET Income (Loss) (from page 19, line 43) | (138,116) | 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) | \$ (138,116) | 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) | \$ (138,116) | 24 * |

* This must agree with page 17, line 47.

Facility Name & ID Number Iona Glos SLC

0022996

Report Period Beginning: 07/01/05

Ending: 06/30/06

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 | |
|--|---|--------------|-----|
| Revenue | | Amount | |
| A. Inpatient Care | | | |
| 1 | Gross Revenue -- All Levels of Care | \$ 5,569,779 | 1 |
| 2 | Discounts and Allowances for all Levels | () | 2 |
| 3 | SUBTOTAL Inpatient Care (line 1 minus line 2) | \$ 5,569,779 | 3 |
| B. Ancillary Revenue | | | |
| 4 | Day Care | | 4 |
| 5 | Other Care for Outpatients | | 5 |
| 6 | Therapy | | 6 |
| 7 | Oxygen | | 7 |
| 8 | SUBTOTAL Ancillary Revenue (lines 4 thru 7) | \$ | 8 |
| C. Other Operating Revenue | | | |
| 9 | Payments for Education | | 9 |
| 10 | Other Government Grants | 39,600 | 10 |
| 11 | CNA Training Reimbursements | 41,838 | 11 |
| 12 | Gift and Coffee Shop | | 12 |
| 13 | Barber and Beauty Care | | 13 |
| 14 | Non-Patient Meals | | 14 |
| 15 | Telephone, Television and Radio | | 15 |
| 16 | Rental of Facility Space | | 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 | | 22 |
| 23 | SUBTOTAL Other Operating Revenue (lines 9 thru 22) | \$ 81,438 | 23 |
| D. Non-Operating Revenue | | | |
| 24 | Contributions | 228,072 | 24 |
| 25 | Interest and Other Investment Income*** | 12 | 25 |
| 26 | SUBTOTAL Non-Operating Revenue (lines 24 and 25) | \$ 228,084 | 26 |
| E. Other Revenue (specify):**** | | | |
| 27 | Settlement Income (Insurance, Legal, Etc.) | 34 | 27 |
| 28 | management fees & outside training | 9,261 | 28 |
| 28a | swipecards, record copy & price club rebate | 45 | 28a |
| 29 | SUBTOTAL Other Revenue (lines 27, 28 and 28a) | \$ 9,340 | 29 |
| 30 | TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29) | \$ 5,888,641 | 30 |

| | | 2 | |
|-------------------------------------|--|--------------|----|
| Expenses | | Amount | |
| A. Operating Expenses | | | |
| 31 | General Services | 960,856 | 31 |
| 32 | Health Care | 2,748,233 | 32 |
| 33 | General Administration | 1,786,445 | 33 |
| B. Capital Expense | | | |
| 34 | Ownership | 201,891 | 34 |
| C. Ancillary Expense | | | |
| 35 | Special Cost Centers | | 35 |
| 36 | Provider Participation Fee | 329,332 | 36 |
| D. Other Expenses (specify): | | | |
| 37 | | | 37 |
| 38 | | | 38 |
| 39 | | | 39 |
| 40 | TOTAL EXPENSES (sum of lines 31 thru 39)* | \$ 6,026,757 | 40 |
| 41 | Income before Income Taxes (line 30 minus line 40)** | (138,116) | 41 |
| 42 | Income Taxes | | 42 |
| 43 | NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42) | \$ (138,116) | 43 |

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

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

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

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

Facility Name & ID Number Iona Glos SLC

0022996

Report Period Beginning:

07/01/05

Ending:

06/30/06

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

(This schedule must cover the entire reporting period.)

| | 1 | 2** | 3 | 4 | | |
|----|--------------------------------|----------------------------|--|---------------------|----------|----|
| | # of Hrs. Actually Worked | # of Hrs. Paid and Accrued | Reporting Period Total Salaries, Wages | Average Hourly Wage | | |
| 1 | Director of Nursing | 2,050 | 2,047 | \$ 64,075 | \$ 31.30 | 1 |
| 2 | Assistant Director of Nursing | | | | | 2 |
| 3 | Registered Nurses | 8,833 | 8,956 | 225,101 | 25.13 | 3 |
| 4 | Licensed Practical Nurses | 11,475 | 11,678 | 253,415 | 21.70 | 4 |
| 5 | CNAs & Orderlies | | | | | 5 |
| 6 | CNA Trainees | 3,484 | 3,484 | 31,356 | 9.00 | 6 |
| 7 | Licensed Therapist | | | | | 7 |
| 8 | Rehab/Therapy Aides | | | | | 8 |
| 9 | Activity Director | | | | | 9 |
| 10 | Activity Assistants | 4,366 | 4,194 | 42,253 | 10.07 | 10 |
| 11 | Social Service Workers | 784 | 784 | 20,993 | 26.78 | 11 |
| 12 | Dietician | | | | | 12 |
| 13 | Food Service Supervisor | 2,051 | 2,005 | 33,759 | 16.84 | 13 |
| 14 | Head Cook | | | | | 14 |
| 15 | Cook Helpers/Assistants | 9,267 | 9,161 | 102,177 | 11.15 | 15 |
| 16 | Dishwashers | | | | | 16 |
| 17 | Maintenance Workers | 3,329 | 3,329 | 54,503 | 16.37 | 17 |
| 18 | Housekeepers | | | | | 18 |
| 19 | Laundry | | | | | 19 |
| 20 | Administrator | 1,029 | 1,105 | 41,026 | 37.13 | 20 |
| 21 | Assistant Administrator | 2,037 | 2,065 | 57,460 | 27.83 | 21 |
| 22 | Other Administrative | 17,835 | 18,469 | 275,543 | 14.92 | 22 |
| 23 | Office Manager | | | | | 23 |
| 24 | Clerical | 4,397 | 5,124 | 65,170 | 12.72 | 24 |
| 25 | Vocational Instruction | | | | | 25 |
| 26 | Academic Instruction | | | | | 26 |
| 27 | Medical Director | | | | | 27 |
| 28 | Qualified MR Prof. (QMRP) | 11,917 | 12,988 | 199,674 | 15.37 | 28 |
| 29 | Resident Services Coordinator | 2,093 | 2,105 | 37,461 | 17.80 | 29 |
| 30 | Habilitation Aides (DD Homes) | 136,735 | 137,160 | 1,532,815 | 11.18 | 30 |
| 31 | Medical Records | | | | | 31 |
| 32 | Other Health Care drivers | 1,214 | 1,185 | 12,484 | 10.54 | 32 |
| 33 | Other(specify see worksheet 2) | 16,396 | 16,382 | 348,560 | 21.28 | 33 |
| 34 | TOTAL (lines 1 - 33) | 239,292 | 242,221 | \$ 3,397,825 * | \$ 14.03 | 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 | 578 | \$ 25,619 | 1 | 35 |
| 36 | Medical Director | | | | 36 |
| 37 | Medical Records Consultant | | | | 37 |
| 38 | Nurse Consultant | | | | 38 |
| 39 | Pharmacist Consultant | | 111 | 15 | 39 |
| 40 | Physical Therapy Consultant | 92 | 4,438 | 10a | 40 |
| 41 | Occupational Therapy Consultant | 437 | 27,765 | 10a | 41 |
| 42 | Respiratory Therapy Consultant | | | | 42 |
| 43 | Speech Therapy Consultant | 387 | 17,006 | 10a | 43 |
| 44 | Activity Consultant | | | | 44 |
| 45 | Social Service Consultant | | 8 | 15 | 45 |
| 46 | Other(specify) <u>Psychiatrist</u> | 62 | 14,456 | 15 | 46 |
| 47 | <u>Psychologist</u> | 18 | 3,330 | 15 | 47 |
| 48 | <u>physician, eye exams,dds,pimkeye</u> | | 25,626 | 15 | 48 |
| 49 | TOTAL (lines 35 - 48) | 1,574 | \$ 118,359 | | 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 | 1,404 | 52,611 | | 51 |
| 52 | Certified Nurse Assistants/Aides | | | | 52 |
| 53 | TOTAL (lines 50 - 52) | 1,404 | \$ 52,611 | | 53 |

Facility Name & ID Number Iona Glos SLC

0022996

Report Period Beginning: 07/01/05

Ending: 06/30/06

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 | |
| see worksheet 9 | | | \$ 467,894 | Workers' Compensation Insurance | \$ 140,116 | IDPH License Fee | \$ 10,981 | |
| | | | | Unemployment Compensation Insurance | 34,078 | Advertising: Employee Recruitment | | |
| | | | | FICA Taxes | 256,249 | Health Care Worker Background Check | | |
| | | | | Employee Health Insurance | 252,053 | (Indicate # of checks performed <u>64</u>) | 640 | |
| | | | | Employee Meals | | Patient Background Checks <u>100</u> | 1,000 | |
| | | | | Illinois Municipal Retirement Fund (IMRF)* | | subscriptions/publications | 581 | |
| | | | | pension plan | 25,379 | membership dues | 5,373 | |
| | | | | employee incentives | 801 | | | |
| | | | | employee assistance | 749 | | | |
| TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.) | | | \$ 467,894 | TOTAL (agree to Schedule V, line 22, col.8) | | TOTAL (agree to Sch. V, line 20, col. 8) | | |
| B. Administrative - Other | | | | | | | Less: Public Relations Expense () | |
| Description | | | Amount | | | | Non-allowable advertising () | |
| none | | | \$ | | | | Yellow page advertising () | |
| TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement) | | | \$ | | | | TOTAL (agree to Sch. V, line 20, col. 8) | |
| C. Professional Services | | | | E. Schedule of Non-Cash Compensation Paid to Owners or Employees | | | G. Schedule of Travel and Seminar** | |
| Vendor/Payee | Type | | Amount | Description | Line # | Amount | Description | Amount |
| see worksheet 2 | | | \$ 99,026 | none | | \$ | Out-of-State Travel | \$ none |
| | | | | | | | In-State Travel | |
| | | | | | | | Seminar Expense | |
| | | | | | | | Entertainment Expense () | |
| TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.) | | | \$ 99,026 | TOTAL | | \$ | TOTAL (agree to Sch. V, line 24, col. 8) | |

* Attach copy of IMRF notifications

**See instructions.

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? no
- (2) Are there any dues to nursing home associations included on the cost report? no
If YES, give association name and amount. _____
- (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? 5 years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 24,885 Line 10
- (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. \$ 329,332
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? n/a
- (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. \$ n/a Has any meal income been offset against related costs? _____ 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. \$ _____
- c. What percent of all travel expense relates to transportation of nurses and patients? n/a
- d. Have vehicle usage logs been maintained? yes
- 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: Miller Cooper & Co., Ltd. The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? yes If no, please explain. _____
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? yes
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? n/a
Attach invoices and a summary of services for all architect and appraisal fees.

WORKSHEET 1
RAY GRAHAM ASSOCIATION COSTS

| SCH V | LINE REF | Line Item | RGA Admin Services | RGA P/R & Development | Sum RGA Mngmt & General | SLC allocation (a) 32% | CFR Direct Program Cost | RGA Audit Figures SLC | Reclassified | Sum | Adjustments for Related Org. Cost decrease | increase | Adjust for Fund Raising | Other Non-Allow & Adjustment | Total |
|-------------------|----------|-------------------------|--------------------|-----------------------|-------------------------|------------------------|-------------------------|-----------------------|--------------|-----------|--|----------|-------------------------|------------------------------|-----------|
| SALARIES & FRINGE | | | | | | | | | | | | | | | |
| Sch XVIII | | SALARIES | 992,909 | 105,526 | 1,098,435 | 348,560 | 3,049,265 | 3,397,825 | | 3,397,825 | | | (16,973) | | 3,380,852 |
| 22 | | FICA | 78,544 | 15,871 | 94,415 | 29,993 | 226,256 | 256,249 | | 256,249 | | | (2,553) | | 253,697 |
| 22 | | HEALTH & LIFE | 76,391 | 14,511 | 90,902 | 28,861 | 223,192 | 252,053 | | 252,053 | | | (2,334) | | 249,719 |
| 22 | | PENSION PLAN | 16,272 | 1 | 16,273 | 5,156 | 20,223 | 25,379 | | 25,379 | | | (0) | | 25,379 |
| 22 | | EMPLOYEE INCENTIVES | 437 | 0 | 437 | 138 | 663 | 801 | | 801 | | | (0) | | 801 |
| 22 | | UNEMPLOYMENT COMP | 107,628 | - | 107,628 | 34,078 | - | 34,078 | | 34,078 | | | (0) | | 34,078 |
| 22 | | WORKMAN'S COMP | 41,734 | 8,994 | 50,728 | 16,117 | 123,999 | 140,116 | | 140,116 | | | (1,447) | | 138,670 |
| 22 | | EMPLOYEE ASSIST | 2,365 | - | 2,365 | 749 | - | 749 | | 749 | | | - | | 749 |
| 26 | | LIABILITY INS | 1,110 | 255 | 1,366 | 434 | 8,029 | 8,463 | | 8,463 | | | (41) | | 8,422 |
| DIRECT SERVICES | | | | | | | | | | | | | | | |
| Sch XVIII | | CLINICAL CONSULTANTS | 5,751 | 0 | 5,751 | 1,822 | 170,970 | 172,792 | | 172,792 | | | (0) | | 172,792 |
| 10 & 13 | | MEDICAL SUPPLIES | 36 | - | 36 | 11 | 99,939 | 99,951 | | 99,951 | | | - | | 99,951 |
| 11 | | REHAB & ED MATERIALS | - | - | - | - | 4,021 | 4,021 | | 4,021 | | | - | | 4,021 |
| 3 | | SUPPLIES | 17,000 | 169,729 | 186,729 | 60,018 | 77,158 | 137,175 | | 137,175 | | | (27,300) | | 109,876 |
| 11 | | RECREATION | 1,801 | 85 | 1,886 | 598 | 13,557 | 14,155 | | 14,155 | | | (14) | | 14,141 |
| 15 & 21 | | LICENSE/CERTIFICATIONS | 62,499 | - | 62,499 | 19,789 | 490 | 20,279 | | 20,279 | | | - | | 20,279 |
| 6 | | EQUIPMENT | 3,626 | 1,015 | 4,641 | 1,475 | 6,081 | 7,556 | 575 | 8,131 | | | (163) | | 7,968 |
| 20 | | RECRUITMENT | 39,829 | - | 39,829 | 12,621 | - | 12,621 | 1,000 | 13,621 | | | - | | 13,621 |
| 35 | | EQUIPMENT RENTAL | 20,995 | 7,333 | 28,329 | 9,011 | 18,470 | 27,481 | (11) | 27,470 | | | (1,180) | | 26,290 |
| 6 & 21 | | EQUIP MAINT & REPAIR | 2,923 | 948 | 3,870 | 1,231 | 3,263 | 4,493 | | 4,493 | | | (152) | | 4,341 |
| 14 & 25 | | TRAVEL | 4,258 | 1,211 | 5,469 | 1,738 | 10,529 | 12,268 | | 12,268 | | | (195) | | 12,073 |
| 14 | | CONTRACT BUSING | - | - | - | - | 21,080 | 21,080 | | 21,080 | | | - | | 21,080 |
| 14 | | CLIENT BUS GAS | 3,516 | - | 3,516 | 1,113 | 17,754 | 18,867 | | 18,867 | | | - | | 18,867 |
| 14 | | VEHICLE REPAIRS/MAINT | 470 | 0 | 470 | 149 | 14,014 | 14,163 | | 14,163 | | | (0) | | 14,163 |
| 26 | | VEHICLE INSURANCE | 893 | 5 | 898 | 284 | 20,078 | 20,362 | | 20,362 | | | (1) | | 20,361 |
| 35 | | LEASED VEHICLES | 4,638 | - | 4,638 | 1,469 | - | 1,469 | | 1,469 | (1,469) | | - | | - |
| 23 | | STAFF TRAINING | 4,001 | 335 | 4,336 | 1,377 | 4,421 | 5,798 | (1,000) | 4,798 | | | (54) | (453) | 4,291 |
| 21 | | TELEPHONE | 35,681 | 3,967 | 39,648 | 12,582 | 15,815 | 28,397 | | 28,397 | | | (638) | | 27,759 |
| PROGRAM SUPPORT | | | | | | | | | | | | | | | |
| 2 | | FOOD | - | - | - | - | 271,269 | 271,269 | | 271,269 | | | - | | 271,269 |
| 3 | | JANITORIAL MAINT | 2,562 | 294 | 2,856 | 906 | 76,114 | 77,020 | | 77,020 | | | (47) | | 76,973 |
| 3 | | JANITORIAL SUPPLY | 605 | 68 | 673 | 214 | 19,727 | 19,940 | | 19,940 | | | (11) | | 19,929 |
| OCCUPANCY | | | | | | | | | | | | | | | |
| 34 | | RENT | 164,675 | 55,837 | 220,512 | 70,135 | 3,676 | 73,811 | (564) | 73,247 | | | (8,981) | | 64,266 |
| 33 | | REAL ESTATE TAX | - | - | - | - | - | - | | - | | | - | | - |
| 26 | | INSURANCE | 9,352 | 3,271 | 12,623 | 4,015 | 35,800 | 39,815 | | 39,815 | | | (526) | | 39,289 |
| 5 | | UTILITIES | 5,151 | 1,183 | 6,335 | 2,012 | 163,554 | 165,566 | | 165,566 | | | (190) | | 165,376 |
| 7 | | WASTE REMOVAL | 568 | - | 568 | 180 | 20,355 | 20,534 | | 20,534 | | | - | | 20,534 |
| 6 | | B & G SUPPLIES | 918 | 165 | 1,083 | 344 | 42,130 | 42,474 | | 42,474 | | | (27) | | 42,447 |
| 36 | | LOSS ON SALE OF ASSETS | 15 | - | 15 | 5 | 2,012 | 2,017 | | 2,017 | | | - | | 2,017 |
| OTHER EXPENSE | | | | | | | | | | | | | | | |
| 42 | | PARTICIPATION FEES-DPA | - | - | - | - | 329,332 | 329,332 | | 329,332 | | | - | | 329,332 |
| 19 | | PAYROLL SERVICE | 22,224 | - | 22,224 | 7,041 | - | 7,041 | | 7,041 | | | - | | 7,041 |
| 19 | | LEGAL | 242,482 | - | 242,482 | 76,825 | - | 76,825 | | 76,825 | | | - | (76,825) | - |
| 19 | | PROFESSIONAL SERVICE | 21,045 | 1,229 | 22,274 | 7,076 | 6 | 7,082 | | 7,082 | | | (198) | | 6,884 |
| 19 | | AUDIT | 19,751 | - | 19,751 | 6,257 | - | 6,257 | | 6,257 | | | - | | 6,257 |
| 21 | | OFFICE SUPPLIES | 20,548 | 2,919 | 23,467 | 7,455 | 6,481 | 13,936 | | 13,936 | | | (470) | | 13,467 |
| 21 | | COMPUTER EQUIP & SUPPL | 7,976 | - | 7,976 | 2,528 | - | 2,528 | | 2,528 | | | - | | 2,528 |
| 21 | | PRINTING | 1,801 | 18,885 | 20,686 | 6,646 | 186 | 6,832 | | 6,832 | | | (3,038) | | 3,794 |
| 20 | | PUBLICATIONS | 450 | 2,192 | 2,643 | 848 | 85 | 933 | | 933 | | | (353) | | 581 |
| 32 | | INTEREST | 33,245 | - | 33,245 | 10,532 | - | 10,532 | | 10,532 | | | - | (297) | 10,235 |
| 27 | | MISC | (0) | - | (0) | (0) | 564 | 564 | | 564 | | | - | | 564 |
| 27 | | FINES,PENALTIES,LATE CH | 1,093 | 79 | 1,172 | 372 | - | 372 | | 372 | | | (13) | (359) | - |
| 21 | | POSTAGE | 5,500 | 6,470 | 11,969 | 3,824 | 1,501 | 5,325 | | 5,325 | | | (1,041) | | 4,285 |
| 27 | | BANK CHARGES | 441 | - | 441 | 140 | - | 140 | | 140 | | | - | | 140 |
| 20 | | MEMBERSHIP DUES | 15,624 | 1,570 | 17,194 | 5,453 | 173 | 5,625 | | 5,625 | | | (253) | | 5,373 |
| 27 | | AGENCY FUNCTIONS | 20,100 | 2,083 | 22,182 | 7,036 | 640 | 7,676 | | 7,676 | | | (335) | (7,341) | - |
| 27 | | SPECIAL EVENTS | - | 328 | 328 | 106 | 386 | 492 | | 492 | | | (53) | (439) | - |
| 27 | | MOVING EXPENSES | 126 | - | 126 | 40 | - | 40 | | 40 | | | - | (40) | - |
| 27 | | BAD DEBTS | 23,854 | - | 23,854 | 7,557 | - | 7,557 | | 7,557 | | | - | (7,557) | - |
| DEPRECIATION | | | | | | | | | | | | | | | |
| 30 | | F F & E | 53,437 | 1,975 | 55,412 | 17,567 | 14,202 | 31,769 | | 31,769 | | | 170 | (318) | 31,621 |
| 30 | | LEASEHOLD IMP & BUILD | 4,945 | 776 | 5,721 | 1,816 | 49,983 | 51,799 | | 51,799 | | | (125) | | 169,237 |
| 30 | | TRANSPORTATION | - | - | - | - | 3,013 | 3,013 | | 3,013 | | | 1,469 | | 4,482 |
| TOTAL EXPENSES | | | 2,203,796 | 429,111 | 2,632,907 | 836,304 | 5,190,454 | 6,026,758 | - | 6,026,758 | (1,469) | 119,202 | (69,019) | (93,311) | 5,982,161 |

Notes: (a) Allocation based on percentage of total direct expenses.

Management and General Allocated Salaries:

| | Management & General | | | | SLC | | | | Schedule V Reference |
|-------------------------------|---------------------------|----------------------------|-------------------------------------|---------|---------------------------|----------------------------|-------------------------------------|---------|----------------------|
| | # of Hrs. Actually Worked | # of Hrs. Paid and Accrued | Report Period Total Salaries, Wages | Percent | # of Hrs. Actually Worked | # of Hrs. Paid and Accrued | Report Period Total Salaries, Wages | Percent | |
| Administrators | 4,056 | 4,056 | 235,582 | 32% | 1,284 | 1,284 | 74,585 | 32% | 17 |
| Accounting/Bookkeeping | 15,709 | 15,719 | 286,563 | 32% | 4,977 | 4,980 | 90,783 | 32% | 21 |
| Human Resources | 8,750 | 8,750 | 210,687 | 32% | 2,773 | 2,773 | 66,767 | 32% | 21 |
| P.R. & Development | 6,733 | 6,721 | 59,927 | 32% | 2,166 | 2,162 | 19,279 | 32% | 17 |
| Training | 2,004 | 1,969 | 48,226 | 32% | 639 | 628 | 15,370 | 32% | 21 |
| Secy & Clerical | 7,335 | 7,323 | 112,379 | 32% | 2,323 | 2,319 | 35,585 | 32% | 21 |
| Secy & Clerical - Development | 2,877 | 2,877 | 45,599 | 32% | 926 | 926 | 14,669 | 32% | 21 |
| Mgmt Information Systems | 4,133 | 4,139 | 99,470 | 32% | 1,310 | 1,311 | 31,522 | 32% | 21 |
| M&G Salaries per worksheet 1 | 51,597 | 51,554 | 1,098,434 | | 16,396 | 16,382 | 348,560 | | |

Non-Allowables:

| | | | | | | | | | |
|-------------------------------|---------|---------|----------|-----|---------|---------|----------|-----|----|
| P.R. & Development | (3,366) | (3,361) | (20,964) | 32% | (1,083) | (1,081) | (9,639) | 32% | 17 |
| Secy & Clerical - Development | (1,439) | (1,439) | (22,800) | 32% | (463) | (463) | (7,335) | 32% | 21 |
| | (4,805) | (4,799) | (52,763) | | (1,546) | (1,544) | (16,974) | | |

Net Allocated 46,792 46,755 1,045,671 14,851 14,839 331,586

Management and General Allocated Salaries:
Detail of Salaries Paid to Administrators and Accounting/Bookkeeping

Administrators:

| Employee Name | Title | Amount |
|-----------------------|---------------------------------------|----------|
| Carmody, Kathleen | Chief of Staff | 100,381 |
| Terrill, Cathy Ficker | President | 172,200 |
| | less funds from Ray Graham Foundation | (37,000) |
| | | 235,582 |

Accounting/Bookkeeping:

| Employee Name | Title | Amount |
|----------------------|--|----------|
| Harrison, Catherine | Accounts Payable Coordinator - resigned | 4,466 |
| Daniel, Wandalarrese | Accounts Payable Coordinator - resigned | 5,452 |
| Botek, Candice | Accounts Payable Coordinator - resigned | 1,125 |
| Karlovich, Karen | Accounts Payable Coordinator - replacement | 11,550 |
| Tomczak, Irene | Accounts Receivable Coordinator | 29,552 |
| Cooke, Carmel | Chief Financial Officer | 87,275 |
| Francis, Kathleen | Grants and Budget Coordinator | 42,505 |
| Horgan, Frances | Payroll Coordinator | 42,621 |
| Mahalingam, Sheela | Senior Accountant | 45,724 |
| Almonte, Jaime | Staff Accountant | 41,329 |
| Greenbeck, Leah | Staff Accountant | 43,138 |
| | less funds from Ray Graham Foundation | (68,174) |
| | | 286,563 |

Allocated Professional Services - RGA Management and General

| Vendor/Payee | Type | Mgmt&Gen | Percent | SLC | Schedule V Reference |
|--|--------------|-----------|---------|---------|----------------------|
| Amieripay | payroll sei | 22,224 | 32% | 7,041 | 19 |
| Illinois Department of Public Aid | fine | 30,000 | 32% | 9,499 | 19 |
| Applegate & Thorne-Thomsen, P | FHLB GR | 3,000 | 32% | 950 | 19 |
| Kubiesa, Spiroff, Gosselar & Pie | payment c | 7,527 | 32% | 2,385 | 19 |
| Mages & Price Client Trust | payment c | 868 | 32% | 275 | 19 |
| Metropolitain Family Services | end of em | 3,548 | 32% | 1,123 | 19 |
| Laner, Muchin, Dombrow, Becke | Human R | 115,077 | 32% | 36,464 | 19 |
| Shelsky & Froelich Ltd. | care disuc | 82,463 | 32% | 26,130 | 19 |
| Software, Inc. | developm | 1,145 | 32% | 368 | 19 |
| American Fundware | financial s | 8,804 | 32% | 2,789 | 19 |
| Kronos | timeclock | 3,014 | 32% | 955 | 19 |
| Don Moss & Associates | governme | 1,750 | 32% | 554 | 19 |
| Donald Mundo | first side c | 7,250 | 32% | 2,311 | 19 |
| Docu Shred Inc | aged out c | 312 | 32% | 100 | 19 |
| Docu Shred Inc | SLC direc | 5 | 100% | 5 | 19 |
| Miller Cooper & Co., Ltd. | audit | 19,750 | 32% | 6,257 | 19 |
| Oslar, Amanda | temporary | 5,751 | 32% | 1,822 | 19 |
| Total, per schedule V, Line 19, Column 3 | | 312,487 | | 99,028 | |
| <u>Non-Allowables:</u> | | | | | |
| Illinois Department of Public Aid | fine | (30,000) | 32% | (9,499) | 19 |
| Applegate & Thorne-Thomsen, P | Federal H | (3,000) | 32% | (950) | 19 |
| Kubiesa, Spiroff, Gosselar & Pie | payment c | (7,527) | 32% | (2,385) | 19 |
| Mages & Price Client Trust | payment c | (868) | 32% | (275) | 19 |
| Metropolitain Family Services | end of em | (3,548) | 32% | (1,123) | 19 |
| Laner, Muchin, Dombrow, Becke | Human R | (115,077) | 32% | #### | 19 |
| Shelsky & Froelich Ltd. | care disuc | (82,463) | 32% | #### | 19 |
| Software, Inc. | developm | (573) | 32% | (184) | 19 |
| Docu Shred Inc | developm | (42) | 32% | (14) | 19 |
| Total per schedule V, Line 19, Column 7 | | (243,097) | | #### | |
| Net per schedule V, line 19, Column 8 | | 69,390 | | 22,005 | |

Worksheet 3

Detail of Other Expense on Schedule V, line 27

| | | | | |
|--|-----------|-----|--|------------|
| Direct | | | | |
| SLC | | | | |
| encouragement to residents | | | | 480 |
| replace residents personal belongings lost | | | | 104 |
| | | | | <u>584</u> |
| Management & General | | | | |
| allocated from Administration | | | | |
| bank fees | | | | 441 |
| | | | | <u>441</u> |
| | SLC alloc | 32% | | 140 |
| | | | | <u>140</u> |
| Total Expense | | | | <u>704</u> |

Worksheet 4

Detail for Schedule V, Line 23 - Interservice, Training, & Education

| Vendor | Description/Topic | Amount Paid |
|--|---|--------------|
| allocated from Administration | | |
| AAMR ILLINOIS CHAPTER | AAMR annual meeting | 190 |
| AAMR-Quebec | International Summit for the Alliance on Social Inclusion | 1,175 |
| AID | creating a fundraising culture | 30 |
| ADK | board recruitment workshop | 200 |
| The Council On Quality & Leadership in | fall conference | 99 |
| Supports for People with Disabilities | renewal course - advanced training strategies | 1,199 |
| Crisis Prevention Institute | staff refresher workshop | 477 |
| ICAN | seminar - building community crisis wraparound supports | 99 |
| Institute on Public Policy | leadership conference | 220 |
| THE ARC OF ILLINOIS | fall conference | 99 |
| The Council On Quality & Leads | Illinois conference of executives of ARC | 165 |
| Tim Knapp c/o New Hope Center | | <u>3,953</u> |
| SLC Allocation | 32% | <u>1,254</u> |
| allocated from Development | | |
| AFP Chicago Chapter Office | planned giving event | 85 |
| Community Resource Network | volunteer management training & certificate course | 250 |
| | | <u>335</u> |
| SLC Allocation | 32% | <u>108</u> |
| less fundraising | 52% | <u>54</u> |
| SLC direct | | |
| DuPage County Bank | Toshiba/fee | 4 |
| Institute on Public Policy | seminar - building community crisis wraparound supports | 20 |
| AAMR ILLINOIS CHAPTER | AAMR annual meeting | 961 |
| ABA Convention | Regist2006 convention for CEUs for BC, BA certification | 18 |
| Behavior Intervention Sp | psychiatric/psychiatric medication in DD | 60 |
| BMCA | legal & ethical issues in overseeing supervision | 19 |
| Catherine Spalla | last fee - nursing home administrator exam | 270 |
| Institute on Public Policy | seminar - building community crisis wraparound supports | 99 |
| PEOPLE FIRST OF ILLINOIS | future planning - CEUs for QMRPs | 510 |
| THE ARC OF ILLINOIS | future planning - CEUs for QMRPs | 480 |
| University of Florida | dietary management course for new foodservice coordinator | 582 |
| | | <u>4,291</u> |

Worksheet 5

Detail of Reclassifications on Schedule V, column 5

| Description | To | From | Amount |
|--|---------|---------|--------|
| equipment purchases coded to equipment rental in error | line 6 | line 35 | 575 |
| payment to state police for business checks posted to wrong line | line 20 | line 23 | 1000 |
| public storage rental coded under rent | line 35 | line 34 | 564 |

Worksheet 6

Detail for schedule IX, part A - Interest Expense, Working Capital

| Name of Lender | col 2 Related ? | col 3 Purpose | col 4 Monthly Payment | col 5 Date of Note | col 6 Original Amount | col 7 Bal | col 8 Maturity Date | col 9 Rate | col 10 Int Exp |
|---|--------------------|------------------|-----------------------------|--------------------------|-----------------------------|--------------|---------------------------|---------------|-------------------|
| from admin - Short Term/Working Capital | | | | | | | | | |
| Regency/Pulman Bank | | operating | n/a | 7/1/05 | 24,954 | - | - | 6.25% | 5,507 |
| line of credit | no | hands | | 8/30/05 | 11,269 | - | - | 6.50% | 13,798 |
| | | | | 9/20/05 | 29,031 | - | - | 6.75% | 4,656 |
| | | | | 11/1/05 | 17,063 | - | - | 7.00% | 5,890 |
| | | | | 12/13/05 | 5,172 | - | - | 7.25% | 1,985 |
| | | | | 1/4/06 | 855,795 | - | - | 6.50% | 452 |
| | | | | 4/6/06 | 2,423 | - | - | 7.33% | 29 |
| Total RGA Management & General (Administration) | | | | | <u>646,006</u> | - | - | | <u>30,329</u> |
| SLC allocation = | | | | | <u>204,526</u> | - | - | | <u>10,235</u> |

Worksheet 8

Detail for Schedule XII part B: Equipment Rental - Excluding Transportation and Fixed Equipment

| Movable Equipment Description | SLC % | SLC Cost |
|-------------------------------|-------------------|---------------|
| SLC | | |
| postage system | | 2,615 |
| copier | | <u>18,297</u> |
| | | <u>17,412</u> |
| Administration | | |
| public storage | | 563 |
| | | <u>563</u> |
| Maint Street Building | | |
| copier | | 5426 |
| water cooler | | 384 |
| postage system | | <u>2553</u> |
| | | <u>8363</u> |
| | Administration | 15% |
| | | 1,255 |
| | | 32% |
| | | 307 |
| Finley Building | | |
| copier | | 28754 |
| water cooler | | 384 |
| postage system | | <u>8030</u> |
| | | <u>37168</u> |
| | Administration | 14% |
| | | 5,096 |
| | Human Resources | 8% |
| | | 3,055 |
| | 32% | 968 |
| | Pub Rel & Develop | 20% |
| | | 7,333 |
| | 32% | 2,369 |
| | less 50% | (1,180) |
| | Finance | 22% |
| | | 8,054 |
| | 32% | 2,552 |
| | MS | 8% |
| | | 2,914 |
| | 32% | 923 |
| | Clinical Systems | 5% |
| | | 2,011 |
| | 20% | 402 |
| | Clinical Services | 1% |
| | | 513 |
| | 16% | 80 |
| | Staff Training | 2% |
| | | 628 |
| | 32% | 200 |
| Total Expense | | <u>38,291</u> |

Worksheet 7
Detail for Schedule XII Rental Costs
 Part A. Building and Fixed Equipment, No. 1 - 14

Line 3 - Midwest Surgical
 Building - 2001 Peley, Downers Grove - 1st Floor

| Monthly Amount per Rent Agreement | 10/01/00-02/09 | 22,008 |
|--|-------------------|--------|
| | 10/01/05-02/07 | 22,689 |
| | 10/01/07-02/09 | 23,348 |
| plus operating expenses and common area lighting charges | 10/01/05-02/09 | 24,048 |
| | 10/01/09-02/29/10 | 24,771 |

| RGA | | SLG | |
|-----------|--------------------------------|----------------|--------------------------|
| FY09 Rent | Division | Allocation | Amount Allocation Amount |
| 283,004 | Administration | 13.71% | 38,800 31.68% 12,284 |
| | Life Plan | 1.48% | 4,188 |
| | Human Resources | 8.22% | 23,263 31.69% 7,372 |
| | Public Relations & Development | 19.73% | 55,837 32.17% 17,963 |
| | Finance | 21.85% | 61,270 31.68% (8,981) |
| | Management Information Systems | 7.94% | 22,188 31.69% 7,011 |
| | Clinical Systems | 5.41% | 15,311 20.00% 4,962 |
| | Clinical Services | 1.38% | 3,903 19.87% 812 |
| | Staff Training | 1.89% | 4,783 21.87% 1,524 |
| | 24 Hour Residential | 12.39% | 35,064 |
| | Sunrise Courts | 0.25% | 708 |
| | Intermediate CLAs | 1.05% | 2,972 |
| | Early Intervention | 2.03% | 5,746 |
| | Foster Care | 1.20% | 3,396 |
| | In-Home Respite | 1.97% | 5,576 |
| | | 100.00% | 283,004 |
| | | | 60,277 |

| RGA | | SLG | |
|-----------|--------------------------------|----------------|--------------------------|
| FY09 Rent | Division | Allocation | Amount Allocation Amount |
| 274,740 | Administration | 13.71% | 37,687 31.68% 11,925 |
| | Life Plan | 1.48% | 4,098 |
| | Human Resources | 8.22% | 22,588 31.69% 7,107 |
| | Public Relations & Development | 19.73% | 54,207 32.17% 17,438 |
| | Finance | 21.85% | 59,462 31.68% 18,844 |
| | Management Information Systems | 7.94% | 21,940 31.69% 6,828 |
| | Clinical Systems | 5.41% | 14,864 20.00% 4,573 |
| | Clinical Services | 1.38% | 3,791 19.87% 944 |
| | Staff Training | 1.89% | 4,842 21.87% 1,480 |
| | 24 Hour Residential | 12.39% | 34,041 |
| | Sunrise Courts | 0.25% | 697 |
| | Intermediate CLAs | 1.05% | 2,965 |
| | Early Intervention | 2.03% | 5,577 |
| | Foster Care | 1.20% | 3,297 |
| | In-Home Respite | 1.97% | 5,412 |
| | | 100.00% | 274,740 |
| | | | 28,918 |

| RGA | | SLG | |
|-----------|--------------------------------|----------------|--------------------------|
| FY09 Rent | Division | Allocation | Amount Allocation Amount |
| 282,985 | Administration | 13.71% | 38,797 31.68% 12,283 |
| | Life Plan | 1.48% | 4,188 |
| | Human Resources | 8.22% | 23,263 31.69% 7,372 |
| | Public Relations & Development | 19.73% | 55,837 32.17% 17,961 |
| | Finance | 21.85% | 61,268 31.68% 18,840 |
| | Management Information Systems | 7.94% | 21,940 31.69% 7,011 |
| | Clinical Systems | 5.41% | 15,311 20.00% 4,962 |
| | Clinical Services | 1.38% | 3,903 19.87% 812 |
| | Staff Training | 1.89% | 4,783 21.87% 1,524 |
| | 24 Hour Residential | 12.39% | 35,062 |
| | Sunrise Courts | 0.25% | 708 |
| | Intermediate CLAs | 1.05% | 2,971 |
| | Early Intervention | 2.03% | 5,746 |
| | Foster Care | 1.20% | 3,396 |
| | In-Home Respite | 1.97% | 5,576 |
| | | 100.00% | 282,985 |
| | | | 60,275 |

| RGA | | SLG | |
|-----------|--------------------------------|----------------|--------------------------|
| FY09 Rent | Division | Allocation | Amount Allocation Amount |
| 291,475 | Administration | 13.71% | 39,981 31.68% 12,652 |
| | Life Plan | 1.48% | 4,188 |
| | Human Resources | 8.22% | 23,359 31.69% 7,390 |
| | Public Relations & Development | 19.73% | 57,598 32.17% 18,500 |
| | Finance | 21.85% | 63,104 31.68% 19,250 |
| | Management Information Systems | 7.94% | 22,852 31.69% 7,242 |
| | Clinical Systems | 5.41% | 15,789 20.00% 4,914 |
| | Clinical Services | 1.38% | 4,022 19.87% 830 |
| | Staff Training | 1.89% | 4,829 21.87% 1,512 |
| | 24 Hour Residential | 12.39% | 36,114 |
| | Sunrise Courts | 0.25% | 720 |
| | Intermediate CLAs | 1.05% | 3,060 |
| | Early Intervention | 2.03% | 5,617 |
| | Foster Care | 1.20% | 3,408 |
| | In-Home Respite | 1.97% | 5,742 |
| | | 100.00% | 291,475 |
| | | | 62,082 |

Line 4 - SL Properties
 Building - 1155 North Miami Street, Lombard

| Monthly Base Amount per Rent Agreement moved in during October 2003 | 11/01/04-10/31/05 | 9,968 |
|---|-------------------|-------|
| | 11/01/05-10/31/06 | 4,147 |
| | 11/01/06-10/31/07 | 6,331 |
| plus additional operating costs as billed | 11/01/01-10/31/08 | 4,823 |
| making it (over 15,000 per year) | 11/01/06-10/31/09 | 6,717 |

| RGA | | SLG | |
|-----------|--------------------------|----------------|--------------------------|
| FY09 Rent | Division | Allocation | Amount Allocation Amount |
| 83,965 | Administration | 19.00% | 12,595 31.68% 3,987 |
| | Regular Work | 77.00% | 65,073 |
| | DHS Supported Employment | 5.00% | 4,198 |
| | ONS Title 40 | 3.00% | 2,092 |
| | | 100.00% | 83,965 |
| | | | 3,987 |

| RGA | | SLG | |
|-----------|--------------------------|----------------|--------------------------|
| FY09 Rent | Division | Allocation | Amount Allocation Amount |
| 88,240 | Administration | 19.00% | 13,238 31.68% 4,191 |
| | Regular Work | 77.00% | 68,308 |
| | DHS Supported Employment | 5.00% | 4,412 |
| | ONS Title 40 | 3.00% | 2,282 |
| | | 100.00% | 88,240 |
| | | | 4,191 |

| RGA | | SLG | |
|-----------|--------------------------|----------------|--------------------------|
| FY09 Rent | Division | Allocation | Amount Allocation Amount |
| 90,497 | Administration | 19.00% | 13,575 31.68% 4,298 |
| | Regular Work | 77.00% | 70,118 |
| | DHS Supported Employment | 5.00% | 4,525 |
| | ONS Title 40 | 3.00% | 2,776 |
| | | 100.00% | 90,497 |
| | | | 4,298 |

| RGA | | SLG | |
|-----------|--------------------------|----------------|--------------------------|
| FY09 Rent | Division | Allocation | Amount Allocation Amount |
| 92,622 | Administration | 19.00% | 13,921 31.68% 4,408 |
| | Regular Work | 77.00% | 71,927 |
| | DHS Supported Employment | 5.00% | 4,841 |
| | ONS Title 40 | 3.00% | 2,933 |
| | | 100.00% | 92,622 |
| | | | 4,408 |

Worksheet 9

Detail for Schedule XIX. part A. Administrative Salaries

| Name | Function | % Ownership | SLC Amount |
|---|---------------------------------------|-------------|------------|
| Direct Staff | | | |
| Blum, Alan | SLC Director | | 41,026 |
| Spalla, Catherine | Assistant Director | | 57,460 |
| Hurt, Amy N | Coordinator - 1st shift | | 21,480 |
| Jaiyesimi, Ayodyi | Coordinator - 2nd shift - reassigned | | 14,596 |
| Hotchkin, Randall L | Coordinator - 2nd shift - replacement | | 14,838 |
| Badalamenti, Salvatore | Coordinator - 3rd shift | | 34,994 |
| Hill, Darnell | Coordinator - floater | | 29,388 |
| Kachhawala, Zainab | Coordinator - floater | | 31,368 |
| Kamugu, Paul | Coordinator - floater - reassigned | | 18,451 |
| Meyers, Likeysa A | Coordinator - floater - reassigned | | 7,949 |
| Paris, Tammy A | Home Manager #1&2 - resigned | | 1,286 |
| Scheelk, Cindy M | Home Manager #1&2 - replacement | | 32,127 |
| Patel, Ushma | Home Manager #3&4 | | 37,440 |
| Szczygiel-Smolenski, Sylvia | Home Manager #5&6 - replacement | | 31,627 |
| total SLC | | | 374,030 |
| Management and General Allocated | | | |
| Administrators | | | |
| Carmody, Kathleen | Chief of Staff | | 100,381 |
| Terrill, Cathy Ficker | President | | 172,200 |
| less funds from Ray Graham Foundation | | | (37,000) |
| SLC allocation | 32% | 235,582 | 74,585 |
| Public Relations & Development | | | |
| Shillinglaw, Ann | Director of Development | | 65,975 |
| Hornick, Lori R | Director of Major Gifts | | 49,072 |
| Danoff, Paula B | Development Administrator | | 12,979 |
| Herrerias, Edward | Grants Administrator | | 6,058 |
| Stopka (Wilson), Michelle | P R Coordinator | | 29,755 |
| Westberg, Cheryl | Volunteer Coordinator | | 4,791 |
| less funds from Ray Graham Foundation | | | (108,703) |
| SLC allocation | 32% | 59,927 | 19,279 |
| Total Administrative Salaries reported on Schedule 5, Line 17, Column 1 | | | 467,894 |