



Facility Name & ID Number Iona Glos SLC

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

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>36,500</u>	4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>100</u>	TOTALS	<u>100</u>	<u>36,500</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>35,766</u>			<u>35,766</u>
12	SC				12
13	DD 16 OR LESS				13
14	TOTALS	<u>35,766</u>			<u>35,766</u>

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 97.99%

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

734 (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 &amp; ID Number

Iona Glos SLC

# 0022996

Report Period Beginning:

07/01/06

Ending:

06/30/07

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	127,846		15,840	143,686		143,686	143,686		1	
2	Food Purchase		293,192		293,192		293,192	293,192		2	
3	Housekeeping		92,751	66,147	158,898		158,898	(1,419)	157,479	3	
4	Laundry									4	
5	Heat and Other Utilities			145,041	145,041		145,041	(26)	145,015	5	
6	Maintenance	68,612	96,190		164,802		164,802	(364)	164,438	6	
7	Other (specify):* waste removal			21,489	21,489		21,489		21,489	7	
8	<b>TOTAL General Services</b>	196,458	482,133	248,517	927,108		927,108	(1,809)	925,299	8	
	<b>B. Health Care and Programs</b>										
9	Medical Director									9	
10	Nursing and Medical Records	808,239	86,612	49,508	944,359		944,359	944,359		10	
10a	Therapy	1,449,250		47,856	1,497,106		1,497,106	1,497,106		10a	
11	Activities	45,051	16,033		61,084		61,084	61,084		11	
12	Social Services	21,805			21,805		21,805	21,805		12	
13	CNA Training	28,008	850		28,858		28,858	28,858		13	
14	Program Transportation			113,302	113,302		113,302	113,302		14	
15	Other (specify):* certif & schXVIII		1,201	50,699	51,900		51,900	51,900		15	
16	<b>TOTAL Health Care and Programs</b>	2,352,353	104,696	261,365	2,718,414		2,718,414	2,718,414		16	
	<b>C. General Administration</b>										
17	Administrative	456,687			456,687		456,687	(1,097)	455,590	17	
18	Directors Fees									18	
19	Professional Services			36,133	36,133		36,133	(14,565)	21,568	19	
20	Dues, Fees, Subscriptions & Promotions			15,052	15,052		15,052	(416)	14,636	20	
21	Clerical & General Office Expenses	285,393	63,365		348,758	(24,046)	324,712	(1,599)	323,113	21	
22	Employee Benefits & Payroll Taxes			700,502	700,502		700,502	(1,070)	699,432	22	
23	Inservice Training & Education			3,708	3,708		3,708	(42)	3,666	23	
24	Travel and Seminar									24	
25	Other Admin. Staff Transportation			899	899		899	(12)	887	25	
26	Insurance-Prop.Liab.Malpractice			62,970	62,970		62,970	(15)	62,955	26	
27	Other (specify):* see worksheet 3			9,507	9,507		9,507	(8,521)	986	27	
28	<b>TOTAL General Administration</b>	742,080	63,365	828,771	1,634,216	(24,046)	1,610,170	(27,337)	1,582,833	28	
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	3,290,891	650,194	1,338,653	5,279,738	(24,046)	5,255,692	(29,146)	5,226,546	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: 07/01/06 Ending: 06/30/07

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclassification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			107,185	107,185		107,185	156,243	263,428			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			1,420	1,420		1,420	(36)	1,384			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds			61,346	61,346	(763)	60,583	(1,068)	59,515			34
35	Rent-Equipment & Vehicles			1,314	1,314	24,809	26,123	(1,314)	24,809			35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			171,265	171,265	24,046	195,311	153,825	349,136			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
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			334,188	334,188		334,188		334,188			42
43	Other (specify):*											43
44	<b>TOTAL Special Cost Centers</b>			334,188	334,188		334,188		334,188			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	3,290,891	650,194	1,844,106	5,785,191		5,785,191	124,679	5,909,870			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: 07/01/06

Ending: 06/30/07

**VI. ADJUSTMENT DETAIL**

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.

In column 2 below, reference the line on which the particular cost was included. (See instructions.)

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				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	(933)	30		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	(36)	32		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	(445)	27		18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(14,466)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(2,829)	27		24
25	Fund Raising, Advertising and Promotional	(7,316)	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	(5,165)	pg5A		29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (31,190)		\$	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)	155,869	schVII	34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ 155,869		36
37	<b>TOTAL ADJUSTMENTS (A) and (B)</b>	\$ 124,679		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	<b>TOTAL (C): (sum of lines 38-46)</b>			\$		47

BHF USE ONLY						
48		49		50		51
						52

Iona Glos SLC

ID# 0022996

Report Period Beginning: 07/01/06

Ending: 06/30/07

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
1	Adjustment for Fundraising = 50 % of Public	\$		1
2	Relations & Development - also see worksheet 1			2
3				3
4	Supplies	(1,419)	3	4
5	Utilities	(26)	5	5
6	Maintenance	(364)	6	6
7	Administrative	(1,097)	17	7
8	Professional Services	(99)	19	8
9	Publications	(35)	20	9
10	Membership Dues	(58)	20	10
11	Marketing Materials and Networking	(323)	20	11
12	Clerical & General Office	(1,599)	21	12
13	Employee Benefits & Payroll Taxes	(1,070)	22	13
14	Inservice, training & education	(42)	23	14
15	Travel	(12)	25	15
16	Insurance	(15)	26	16
17	Agency Functions	(82)	27	17
18	Depreciation	(7)	30	18
19	Rent	(1,068)	34	19
20	Total Fund Raising Adjustment			20
21	(7,316)			21
22				22
23	Other Non-Allowables & Adjustments			23
24				24
25	Agency Functions	(4,840)	27	25
26	Special Events	(273)	27	26
27	Moving Expenses	(52)	27	27
28	Total Other Non-Allowables & Adjustments			28
29	(5,165)			29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	<b>Total</b>	(12,481)		49

## STATE OF ILLINOIS

Summary A

Facility Name &amp; ID Number Iona Glos SLC

# 0022996

Report Period Beginning:

07/01/06

Ending:

06/30/07

## 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)	
	<b>A. General Services</b>													
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	(1,419)	0	0	0	0	0	0	0	0	0	0	(1,419)	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(26)	0	0	0	0	0	0	0	0	0	0	(26)	5
6	Maintenance	(364)	0	0	0	0	0	0	0	0	0	0	(364)	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	<b>TOTAL General Services</b>	<b>(1,809)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,809)</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	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	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	<b>TOTAL Health Care and Programs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	(1,097)	0	0	0	0	0	0	0	0	0	0	(1,097)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(14,565)	0	0	0	0	0	0	0	0	0	0	(14,565)	19
20	Fees, Subscriptions & Promotions	(416)	0	0	0	0	0	0	0	0	0	0	(416)	20
21	Clerical & General Office Expenses	(1,599)	0	0	0	0	0	0	0	0	0	0	(1,599)	21
22	Employee Benefits & Payroll Taxes	(1,070)	0	0	0	0	0	0	0	0	0	0	(1,070)	22
23	Inservice Training & Education	(42)	0	0	0	0	0	0	0	0	0	0	(42)	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	(12)	0	0	0	0	0	0	0	0	0	0	(12)	25
26	Insurance-Prop.Liab.Malpractice	(15)	0	0	0	0	0	0	0	0	0	0	(15)	26
27	Other (specify):*	(8,521)	0	0	0	0	0	0	0	0	0	0	(8,521)	27
28	<b>TOTAL General Administration</b>	<b>(27,337)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(27,337)</b>	<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8,16 &amp; 28)</b>	<b>(29,146)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(29,146)</b>	<b>29</b>

STATE OF ILLINOIS

Facility Name & ID Number Iona Glos SLC

# 0022996 Report Period Beginning:

07/01/06 Ending:

Summary B

06/30/07

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	(940)	157,183	0	0	0	0	0	0	0	0	0	156,243	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(36)	0	0	0	0	0	0	0	0	0	0	(36)	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	(1,068)	0	0	0	0	0	0	0	0	0	0	(1,068)	34
35	Rent-Equipment & Vehicles	0	(1,314)	0	0	0	0	0	0	0	0	0	(1,314)	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	<b>TOTAL Ownership</b>	<b>(2,044)</b>	<b>155,869</b>	<b>0</b>	<b>153,825</b>	<b>37</b>								
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	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	<b>TOTAL Special Cost Centers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>44</b>
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	<b>(31,190)</b>	<b>155,869</b>	<b>0</b>	<b>124,679</b>	<b>45</b>								

Facility Name & ID Number Iona Glos SLC

# 0022996

Report Period Beginning:

07/01/06

Ending:

06/30/07

**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>50</u>	\$ <u>50</u>	1
2	V	<u>30 building depreciation</u>		<u>Ray Graham Foundation</u>		<u>157,133</u>	<u>157,133</u>	2
3	V	<u>35 vehicle lease</u>	<u>1,314</u>	<u>Ray Graham Foundation</u>			<u>(1,314)</u>	3
4	V							4
5	V							5
6	V							6
7	V							7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	<b>Total</b>		\$ <u>1,314</u>			\$ <u>157,183</u>	\$ * <u>155,869</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: 07/01/06 Ending: 06/30/07

## 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: 07/01/06 Ending: 06/30/07

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	see worksheet 1	direct cost			\$	\$		\$ 566,468	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				\$	\$		\$ 566,468	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**					Monthly Payment Required	Date of Note				Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO									Original	Balance			
<b>A. Directly Facility Related</b>																
<b>Long-Term</b>																
1							\$	\$			\$					
2																
3																
4																
5																
<b>Working Capital</b>																
6	allocated - see worksheet 6	X	X	operating funds			331,516				1,384					
7	(not enough lines)															
8																
9	<b>TOTAL Facility Related</b>						\$ 331,516	\$			\$ 1,384					
<b>B. Non-Facility Related*</b>																
10																
11																
12																
13																
14	<b>TOTAL Non-Facility Related</b>						\$	\$			\$					
15	<b>TOTALS (line 9+line14)</b>						\$ 331,516	\$			\$ 1,384					

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.)



**IMPORTANT NOTICE**

**TO:** Long Term Care Facilities with Real Estate Tax Rates **RE:** 2006 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 2006 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2006.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2006 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 2007 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.

**2006 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 2006 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 2006.

(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. <u>N/A</u>	_____	\$ _____	\$ _____
2. _____	_____	\$ _____	\$ _____
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
<b>TOTALS</b>		\$ _____	\$ _____

**B. Real Estate Tax Cost Allocations**

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

If YES, attach an explanation & 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 2006 tax bills which were listed in Section A to this statement. Be sure to use the 2006 tax bill which is normally paid during 2007.

**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:

07/01/06 Ending:

06/30/07

**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>	1
2					2
3	<b>TOTALS</b>			\$ <b>214,674</b>	3

Facility Name & ID Number Iona Glos SLC

# 0022996

Report Period Beginning:

07/01/06

Ending:

06/30/07

**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	\$	\$ 2,439,279	4
5											5
6											6
7											7
8											8
	<b>Improvement Type**</b>										
9	SLC direct -										
10	Prior Fiscal Years										
11				2001	8,293	829		829		8,293	10
12				2002	61,254	6,573		6,573		60,807	11
13				2003	30,476	6,095		6,095		21,789	12
14				2004	76,567	15,313		15,313		53,139	13
15				2005	81,762	16,353		16,353		37,181	14
16				2006	1,115	223		223		334	15
17		Painted entire interior of home 6		2006	12,800	1,280	5	1,280		1,280	17
18		home 2 lintel replacement/repairs		2006	25,965	2,597	5	2,597		2,597	18
19		damper actuator(fire safety)		2007	869	87	5	87		87	19
20		install 220v 20amp circuit for microwave in kitchen		2007	710	71	5	71		71	20
21		renovated tub rooms in home 1, 3, & 6 incl toilets & tubs + lifts		2007	89,239	8,924	5	8,924		8,924	21
22		RGA portion of major renovation project including,roof		2007	35,294	3,529	5	3,529		3,529	22
23		replacement on all 6 homes, window replacement in 6 homes, replacement of bedroom and fire doors, skylight replacements									23
24		architects - create drawings, select bids, oversee all projects		2007	10,000	1,000	5	1,000		1,000	24
25		closet doors replaced		2007	40,741	4,074	5	4,074		4,074	25
26		vinyl crash rail replacement		2007	3,491	349	5	349		349	26
27		drywall & plaster structural repairs, paint entire interior-home 2		2007	32,107	3,211	5	3,211		3,211	27
28		air conditioning unit replaced		2007	1,432	143	5	143		143	28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

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

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

See Page 12A, Line 70 for total

Facility Name &amp; ID Number Iona Glos SLC

# 0022996

Report Period Beginning:

07/01/06

Ending:

06/30/07

## 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		8,350		29,225	38
39		2006	2,799	560		560		840	39
40	total Main Street		44,549	8,910		8,910		30,065	40
41	Administration portion - 15.00%		6,682	1,337		1,337		4,510	41
42			1,894	379		379		1,278	42
43									43
44	Administration								44
45	Prior Fiscal Years	2003	7,808	1,562		1,562		5,466	45
46	Prior Fiscal Years - reclassified from Finley building	2002	1,075	107		107		1,075	46
47	total Administration		8,883	1,669		1,669		6,541	47
48	SLC portion of Administration - 28.34%		2,517	473		473		1,854	48
49									49
50	From Ray Graham Foundation								50
51	Prior Fiscal Years	1998	110	11		11		94	51
52		1999	129,704	12,970		12,970		102,077	52
53		2000	86,886	8,689		8,689		59,539	53
54		2001	32,906	3,291		3,291		20,769	54
55		2002	850	85		85		468	55
56		2006	3,490	698		698		1,047	56
57									57
58	major renovation project portion funded thru FHLB	2007	393,415	39,341	5	39,341		39,341	58
59	including roof replacement on all 6 homes, window replacement in 6 homes, replacement of bedroom and fire doors, skylight replacements								59
60									60
61									61
62									62
63	BACK OUT CALCULATION DETAILS SO LINE 70 ONLY		(113,546)	(22,495)		(22,495)		(77,722)	63
64	REFLECTS LINES 42,48 plus 51 - 58 FROM (THIS) PAGE 12A								64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 4,845,818	\$ 228,636		\$ 228,636	\$	\$ 2,872,554	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:

07/01/06

Ending:

06/30/07

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 4,845,818	\$ 228,636		\$ 228,636	\$	\$ 2,872,554	1
2	REVERSE ABOVE BECAUSE THIS IS REALLY PAGE 13A		(4,845,818)	(228,636)		(228,636)		(2,872,554)	2
3	EQUIPMENT DEPRECIATION								3
4									4
5	Purchased in Prior Years								5
6	SLC direct		62,596	12,111		12,111		42,646	6
7									7
8	Management & General								8
9	Administration		157,374	20,931		20,931		134,949	9
10	SLC portion of Administration - 28.3%		44,537	5,922		5,922		38,191	10
11									11
12	Main Street Community Learning Center		11,091	2,201		2,201		7,091	12
13	Administration portion - 15.00%		1,664	330		330		1,064	13
14	SLC portion of Administration - 28.3%		471	93		93		301	14
15									15
16	From Ray Graham Foundation								16
17	Administration		1,236	177		177		1,147	17
18	SLC portion of Administration - 28.3%		350	50		50		325	18
19									19
20									20
21									21
22									22
23									23
24									24
25	BACK OUT CALCULATION DETAILS SO LINE 34 ONLY		(171,365)	(23,639)		(23,639)		(144,251)	25
26	REFLECTS LINES 6, 10,14 & 18								26
27	for total Purchased in Prior Years								27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 107,954	\$ 18,176		\$ 18,176	\$	\$ 81,463	34

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

Facility Name &amp; ID Number Iona Glos SLC

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	<b>Totals from Page 12B, Carried Forward</b>		\$ 107,954	\$ 18,176		\$ 18,176	\$	\$ 81,463	1
2	Current Year Purchases								2
3	SLC direct								3
4	lap top computer	2006	860	86		86		86	4
5	Combi Oven	2006	14,808	1,481		1,481		1,481	5
6	1 sofa & 2 love seats for home2	2006	2,364	394		394		394	6
7	sofa for home 6	2006	873	146		146		146	7
8	clothes dryer for home 6	2006	565	56		56		56	8
9	clothes dryer for home 1	2007	660	66		66		66	9
10	Perkins Brailler	2007	730	73		73		73	10
11	industrial tilt skillet cnrttp gas	2007	9,828	983		983		983	11
12	snow blower	2007	1,080	180		180		180	12
13	digital lift scale	2007	775	129		129		129	13
14	giant sofa & love seat	2007	1,899	316		316		316	14
15	naug spirit mill giant sofa and 2 giant love seats	2007	3,366	561		561		561	15
16									16
17	Management & General								17
18	Administration								18
19	4 Dell computers	2006	3,072	512	3	512		512	19
20	AVX portable computers	2007	954	159	3	159		159	20
21	Dell computer	2007	1,127	188	3	188		188	21
22	2 Dell computers	2006	1,526	254	3	254		254	22
23	voice mail system	2007	14,362	1,436	5	1,436		1,436	23
24	computer server	2007	1,300	217	3	217		217	24
25	tape backup drive	2007	3,375	563	3	563		563	25
26	total administration		25,716	3,329		3,329		3,329	26
27	SLC portion of Administration - 28.3%		7,278	942		942		942	27
28									28
29									29
30	<b>BACK OUT CALCULATION DETAILS SO LINE 34 ONLY</b>		(51,432)	(6,658)		(6,658)		(6,658)	30
31	<b>REFLECTS LINES 3-15 &amp; 27</b>								31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 153,040	\$ 23,589		\$ 23,589	\$	\$ 86,876	34

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

Facility Name &amp; 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	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12C, Carried Forward</b>		\$ 153,040	\$ 23,589		\$ 23,589	\$	\$ 86,876	1
2									2
3	<b>Development</b>								3
4	2 Dell computers		1,536	256	3	256		256	4
5	SLC portion of Development - 5.48%		84	14		7	(7)	14	5
6									6
7	<b>Main Street Community Learning Center</b>								7
8	lap top computer		860	86		86		86	8
9	Administration portion - 15.00%		129	13	5	13		13	9
10	SLC portion of Administration - 28.3%		37	4		4		4	10
11									11
12	total Current Year Purchases (lines 1, 5, 10 less line 1 on 12B)		45,207	5,431		5,424	(7)	5,431	12
13									13
14	<b>Fully Depreciated Assets</b>								14
15	SLC direct		92,661					92,661	15
16	Management & General								16
17	Administration		358,195					358,195	17
18	SLC portion of Administration - 28.3%		101,369					101,369	18
19									19
20	<b>Main Street Community Learning Center</b>		4,994					4,994	20
21	Administration portion - 15.00%		749					749	21
22	SLC portion of Administration - 28.3%		212					212	22
23									23
24	total Fully Depreciated Assets (lines 15, 18, 22)		194,242					194,242	24
25									25
26	<b>TOTAL EQUIPMENT DEPRECIATION</b>		347,403	23,607		23,600	(7)	281,136	26
27									27
28									28
29									29
30	<b>REVERSE EVERYTHING ABOVE AND</b>								30
31	<b>PICKUP ONLY BUILDING &amp; BUILDING IMPROVEMENTS FROM PG12A</b>		3,545,100	175,636		175,657	21	1,746,316	31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 4,845,818	\$ 228,636		\$ 228,636	\$	\$ 2,872,554	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: 07/01/06 Ending: 06/30/07

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	\$ 107,954	\$ 18,176	\$ 18,176	\$	3 to 5	\$ 81,463	71
72	Current Year Purchases	45,207	5,431	5,424	(7)	3 to 5	5,431	72
73	Fully Depreciated Assets	194,242				3 to 5	194,242	73
74								74
75	TOTALS	\$ 347,403	\$ 23,607	\$ 23,600	\$ (7)		\$ 281,136	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	Chevy Uplander 07	2007	\$ 38,245	\$ 3,824	\$ 3,824	\$	5	\$ 3,824	76
77	client transportation	Ford E350 06	2006	48,875	4,888	4,888		5	4,888	77
78	client transportation	Ford E250 CarryAll Van 01	2004	12,400	2,480	2,480		5	3,720	78
79	client transportation	Dodge Caravan Minivan 97	1997	35,401				5	35,401	79
80	TOTALS			\$ 134,921	\$ 11,192	\$ 11,192	\$		\$ 47,833	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)	\$ 5,542,816	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 263,435	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 263,428	83**
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (7)	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 3,201,523	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: 07/01/06

Ending: 06/30/07

**XII. RENTAL COSTS**

**A. Building and Fixed Equipment (See instructions.)**

1. Name of Party Holding Lease: SLJ Properties and USMDS - 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	\$ 55,666	5	N/A	3
4	Additions		N/A	10/01/03	3,849	5	N/A	4
5								5
6								6
7	<b>TOTAL</b>				\$ 59,515			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>06/30/2008</u>	\$ <u>58,817</u>
13.	<u>06/30/2009</u>	\$ <u>60,565</u>
14.	<u>06/30/2010</u>	\$ <u>62,365</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: \$ 24,809 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	<b>TOTAL</b>		\$	\$	21

\* If there is an option to buy the building, please provide complete details on attached schedule.

\*\* This amount plus any amortization of lease expense must agree with page 4, line 34.

**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	375	475		850
3	Classroom Wages (a)	5,400	6,840		12,240
4	Clinical Wages (b)	2,088	13,680		15,768
5	In-House Trainer Wages (c)	2,775	3,515		6,290
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	<b>TOTALS</b>	\$ 10,638	\$ 24,510	\$	\$ 35,148
10	<b>SUM OF line 9, col. 1 and 2 (e)</b>	\$ 35,148			

**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>16</u>
2. From other facilities (f)	
<b>TOTAL TRAINED</b>	<b>35</b>

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

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

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

	Service	1 Schedule V Line & Column Reference	2		3		4		5		6		7		8	
			Staff		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 prescrpts													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	<b>TOTAL</b>			\$		\$		\$		\$		\$				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.**

STATE OF ILLINOIS

Facility Name & ID Number Iona Glos SLC

# 0022996

Report Period Beginning: 07/01/06

Ending:

06/30/07

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 06/30/07

(last day of reporting year)

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

		1 Operating	2 After Consolidation*	
<b>A. Current Assets</b>				
1	Cash on Hand and in Banks	\$ 396,410	\$	1
2	Cash-Patient Deposits	167,161		2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance <u>81,961</u> )	1,669,725		3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	170,757		6
7	Other Prepaid Expenses	8,367		7
8	Accounts Receivable (owners or related parties)	74,863		8
9	Other(specify): <u>security deposits</u>	34,936		9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 2,522,219	\$	10
<b>B. Long-Term Assets</b>				
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	2,505,751		15
16	Equipment, at Historical Cost	2,255,923		16
17	Accumulated Depreciation (book methods)	(3,360,819)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	74,706		21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 1,475,561	\$	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 3,997,780	\$	25

		1 Operating	2 After Consolidation*	
<b>C. Current Liabilities</b>				
26	Accounts Payable	\$ 920,598	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	167,161		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	521,716		30
31	Accrued Taxes Payable (excluding real estate taxes)	40,947		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
<b>Other Current Liabilities(specify):</b>				
36	<u>deferred income</u>	12,840		36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 1,663,262	\$	38
<b>D. Long-Term Liabilities</b>				
39	Long-Term Notes Payable	346,772		39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
<b>Other Long-Term Liabilities(specify):</b>				
43				43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 346,772	\$	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 2,010,034	\$	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 1,987,746	\$	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 3,997,780	\$	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
<b>A. Additions (deductions):</b>			
7	NET Income (Loss) (from page 19, line 43)	(29,587)	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)	\$ (29,587)	17
<b>B. Transfers (Itemize):</b>			
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)	\$ (29,587)	24 *

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

Facility Name &amp; ID Number Iona Glos SLC

# 0022996

Report Period Beginning: 07/01/06

Ending: 06/30/07

**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	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 5,602,183	1
2	Discounts and Allowances for all Levels	( )	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 5,602,183	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants	132,287	10
11	CNA Training Reimbursements	44,658	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	780	18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	540	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 178,265	23
<b>D. Non-Operating Revenue</b>			
24	Contributions	97,259	24
25	Interest and Other Investment Income***	2,576	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 99,835	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28			28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 5,880,283	30

		2	
Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	925,299	31
32	Health Care	2,718,414	32
33	General Administration	1,582,833	33
<b>B. Capital Expense</b>			
34	Ownership	349,136	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers		35
36	Provider Participation Fee	334,188	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 5,909,870	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	(29,587)	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ (29,587)	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:

07/01/06

Ending:

06/30/07

**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	2,080	2,066	\$ 63,401	\$ 30.69	1
2	Assistant Director of Nursing					2
3	Registered Nurses	9,493	9,580	243,604	25.43	3
4	Licensed Practical Nurses	12,567	12,565	275,540	21.93	4
5	CNAs & Orderlies					5
6	CNA Trainees	3,112	3,112	28,008	9.00	6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	4,408	4,401	45,051	10.24	10
11	Social Service Workers	1,047	1,011	21,805	21.57	11
12	Dietician					12
13	Food Service Supervisor	2,080	2,084	35,430	17.00	13
14	Head Cook					14
15	Cook Helpers/Assistants	8,218	8,186	92,416	11.29	15
16	Dishwashers					16
17	Maintenance Workers	3,934	3,805	68,612	18.03	17
18	Housekeepers					18
19	Laundry					19
20	Administrator	1,052	1,023	40,098	39.20	20
21	Assistant Administrator	1,811	1,810	51,230	28.30	21
22	Other Administrative	19,855	19,730	294,913	14.95	22
23	Office Manager	2,080	2,067	30,353	14.68	23
24	Clerical	2,946	2,877	40,632	14.12	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)	14,919	14,870	225,694	15.18	28
29	Resident Services Coordinator	2,080	2,058	36,812	17.89	29
30	Habilitation Aides (DD Homes)	125,579	125,051	1,412,438	11.29	30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify) <a href="#">see worksheet 2</a>	12,008	11,993	284,854	23.75	33
34	TOTAL (lines 1 - 33)	229,269	228,289	\$ 3,290,891 *	\$ 14.42	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	366	\$ 15,840	1	35
36	Medical Director				36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant		142	15	39
40	Physical Therapy Consultant	421	26,152	10a	40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant	406	17,842	10a	42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify) <u>Psychiatrist</u>	42	9,965	15	46
47	<u>Psychologist</u>	monthly	26,000	15	47
48	<u>eye exams,dds,podiatrist,celaning</u>	15	2,775	15	48
49	TOTAL (lines 35 - 48)	1,250	\$ 98,716		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	1,322	49,508	10	51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	1,322	\$ 49,508		53

Facility Name & ID Number Iona Glos SLC

# 0022996

Report Period Beginning: 07/01/06

Ending: 06/30/07

**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			
<a href="#">see worksheet 9</a>			\$ 456,687	Workers' Compensation Insurance	\$ 110,856	IDPH License Fee	\$			
				Unemployment Compensation Insurance	35,140	Advertising: Employee Recruitment				
				FICA Taxes	245,710	Health Care Worker Background Check	11,503			
				Employee Health Insurance	281,475	(Indicate # of checks performed <u>49</u> )	490			
				Employee Meals		Patient Background Checks <u>5</u>	50			
				Illinois Municipal Retirement Fund (IMRF)*		subscriptions/publications	582			
				pension plan	25,884	membership dues	2,428			
				employee incentives	367					
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 456,687	TOTAL (agree to Schedule V, line 22, col.8)			\$ 699,432	TOTAL (agree to Sch. V, line 20, col. 8)		\$ 14,636
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**			
Description	Amount			Description	Line #	Amount	Description	Amount		
<u>NONE</u>	\$			<u>NONE</u>		\$	Out-of-State Travel	\$ <u>NONE</u>		
							In-State Travel			
							Seminar Expense			
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$	TOTAL			\$	Entertainment Expense	( )	
C. Professional Services										
Vendor/Payee	Type	Amount								
<a href="#">see worksheet 2</a>		\$ 36,133					TOTAL (agree to Sch. V, line 24, col. 8)		\$	
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)			\$ 36,133							

\* 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. \$ 19,976 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. \$ 334,188  
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 \$5,000, 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	SLC Allocation of...										Direct Program Cost	RGA Audit Figures SLC Reclassified	Adjustments for		Other Adjustment	Total	
		RGA Admin Services	RGA P.R. Development	RGA Admin General	RGA P.R. 28%	RGA Admin Development	RGA P.R. 28%	RGA Admin General	RGA P.R. 28%	RGA Admin Development	RGA P.R. 28%			Sum decrease	Sum increase			
Salaries and related expenses:																		
Sch XVIII	Salaries	994,368	64,994	1,059,362	281,290	3,664	284,854	3,006,037	3,290,891	3,290,891					(1,782)		3,289,110	
22	Unemployment	124,490	0	124,490	35,140	0	35,140	0	35,140	0					0		35,140	
22	FICA	80,417	17,006	97,423	22,749	933	23,682	222,494	246,176	246,176					(466)		245,710	
22	Health Insurance	89,178	14,675	103,853	25,231	805	26,036	252,250	278,286	278,286					(402)		277,884	
22	403R Plan Expense	17,596	2	17,598	4,979	0	4,979	20,904	25,883	25,883					0		25,883	
22	Insurance: Executive	2,737	0	2,737	776	0	776	0	776	0					0		776	
22	Employee Incentives	266	0	266	75	0	75	292	367	367					0		367	
22	Insurance: Workers' Comp	37,510	7,365	44,875	10,612	404	11,016	97,346	108,362	108,362					(202)		108,160	
22	Work Comp Out-of-Pocket	(154)	0	(154)	(44)	0	(44)	2,739	2,695	2,695					0		2,695	
22	Existing Staff Medical	0	0	0	0	0	0	2,817	2,817	2,817					0		2,817	
26	Insurance: D & O	172	41	213	49	2	51	889	940	940					(1)		939	
Direct services:																		
Sch XVIII	Clinical Consultants	0	0	0	0	0	0	113,130	113,130	113,130					0		113,130	
Sch XVIII	Temporary Workers	3,242	1,840	5,082	918	101	1,019	50,773	51,792	51,792					(50)		51,742	
3	Client Wages - Janitorial	1,116	7	1,123	316	0	316	1	317	317					0		317	
10 & 13	Medical	116	0	116	33	0	33	67,452	67,485	67,485					0		67,485	
10	Adult Births	0	0	0	0	0	0	19,976	19,976	19,976					0		19,976	
11	Rehab & Educ Supplies	0	0	0	0	0	0	4,214	4,214	4,214					0		4,214	
3	Supplies	1,253	60	1,313	355	3	358	89,251	89,609	89,609					(2)		89,607	
11	Recreation	0	0	0	0	0	0	11,820	11,820	11,820					0		11,820	
6 & 21	Equipment Purchases	4,814	6,807	11,621	3,867	377	4,244	17,120	18,861	18,861					(188)		18,673	
6 & 21	Equipment Lease/Maint/Repairs	28,418	8,845	34,263	8,037	321	8,358	21,618	29,976	29,976	(24,046)				(160)		5,970	
35	Equipment Lease	0	0	0	0	0	0	24,809	24,809	24,809					0		24,809	
3	In Kind Contributions	0	51,501	51,501	0	2,824	2,824	0	2,824	2,824				(1,412)		1,412		
14 & 21	Staff Travel	3,525	428	3,953	875	23	898	10,076	10,974	10,974					(12)		10,962	
14	Vehicle Fuel	4,231	1	4,232	1,199	0	1,199	12,180	13,379	13,379					0		13,379	
14	Vehicle Repairs & Maintenance	58	4	62	16	0	16	8,080	8,096	8,096					0		8,096	
14	Vehicle Inspections & Safety	3	0	3	1	0	1	216	217	217					0		217	
26	Vehicle Insurance	144	2	146	4	0	4	7,919	7,923	7,923					0		7,923	
35	Vehicle Leases	4,638	0	4,638	1,314	0	1,314	0	1,314	1,314				(1,314)		0		
14	Vehicle Licenses	78	0	78	22	0	22	0	22	22					0		22	
14	Contract Billing	0	0	0	0	0	0	81,511	81,511	81,511					0		81,511	
23	Conferences & Seminars	5,936	1,537	7,473	1,678	84	1,762	1,946	3,708	3,708					(42)		3,666	
26	Insurance: Gen'l & Pro Liability	0	0	0	0	0	0	36,080	36,080	36,080					0		36,080	
21	Telephone	37,720	1,783	39,503	10,668	98	10,766	7,352	18,118	18,118					(49)		18,069	
21	Cell Phone	2,698	107	2,765	793	6	799	4,312	5,071	5,071					(3)		5,068	
Program support:																		
2	Food	11	0	11	3	0	3	293,189	293,192	293,192					0		293,192	
19	Payroll Service	21,793	0	21,793	6,167	0	6,167	0	6,167	6,167					0		6,167	
19	Audit	19,245	0	19,245	5,446	0	5,446	0	5,446	5,446					0		5,446	
19	Legal	51,122	0	51,122	14,466	0	14,466	0	14,466	14,466					(14,466)		0	
19	Professional Services	22,885	0	22,885	6,469	0	6,469	950	7,419	7,419					0		7,419	
21	Office Supplies & Equipment	18,922	2,662	21,584	5,353	146	5,499	6,508	12,007	12,007					(73)		11,934	
21	Training Materials	3,840	0	3,840	1,084	0	1,084	0	1,084	1,084					0		1,084	
21	Computer Equip & Supplies	31,824	0	31,824	9,000	0	9,000	0	9,000	9,000					0		9,000	
19	Software Maintenance	5,364	1,800	7,164	1,516	99	1,617	0	1,617	1,617					(49)		1,568	
Occupancy:																		
26	Insurance: Building	2,330	498	2,828	659	27	686	17,741	18,427	18,427					(14)		18,413	
3	Janitorial Contracts	916	200	1,116	259	11	270	65,877	66,147	66,147					(5)		66,142	
5	Utilities: Electric	5,431	945	6,376	1,546	52	1,598	60,903	62,501	62,501					(26)		62,475	
5	Utilities: Natural Gas	466	0	466	132	0	132	48,986	49,118	49,118					0		49,118	
5	Utilities: Water	0	0	0	0	0	0	33,418	33,418	33,418					0		33,418	
7	Utilities: Waste Removal	412	0	412	117	0	117	21,372	21,489	21,489					0		21,489	
6	Building & Grounds	2,091	411	2,412	566	23	589	12,651	13,240	13,240					(11)		13,229	
6	Fire, Safety & Security	26	0	26	7	0	7	9,070	9,077	9,077					0		9,077	
6	Maintenance Supplies	473	76	549	134	4	138	14,600	14,738	14,738					(2)		14,736	
6	Repairs and Maintenance	655	106	761	185	6	191	20,207	20,398	20,398					(3)		20,395	
34	Rent	194,354	38,956	233,310	54,970	2,136	57,106	4,240	61,346	61,346	(763)				(1,068)		59,515	
Other:																		
21	Postage	9,643	8,732	18,375	2,727	479	3,206	2,564	5,770	5,770					(239)		5,531	
21	Printing	3,269	20,047	23,316	926	1,099	2,025	196	2,211	2,211					(50)		1,961	
20	Publications	1,152	1,252	2,404	338	71	409	306	618	618					0		618	
16 & 21	Certifications	23	0	23	7	0	7	1,201	1,208	1,208					0		1,208	
20	Recruitment	39,970	0	39,970	11,283	0	11,283	0	11,283	11,283					0		11,283	
20	Advertisements	0	225	225	0	12	12	19	31	31					(6)		25	
20	Marketing Materials	0	10,573	10,573	0	580	580	0	580	580					(290)		290	
20	Networking	0	984	984	0	54	54	0	54	54					(27)		27	
20	Memberships	7,939	2,120	10,059	2,348	116	2,464	122	2,486	2,486					(98)		2,388	
27	Agency Functions	16,634	2,978	19,612	4,709	163	4,872	50	4,922	4,922					(82)	(4,840)	0	
27	Special Events	93	0	93	26	0	26	247	273	273					0		(273)	
42	SLC Participation Fees	0	0	0	0	0	0	334,188	334,188	334,188					0		334,188	
27	Moving Expenses	0	0	0	0	0	0	52	52	52					0		(52)	
27	Miscellaneous Expense	0	0	0	0	0	0	402	402	402					0		402	
32	Interest	5,018	0	5,018	1,420	0	1,420	0	1,420	1,420					(36)		1,384	
27	Bad Debts	9,996	0	9,996	2,829	0	2,829	0	2,829	2,829					(2,829)		0	
27	Bank Charges	2,965	0	2,965	695	0	695	0	695	695					0		695	
27	Fines, Penalties & Late Fees	1,516	0	1,516	429	0	429	17	446	446					0		(446)	
Depreciation and amortization:																		
30	Depn Expense - Vehicles	0	0	0	0	0	0	11,732	11,732	11,732					0	(540)	11,192	
30	Depn Expense - F.F. & E	24,603	256	24,859	6,961	14	6,975	16,581	23,556	23,556					50	(7)	23,599	
30	Amort - Leasehold Improvement	3,003	0	3,003	852	0	852	71,045	71,897	71,897					157,133	(393)		

Facility Name & ID Number	Iona Glos SLC			
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Worksheet 2 - page 1

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	4,160	4,153	241,270	28%	1,177	1,175	68,251	17	
Accounting/Bookkeeping	16,514	16,482	298,629	28%	4,672	4,662	84,477	21	
Human Resources	10,340	10,522	270,637	28%	2,925	2,976	76,559	21	
P.R. & Development	5,602	5,653	40,023	5%	307	310	2,195	17	
Secy & Clerical	7,866	7,893	113,228	28%	2,225	2,233	32,030	21	
Secy & Clerical - Developme	1,454	1,454	24,971	5%	80	80	1,369	21	
Mgmt Information Systems	2,199	1,969	70,604	28%	622	557	19,973	21	
<b>M&amp;G Salaries per worksheet</b>	<b>48,135</b>	<b>48,126</b>	<b>1,059,362</b>		<b>12,008</b>	<b>11,993</b>	<b>284,854</b>		
<b>Non-Allowables:</b>									
P.R. & Development	(2,801)	(2,827)	(20,012)	5%	(154)	(155)	(1,097)	17	
Secy & Clerical - Developme	(727)	(727)	(12,486)	5%	(40)	(40)	(685)	21	
	(3,528)	(3,554)	(32,498)		(194)	(195)	(1,782)		
<b>Net Allocated</b>	<b>44,607</b>	<b>44,572</b>	<b>1,026,864</b>		<b>11,814</b>	<b>11,798</b>	<b>283,072</b>		

Management and General Allocated Salaries:

Detail of Salaries Paid to Administrators and Accounting/Bookkeeping

Administrators:

Employee Name	Title	Amount
Carmody, Kathleen	Chief of Staff	117,257
Terrill, Cathy Ficker	President	191,183
less funds from Ray Graham Foundation		(67,170)
		<u>241,270</u>

Accounting/Bookkeeping:

Employee Name	Title	Amount
Karlovich, Karen	Accounts Payable Coordinator - resigned	23,919
Lee, Michelle	Accounts Payable Coordinator - replacement	712
Tomczak, Irene	Accounts Receivable Coordinator	31,538
Cooke, Carmel	Chief Financial Officer	111,679
Khouri, Myralee	Consumer Benefit Coordinator	6,808
Gurgone, Linda	Director Purchasing & Maintenance	8,569
Francis, Kathleen	Grants and Budget Coordinator	44,927
Horgan, Frances	Payroll Coordinator	43,648
Mahalingam, Sheela	Senior Accountant - resigned	36,123
Almonte, Jaime	Staff Accountant	46,646
Greenbeck, Leah	Staff Accountant	50,445
allocated thru building maintenance		688
less funds from Ray Graham Foundation		(107,073)
		<u>298,629</u>

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

Worksheet 2 - Page 2

Allocated Professional Services - RGA Management and General

Vendor/Payee	Type	Mgmt&Gen	Percent	SLC	Schedule V Reference
Paylocity	payroll service	21,793	28%	6,167	19
Miller Cooper & Co., Ltd.	audit	19,245	28%	5,446	19
Duane Morris LLP	SLC/Kulis suit	21,127	28%	5,987	19
Citibusiness Card	RG/RGF merger	81	28%	23	19
Winston & Strawn LLP	Hearing IDPH violation	10,190	28%	2,888	19
Illinois Dept. of Public Health	Final order from hearing	500	28%	142	19
Kubiesa, Spiroff, Gosselar, & Pieper	Small claim	445	28%	126	19
Laner, Muchin, Dombrow, & Becker	Retainer & union issues	59,254	28%	16,726	19
Weiner, Barbara	Consultation for handbook	2,500	28%	705	19
Shesky & Froelich	Refund	(42,975)	28%	(12,131)	19
Don Moss & Associates	government newsletter	2,100	28%	595	19
Mundo, Donald	CPR Training	9,170	28%	2,588	19
Profound Insights	monthly server fee	2,700	28%	764	19
Porte Brown LLC	computer support services	8,915	28%	2,521	19
Kronos	timeclock software support	3,134	28%	887	19
Kintera	software mntce & enhance contract.	1,198	28%	339	19
Revere Group	financial software support	1,031	28%	292	19
Cifone, Patrick	instruction at orientaion	50	28%	14	19
Smith, Cami	instruction at orientaion	80	28%	23	19
Dixon, Duane	instruction at orientaion	70	28%	20	19
Bohn, Kelly	temporary office worker	1,062	28%	300	19
Glenn, Conor	temporary office worker	160	28%	45	19
Hornick, Margaret	temporary office worker	180	28%	51	19
O'Donnell, Nancy	temporary office worker	805	28%	228	19
Patel, Mauneel	temporary office worker	240	28%	68	19
Sestan, Julianne	temporary office worker	595	28%	169	19
Software, Inc.	development software support	1,800	5%	99	19
Glenn, Caitlin	temporary office worker	985	5%	54	19
Hornick, Margaret	temporary office worker	180	5%	10	19
Westberg, Cheryl	temporary office worker	675	5%	37	19
Eulitz, Kathleen	ICF project for add ons	950	100%	950	19
<b>Total, per schedule V, Line 19, Column 3</b>		<b>128,240</b>		<b>36,133</b>	
<b>Non-Allowables:</b>					
Duane Morris LLP	SLC/Kulis suit	(21,127)	28%	(5,987)	19
Citibusiness Card	RG/RGF merger	(81)	28%	(23)	19
Winston & Strawn LLP	Hearing IDPH violation	(10,190)	28%	(2,888)	19
Illinois Dept. of Public Health	Final order from hearing	(500)	28%	(142)	19
Kubiesa, Spiroff, Gosselar, & Pieper	Small claim	(445)	28%	(126)	19
Laner, Muchin, Dombrow, & Becker	Retainer & union issues	(59,254)	28%	(16,726)	19
Weiner, Barbara	Consultation for handbook	(2,500)	28%	(705)	19
Shesky & Froelich	Refund	42,975	28%	12,131	19
Software, Inc.	development software support	(900)	5%	(49)	19
Glenn, Caitlin	temporary office worker	(493)	5%	(27)	19
Hornick, Margaret	temporary office worker	(90)	5%	(5)	19
Westberg, Cheryl	temporary office worker	(338)	5%	(18)	19
<b>Total per schedule V, Line 19, Column 7</b>		<b>(52,942)</b>		<b>(14,565)</b>	
<b>Net per schedule V, line 19, Column 8</b>		<b>75,298</b>		<b>21,568</b>	

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

Worksheet 3  
 Detail of Other Expense on Schedule V. line 27

Direct			
SLC			
encouragement to residents		402	
		<u>402</u>	
Management & General			
allocated from Administration			
bank fees		2,066	
		<u>2,066</u>	
SLC alloc 28%			584
Total Expense			<u>986</u>

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

Worksheet 4  
 Detail for Schedule V, Line 23 - In-service, Training, & Education

Vendor	Description/Topic	Amount Paid
allocated from Administration		
Institute on Public Policy	seminars - "shift happens" & "it's not about jobs, it's about income"	99
Institute on Public Policy	retreat	327
College of DuPage	Strategic planning class	40
College of DuPage	computer pc class	146
Delaware Co. ARC	making the shift to proactive behavior	35
AAMR	conference	(132)
THE ARC OF ILLINOIS	leadership conference	240
Leadership Institute	conference	1,500
Anderson, Sharon	visiting instructor form U of I at Chicago	48
Progressive Business	supervisor training	796
ICAN	teambuilding workshop	159
Illinois Association of Chiefs of Police	background check training	30
Weiner, Barbara	Employment Law Seminar	220
IT Resource Center	Microsoft Word classes	615
Mundo, Donald	CPR class	130
IARF	3 audio conferences	297
Lumity (formerly IT Resource Center)	Microsoft Excel classes	1,275
Illinois Housing Development Authority	Affordable Housing conference	100
		<u>5,925</u>
SLC Allocation	28%	<u>1,678</u>
allocated from Development		
United Way	annual meeting	45
Chicago Federal Home Loan Bank	Registration fee AHP2006	20
Donors Forum of Chicago	building strategic relationships	220
SofterWare	Donor Perfect Basics Webinar	635
Community Resource Network	volunteer management training	250
Illinois Housing Development Authority	Affordable Housing conference	175
Chicago Council on Planned Giving	seminar	105
College of DuPage	Learn at Lunch Workshop	25
Donors Forum of Chicago	grantseeking primer	60
		<u>1,535</u>
SLC Allocation	5%	<u>84</u>
less fundraising	50%	<u>42</u>
SLC direct		
AAIDD of Illinois3	3-15-07 conference	280
Alzheimer's Association- Greater Illinois	seminar	70
Institute on Public Policy	seminars - "shift happens" & "it's not about jobs, it's about income"	99
Institute on Public Policy	Best Practices conference - 5 staff	877
Weiner, Barbara	Health seminar	150
Behavior Intervention Specialists	refund for cancelled seminar	(64)
IMHCA	workshop - effective strategies in supervision	24
Benefits Training and Consulting	employment training	18
Little Friends Center for Autism	autism training	20
ARC of Illinois	seminar - "the problem with behavior problems"	20
Little Friends Center for Autism	training - autism characters & visual strategies	15
ACS, Inc.	seminar - applied supervisory skills	20
ICAN	seminar - building bridges	66
H.D.A.	seminar - government benefits, employment opportunities for disabled	5
Autism Society of Illinois	booth space	20
Behavior Analysis Society of Illinois	annual conference	17
American Trainco, Inc	seminar: HVAC Controls & Air Distribution	279
Illinois Housing Development Authority	Affordable Housing conference	24
Chicago Federal Home Loan Bank	Registration fee AHP2006	6
Total Expense		<u>3,666</u>

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

Worksheet 5  
 Detail of Reclassifications on Schedule V. column 5

Description	To	From	Amount
equipment purchases and maintenance coded with equipment ren	line 35	line 21	24,046
public storage rental coded under rent	line 35	line 34	763

Facility Name & ID Numbe Iona Glos SLC  
 # 0022996 Report Period Begi 07/01/06 Ending: 06/30/07

Worksheet 6  
 Detail for schedule IX, part A - Interest Expense, Working Capital

col 1	col 2	col 3	col 4	col 5	col 6	col 7	col 8	col 9	col 10
Name of Lender	Related ?	Purpose	Monthly Payment	Date of Note	Original Amount	Bal	Maturity Date	Rate (4 digits)	Int Exp
from admin - Short Term/Working Capital									
Regency/Pullman	no	operating n/a		7/1/2006	419,877			0.0791	1,811
line of credit		funds		8/2/2006	240,710			0.0783	1,249
				9/5/2006	139,901			0.0782	226
				10/2/2006	97,325			0.0785	388
				12/1/2006	56,835			0.0783	1,082
				#####	89,924	0		0.0782	99
				4/2/2007	128,861			0.0782	35
Total RGA Management & General (Administr					#####	0			4,890
SLC allocation =	28%				0	0			<u>1,384</u>

Public Works & Services  
 Budget 2014 - 2015  
 Budget 2014 - 2015  
 Budget 2014 - 2015

Worksheet 7  
 20000 - Expenses for Animal Care  
 Part A Building and Fixed Equipment, No. 1 - 14

Line 3 - Montreal Supt  
 Building - 2014 Entry, December - 1st Floor

Monthly Amount per Rent Agreement	001104-000007	22,888
plus additional operating costs in budget	001104-000008	23,488
totaling =	001104-000010	46,377
	001104-000011	25,114

AGFA		S/G	
FY10 Base	Division	Allocation	Amount
200106	Administration	15.48%	0
	100 A Pay	1.82%	0
	Human Resources	20.47%	0
	Public Relations & Development	13.44%	0
	Finance	25.70%	0
	Management Information System	4.76%	0
	Clinical Systems	0.00%	0
	Clinical Services	7.31%	0
	Staff Training	0.00%	0
	24 Hour Residential	0.00%	0
	Nursing Clinics	0.00%	0
	Residential CLAs	2.81%	0
	Child Intervention	0.00%	0
	Foster Care	0.26%	0
	Intensive Services	0.00%	0
		<u>100.00%</u>	<u>0</u>

AGFA		S/G	
FY10 Base	Division	Allocation	Amount
200106	Administration	15.48%	0
	100 A Pay	1.82%	0
	Human Resources	20.47%	0
	Public Relations & Development	13.44%	0
	Finance	25.70%	0
	Management Information System	4.76%	0
	Clinical Systems	0.00%	0
	Clinical Services	7.31%	0
	Staff Training	0.00%	0
	24 Hour Residential	0.00%	0
	Nursing Clinics	0.00%	0
	Residential CLAs	2.81%	0
	Child Intervention	0.00%	0
	Foster Care	0.26%	0
	Intensive Services	0.00%	0
		<u>100.00%</u>	<u>0</u>

AGFA		S/G	
FY10 Base	Division	Allocation	Amount
200106	Administration	15.48%	0
	100 A Pay	1.82%	0
	Human Resources	20.47%	0
	Public Relations & Development	13.44%	0
	Finance	25.70%	0
	Management Information System	4.76%	0
	Clinical Systems	0.00%	0
	Clinical Services	7.31%	0
	Staff Training	0.00%	0
	24 Hour Residential	0.00%	0
	Nursing Clinics	0.00%	0
	Residential CLAs	2.81%	0
	Child Intervention	0.00%	0
	Foster Care	0.26%	0
	Intensive Services	0.00%	0
		<u>100.00%</u>	<u>0</u>

AGFA		S/G	
FY10 Base	Division	Allocation	Amount
200106	Administration	15.48%	0
	100 A Pay	1.82%	0
	Human Resources	20.47%	0
	Public Relations & Development	13.44%	0
	Finance	25.70%	0
	Management Information System	4.76%	0
	Clinical Systems	0.00%	0
	Clinical Services	7.31%	0
	Staff Training	0.00%	0
	24 Hour Residential	0.00%	0
	Nursing Clinics	0.00%	0
	Residential CLAs	2.81%	0
	Child Intervention	0.00%	0
	Foster Care	0.26%	0
	Intensive Services	0.00%	0
		<u>100.00%</u>	<u>0</u>

Line 4 - St. Philippe

Building - 1100 North River Street, Lachine

Monthly Base Amount per Rent Agreement	110100-100100	7,301
	110100-100101	7,301
plus additional operating costs in budget	110100-100100	7,798
totaling =	110100-100110	8,217

AGFA		S/G	
FY10 Base	Division	Allocation	Amount
101104	Administration	15.00%	12,001
	Regular Work	77.00%	70,110
	Child Supervised Employment	5.00%	4,547
	OSG Tim 00	2.00%	1,860
		<u>100.00%</u>	<u>87,518</u>

AGFA		S/G	
FY10 Base	Division	Allocation	Amount
101104	Administration	15.00%	15,757
	Regular Work	77.00%	81,413
	Child Supervised Employment	5.00%	4,522
	OSG Tim 00	2.90%	2,668
		<u>100.00%</u>	<u>104,360</u>

AGFA		S/G	
FY10 Base	Division	Allocation	Amount
101107	Administration	15.00%	16,711
	Regular Work	77.00%	83,053
	Child Supervised Employment	5.00%	4,580
	OSG Tim 00	2.90%	2,666
		<u>100.00%</u>	<u>107,010</u>

AGFA		S/G	
FY10 Base	Division	Allocation	Amount
110101	Administration	15.00%	16,088
	Regular Work	77.00%	83,784
	Child Supervised Employment	5.00%	4,533
	OSG Tim 00	2.90%	2,565
		<u>100.00%</u>	<u>107,030</u>

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

Worksheet 8  
 Detail for Schedule XII part B. Equipment Rental - Excluding Transportation and Fixed Equipment

Movable Equipment Description	SLC %	SLC Cost
postage system		2,021
copier		14,797
<b>Total SLC</b>		<b>16,818</b>

Administration

public storage		2,698		
		2,698		
	28%		764	

Maint Street Building

copier	5,426			
water cooler	384			
postage syst	1,967			
	7,777			
Administrat	15.00%	1,167	28%	331

Finley Building

copier	27,461			
water cooler	384			
postage syst	8,062			
	35,907			
Administratio	10.46%	3,756	28%	1,064
Human Resc	20.47%	7,350	28%	2,075
Pub Rel & Dt	13.44%	4,826	5%	264
less 50%				(132)
Finance	25.75%	9,246	28%	2,617
MIS	4.76%	1,709	28%	483
Clinical Se	7.31%	2,625	20%	525

Total Expense 24,809

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

Worksheet 9  
 Detail for Schedule XIX. part A. Administrative Salaries

Name	Function	% Ownership	SLC Amount
<b>Direct Staff</b>			
Blum, Alan	SLC Director		40,098
Spalla, Catherine	Assistant Director		51,230
Slabaugh, Russell D	Behavior Specialist		11,582
Tatum, Marlon	Coordinator - 1st shift - replacement		2,769
Barber, Angela E	Coordinator - temp/fill in		439
Hafeez, Eric A	Coordinator - temp/fill in		13,500
Okoye, Chike T 55850	Coordinator - temp/fill in		10,664
Patel, Meera N 62520	Coordinator - temp/fill in		3,304
Starling, Tanika N 73858	Coordinator - temp/fill in		11,043
Hotchkin, Randall L	Coordinator - 2nd shift - reassigned		8,077
Badalamenti, Salvatore	Coordinator - 3rd shift		35,602
Hill, Darnell	Coordinator - floater		27,929
Kachhawala, Zainab	Coordinator - floater		32,535
Devers, Melbernice	Coordinator - floater - reassigned		33,133
Scheelk, Cindy M	Home Manager #1&2		31,970
Patel, Ushma	Home Manager #3&4		34,128
Bruce, Pamela M	Home Manager #5&6 - reassigned		18,443
McDonald, Michael	Home Manager #5&6 - reassigned		16,434
Szczygiel-Smolenski, Sylvia	Home Manager #5&6 - reassigned		3,361
<b>total SLC</b>			<b>386,241</b>

**Management and General Allocated**

<b>Administrators</b>			
Carmody, Kathleen	Chief of Staff		117,257
Terrill, Cathy Ficker	President		191,183
	less funds from Ray Graham Foundation		(67,170)
<b>SLC allocation</b>	<b>28%</b>	<b>241,270</b>	<b>68,251</b>

**Public Relations & Development**

Shillinglaw, Ann	Director of Development - resigned		11,994
Hornick, Lori R	Director of Development - reassigned		62,672
Buell III, Donald C	Director of Major Gifts		40,532
Danoff, Paula B	Development Administrator - resigned		17,546
Herrerias, Edward	Grants Administrator		39,619
Witte, Jamie L	Special Events Coordinator		17,255
Glenn, Mary B	Volunteer Coordinator		14,824
allocation	building maintenance		360
	less funds from Ray Graham Foundation		(164,778)
<b>SLC allocation</b>	<b>5%</b>	<b>40,024</b>	<b>2,195</b>

Total Administrative Salaries reported on Schedule 5, Line 17, Column 1 456,687