







14	TOTALS	36,224		36,224	14
----	--------	--------	--	--------	----

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

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 98.97%

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:

07/01/07

Ending:

06/30/08

## 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	136,213		16,030	152,243		152,243		152,243		1
2	Food Purchase		318,439		318,439		318,439		318,439		2
3	Housekeeping		141,747	74,377	216,124		216,124	(22,158)	193,966		3
4	Laundry										4
5	Heat and Other Utilities			162,249	162,249		162,249	(159)	162,090		5
6	Maintenance	85,160	121,212		206,372		206,372	(1,100)	205,272		6
7	Other (specify):* waste removal			29,742	29,742		29,742		29,742		7
8	<b>TOTAL General Services</b>	221,373	581,398	282,398	1,085,169		1,085,169	(23,417)	1,061,752		8
	<b>B. Health Care and Programs</b>										
9	Medical Director										9
10	Nursing and Medical Records	738,226	81,459	42,677	862,362	(1,688)	860,674		860,674		10
10a	Therapy	1,462,805		43,944	1,506,749		1,506,749		1,506,749		10a
11	Activities	37,501	14,918		52,419		52,419		52,419		11
12	Social Services	25,825			25,825		25,825		25,825		12
13	CNA Training	39,157	1,100		40,257		40,257		40,257		13
14	Program Transportation			37,425	37,425		37,425		37,425		14
15	Other (specify):* license/cert & sch XVIII		620	32,953	33,573	1,688	35,261		35,261		15
16	<b>TOTAL Health Care and Programs</b>	2,303,514	98,097	156,999	2,558,610		2,558,610		2,558,610		16
	<b>C. General Administration</b>										
17	Administrative	578,382			578,382		578,382	(33,414)	544,968		17
18	Directors Fees										18
19	Professional Services			54,773	54,773		54,773	(29,155)	25,618		19
20	Dues, Fees, Subscriptions & Promotions			19,749	19,749		19,749	(2,044)	17,705		20
21	Clerical & General Office Expenses	303,855	66,097		369,952	(24,270)	345,682	(9,948)	335,734		21
22	Employee Benefits & Payroll Taxes			706,164	706,164		706,164	(7,133)	699,031		22
23	Inservice Training & Education			3,881	3,881		3,881	(71)	3,810		23
24	Travel and Seminar										24
25	Other Admin. Staff Transportation			1,345	1,345		1,345	(127)	1,218		25
26	Insurance-Prop.Liab.Malpractice			63,923	63,923		63,923	(98)	63,825		26
27	Other (specify):* see worksheet 3			48,333	48,333		48,333	(45,800)	2,533		27
28	<b>TOTAL General Administration</b>	882,237	66,097	898,168	1,846,502	(24,270)	1,822,232	(127,790)	1,694,442		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	3,407,124	745,592	1,337,565	5,490,281	(24,270)	5,466,011	(151,207)	5,314,804		29

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

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

Facility Name &amp; ID Number

Iona Glos SLC

#0022996

Report Period Beginning:

07/01/07

Ending:

06/30/08

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			355,599	355,599		355,599	(11,160)	344,439			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			252	252		252		252			32
33	Real Estate Taxes			869	869		869	(869)				33
34	Rent-Facility & Grounds			60,987	60,987		60,987	(6,491)	54,496			34
35	Rent-Equipment & Vehicles			509	509	24,270	24,779		24,779			35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			418,216	418,216	24,270	442,486	(18,520)	423,966			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			322,126	322,126		322,126		322,126			42
43	Other (specify):*											43
44	<b>TOTAL Special Cost Centers</b>			322,126	322,126		322,126		322,126			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	3,407,124	745,592	2,077,907	6,230,623		6,230,623	(169,727)	6,060,896			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:

07/01/07

Ending:

06/30/08

**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	(11,073)	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				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	(247)	27		18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(22,082)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(2,810)	27		24
25	Fund Raising, Advertising and Promotional	(125,574)	pg5A		25
	Income Taxes and Illinois Personal				
26	Property Replacement Tax	(869)	pg5A		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(7,073)	pg5A		29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (169,728)		\$	30

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)			34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ (169,728)		37

\*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1	2	3	4	
		Yes	No	Amount	Reference	
38	Medically Necessary Transport.			\$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44						44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	<b>TOTAL (C): (sum of lines 38-46)</b>			\$		47

<b>BHF USE ONLY</b>									
<b>48</b>		<b>49</b>		<b>50</b>		<b>51</b>		<b>52</b>	

Iona Glos SLC

	<b>ID#</b>	<b>0022996</b>
<b>Report Period Beginning:</b>		<b>07/01/07</b>
<b>Ending:</b>		<b>06/30/08</b>

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	
<b>1</b>	Adjustment for Fundraising = 50% of Public	\$		<b>1</b>
<b>2</b>	Relations & Development - also see worksheet 1			<b>2</b>
<b>3</b>				<b>3</b>
<b>4</b>	Supplies	(22,158)	3	<b>4</b>
<b>5</b>	Utilities	(159)	5	<b>5</b>
<b>6</b>	Maintenance	(1,100)	6	<b>6</b>
<b>7</b>	Administrative	(33,414)	17	<b>7</b>
<b>8</b>	Publications	(301)	20	<b>8</b>
<b>9</b>	Membership Dues	(259)	20	<b>9</b>
<b>10</b>	Marketing Materials & Networking	(1,484)	20	<b>10</b>
<b>11</b>	Clerical & General Office	(9,948)	21	<b>11</b>
<b>12</b>	Employe Benefits & Payroll Taxes	(7,133)	22	<b>12</b>
<b>13</b>	Inservice, training & education	(71)	23	<b>13</b>
<b>14</b>	Travel	(127)	25	<b>14</b>
<b>15</b>	Insurance	(98)	26	<b>15</b>
<b>16</b>	Depreciation	(87)	30	<b>16</b>
<b>17</b>	Rent	(6,491)	34	<b>17</b>
<b>18</b>	Total Fundraising adjustment			<b>18</b>
<b>19</b>	(82,830)			<b>19</b>
<b>20</b>				<b>20</b>
<b>21</b>	Other Non-Allowables & Adjustments			<b>21</b>
<b>22</b>	Temporary Office workers	(575)	19	<b>22</b>
<b>23</b>	Professional Services	(6,092)	19	<b>23</b>

24	Software Maintenance	(406)	19	24
25	Agency Functions	(42,743)	27	25
26	Real Estate Taxes - Vacant Properties	(869)	33	26
27	Total Other Non-Allowables & Adjustments			27
28	(50,685)			28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	<b>Total</b>	(133,515)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Iona Glos SLC

# 0022996

Report Period Beginning:

07/01/07

Ending:

06/30/08

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

	Operating Expenses	PAGES	PAGE	SUMMARY										
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	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	(22,158)	0	0	0	0	0	0	0	0	0	0	(22,158)	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(159)	0	0	0	0	0	0	0	0	0	0	(159)	5
6	Maintenance	(1,100)	0	0	0	0	0	0	0	0	0	0	(1,100)	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	<b>TOTAL General Services</b>	<b>(23,417)</b>	<b>0</b>	<b>(23,417)</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	(33,414)	0	0	0	0	0	0	0	0	0	0	(33,414)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(29,155)	0	0	0	0	0	0	0	0	0	0	(29,155)	19
20	Fees, Subscriptions & Promotions	(2,044)	0	0	0	0	0	0	0	0	0	0	(2,044)	20
21	Clerical & General Office Expenses	(9,948)	0	0	0	0	0	0	0	0	0	0	(9,948)	21
22	Employee Benefits & Payroll Taxes	(7,133)	0	0	0	0	0	0	0	0	0	0	(7,133)	22
23	Inservice Training & Education	(71)	0	0	0	0	0	0	0	0	0	0	(71)	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	(127)	0	0	0	0	0	0	0	0	0	0	(127)	25
26	Insurance-Prop.Liab.Malpractice	(98)	0	0	0	0	0	0	0	0	0	0	(98)	26
27	Other (specify):*	(45,800)	0	0	0	0	0	0	0	0	0	0	(45,800)	27
28	<b>TOTAL General Administration</b>	<b>(127,790)</b>	<b>0</b>	<b>(127,790)</b>	<b>28</b>									



STATE OF ILLINOIS

Facility Name & ID Number Iona Glos SLC

# 0022996

Report Period Beginning:

07/01/07

Ending:

Summary B

06/30/08

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

	Capital Expense	PAGES	PAGE	SUMMARY										
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	(11,160)	0	0	0	0	0	0	0	0	0	0	(11,160)	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	0	0	0	0	0	0	0	0	0	0	0	0	32
33	Real Estate Taxes	(869)	0	0	0	0	0	0	0	0	0	0	(869)	33
34	Rent-Facility & Grounds	(6,491)	0	0	0	0	0	0	0	0	0	0	(6,491)	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	<b>TOTAL Ownership</b>	<b>(18,520)</b>	<b>0</b>	<b>(18,520)</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>(169,727)</b>	<b>0</b>	<b>(169,727)</b>	<b>45</b>									

Facility Name & ID Number Iona Glos SLC

# 0022996

Report Period Beginning:

07/01/07

Ending:

06/30/08

**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
Not for Profit Corp - board members DO NOT have ownership in Ray Graham Association						
see attached list of board of directors						

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

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

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

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

Facility Name & ID Number Iona Glos SLC # 0022996 Report Period Beginning: 07/01/07 Ending: 06/30/08

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: 07/01/07 Ending: 06/30/08

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			\$	\$		\$ 804,442	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	<b>TOTALS</b>				\$	\$		\$ 804,442	25



Facility Name & ID Number Iona Glos SLC # 0022996 Report Period Beginning: 07/01/07 Ending: 06/30/08

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

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

1	2	3	4	5	6	7	8	9	10											
										Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
											YES	NO				Original	Balance			
<b>A. Directly Facility Related</b>																				
<b>Long-Term</b>																				
1										1										
2										2										
3										3										
4										4										
5										5										
<b>Working Capital</b>																				
6	allocated - see worksheet 6		X	operating funds			177,388			252	6									
7											7									
8											8									
9	<b>TOTAL Facility Related</b>						\$ 177,388	\$		\$ 252	9									
<b>B. Non-Facility Related*</b>																				
10											10									
11											11									
12											12									
13											13									
14	<b>TOTAL Non-Facility Related</b>						\$	\$		\$	14									
15	<b>TOTALS (line 9+line14)</b>						\$ 177,388	\$		\$ 252	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.)



**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.**



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

**B. Real Estate Tax Cost Allocations**

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

If YES, attach an explanation & 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 2007 tax bills which were listed in Section A to this statement. Be sure to use the 2007 tax bill which is normally paid during 2008.

**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:

07/01/07 Ending:

06/30/08

**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:**

	1	2	3	4	
A. Land.	Use	Square Feet	Year Acquired	Cost	
1	<u>SLC</u>		<u>1990</u>	\$ <u>214,674</u>	1
2					2
3	<b>TOTALS</b>			\$ <u>214,674</u>	3

Facility Name & ID Number Iona Glos SLC

# 0022996

Report Period Beginning:

07/01/07

Ending:

06/30/08

**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	\$	\$ 2,531,328	4
5											5
6											6
7											7
8											8
<b>Improvement Type**</b>											
9	SLC Direct										9
10	Prior Fiscal Years			1998	110	11		11		105	10
11				1999	129,703	12,970		12,970		115,048	11
12				2000	86,886	8,689		8,689		68,228	12
13				2001	28,064	2,806		2,806		20,428	13
14				2002	5,325	533		533		5,028	14
15				2003	15,314	2,835		2,835		14,011	15
16				2004	96,571	17,072		17,072		83,972	16
17				2005	81,761	16,352		16,352		52,769	17
18				2006	43,370	8,674		8,674		13,932	18
19				2007	607,298	121,459		121,459		217,885	19
20											20
21		replaced water heaters		2007	12,485	1,249	5	1,249		1,249	21
22		SLC renovations completion project - building materials,		2007	84,282	4,214	10	4,214		4,214	22
23		draperies, painting, windows, building products									23
24		metal door replaced		2007	3,871	194	10	194		194	24
25		new dumpster gate installed		2007	1,652	165	5	165		165	25
26		security system upgrade		2007	2,413	241	5	241		241	26
27		replace flooring in 6 homes, work bid, asbestos survey		2008	143,361	7,168	10	7,168		7,168	27
28		wheelchair accessible door installed		2008	5,990	300	10	300		300	28
29		put a canopy in main entrance		2008	7,880	394	10	394		394	29
30		airconditioning unit replaced		2008	27,564	1,378	10	1,378		1,378	30
31		bearing assembly of boiler replaced		2008	1,485	149	5	149		149	31
32											32
33											33
34											34
35											35
36											36

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

See Page 12A, Line 70 for total

\*\*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:

07/01/07

Ending:

06/30/08

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		37,575	38
39		2006	2,799	560		560		1,400	39
40	Rheem HVAC	2008	6,285	629	5	629		629	40
41	TOTAL Main Street		50,834	9,539		9,539		39,604	41
42	Administration portion - 15.00%		7,625	1,431		1,431		5,940	42
43	SLC portion of Administration - 27.83%		2,122	398		398		1,653	43
44									44
45	Administration								45
46	Prior Fiscal Years	2003	7,808	1,562		1,562		7,027	46
47	Total Administration		7,808	1,562		1,562		7,027	47
48	SLC portion of Administration - 27.83%		2,173	435		435		1,956	48
49									49
50	BACKOUT CALCULATION DETAILS SO LINE 70 ONLY		(124,909)	(23,633)		(23,633)		(99,202)	50
51	REFLECTS LINE 43 AND 48 FROM (THIS) PAGE 12A								51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 5,071,611	\$ 299,734		\$ 299,734	\$	\$ 3,141,795	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:

07/01/07

Ending:

06/30/08

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	\$ 5,071,611	\$ 299,734		\$ 299,734	\$	\$ 3,141,795	1	
2	REVERSE ABOVE BECAUSE THIS IS REALLY PAGE 13A	(5,071,611)	(299,734)		(299,734)		(3,141,795)	2	
3	EQUIPMENT DEPRECIATION							3	
4								4	
5	Purchase in Prior Years							5	
6	SLC Direct	90,802	18,047		18,047		55,645	6	
7								7	
8	Management & General							8	
9	Administration	76,889	15,314		15,314		47,432	9	
10	SLC Portion of Administration - 27.83%	21,398	4,262		4,262		13,200	10	
11								11	
12	Main Street Community Learning Center	10,780	2,131		2,131		8,137	12	
13	Administration Portion - 15.00%	1,617	320		320		1,221	13	
14	SLC Portion of Administration - 27.83%	450	89		89		340	14	
15								15	
16	Development	1,536	512		512		768	16	
17	SLC portion of Development - 34.01%	522	174		174		261	17	
18								18	
19								19	
20								20	
21								21	
22								22	
23								23	
24								24	
25	BACKOUT CALCULATION DETAILS SO LINE 34 ONLY	(90,822)	(18,277)		(18,277)		(57,558)	25	
26	REFLECTS LINES 6, 10, 14 & 17							26	
27								27	
28								28	
29								29	
30								30	
31								31	
32								32	
33								33	
34	TOTAL (lines 1 thru 33)	\$ 113,173	\$ 22,572		\$ 22,572	\$	\$ 69,446	34	

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

Facility Name &amp; ID Number Iona Glos SLC

# 0022996

Report Period Beginning:

07/01/07

Ending:

06/30/08

**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 12B, Carried Forward</b>		\$ 113,173	\$ 22,572		\$ 22,572	\$	\$ 69,446	1
2	<b>Current Year Purchases</b>								2
3	<b>SLC Direct</b>								3
4	Refrigerator - Home 1	2007	515	52		52		52	4
5	Food Processor	2007	1,448	145		145		145	5
6	Switch Fusible	2007	1,361	136		136		136	6
7	Food Processor with Dicing Kit	2008	1,187	119		119		119	7
8	Recliner	2008	866	144		144		144	8
9									9
10	<b>Management &amp; General</b>								10
11	<b>Administration</b>								11
12	Dell Computer	2007	2,183	364	3	364		364	12
13	Dell Server Rack	2007	1,110	111	5	111		111	13
14	Dell WebMail Server	2007	935	156	3	156		156	14
15	Compaq EVO D510 Computer	2007	600	100	3	100		100	15
16	Tripp Smart 2200V	2007	1,190	119	5	119		119	16
17	Tripp Smart 1500V	2007	556	56	5	56		56	17
18	Dell Computer	2008	1,142	190	3	190		190	18
19	Dell Computer	2008	1,127	188	3	188		188	19
20	6 Dell Computers	2008	4,482	747	3	747		747	20
21	File Server	2008	3,376	563	3	563		563	21
22	Dell Computer	2008	1,393	232	3	232		232	22
23	Finance Server	2008	2,388	398	3	398		398	23
24	Tripp Smart 1500V	2008	582	97	3	97		97	24
25	Laptop Computer	2008	1,639	273	3	273		273	25
26	Alpha Five Version 9	2008	1,586	264	3	264		264	26
27	total administration		24,289	3,858		3,858		3,858	27
28	SLC portion of Administration - 27.83%		6,760	1,074		1,074		1,074	28
29									29
30	<b>BACKOUT CALCULATION DETAILS SO LINE 34 ONLY</b>		(48,578)	(7,716)		(7,716)		(7,716)	30
31	<b>REFLECTS LINES 3-8 &amp; 28</b>								31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 125,309	\$ 24,242		\$ 24,242	\$	\$ 71,116	34

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

Facility Name &amp; ID Number Iona Glos SLC

# 0022996

Report Period Beginning:

07/01/07 Ending:

06/30/08

**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>		\$ 125,309	\$ 24,242		\$ 24,242	\$	\$ 71,116	1
2									2
3	<b>Main Street Community Learning Center</b>								3
4	Receptionist Work Station	2008	882	88	5	88		88	4
5	Administration portion - 15%		132	13		13		13	5
6	SLC portion of Administration - 27.83%		37	4		4		4	6
7									7
8	<b>total Current Year Purchases (lines 1 &amp; 6 less line 1 on 12C)</b>		12,173	1,673		1,673		1,673	8
9									9
10	<b>Fully Depreciated Assets</b>								10
11	SLC Direct		85,659					85,659	11
12									12
13	Management & General								13
14	Administration		362,981					362,981	14
15	SLC portion of Administration - 27.83%		101,018					101,018	15
16									16
17	Main Street Community Learning Center		4,543					4,543	17
18	Administration portion - 15%		681					681	18
19	SLC portion of Administration - 27.83%		190					190	19
20									20
21	<b>total Fully Depreciated Assets (lines 11, 15, 19)</b>		186,866					186,866	21
22									22
23	<b>TOTAL EQUIPMENT DEPRECIATION</b>		312,212	24,245		24,245		257,986	23
24									24
25									25
26									26
27	<b>REVERSE EVERYTHING ABOVE AND</b>								27
28	<b>PICKUP ONLY BUILDING &amp; BUILDING IMPROVEMENTS FROM PG12A</b>		3,878,927	249,469		249,469		2,068,977	28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 5,071,611	\$ 299,734		\$ 299,734	\$	\$ 3,141,795	34

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

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	\$ 113,173	\$ 22,572	\$ 22,572	\$		\$ 69,446	71
72	Current Year Purchases	12,173	1,673	1,673			1,673	72
73	Fully Depreciated Assets	186,866					186,866	73
74								74
75	TOTALS	\$ 312,212	\$ 24,245	\$ 24,245	\$		\$ 257,986	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	\$ 7,649	\$ 7,649	\$	5	\$ 11,474	76
77	client transportation	Ford E-350 2006	2006	48,875	9,775	9,775		5	14,663	77
78	client transportation	Ford E-250 Carry All Van 01	2004	12,400	2,480	2,480		5	11,160	78
79	client transportation	Dodge Tradesman V 1994	2004	4,000	667	667		5	4,000	79
80	TOTALS			\$ 103,520	\$ 20,571	\$ 20,571	\$		\$ 41,297	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)	\$ 5,702,017	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 344,550	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 344,550	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 3,441,078	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.**

**XII. RENTAL COSTS**

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

1. Name of Party Holding Lease: \_\_\_\_\_

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	\$ 50,643	5		3
4	Additions		N/A	10/01/03	3,853	5		4
5								5
6								6
7	<b>TOTAL</b>				\$ 54,496			7

10. Effective dates of current rental agreement:

Beginning 02/2004

Ending 10/2011

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

Fiscal Year Ending                      Annual Rent

12. 06/30/2009                      \$ 51,350

13. 06/30/2010                      \$ 52,864

14. 06/30/2011                      \$ 52,284

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

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

9. Option to Buy:  YES  NO Terms: \_\_\_\_\_\*

**B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)**

15. Is Movable equipment rental included in building rental? \_\_\_\_\_

YES  NO

16. Rental Amount for movable equipment: \$ 24,270

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	NONE		\$	\$	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.

Facility Name & ID Number Iona Glos SLC # 0022996 Report Period Beginning: 07/01/07 Ending: 06/30/08

**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. CLASSROOM PORTION:</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. CLINICAL PORTION:</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	325	775		1,100
3	Classroom Wages (a)	4,076	11,296		15,372
4	Clinical Wages (b)	1,193	22,592		23,785
5	In-House Trainer Wages (c)	2,405	5,735		8,140
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$ 7,999	\$ 40,398	\$	\$ 48,397
10	SUM OF line 9, col. 1 and 2 (e)	\$ 48,397			

**C. CONTRACTUAL INCOME**

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

\$

**D. NUMBER OF CNAs TRAINED**

COMPLETED	
1. From this facility	31
2. From other facilities (f)	13
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
<b>TOTAL TRAINED</b>	<b>44</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 prescripts														9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs														10
11	Academic Education		hrs														11
12	Other (specify):																12
13	Other (specify):																13
14	TOTAL			\$				\$		\$			\$				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

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Facility Name &amp; ID Number Iona Glos SLC

# 0022996

Report Period Beginning: 07/01/07

Ending: 06/30/08

## XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 06/30/08 (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	\$ 123,534	\$	1
2	Cash-Patient Deposits	151,191		2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance 91,929 )	2,132,551		3
4	Supply Inventory (priced at )			4
5	Short-Term Investments	1,812,791		5
6	Prepaid Insurance	147,417		6
7	Other Prepaid Expenses	3,170		7
8	Accounts Receivable (owners or related parties)	66,106		8
9	Other(specify): <u>security deposits</u>	34,566		9
10	<b>TOTAL Current Assets</b> (sum of lines 1 thru 9)	\$ 4,471,326	\$	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable	183,687		11
12	Long-Term Investments	1,652,048		12
13	Land	1,738,926		13
14	Buildings, at Historical Cost	11,350,002		14
15	Leasehold Improvements, at Historical Cost	5,395,342		15
16	Equipment, at Historical Cost	2,507,989		16
17	Accumulated Depreciation (book methods)	(10,335,142)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	256,575		21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	<b>TOTAL Long-Term Assets</b> (sum of lines 11 thru 23)	\$ 12,749,427	\$	24

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 762,654	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	151,191		28
29	Short-Term Notes Payable	127,250		29
30	Accrued Salaries Payable	614,066		30
31	Accrued Taxes Payable (excluding real estate taxes)	48,471		31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable	15,124		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	<u>deferred income</u>	27,407		36
37				37
38	<b>TOTAL Current Liabilities</b> (sum of lines 26 thru 37)	\$ 1,746,163	\$	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable	2,235,843		39
40	Mortgage Payable	2,683,432		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</b> (sum of lines 39 thru 44)	\$ 4,919,275	\$	45
46	<b>TOTAL LIABILITIES</b> (sum of lines 38 and 45)	\$ 6,665,438	\$	46

25	<b>TOTAL ASSETS</b> (sum of lines 10 and 24)	\$ 17,220,753	\$	25
----	---	---------------	----	----

47	<b>TOTAL EQUITY</b> (page 18, line 24)	\$ 10,555,315	\$	47
48	<b>TOTAL LIABILITIES AND EQUITY</b> (sum of lines 46 and 47)	\$ 17,220,753	\$	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			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)	256,479	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)	\$ 256,479	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)	\$ 256,479	24 *

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



STATE OF ILLINOIS

Facility Name & ID Number Iona Glos SLC

# 0022996

Report Period Beginning: 07/01/07

Ending: 06/30/08

**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	\$ 5,751,969	1
2	Discounts and Allowances for all Levels	( )	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 5,751,969	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	117,004	10
11	CNA Training Reimbursements	39,605	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	22	16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients	17	18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 156,648	23
	<b>D. Non-Operating Revenue</b>		
24	Contributions	394,734	24
25	Interest and Other Investment Income***	12,156	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 406,890	26
	<b>E. Other Revenue (specify):****</b>		

2

	Expenses	Amount	
	<b>A. Operating Expenses</b>		
31	General Services	1,061,751	31
32	Health Care	2,558,612	32
33	General Administration	1,694,628	33
	<b>B. Capital Expense</b>		
34	Ownership	423,780	34
	<b>C. Ancillary Expense</b>		
35	Special Cost Centers		35
36	Provider Participation Fee	322,126	36
	<b>D. Other Expenses (specify):</b>		
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 6,060,897	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	256,479	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 256,479	43

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

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

27	Settlement Income (Insurance, Legal, Etc.)		27
28	Consulting	1,869	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 1,869	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 6,317,376	30

\*\*\* 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:

07/01/07

Ending:

06/30/08

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	1,914	2,098	\$ 67,493	\$ 32.17	1
2	Assistant Director of Nursing					2
3	Registered Nurses	11,113	12,745	255,645	20.06	3
4	Licensed Practical Nurses	8,816	10,087	228,909	22.69	4
5	CNAs & Orderlies					5
6	CNA Trainees	2,608	2,608	39,157	15.01	6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	3,234	3,664	37,501	10.23	10
11	Social Service Workers	1,805	2,113	25,825	12.22	11
12	Dietician					12
13	Food Service Supervisor	1,824	2,082	35,271	16.94	13
14	Head Cook					14
15	Cook Helpers/Assistants	7,881	9,014	100,942	11.20	15
16	Dishwashers					16
17	Maintenance Workers	3,904	4,592	85,160	18.55	17
18	Housekeepers					18
19	Laundry					19
20	Administrator	1,905	2,096	44,691	21.32	20
21	Assistant Administrator	2,653	3,125	61,607	19.71	21
22	Other Administrative	17,509	19,777	317,851	16.07	22
23	Office Manager	1,991	2,163	33,198	15.35	23
24	Clerical	1,945	2,289	25,665	11.21	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)	12,254	13,080	186,180	14.23	28
29	Resident Services Coordinator	1,904	2,104	38,207	18.16	29
30	Habilitation Aides (DD Homes)	111,775	128,494	1,424,598	11.09	30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify) <u>see worksheet 2</u>	12,634	14,498	399,225	27.54	33

**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	357	\$ 16,030	1	35
36	Medical Director				36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant		132	15	39
40	Physical Therapy Consultant	80	4,000	10a	40
41	Occupational Therapy Consultant	340	22,784	10a	41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant	390	17,160	10a	43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify) <u>Psychologist</u>	10	1,850	15	46
47	<u>Physician</u>	monthly	26,081	15	47
48	<u>Optometric, Podiatry, Dental</u>	97	4,890	15	48
49	TOTAL (lines 35 - 48)	1,274	\$ 92,927		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	1,068	42,677	10	51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	1,068	\$ 42,677		53

34	TOTAL (lines 1 - 33)	207,669	236,629	\$ 3,407,125 *	\$ 14.40	34
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\* This total must agree with page 4, column 1, line 45.

\*\* See instructions.



**\* Attach copy of IMRF notifications**

**\*\*See instructions.**



Facility Name &amp; ID Number Iona Glos SLC

# 0022996

Report Period Beginning: 07/01/07

Ending: 06/30/08

**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. \$ 20,779 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. \$ 322,126  
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
- (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: Porte Brown LLC 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

for an individual employee? no If YES, attach an explanation of the allocation.

(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.

Facility Name & ID Number :  
Fiscal Year ended June 30, 2008

Iona Gloss SLC/Ray Graham Association for People with Disabilities

#0022996

Report Period Beginning: 07/01/07 Ending 6/30/08

WORKSHEET 1

RAY GRAHAM ASSOCIATION COSTS

SCH V LINE REF Line Item	SLC Allocation of...						Direct Program Cost	RGA Audit Figures SLC	Reclassified	Sum	Adjust for Fund Raising	Other Non-Allow & Adjustment	Total
	RGA Admin Services	RGA P/R & Development	Sum RGA Mngmt & General	RGA Admi Services 28%	RGA P/R & Development 34%	Sum Mngmt & General							
Salaries and related expenses:													
Sch XVIII Salaries	1,147,629	227,706	1,375,335	321,771	77,454	399,225	3,007,899	3,407,124		3,407,124	(38,727)	0	3,368,397
22 Unemployment	116,333	0	116,333	32,778	0	32,778	0	32,778		32,778	0	0	32,778
22 FICA	76,911	17,021	93,932	21,574	5,790	27,364	217,107	244,471		244,471	(2,895)	0	241,576
22 Health Insurance	100,409	18,305	118,714	28,136	6,227	34,363	271,519	305,882		305,882	(3,113)	0	302,769
22 403B Plan Expense	17,451	208	17,659	4,890	71	4,961	18,720	23,681		23,681	(35)	0	23,646
22 Insurance: Executive	2,534	0	2,534	705	0	705	0	705		705	0	0	705
22 Employee Incentives	14,017	0	14,017	3,947	0	3,947	5,001	8,948		8,948	0	0	8,948
22 Insurance: Workers' Comp	29,198	6,404	35,602	8,186	2,178	10,364	78,234	88,598		88,598	(1,089)	0	87,509
22 Work Comp Out-of-Pocket	(61)	0	(61)	(17)	0	(17)	1,002	985		985	0	0	985
22 Existing Staff Medical	0	0	0	0	0	0	115	115		115	0	0	115
26 Insurance: D & O	291	87	378	81	30	111	1,732	1,843		1,843	(15)	0	1,828
Direct services:													
Sch XVIII Clinical Consultants	0	0	0	0	0	0	91,239	91,239	1,688	92,927	0	0	92,927
Sch XVIII Temporary Workers	2,394	1,690	4,084	670	575	1,245	44,365	45,610	(1,688)	43,922	0	(575)	43,347
3 Client Wages - Janitorial	1,942	0	1,942	540	0	540	0	540		540	0	0	540
10 & 13 Medical	14	0	14	4	0	4	61,776	61,780		61,780	0	0	61,780
10 Adult Briefs	0	0	0	0	0	0	20,779	20,779		20,779	0	0	20,779
11 Rehab & Educ Supplies	0	0	0	0	0	0	8,286	8,286		8,286	0	0	8,286
3 Supplies	1,782	74	1,856	497	25	522	96,443	96,965		96,965	(13)	0	96,952
11 Recreation	0	0	0	0	0	0	6,632	6,632		6,632	0	0	6,632
6 & 21 Equipment Purchases	3,919	835	4,754	1,100	284	1,384	38,944	40,328		40,328	(142)	0	40,186
6 & 21 Equipment Lease/Maint/Repairs	24,084	5,052	29,136	6,760	1,719	8,479	21,690	30,169	(24,085)	6,084	(859)	0	5,225
35 Equipment Lease								0	24,085	24,085	0	0	24,085
3 In Kind Contributions	0	130,065	130,065	0	44,242	44,242	0	44,242		44,242	(22,121)	0	22,121
14 & 25 Staff Travel	3,914	746	4,660	1,091	254	1,345	10,480	11,825		11,825	(127)	0	11,698
14 Vehicle Fuel	3,272	1	3,273	911	0	911	16,612	17,523		17,523	0	0	17,523
14 Vehicle Repairs & Maintenance	17	0	17	5	0	5	8,786	8,791		8,791	0	0	8,791
14 Vehicle Inspections & Safety	0	0	0	0	0	0	302	302		302	0	0	302
26 Vehicle Insurance	6	0	6	2	0	2	7,145	7,147		7,147	0	0	7,147
35 Vehicle Leases	0	0	0	0	0	0	509	509		509	0	0	509
14 Vehicle Licenses	596	0	596	166	0	166	164	330		330	0	0	330
14 Contract Busing	0	0	0	0	0	0	0	0		0	0	0	0
23 Conferences & Seminars	4,988	415	5,403	1,399	141	1,540	2,342	3,882		3,882	(71)	0	3,811

Facility Name & ID Number :  
Fiscal Year ended June 30, 2008

Iona Gloss SLC/Ray Graham Association for People with Disabilities

#0022996

Report Period Beginning: 07/01/07 Ending 6/30/08

WORKSHEET 1

RAY GRAHAM ASSOCIATION COSTS

SCH V	LINE REF	Line Item	SLC Allocation of...					Direct Program Cost	RGA Audit Figures SLC	Reclassified	Sum	Adjust for Fund Raising	Other Non-Allow & Adjustment	Total	
			RGA Admin Services	RGA P/R & Development	Sum RGA Mngmt & General	RGA Admi Services 28%	RGA P/R & Development 34%								Sum Mngmt & General
	26	Insurance: Gen'l & Pro Liability	0	0	0	0	0	35,787	35,787		35,787	0	0	35,787	
	21	Telephone	32,217	1,924	34,141	9,066	654	9,720	7,563	17,283		17,283	(327)	0	16,956
	21	Cell Phone	3,082	302	3,384	862	103	965	5,033	5,998		5,998	(51)	0	5,947
		Program support:													
	2	Food	162	0	162	45	0	45	318,394	318,439		318,439	0	0	318,439
	19	Payroll Service	23,481	0	23,481	6,601	0	6,601	0	6,601		6,601	0	0	6,601
	19	Audit	39,696	0	39,696	11,160	0	11,160	0	11,160	(108)	11,052	0	0	11,052
	19	Legal	77,987	86	78,073	21,945	29	21,974	0	21,974	108	22,082	0	(22,082)	0
	19	Professional Services	17,893	17,911	35,804	5,016	6,092	11,108	600	11,708		11,708	0	(6,092)	5,616
	21	Office Supplies & Equipment	8,899	1,647	10,546	2,499	560	3,059	5,451	8,510		8,510	(280)	0	8,230
	21	Training Materials	6,207	0	6,207	1,749	0	1,749	0	1,749		1,749	0	0	1,749
	21	Computer Equip & Supplies	26,182	0	26,182	7,361	0	7,361	0	7,361		7,361	0	0	7,361
	19	Software Maintenance	5,969	1,195	7,164	1,679	406	2,085	0	2,085		2,085	0	(406)	1,679
		Occupancy:													
	26	Insurance: Building	2,072	489	2,561	582	166	748	18,398	19,146		19,146	(83)	0	19,063
	3	Janitorial Contracts	671	145	816	188	49	237	74,140	74,377		74,377	(25)	0	74,352
	5	Utilities: Electric	4,876	934	5,810	1,366	318	1,684	71,654	73,338		73,338	(159)	0	73,179
	5	Utilities: Natural Gas	928	0	928	258	0	258	62,084	62,342		62,342	0	0	62,342
	5	Utilities: Water	0	0	0	0	0	0	26,567	26,567		26,567	0	0	26,567
	7	Utilities: Waste Removal	566	0	566	158	0	158	29,585	29,743		29,743	0	0	29,743
	6	Building & Grounds	2,627	58	2,685	731	20	751	9,617	10,368		10,368	(10)	0	10,358
	6	Fire, Safety & Security	1,581	0	1,581	440	0	440	5,775	6,215		6,215	0	0	6,215
	6	Maintenance Supplies	219	498	717	62	169	231	18,588	18,819		18,819	(85)	0	18,734
	6	Repairs and Maintenance	285	27	312	80	9	89	24,162	24,251		24,251	(5)	0	24,246
	34	Rent	171,090	38,167	209,257	48,004	12,983	60,987	0	60,987		60,987	(6,491)	0	54,496
	33	Real Estate Taxes	3,121	0	3,121	869	0	869	0	869		869	0	(869)	0
	6	Damages	3,284	0	3,284	925	0	925	0	925		925	0	0	925
		Other:													
	21	Postage	9,428	5,484	14,912	2,646	1,866	4,512	2,545	7,057		7,057	(933)	0	6,124
	21	Printing	6,449	17,899	24,348	1,803	6,088	7,891	197	8,088		8,088	(3,044)	0	5,044
	20	Publications	441	1,768	2,209	123	601	724	0	724		724	(301)	0	423
	15 & 21	Certifications	677	0	677	189	0	189	620	809		809	0	0	809
	20	Recruitment	29,387	0	29,387	8,280	0	8,280	0	8,280		8,280	0	0	8,280

Facility Name & ID Number :  
Fiscal Year ended June 30, 2008

Iona Gloss SLC/Ray Graham Association for People with Disabilities

#0022996

Report Period Beginning: 07/01/07 Ending 6/30/08

WORKSHEET 1

RAY GRAHAM ASSOCIATION COSTS

SCH V LINE REF	Line Item	SLC Allocation of...					Direct Program Cost	RGA Audit Figures SLC	Reclassified	Sum	Adjust for Fund Raising	Other Non-Allow & Adjustment	Total
		RGA Admin Services	RGA P/R & Development	Sum RGA Mngmt & General	RGA Admi Services 28%	RGA P/R & Development 34%							
20	Advertisements	0	598	598	0	203	203	0	203	(102)	0	101	
20	Marketing Materials	0	6,612	6,612	0	2,249	2,249	0	2,249	(1,125)	0	1,124	
20	Networking	0	1,515	1,515	0	515	515	0	515	(258)	0	257	
20	Memberships	25,663	1,525	27,188	7,142	519	7,661	116	7,777	(259)	0	7,518	
27	Agency Functions	11,126	116,552	127,678	3,098	39,645	42,743	0	42,743	0	(42,743)	0	
27	Special Events	0	0	0	0	0	0	0	0	0	0	0	
42	SLC Participation Fees	0	0	0	0	0	0	322,126	322,126	0	0	322,126	
27	Moving Expenses	0	0	0	0	0	0	0	0	0	0	0	
27	Miscellaneous Expense	(137)	0	(137)	(38)	0	(38)	252	214	0	0	214	
32	Interest	897	0	897	252	0	252	0	252	0	0	252	
27	Bad Debts	9,996	0	9,996	2,810	0	2,810	0	2,810	0	(2,810)	0	
27	Bank Charges	8,248	0	8,248	2,319	0	2,319	0	2,319	0	0	2,319	
27	Fines, Penalties & Late Fees	823	0	823	231	0	231	16	247	0	(247)	0	
Depreciation and amortization:													
30	Depn Expense - Vehicles	9	1	10	3	0	3	31,545	31,548	0	(10,977)	20,571	
30	Depn Expense - Bldgs	0	0	0	0	0	0	92,048	92,048	0	0	92,048	
30	Depn Expense - Bldg Improv	345	0	345	96	0	96	206,852	206,948	0	(96)	206,852	
30	Depn Expense - F,F & E	19,249	512	19,761	5,405	174	5,579	18,643	24,222	(87)	0	24,135	
30	Amort - Leasehold Improvements	2,992	0	2,992	833	0	833	0	833	0	0	833	
TOTAL EXPENSES		2,110,328	624,458	2,734,786	592,034	212,408	804,442	5,426,181	6,230,623	0	(82,832)	(86,897) 6,060,894	

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

Facility Name & ID Number :Iona Gloss SLC/Ray Graham Association for People with Disabilities #0022996 Report Period Beginning:07/01/07 Ending 6/30/08  
Fiscal Year ended June 30, 2008

Worksheet 2 - Page 2

Allocated Professional Services - RGA Management and General

Vendor/Payee	Type	Mgnt&Gen	Percent	SLC	Schedule V Reference
Paylocity	payroll service	23,481	28%	6,601	19
Miller Cooper & Co., Ltd.	annual audit	39,311	28%	11,052	19
Duane Morris LLP	legal letter fee	385	28%	108	19
Laner, Muchin, Dombrow, Becker	Legal Services	64,720	28%	18,236	19
Anderson, Arvid	Legal Arbitration payment	1506	28%	424	19
Weiner, Barbara	Legal Services	4,044	28%	1,137	19
Paddock Publications	IDOT public notice	86	34%	29	19
DuPage County Recorder of Deeds	deeds transfer from RGF to RGA	1,120	28%	312	19
Schlat-Sedig & Associates	Land survey - SLC	5,480	28%	1,525	19
Neiburger Law Ltd	Prepare package for successor	400	28%	111	19
DuPage County Recorder - Wheaton	recording of RGA properties	243	28%	68	19
Kubiesa, Spiroff, Gosselar & Pieper	Turner small claim litigation	315	28%	88	19
Duane Morris LLP	SLC/Kulis suit balance	47	28%	13	19
FedEx	postage	13	28%	4	19
Village of Lombard	Certificate of Occupancy	100	28%	28	19
Don Moss & Associates	Informational Services	2,125	28%	591	19
Clearbrook	Collaborative Database	5,000	28%	1,391	19
Mundo, Donald	CPR Training	8,988	28%	2,532	19
Cifone, Patrick	instruction at orientation	10	28%	3	19
Dixon, Duane	instruction at orientation	20	28%	6	19
Smith, Cami	instruction at orientation	10	28%	3	19
Profound Insights	monthly server fee	900	28%	253	19
Porte Brown LLC	computer services	840	28%	236	19
Pratapas Associates, LLC	3 yr strategic plan-fundraising	17,528	34%	5,962	19

Brad Carlson & Associates	community based transition program report	383	34%	130	19
Eulitz, Kathleen	DON Medical Review	600	100%	600	19
Kronos	timeclock software support	2445	28%	687	19
Accufund	accounting software support	2629	28%	739	19
Adventnet	tech software support	895	28%	252	19
Softerware	donor perfect database support plan	1,195	34%	406	19
Malone, Katherine	temporary office worker	603	28%	168	19
Patel, Mauneel	temporary office worker	400	28%	111	19
Weiss, Michael	temporary office worker	155	28%	43	19
Cifone, Patrick	new employee orientation	100	28%	28	19
DeBruin, Michael	new employee orientation	41	28%	12	19
Dixon, Duane	new employee orientation	120	28%	34	19
Glenn, Caitlin	temporary office worker	80	28%	23	19
Mastel, Donald	new employee orientation	20	28%	6	19
Patel, Mauneel	temporary office worker	480	28%	135	19
Polan, Caroline	temporary office worker	160	28%	45	19
Smith, Cami	new employee orientation	235	28%	66	19
Glenn, Siobhan	temporary office worker	1,690	34%	575	19
Total, per schedule V, Line 19, Column 3		<u>188,903</u>		<u>54,773</u>	

Non-Allowables:

Duane Morris LLP	legal letter fee	(385)	28%	(108)	19
Laner, Muchin, Dombrow, Becker	Legal Services	(64,720)	28%	(18,236)	19
Anderson, Arvid	Legal Arbitration payment	(1,506)	28%	(424)	19
Weiner, Barbara	Legal Services	(4,044)	28%	(1,137)	19
Paddock Publications	IDOT public notice	(86)	34%	(29)	19
DuPage County Recorder of Deeds	deeds transfer from RGF to RGA	(1,120)	28%	(312)	19
Schlat-Sedig & Associates	Land survey - SLC	(5,480)	28%	(1,525)	19
Neiburger Law Ltd	Prepare package for successor	(400)	28%	(111)	19
DuPage County Recorder - Wheaton	recording of RGA properties	(243)	28%	(68)	19
Kubiesa, Spiroff, Gosselar & Pieper	Turner small claim litigation	(315)	28%	(88)	19



Facility Name & ID Number :Iona Gloss SLC/Ray Graham Association for People with Disabilities #0022996 Report Period Beginning: 07/01/07 Ending 6/30/08  
 Fiscal Year ended June 30, 2008

Worksheet 4

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

Vendor	Description/Topic	Amount Paid
allocated from Administration		
Association for Individual Development	Creating Community Support Nets seminar	238
Fred Pryor Seminars	MS Excell training	79
Association for Individual Development	Creating Community Support Nets Registration fee	258
The Institute on Public Policy	Best Practices conference	243
The Institute on Public Policy	conference expense co-sponsor	500
The ARC of Illinois	registration fee - Kathy Carmody	200
AAIDD	annual meeting	345
Crisis Prevention Institute	CPI Recertification fee	75
The Institute on Public Policy	Best Practices conference	243
YWCA of Metropolitan Chicago West Suburban	QHSP training	100
IARF	Training Registration fee	165
Society of Human Resources Management Org	professional memberships	145
Skillpath	Seminar	399
Illinois association of Rehab Facilities	training for Alan Blum and Sharon Anderson	165
ICAN	Behavioral Interviewing Conference	258
BLR.com	Business & Legal Reports	140
International Association of Nonviolent Crisis Intervention	CPI Training Recertification	499
Naperville Area chamber of Commerce	Fraud Seminar Registration Fee	35
IARF	990 Conference Registration fee	99
Amazon.com	Windows Vista Resource kit	58
NIU Outreach	Mental Health & Public Benefits Seminar	50
ICAN	Staff Training	129

Illinois CPA Foundation	Business Fraud Update Seminar	190
Intellectual Business Solutions	Alpha Five V8 Learning Guides	255
Liberty Manuals	Alpha Five V8 Manuals	114
		4,982
SLC Allocation		1,386
		27.83%
allocated from Development		
Naperville Chamber of Commerce	Networking Luncheon	150
Downers Grove Chamber of Commerce	Networking Luncheon	115
Chicago Council on Planned Giving	Seminar	149
		414
SLC Allocation		141
less fundraising		70
		50%
SLC direct		
ARC of Illinois	Seminar: Teaching Methods & Strategies with Special Ed Students	125
Behavior Intervention Specialists, Inc.	Conference	280
ICAN	Therapeutic Activities for People with Severe and Profound Disabilities	258
ICAN	Conference - Aging and Dementia in the DD Population	159
The Institute on Public Policy	Best practices conference	243
Continental Testing Services	IL Supplemental Jurisdictional Exmaination - JenniferBrazouski	159
Illinois Assn of Rehab Facilities	Training	165
ICAN	Conference - Behavioral Interviewing - Hiring Better Employees	129
ICAN	ICAN Training - Working Effectively with Persons with Developmental Disabilities Who Have Been Designated as Sexual Offenders	258
		27
The Institute on Public Policy	Best practices conference	27

Bluebooknet  
American Trainco  
The Training Network

Bluebook Set  
AC/Refrigeration Systems training  
Electrician Safety, Maintenance Person Safety dvds

39  
321  
191

Total Expense

3,810

Facility Name & ID Number :Iona Gloss SLC/Ray Graham Association for People with Disabilities #0022996

Fiscal Year ended June 30, 2008

Report Period Beginning: 07/01/07 Ending 6/30/08

Worksheet 7

Detail for Schedule XII. Rental Costs

Part A. Building and Fixed Equipment, No. 1 - 14

Line 3 - USMDS Inc.

Building - 2801 Finley, Downers Grove - 1st Floor

Monthly Amount per Rent Agreement	03/01/07-02/28/08	23,349
	03/01/08-02/28/09	24,049
plus, operating expenses & common area lighting	03/01/09-02/28/10	24,771
charges = 17,737	03/01/10-02/28/11	25,514
	03/01/11-02/28/12	26,280

RGA		SLC			
FY08 Rent	Division	Allocation	Amount	Allocation	Amount
300,727	Administration	9.80%	0	27.83%	8,202
	Life's Plan	3.22%	0		
	Human Resources	15.13%	0	27.83%	12,822
	Public Relations & Development	12.69%	0	27.83%	12,979
					(6,490)
	Finance	27.36%	0	28.11%	23,129
	Management Information Sytems	0.00%	0	0.00%	
	Clinical Systems	0.00%	0	0.00%	
	Clinical Services	0.00%	0	0.00%	

Facility Name & ID Number :Iona Gloss SLC/Ray Graham Association for People with Disabilities #0022996

Fiscal Year ended June 30, 2008

Report Period Beginning: 07/01/07 Ending 6/30/08

Worksheet 7

Detail for Schedule XII. Rental Costs

Part A. Building and Fixed Equipment, No. 1 - 14

Staff Training	0.00%	0	0.00%	
24 Hour Residential	26.68%	0	0.00%	
Sunrise Courts	0.00%	0	0.00%	
Intermittent CILAs	0.00%	0	0.00%	
Early Intervention	0.00%	0	0.00%	
Foster Care	3.43%	0	0.00%	
In-Home Respite	1.69%	0	0.00%	
	<u>100.00%</u>	<u>0</u>		<u>50,643</u>

RGA

SLC

FY09 Rent	Division	Allocation	Amount	Allocation	Amount
291,480	Administration	9.80%	28,565	27.83%	7,950
	Life's Plan	3.22%	9,386		
	Human Resources	15.13%	44,101	27.83%	12,273
	Public Relations & Development	12.69%	36,989	27.83%	10,294
					(5,147)
	Finance	27.36%	79,749	28.11%	22,417
	Management Information Sytems	0.00%	0	0.00%	0
	Clinical Systems	0.00%	0	0.00%	0

Facility Name & ID Number :Iona Gloss SLC/Ray Graham Association for People with Disabilities #0022996

Fiscal Year ended June 30, 2008

Report Period Beginning: 07/01/07 Ending 6/30/08

Worksheet 7

Detail for Schedule XII. Rental Costs

Part A. Building and Fixed Equipment, No. 1 - 14

Clinical Services	0.00%	0	0.00%	0
Staff Training	0.00%	0	0.00%	0
24 Hour Residential	26.68%	77,767	0.00%	0
Sunrise Courts	0.00%	0	0.00%	0
Intermittent CILAs	0.00%	0	0.00%	0
Early Intervention	0.00%	0	0.00%	0
Foster Care	3.43%	9,998	0.00%	0
In-Home Respite	1.69%	4,926	0.00%	0
	<u>100.00%</u>	<u>291,481</u>		<u>47,787</u>

RGA

SLC

FY10 Rent	Division	Allocation	Amount	Allocation	Amount
300,224	Administration	9.80%	29,422	27.83%	8,188
	Life's Plan	3.22%	9,667		
	Human Resources	15.13%	45,424	27.83%	12,641
	Public Relations & Development	12.69%	38,098	27.83%	10,603
					(5,301)
	Finance	27.36%	82,141	28.11%	23,090
	Management Information Systems	0.00%	0	0.00%	0

Facility Name & ID Number :Iona Gloss SLC/Ray Graham Association for People with Disabilities #0022996

Fiscal Year ended June 30, 2008

Report Period Beginning: 07/01/07 Ending 6/30/08

Worksheet 7

Detail for Schedule XII. Rental Costs

Part A. Building and Fixed Equipment, No. 1 - 14

Clinical Systems	0.00%	0	0.00%	0
Clinical Services	0.00%	0	0.00%	0
Staff Training	0.00%	0	0.00%	0
24 Hour Residential	26.68%	80,100	0.00%	0
Sunrise Courts	0.00%	0	0.00%	0
Intermittent CILAs	0.00%	0	0.00%	0
Early Intervention	0.00%	0	0.00%	0
Foster Care	3.43%	10,298	0.00%	0
In-Home Respite	1.69%	5,074	0.00%	0
	<u>100.00%</u>	<u>300,224</u>		<u>49,221</u>

RGA

SLC

FY11 Rent	Division	Allocation	Amount	Allocation	Amount
309,231	Administration	9.80%	30,305	27.83%	8,434
	Life's Plan	3.22%			
	Human Resources	15.13%	46,787	27.83%	13,021
	Public Relations & Development	12.69%	39,241	27.83%	10,921
	Finance	27.36%	84,606	28.11%	23,783
					(5,460)

Facility Name & ID Number :Iona Gloss SLC/Ray Graham Association for People with Disabilities #0022996

Fiscal Year ended June 30, 2008

Report Period Beginning: 07/01/07 Ending 6/30/08

Worksheet 7

Detail for Schedule XII. Rental Costs

Part A. Building and Fixed Equipment, No. 1 - 14

Management Information Sytems	0.00%	0	0.00%	0
Clinical Systems	0.00%	0	0.00%	0
Clinical Services	0.00%	0	0.00%	0
Staff Training	0.00%	0	0.00%	0
24 Hour Residential	26.68%	82,503	0.00%	0
Sunrise Courts	0.00%	0	0.00%	0
Intermittent CILAs	0.00%	0	0.00%	0
Early Intervention	0.00%	0	0.00%	0
Foster Care	3.43%	10,607	0.00%	0
In-Home Respite	1.69%	5,226	0.00%	0
	<u>100.00%</u>	<u>299,275</u>		<u>50,698</u>

Line 4 - SLJ Properties

Building - 1155 North Maint Street, Lombard

Monthly Base Amount per Rent Agreement	11/01/07-10/31/08	7,626
	11/01/08-10/31/09	5,950
	11/01/09-10/31/10	6,069
plus additional operating costs as billed	11/01/10-10/31/11	6,251
totaling =		14,184

RGA

SLC

Facility Name & ID Number :Iona Gloss SLC/Ray Graham Association for People with Disabilities #0022996

Fiscal Year ended June 30, 2008

Report Period Beginning: 07/01/07 Ending 6/30/08

Worksheet 7

Detail for Schedule XII. Rental Costs

Part A. Building and Fixed Equipment, No. 1 - 14

FY08 Rent	Division	Allocation	Amount	Allocation	Amount
92,288	Administration	15.00%	13,843	27.83%	3,853
	Regular Work	77.50%	71,523		
	DHS Supported Employment	5.00%	4,614		
	ORS Title 6b	2.50%	2,307		
		100.00%	92,287		

RGA

SLC

FY09 Rent	Division	Allocation	Amount	Allocation	Amount
85,352	Administration	15.00%	12,803	27.83%	3,563
	Regular Work	77.50%	66,148		
	DHS Supported Employment	5.00%	4,268		
	ORS Title 6b	2.50%	2,134		
		100.00%	85,353		

RGA

SLC

FY10 Rent	Division	Allocation	Amount	Allocation	Amount
87,285	Administation	15.00%	13,093	27.83%	3,644

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Fiscal Year ended June 30, 2008

Report Period Beginning: 07/01/07 Ending 6/30/08

Worksheet 7

Detail for Schedule XII. Rental Costs

Part A. Building and Fixed Equipment, No. 1 - 14

Regular Work	77.50%	67,646	
DHS Supported Employment	5.00%	4,364	
ORS Title 6b	2.50%	2,182	
	<u>100.00%</u>	<u>87,285</u>	<u>3,644</u>

RGA

SLC

<u>FY11 Rent</u>	<u>Division</u>	<u>Allocation</u>	<u>Amount</u>	<u>Allocation</u>	<u>Amount</u>
38,004	Administation	15.00%	5,701	27.83%	1,587
	Regular Work	77.50%	29,453		
	DHS Supported Employment	5.00%	1,900		
	ORS Title 6b	2.50%	950		
		<u>100.00%</u>	<u>38,004</u>		<u>1,587</u>

Facility Name & ID Number :Iona Gloss SLC/Ray Graham Association for People with Disabilities #0022996

Fiscal Year ended June 30, 2008

Report Period Beginning: 07/01/07 Ending 6/30/08

Worksheet 8

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

Movable Equipment Description SLC % SLC Cost

SLC

postage system			2,727
copier			<u>14,797</u>
Total SLC		100%	<u>17,524</u>

Finance

Water Cooler	<u>1,126</u>		
	1,126		
		28%	317

Employee Services

copier	<u>476</u>		
	476		
		28%	134

Main Street Building

copier	4,974		
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water cooler	288				
postage system	<u>2,654</u>				
	7,916				
	Administration	15%	1,187	28%	330

Finley Building

copier	26,976				
water cooler	288				
postage system	<u>8,157</u>				
	35,421				
	Administration	10%	3,473	28%	967
	Employee Services	15%	5,358	28%	1,510
	Pub Rel & Develop	13%	4,496	34%	1,529
	less 50%				(765)
	Finance	27%	9,690	28%	2,724
	MIS	0%	0	0%	0
	Clinical Services	0%	0	0%	0

Total Expense				<u><u>24,270</u></u>	
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Facility Name & ID Number :Iona Gloss SLC/Ray Graham Association for People with Disabilities #0022996

Fiscal Year ended June 30, 2008

Report Period Beginning: 07/01/07 Ending 6/30/08

Worksheet 9

Detail for Schedule XIX. Part A. Administrative Salaries

Name	Function	% Ownership	SLC Amount
Direct Staff			
Blum, Alan	SLC Director		37,294
Brazouski, Jennifer	Supported Living Administrator		44,550
Castro, Amy	System Administrator		17,057
Hamilton, Jennifer	Administrator		44,691
Slabaugh, Russell D	Behavior Specialist		8,558
Adeoshun, Francesca	Coordinator		2,981
Badalamenti, Salvatore	Coordinator		36,961
Foster, Jeffrey	Coordinator		3,462
Kachhawala, Zainab	Coordinator		33,572
Mejia, Melina	Coordinator		18,630
Powell, Pichette	Coordinator		28,732
Sellers, Tiffany	Coordinator		1,154
Spann, Valerie	Coordinator		33,350
Tatum, Marlon	Coordinator		231
Bruce, Pamela M	Home Manager		32,714
Devers, Melbernice	Home Manager		8,913
Patel, Ushma	Home Manager		37,283
Verpaele, Erica	Home Manager		34,018
Management and General Allocated			

total SLC				424,151
Administrators				

Carmody, Kathleen	Chief of Staff		124,285	
Terrill, Cathy Ficker	President		189,801	
Public Relations & Development				
SLC allocation		28%	<u>314,086</u>	87,404

Hornick, Lori R	Director of Development		66,815	
Buell III, Donald C	Director of Major Gifts - Retired		28,846	
Herrerias, Edward	Grants Administrator		34,348	
Witte, Jamie L	Special Events Coordinator		37,273	
Glenn, Mary B	Volunteer Coordinator		18,990	
Brown, LaShawndra	Marketing Coordinator		10,103	
	Allocation building maintenance		94	
Total Administrative Salaries reported on Schedule 5, Line 17, Column 1				
SLC allocation		34%	<u>196,469</u>	66,829

578,384