



Facility Name & ID Number Iona Glos SLC

# 0022996 Report Period Beginning: 07/01/09 Ending: 06/30/10

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds \_\_\_\_\_

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1		Skilled (SNF)			1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4	100	Intermediate/DD	100	36,600	4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	100	TOTALS	100	36,600	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment				5 Total
		3 Medicaid Recipient	4 Private Pay	Other	5 Total	
8	SNF					8
9	SNF/PED					9
10	ICF					10
11	ICF/DD	36,159			36,159	11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	36,159			36,159	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 98.80%

D. How many bed-hold days during this year were paid by the Department? 441 (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)  
\_\_\_\_\_

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

ACCURAL  MODIFIED CASH\*  CASH\*

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

Tax Year: June 30 Fiscal Year: June 30

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

Facility Name & ID Number Iona Glos SLC # 0022996 Report Period Beginning: 07/01/09 Ending: 06/30/10

**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	137,388		18,976	156,364		156,364		156,364		1
2	Food Purchase		315,495		315,495		315,495		315,495		2
3	Housekeeping		105,803	76,769	182,572		182,572	(4,064)	178,508		3
4	Laundry										4
5	Heat and Other Utilities			127,344	127,344		127,344	(47)	127,297		5
6	Maintenance	86,921	81,354		168,275		168,275	(336)	167,939		6
7	Other (specify):* <b>waste removal</b>			21,388	21,388		21,388		21,388		7
8	<b>TOTAL General Services</b>	224,309	502,652	244,477	971,438		971,438	(4,447)	966,991		8
	<b>B. Health Care and Programs</b>										
9	Medical Director										9
10	Nursing and Medical Records	878,807	77,771	559	957,137		957,137		957,137		10
10a	Therapy	1,409,251		47,020	1,456,271		1,456,271		1,456,271		10a
11	Activities	29,786	15,384		45,170		45,170		45,170		11
12	Social Services										12
13	CNA Training	40,794	1,300		42,094		42,094		42,094		13
14	Program Transportation			38,794	38,794		38,794		38,794		14
15	Other (specify):* <b>license/certif. &amp; sch XVIII</b>		640	27,390	28,030		28,030		28,030		15
16	<b>TOTAL Health Care and Programs</b>	2,358,638	95,095	113,763	2,567,496		2,567,496		2,567,496		16
	<b>C. General Administration</b>										
17	Administrative	514,878			514,878		514,878	(9,541)	505,337		17
18	Directors Fees										18
19	Professional Services			38,576	38,576		38,576	(9,179)	29,397		19
20	Dues, Fees, Subscriptions & Promotions			15,078	15,078		15,078	(290)	14,788		20
21	Clerical & General Office Expenses	318,954	46,562		365,516	(20,016)	345,500	(919)	344,581		21
22	Employee Benefits & Payroll Taxes			694,716	694,716		694,716	(1,936)	692,780		22
23	Inservice Training & Education			2,690	2,690		2,690	(41)	2,649		23
24	Travel and Seminar										24
25	Other Admin. Staff Transportation			429	429		429	(21)	408		25
26	Insurance-Prop.Liab.Malpractice			55,758	55,758		55,758	(30)	55,728		26
27	Other (specify):* <b>see worksheet 3</b>			31,552	31,552		31,552	(23,668)	7,884		27
28	<b>TOTAL General Administration</b>	833,832	46,562	838,799	1,719,193	(20,016)	1,699,177	(45,625)	1,653,552		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	3,416,779	644,309	1,197,039	5,258,127	(20,016)	5,238,111	(50,072)	5,188,039		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:

07/01/09

Ending:

06/30/10

## 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			361,676	361,676		361,676	(200)	361,476			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			1,348	1,348		1,348		1,348			32
33	Real Estate Taxes			464	464		464	(464)				33
34	Rent-Facility & Grounds			63,677	63,677		63,677	(2,253)	61,424			34
35	Rent-Equipment & Vehicles			1,313	1,313	20,016	21,329		21,329			35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			428,478	428,478	20,016	448,494	(2,917)	445,577			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			316,497	316,497		316,497		316,497			42
43	Other (specify):*											43
44	<b>TOTAL Special Cost Centers</b>			316,497	316,497		316,497		316,497			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	3,416,779	644,309	1,942,014	6,003,102		6,003,102	(52,989)	5,950,113			45

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



Iona Glos SLC

ID# 0022996  
 Report Period Beginning: 07/01/09  
 Ending: 06/30/10

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Adjustment for Fundraising = 50% of Public	\$		1
2	Relations & development - also see Worksheet 1			2
3				3
4	Supplies	(4,064)	3	4
5	Utilities	(47)	5	5
6	Maintenance	(336)	6	6
7	Administrative	(9,541)	17	7
8	Publications	(52)	20	8
9	Marketing Materials	(150)	20	9
10	Networking	(38)	20	10
11	Memberships	(50)	20	11
12	Clerical & General Office	(919)	21	12
13	Employee Benefits & Payroll Taxes	(1,936)	22	13
14	In Service Training & Education	(41)	23	14
15	Travel	(21)	25	15
16	Insurance	(30)	26	16
17	Moving Expenses	(151)	27	17
18	Depreciation	(20)	30	18
19	Rent	(2,253)	34	19
20	Total Fundraising Adjustment			20
21	-19,649			21
22				22
23	Other Non-Allowables & Adjustments			23
24	Agency Functions	(9,054)	27	24
25	Moving Expenses	(11,286)	27	25
26	Fines, Penalties & Late Fees	(295)	27	26
27	Real Estate Taxes - Vacant Properties	(464)	33	27
28	Total Other Non-Allowables & Adjustments			28
29	-21099			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>	(40,748)		49

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Iona Glos SLC# 0022996

Report Period Beginning:

07/01/09

Ending:

06/30/10

## 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	(4,064)	0	0	0	0	0	0	0	0	0	0	(4,064)	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(47)	0	0	0	0	0	0	0	0	0	0	(47)	5
6	Maintenance	(336)	0	0	0	0	0	0	0	0	0	0	(336)	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	<b>TOTAL General Services</b>	<b>(4,447)</b>	<b>0</b>	<b>(4,447)</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	(9,541)	0	0	0	0	0	0	0	0	0	0	(9,541)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(9,179)	0	0	0	0	0	0	0	0	0	0	(9,179)	19
20	Fees, Subscriptions & Promotions	(290)	0	0	0	0	0	0	0	0	0	0	(290)	20
21	Clerical & General Office Expenses	(919)	0	0	0	0	0	0	0	0	0	0	(919)	21
22	Employee Benefits & Payroll Taxes	(1,936)	0	0	0	0	0	0	0	0	0	0	(1,936)	22
23	Inservice Training & Education	(41)	0	0	0	0	0	0	0	0	0	0	(41)	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	(21)	0	0	0	0	0	0	0	0	0	0	(21)	25
26	Insurance-Prop.Liab.Malpractice	(30)	0	0	0	0	0	0	0	0	0	0	(30)	26
27	Other (specify):*	(23,668)	0	0	0	0	0	0	0	0	0	0	(23,668)	27
28	<b>TOTAL General Administration</b>	<b>(45,625)</b>	<b>0</b>	<b>(45,625)</b>	<b>28</b>									
29	<b>TOTAL Operating Expense</b> <b>(sum of lines 8,16 &amp; 28)</b>	<b>(50,072)</b>	<b>0</b>	<b>(50,072)</b>	<b>29</b>									

## STATE OF ILLINOIS

Summary B

Facility Name & ID Number Iona Glos SLC# 0022996

Report Period Beginning:

07/01/09

Ending:

06/30/10

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>D. Ownership</b>													
30	Depreciation	(200)	0	0	0	0	0	0	0	0	0	0	(200)	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	(464)	0	0	0	0	0	0	0	0	0	0	(464)	33
34	Rent-Facility & Grounds	(2,253)	0	0	0	0	0	0	0	0	0	0	(2,253)	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>(2,917)</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>(2,917)</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>
	<b>GRAND TOTAL COST</b>													
45	(sum of lines 29, 37 & 44)	(52,989)	0	0	0	0	0	0	0	0	0	0	(52,989)	45

**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
<b>Not for Profit Corp - board members DO NOT have ownership in Ray Graham Association</b>						

**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	<b>Total</b>		\$			\$	\$ *	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: 07/01/09 Ending: 06/30/10

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	NONE								\$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13								TOTAL	\$	13

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

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

Facility Name & ID Number Iona Glos SLC

# 0022996

Report Period Beginning:

07/01/09

Ending: 06/30/10

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

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

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	see worksheet 1	direct cost			\$	\$		\$ 669,895	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				\$	\$		\$ 669,895	25

Facility Name & ID Number

Iona Glos SLC

# 0022996

Report Period Beginning:

07/01/09

Ending:

06/30/10

**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										
										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			33,691				1,348									
7										7									
8										8									
9	<b>TOTAL Facility Related</b>					\$ 33,691	\$			\$ 1,348									
<b>B. Non-Facility Related*</b>																			
10										10									
11										11									
12										12									
13										13									
14	<b>TOTAL Non-Facility Related</b>					\$	\$			\$									
15	<b>TOTALS (line 9+line14)</b>					\$ 33,691	\$			\$ 1,348									

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V.      \$ NONE                      Line # N/A

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

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

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

**B. Real Estate Taxes**

**Important, please see the next worksheet, "RE\_Tax". The real estate tax statement and bill must accompany the cost report.**

1. Real Estate Tax accrual used on 2009 report.		\$	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$	2
3. Under or (over) accrual (line 2 minus line 1).		\$	3
4. Real Estate Tax accrual used for 2010 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>		\$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. <b>TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>		\$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	7

  

Real Estate Tax History:			
Real Estate Tax Bill for Calendar Year:	2005	_____	8
	2006	_____	9
	2007	_____	10
	2008	_____	11
	2009	_____	12

  

	<b>FOR BHF USE ONLY</b>		
13	FROM R. E. TAX STATEMENT FOR 2009	\$	13
14	PLUS APPEAL COST FROM LINE 5	\$	14
15	LESS REFUND FROM LINE 6	\$	15
16	AMOUNT TO USE FOR RATE CALCULATION	\$	16

**NOTES:**

1. Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.  
**This denial must be no more than four years old at the time the cost report is filed.**

# 2009 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 2009 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 2009.

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

**B. Real Estate Tax Cost Allocations**

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

If YES, attach an explanation and a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

**C. Tax Bills**

Attach a copy of the original 2009 tax bills which were listed in Section A to this statement. Be sure to use the 2009 tax bill which is normally paid during 2010.

**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:

07/01/09 Ending:

06/30/10

**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).

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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>1975</u>	<u>\$ 214,674</u>	<u>1</u>
2					<u>2</u>
3	<b>TOTALS</b>			<b>\$ 214,674</b>	<b>3</b>

Facility Name &amp; ID Number Iona Glos SLC

# 0022996

Report Period Beginning:

07/01/09

Ending:

06/30/10

**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		
Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	100	1980	1980	\$ 3,681,931	\$ 92,048	40	\$ 92,048	\$ 0	\$ 2,715,424	4
5										5
6										6
7										7
8										8
<b>Improvement Type**</b>										
9	SLC Direct									9
10	Prior Fiscal Years		1999	81,705	4,085		4,085		81,705	10
11			2000	86,886	7,157		7,157		84,073	11
12			2001	28,064	2,806		2,806		26,041	12
13			2002	850	85		85		723	13
14			2004	2,289	229		229		2,289	14
15			2005	75,061	8,785		8,785		73,783	15
16			2006	43,370	8,674		8,674		31,280	16
17	renovated tub rooms in home 1, 3 & 6 including toilets & lifts		2007	89,239	17,848	5	17,848		62,467	17
18	install 220 volts 20amp circuit for microwave in the kitchen		2007	710	142	5	142		497	18
19	major renovation project including roof replacement on all c		2007	35,294	7,059	5	7,059		24,706	19
20	homes, replacement of windows, bedroom and fire doors									20
21	damper actuator (fire safety)		2007	869	174	5	174		608	21
22	drywall & plaster structural repairs, paint exterior - Home 2		2007	32,107	6,422	5	6,422		22,475	22
23	closet doors replaced		2007	40,741	8,148	5	8,148		28,519	23
24	vinyl crash rail replacement		2007	3,492	698	5	698		2,444	24
25	completion of roof replacement, eaves, fascia, gutters.		2007	393,415	78,683	5	78,683		275,391	25
26	downspouts in 6 homes, new doors in 3 homes									26
27	architects - create drawings, select bids, oversee projects		2007	10,000	2,000	5	2,000		7,000	27
28	airconditioning unit replaced		2007	1,432	286	5	286		1,002	28
29	Rheem water heater		2007	5,325	1,065	5	1,065		2,662	29
30	Rheem water heater		2007	1,455	291	5	291		727	30
31	Renovations-building materials, draperies, interior paintings		2007	84,282	8,428	10	8,428		21,071	31
32	metal door replaced		2007	3,871	387	10	387		968	32
33	new dumpster gate installed		2007	1,652	330	5	330		826	33
34	water heater - home 1		2007	5,705	1,141	5	1,141		2,852	34
35	security system upgrade		2007	2,413	483	5	483		1,207	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:

07/01/09

Ending:

06/30/10

## 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	wheelchair accessible door installed	2008	\$ 5,990	\$ 599	10	\$ 599	\$	\$ 1,498	37
38	anti microbial sheet flooring installed	2008	5,158	516	10	516		1,289	38
39	canopy installed - main entrance	2008	7,880	788	10	788		1,970	39
40	wilsonart flooring - all 6 homes	2008	126,109	12,611	10	12,611		31,527	40
41	aircondition unit replaced - core building	2008	27,564	2,756	10	2,756		6,891	41
42	bearing assembly - boiler	2008	1,485	297	5	297		743	42
43	wilsonart flooring - hallways	2008	8,050	805	10	805		2,012	43
44	work bid	2008	895	90	10	90		224	44
45	asbestos building survey	2008	3,150	315	10	315		787	45
46	new vinyl clading window installed	2008	1,500	300	5	300		450	46
47	fire alarm system upgrade	2008	85,855	8,585	10	8,585		12,878	47
48	Bradford 100 gallon water heater	2008	6,600	1,320	5	1,320		1,980	48
49	Rheem Water Heater - Home 6	2008	5,100	1,020	5	1,020		1,530	49
50	Bathroom Renovation - durarock installed, wall tiled, new floors	2008	52,600	5,260	10	5,260		7,890	50
51	replacement of asphalt driveways and parking lots	2008	83,892	8,389	10	8,389		12,584	51
52	Bathroom Renovation - dress assist bench, shower bases	2009	27,095	2,710	10	2,710		4,064	52
53	lighting & ventillation devices, grab bars, folding showers seats								53
54	install room divider	2009	8,125	812	10	812		1,219	54
55	Kolpak Walk In Cooler/freezer installed in kitchen	2009	26,450	2,645	10	2,645		3,968	55
56	upgrade commercial kitchen - supply & install Soffit above	2009	8,124	812	10	812		1,219	56
57	cooler, build service door to allow easy access to equipment								57
58	camera system installation	2009	8,645	1,729	5	1,729		2,593	58
59	Bradford 75 gallon water heater	2009	1,275	128	5	128		128	59
60	BPL System - In Building	2009	4,146	415	5	415		415	60
61	paving of parking lot	2009	74,000	3,700	10	3,700		3,700	61
62	kitchen renovations - install new cabinets, stainless steel sink	2010	4,173	417	5	417		417	62
63	circuit board replacement	2010	1,152	115	5	115		115	63
64	gas regulator replaced	2010	610	61	5	61		61	64
65	roof replaced - SLC Core Building	2010	61,179	3,059	10	3,059		3,059	65
66	raise and support sidewalks	2010	975	98	5	98		98	66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 5,359,935	\$ 317,806		\$ 317,806	\$ 0	\$ 3,576,049	70

\*\*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:

07/01/09

Ending:

06/30/10

**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 12A, Carried Forward</b>		\$ 5,359,935	\$ 317,806		\$ 317,806	\$ 0	\$ 3,576,049	1
2									2
3	<b>EQUIPMENT DEPRECIATION</b>								3
4									4
5	<b>Purchased in Prior Years</b>								5
6	<b>SLC Direct</b>		76,683	13,061		13,061		59,868	6
7									7
8	<b>Management &amp; General Administration</b>		8,262	823		823		5,069	8
9	<b>SLC portion of Administration - 28.61%</b>		2,364	235		235		1,450	9
10									10
11									11
12	<b>Employee Services</b>		4,880	525		525		1,266	12
13	<b>SLC portion of Employee Services - 28.86%</b>		1,408	152		152		365	13
14									14
15	<b>Finance</b>		81,052	19,053		19,053		63,700	15
16	<b>SLC portion of Finance - 28.82%</b>		23,359	5,491		5,491		18,358	16
17									17
18	<b>Development</b>		2,701	423		423		1,959	18
19	<b>SLC portion of Development - 9.59%</b>		259	41		41		188	19
20	<b>50% Fundraising adjustment</b>		130	20		20		94	20
21									21
22	<b>Current Year Purchases</b>								22
23	<b>SLC Direct</b>								23
24	<b>Reliant Floor Lifts (2)</b>	2009	3,720	367	5	367		367	24
25	<b>Dishwasher</b>	2010	512	51	5	51		51	25
26	<b>Washing Machine - Home 5</b>	2010	512	51	5	51		51	26
27	<b>Washer - Home 2</b>	2010	515	51	5	51		51	27
28	<b>Sofa &amp; Love Seat - Home 6</b>	2010	2,464	411	3	411		411	28
29	<b>Dell Computers (22)</b>	2010	23,034	3,839	3	3,839		3,839	29
30	<b>Total SLC Direct</b>		30,757	4,770		4,770		4,770	30
31									31
32									32
33	<b>REVERSE EVERYTHING AND PICK UP BLDG &amp; IMPROVEMENTS ONLY</b>		(262,612)	(49,364)		(49,364)		(161,857)	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 5,359,935	\$ 317,806		\$ 317,806	\$ 0	\$ 3,576,049	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:

07/01/09

Ending:

06/30/10

## 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	<b>Totals from Page 12B, Carried Forward</b>		\$ 5,359,935	\$ 317,806		\$ 317,806	\$ 0	\$ 3,576,049	1
2	<b>REVERSE ABOVE BECAUSE THIS IS REALLY 13A</b>		(5,359,935)	(317,806)		(317,806)		(3,576,049)	2
3	<b>EQUIPMENT DEPRECIATION DETAIL CONTINUATION FROM PG12B</b>								3
4									4
5	<b>Administration - Current Year Purchases</b>								5
6	Dell Computers (4)	2010	4,188	698		698		698	6
7	SLC portion of Administration - 28.61%		1,198	200		200		200	7
8									8
9	<b>Employee Services - Current Year Purchases</b>								9
10	Dell Computers (11)	2010	11,517	1,920		1,920		1,920	10
11	SLC portion of Employee Services - 28.86%		3,324	554		554		554	11
12									12
13	<b>Finance - Current Year Purchases</b>								13
14	Samsung Monitors	2009	760	127		127		127	14
15	New Voicemail System	2010	1,600	160		160		160	15
16	Computer Firewall	2010	1,221	122		122		122	16
17	Dell Computers -(4)	2010	5,522	920		920		920	17
18	Tape Back up Drive	2010	1,144	191		191		191	18
19	Alpha Five Software	2010	699	117		117		117	19
20	Dell Computers with Monitors - (5)	2010	7,928	1,321		1,321		1,321	20
21	Total - Finance		18,874	2,958		2,958		2,958	21
22	SLC portion of Finance - 28.82%		5,439	853		853		853	22
23									23
24	<b>Total Current Year Purchases</b>		40,718	6,377		6,377		6,377	24
25	<b>Reflects lines 7, 11, &amp; 22 this page and line 29 pg 12B</b>								25
26									26
27									27
28									28
29									29
30									30
31	<b>REVERSE ABOVE AND PICK UP ONLY</b>		5,255,803	301,288		301,288		3,559,531	31
32	<b>BUILDING &amp; BUILDING IMPROVEMENTS FROM PG12A</b>								32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 5,359,935	\$ 317,806		\$ 317,806	\$ 0	\$ 3,576,049	34

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

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 12C, Carried Forward		\$ 5,359,935	\$ 317,806		\$ 317,806	\$ 0	\$ 3,576,049	1
2	REVERSE ABOVE BECAUSE THIS IS REALLY 13A		(5,359,935)	(317,806)		(317,806)		(3,576,049)	2
3	EQUIPMENT DEPRECIATION DETAIL CONTINUATION FROM PG12C								3
4									4
5	Fully Depreciated Assets								5
6	SLC Direct		110,763					110,763	6
7									7
8	Management & General								8
9	Administration		42,867					42,867	9
10	SLC portion of Administration - 28.61%		12,264					12,264	10
11									11
12	Finance		93,878					93,878	12
13	SLC portion of Finance - 28.82%		27,056					27,056	13
14									14
15	Total Fully Depreciated Assets		150,083					150,083	15
16									16
17	TOTAL EQUIPMENT DEPRECIATION		294,745	25,336		25,336		236,595	17
18	REFLECTS LINES 6, 10, 13, 16 & 20 PG12B, LINE 24 PG12C AND LINE 15 PG 12D								18
19									19
20	REVERSE ABOVE AND PICK UP ONLY								20
21	BUILDING & BUILDING IMPROVEMENTS FROM PG 12A		4,628,279	292,470		292,470		2,902,543	21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 5,359,935	\$ 317,806		\$ 317,806	\$ 0	\$ 3,576,049	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:

07/01/09

Ending:

06/30/10

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	\$ 103,944	\$ 18,959	\$ 18,959	\$		\$ 80,135	71
72	Current Year Purchases	40,718	6,377	6,377			6,377	72
73	Fully Depreciated Assets	150,083					150,083	73
74								74
75	TOTALS	\$ 294,745	\$ 25,336	\$ 25,336	\$		\$ 236,595	75

D. Vehicle Depreciation (See instructions.)\*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	client transportation	Ford E-350	2006	\$ 48,875	\$ 9,775	\$ 9,775	\$	5	\$ 34,213	76
77	client transportation	Dodge Gran Caravan	2009	37,734	3,773	3,773		5	3,773	77
78	client transportation	Ford Supreme	2010	47,856	4,786	4,786			4,786	78
79										79
80	TOTALS			\$ 134,465	\$ 18,334	\$ 18,334	\$		\$ 42,772	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)	\$ 6,003,819	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 361,476	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 361,476	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 0	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 3,855,416	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: USMDS Inc. and SLJ Properties - 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	\$ 57,542	1		3
4	Additions		N/A	10/01/03	3,882	1		4
5								5
6								6
7	TOTAL				\$ 61,424			7

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: \$ 20,016 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			\$	\$	17
18					18
19					19
20					20
21	TOTAL		\$	\$	21

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. 06/30/2011 \$ 38,580

13. 06/30/2012 \$ 0

14. 06/30/2013 \$ 0

\* 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 _____</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 _____</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	600	700		1,300
3	Classroom Wages (a)	7,696	10,160		17,856
4	Clinical Wages (b)	2,618	20,320		22,938
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	<b>TOTALS</b>	\$ 10,914	\$ 31,180	\$	\$ 42,094
10	<b>SUM OF line 9, col. 1 and 2 (e)</b>	\$ 42,094			

**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	28
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	31
2. From other facilities (f)	
<b>TOTAL TRAINED</b>	<b>59</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	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist		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	<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.

Facility Name & ID Number Iona Glos SLC# 0022996Report Period Beginning: 07/01/09Ending: 06/30/10

## XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 06/30/10

(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	\$ 677,664	\$	1
2	Cash-Patient Deposits	182,036		2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance <u>98,772</u> )	1,643,427		3
4	Supply Inventory (priced at )			4
5	Short-Term Investments	2,234,673		5
6	Prepaid Insurance	229,691		6
7	Other Prepaid Expenses	4,159		7
8	Accounts Receivable (owners or related parties)	6,145		8
9	Other(specify): <u>Security Deposits</u>	29,944		9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 5,007,739	\$	10
<b>B. Long-Term Assets</b>				
11	Long-Term Notes Receivable			11
12	Long-Term Investments	4,228,238		12
13	Land	1,683,990		13
14	Buildings, at Historical Cost	11,128,793		14
15	Leasehold Improvements, at Historical Cost	6,573,495		15
16	Equipment, at Historical Cost	2,401,237		16
17	Accumulated Depreciation (book methods)	(11,541,142)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	99,061		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>	\$ 14,573,672	\$	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 19,581,411	\$	25

		1 Operating	2 After Consolidation*	
<b>C. Current Liabilities</b>				
26	Accounts Payable	\$ 586,759	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	182,036		28
29	Short-Term Notes Payable	186,226		29
30	Accrued Salaries Payable	672,945		30
31	Accrued Taxes Payable (excluding real estate taxes)	24,561		31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable	13,555		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
<b>Other Current Liabilities(specify):</b>				
36	<u>Deferred Income</u>	30,181		36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 1,696,263	\$	38
<b>D. Long-Term Liabilities</b>				
39	Long-Term Notes Payable	2,662,704		39
40	Mortgage Payable	2,438,709		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>	\$ 5,101,413	\$	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 6,797,676	\$	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 12,783,735	\$	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 19,581,411	\$	48

\*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>			<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	65,775	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	( )	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ 65,775	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ 65,775	<b>24</b> *

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

Facility Name &amp; ID Number Iona Glos SLC

# 0022996

Report Period Beginning: 07/01/09

Ending: 06/30/10

**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	\$ 5,749,335	1
2	Discounts and Allowances for all Levels	( )	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 5,749,335	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients	57,987	5
6	Therapy	26,560	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 84,547	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$	23
<b>D. Non-Operating Revenue</b>			
24	Contributions	152,795	24
25	Interest and Other Investment Income***	29,146	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 181,941	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	Consulting	65	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 65	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 6,015,888	30

		2	
Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	966,991	31
32	Health Care	2,567,496	32
33	General Administration	1,653,552	33
<b>B. Capital Expense</b>			
34	Ownership	445,577	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers		35
36	Provider Participation Fee	316,497	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 5,950,113	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	65,775	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 65,775	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.

\*\*\* 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:

07/01/09

Ending:

06/30/10

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	1,924	2,080	\$ 69,472	\$ 33.40	1
2	Assistant Director of Nursing					2
3	Registered Nurses	9,667	11,279	324,892	28.81	3
4	Licensed Practical Nurses	9,446	11,422	276,743	24.23	4
5	CNAs & Orderlies					5
6	CNA Trainees	2,528	2,528	40,794	16.14	6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	2,494	2,630	29,786	11.33	10
11	Social Service Workers					11
12	Dietician					12
13	Food Service Supervisor	1,714	2,080	37,685	18.12	13
14	Head Cook					14
15	Cook Helpers/Assistants	7,485	8,778	99,703	11.36	15
16	Dishwashers					16
17	Maintenance Workers	3,549	4,175	86,921	20.82	17
18	Housekeepers					18
19	Laundry					19
20	Administrator	1,814	2,080	53,413	25.68	20
21	Assistant Administrator	1,076	1,248	22,419	17.96	21
22	Other Administrative	15,487	17,480	324,353	18.56	22
23	Office Manager	1,799	2,080	35,668	17.15	23
24	Clerical	1,954	2,286	27,202	11.90	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)	11,502	12,553	207,700	16.55	28
29	Resident Services Coordinator	1,867	2,080	40,044	19.25	29
30	Habilitation Aides (DD Homes)	113,611	125,203	1,369,207	10.94	30
31	Medical Records	9,466	10,850	370,777	34.17	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	197,383	220,832	\$ 3,416,779 *	\$ 15.47	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	391	\$ 18,976	1	35
36	Medical Director				36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant				39
40	Physical Therapy Consultant	76	3,800	10a	40
41	Occupational Therapy Consultant	402	27,336	10a	41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant	361	15,884	10a	43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify) <u>Psychologist</u>	2	390	15	46
47	<u>Physician</u>	monthly	24,000	15	47
48	<u>Optometric</u>	100	3,000	15	48
49	TOTAL (lines 35 - 48)	1,332	\$ 93,386		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	12	559	10	51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	12	\$ 559		53

Facility Name & ID Number Iona Glos SLC

Report Period Beginning: 07/01/09

**XIX. SUPPORT SCHEDULES**

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
see worksheet 9			\$ 514,878	Workers' Compensation Insurance	\$ 121,565	IDPH License Fee	\$	
				Unemployment Compensation Insurance	27,225	Advertising: Employee Recruitment		
				FICA Taxes	245,724	Health Care Worker Background Check	4,554	
				Employee Health Insurance	268,351	(Indicate # of checks performed 203 )	2,030	
				Employee Meals		Patient Background Checks	20	
				Illinois Municipal Retirement Fund (IMRF)*		subscriptions/publications	230	
				Other - pension plan	25,107	membership dues	7,954	
				Other - employee incentives	4,808			
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 514,878	TOTAL (agree to Schedule V, line 22, col.8)		\$ 14,788		
B. Administrative - Other							Less: Public Relations Expense ( )	
Description			Amount				Non-allowable advertising ( )	
NONE			\$				Yellow page advertising ( )	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$				TOTAL (agree to Sch. V, line 20, col. 8)	
C. Professional Services				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Vendor/Payee	Type		Amount	Description	Line #	Amount	Description	Amount
see worksheet 2			\$ 38,576	NONE		\$	Out-of-State Travel	\$ NONE
							In-State Travel	NONE
							Seminar Expense	NONE
							Entertainment Expense	( )
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)			\$ 38,576	TOTAL		\$	TOTAL (agree to Sch. V, line 24, col. 8)	

\* Attach copy of IMRF notifications

\*\*See instructions.



Facility Name &amp; ID Number Iona Glos SLC

# 0022996

Report Period Beginning: 07/01/09

Ending: 06/30/10

**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. \$ 21,461 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. \$ 316,497  
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: Porte Brown, LLC.
- (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	Sum	Adjust for Fund Raising	Other Non-Allow & Adjustment	Total
	RGA Admin Services	RGA P/R & Development	Sum RGA Mngmt & General	RGA Admin Services 29.27%	RGA P/R & Development 9.59%	Sum Mngmt & General							
Salaries and related expenses:													
Sch XVIII	Salaries	1,222,881	198,930	1,421,811	351,696	19,081	370,777	3,046,001	3,416,779		3,416,779	(9,541)	3,407,238
22	Unemployment	94,333	-	94,333	27,224	-	27,224	-	27,224		27,224	-	27,224
22	FICA	84,617	14,976	99,593	24,343	1,436	25,780	220,662	246,442		246,442	(718)	245,723
22	Health Insurance	84,438	16,234	100,672	24,254	1,557	25,811	242,452	268,264		268,264	(779)	267,485
22	403B Plan Expense	17,070	2	17,072	4,907	0	4,907	20,200	25,107		25,107	(0)	25,107
22	Insurance: Executive	-	-	-	-	-	-	-	-		-	-	-
22	Employee Incentives	14,174	41	14,215	4,091	4	4,095	716	4,810		4,810	(2)	4,808
22	Insurance: Workers' Comp	42,098	9,120	51,218	12,107	875	12,981	107,923	120,904		120,904	(437)	120,467
22	Work Comp Out-of-Pocket	3,805	-	3,805	1,098	-	1,098	-	1,098		1,098	-	1,098
22	Existing Staff Medical	-	-	-	-	-	-	867	867		867	-	867
26	Insurance: D & O	280	91	371	81	9	89	1,668	1,758		1,758	(4)	1,753
Direct services:													
Sch XVIII	Clinical Consultants	-	-	-	-	-	-	93,386	93,386		93,386	-	93,386
Sch XVIII	Temporary Workers	1,021	-	1,021	294	-	294	559	853		853	-	853
3	Client Wages - Janitorial	1,156	-	1,156	331	-	331	-	331		331	-	331
10 & 13	Medical	4	-	4	1	-	1	57,609	57,610		57,610	-	57,610
10	Adult Briefs	-	-	-	-	-	-	21,461	21,461		21,461	-	21,461
11	Rehab & Educ Supplies	-	-	-	-	-	-	8,203	8,203		8,203	-	8,203
3	Supplies	1,134	1	1,135	324	0	324	97,029	97,353		97,353	(0)	97,353
11	Recreation	-	-	-	-	-	-	7,182	7,182		7,182	-	7,182
6 & 21	Equipment Purchases	242	1,446	1,688	70	139	208	21,387	21,595		21,595	(69)	21,526
6 & 21	Equipment Lease/Maint/Repairs	25,157	5,450	30,607	7,240	523	7,763	19,384	27,147	(20,016)	7,131	(261)	6,869
35	Equipment Lease	-	-	-	-	-	-	-	-	20,016	20,016	-	20,016
3	In Kind Contributions	-	84,640	84,640	-	8,119	8,119	-	8,119		8,119	(4,059)	4,059
14 & 25	Staff Travel	1,344	448	1,792	386	43	429	6,949	7,378		7,378	(21)	7,356
14	Vehicle Fuel	2,950	2	2,952	844	0	844	14,773	15,617		15,617	(0)	15,617
14	Vehicle Repairs & Maintenance	14	2	16	4	0	4	15,666	15,670		15,670	(0)	15,670
14	Vehicle Inspections & Safety	-	-	-	0	-	0	406	406		406	-	406
26	Vehicle Insurance	12	2	14	3	0	4	7,192	7,195		7,195	(0)	7,195
35	Vehicle Leases	-	-	-	-	-	-	1,313	1,313		1,313	-	1,313
14	Vehicle Licenses	-	-	-	0	0	0	154	154		154	(0)	154
14	Contract Busing	-	-	-	-	-	-	-	-		-	-	-
23	Conferences & Seminars	4,618	860	5,478	1,331	82	1,413	1,277	2,690		2,690	(41)	2,649
26	Insurance: Gen'l & Pro Liability	-	-	-	-	-	-	29,605	29,605		29,605	-	29,605
21	Telephone	4,145	1,794	5,939	11,855	172	12,027	6,038	18,065		18,065	(86)	17,979
21	Cell Phone	3,787	403	4,190	1,086	39	1,125	2,485	3,610		3,610	(19)	3,590
Program support:													
2	Food	-	-	-	-	-	-	315,495	315,495		315,495	-	315,495
19	Payroll Service	26,141	-	26,141	7,534	-	7,534	-	7,534		7,534	-	7,534
19	Audit	32,600	-	32,600	9,395	-	9,395	-	9,395		9,395	-	9,395
19	Legal	51,979	-	51,979	15,001	-	15,001	-	15,001		15,001	-	15,001
19	Professional Services	11,485	6,350	17,835	3,309	609	3,918	-	3,918		3,918	-	3,918
21	Office Supplies & Equipment	9,812	1,161	10,973	2,825	111	2,937	4,183	7,119		7,119	(56)	7,064
21	Training Materials	4,858	-	4,858	1,402	-	1,402	-	1,402		1,402	-	1,402
21	Computer Equip & Supplies	3,914	-	3,914	1,128	-	1,128	-	1,128		1,128	-	1,128
19	Software Maintenance	8,011	1,318	9,329	2,309	126	2,435	-	2,435		2,435	-	2,435

Occupancy:

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 Admin Services 29.27%	RGA P/R & Development 9.59%	Sum Mngmt & General							
26	Insurance: Building	2,263	540	2,803	652	52	703	16,497	17,201	-	17,201	(26)	-	17,175
3	Janitorial Contracts	287	70	357	83	7	89	76,680	76,769	-	76,769	(3)	-	76,766
5	Utilities: Electric	4,735	970	5,705	1,362	93	1,455	55,998	57,452	-	57,452	(47)	-	57,406
5	Utilities: Natural Gas	329	-	329	94	-	94	42,527	42,621	-	42,621	-	-	42,621
5	Utilities: Water	-	-	-	-	-	-	27,271	27,271	-	27,271	-	-	27,271
7	Utilities: Waste Removal	562	-	562	161	-	161	21,227	21,387	-	21,387	-	-	21,387
6	Building & Grounds	2,121	-	2,121	607	-	607	7,512	8,119	-	8,119	-	-	8,119
6	Fire, Safety & Security	10	-	10	3	-	3	4,599	4,601	-	4,601	-	-	4,601
6	Maintenance Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Repairs and Maintenance	909	118	1,027	261	11	272	27,591	27,863	-	27,863	(6)	-	27,857
34	Rent	205,605	46,949	252,554	59,173	4,503	63,677	-	63,677	-	63,677	(2,252)	-	61,425
33	Real Estate Taxes	1,621	-	1,621	464	-	464	-	464	-	464	-	(464)	-
6	Damages	-	-	-	-	-	-	-	-	-	-	-	-	-
	Other:													
21	Postage	7,652	5,972	13,624	2,203	573	2,776	2,544	5,319	-	5,319	(286)	-	5,033
21	Printing	3,476	9,842	13,318	995	944	1,939	-	1,939	-	1,939	(472)	-	1,467
20	Publications	625	1,084	1,709	179	104	283	-	283	-	283	(52)	-	231
15 & 21	Certifications	25	-	25	7	-	7	640	647	-	647	-	-	647
20	Recruitment	22,230	-	22,230	6,416	-	6,416	-	6,416	-	6,416	-	-	6,416
20	Advertisements	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Marketing Materials	-	3,129	3,129	-	300	300	-	300	-	300	(150)	-	150
20	Networking	-	790	790	-	76	76	-	76	-	76	(38)	-	38
20	Memberships	27,588	1,039	28,627	7,893	100	7,993	11	8,004	-	8,004	(50)	-	7,954
27	Agency Functions	6,280	75,667	81,947	1,803	7,252	9,054	-	9,054	-	9,054	-	(9,054)	-
27	Special Events	-	-	-	-	-	-	-	-	-	-	-	-	-
42	SLC Participation Fees	-	-	-	-	-	-	316,497	316,497	-	316,497	-	-	316,497
27	Moving Expenses	12,893	3,153	16,046	3,712	302	4,015	7,422	11,437	-	11,437	(151)	(11,286)	-
27	Miscellaneous Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
32	Interest	4,676	-	4,676	1,348	-	1,348	-	1,348	-	1,348	-	(1,348)	-
27	Bad Debts	10,000	-	10,000	2,882	-	2,882	-	2,882	-	2,882	-	(2,882)	-
27	Bank Charges	27,356	-	27,356	7,884	-	7,884	-	7,884	-	7,884	-	-	7,884
27	Fines, Penalties & Late Fees	1,024	-	1,024	295	-	295	0	295	-	295	-	(295)	-
	Depreciation and amortization:													
30	Depn Expense - Vehicles	-	-	-	-	-	-	18,334	18,334	-	18,334	-	-	18,334
30	Depn Expense - Bldgs	345	-	345	99	-	99	92,048	92,147	-	92,147	-	(99)	92,048
30	Depn Expense - Bldg Improv	-	-	-	-	-	-	225,758	225,758	-	225,758	-	-	225,758
30	Depn Expense - F,F & E	25,979	419	26,398	7,485	40	7,525	17,832	25,357	-	25,357	(20)	-	25,337
30	Amort - Leasehold Improvements	282	-	282	81	-	81	-	81	-	81	-	(81)	-
	<b>TOTAL EXPENSES</b>	<b>2,126,953</b>	<b>493,013</b>	<b>2,619,966</b>	<b>622,611</b>	<b>47,284</b>	<b>669,895</b>	<b>5,333,208</b>	<b>6,003,102</b>	<b>-</b>	<b>6,003,102</b>	<b>(19,648)</b>	<b>(34,688)</b>	<b>5,948,765</b>

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

Worksheet 3

Detail of Other Expense on Schedule V. line 27

Management & General

allocated from Administration

bank fees			<u>27,356</u>	
	SLC alloc	28.82%		7,884
Total Expense				<u><u>7,884</u></u>

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

col 1 Name of Lender	col 2 Related ?	col 3 Purpose	col 4 Monthly Payment	col 5 Date of Note	col 6 Original Amount	col 7 Bal	col 8 Maturity Date	col 9 Rate (4 digits)	col 10 Int Exp
from admin - Short Term/Working Capital Park National Bank changed into US Bank	no	operating	n/a	7/1/2009	78,916	0		4.000%	3,156
line of credit		funds		10/16/2009	37,992	0		4.000%	-
								4.000%	1,520
Total RGA Management & General (Administration)					<u>116,908</u>	<u>0</u>			<u>4,676</u>
SLC allocation =	28.82%				<u>33,691</u>	<u>0</u>			<u>1,348</u>

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	03/01/09-02/28/10	24,771
	03/01/10-02/28/11	25,514
plus, operating expenses & common area lighting charges =	03/01/11-02/28/12	0 (A)
		17,742

RGA		SLC			
FY10 Rent	Division	Allocation	Amount	Allocation	Amount
317,961	Administration	10.97%	34,875	28.61%	9,977
	Life's Plan	3.23%	10,263		
	Employee Services	17.60%	55,959	28.86%	16,150
	Public Relations & Development	14.77%	46,949	9.59%	4,503
					(2,253)
	Finance	31.83%	101,201	28.82%	29,165
	24 Hour Residential	18.13%	57,653		
	Family Support	2.33%	7,403		
	In-Home Respite	1.15%	3,658		
		100%	317,961		57,542

RGA		SLC			
FY11 Rent	Division	Allocation	Amount	Allocation	Amount
204,109	Administration	10.97%	22,387	28.61%	6,404
	Life's Plan	3.23%	6,588		
	Employee Services	17.60%	35,922	28.86%	10,367
	Public Relations & Development	14.77%	30,138	9.59%	2,891
					(1,445)
	Finance	31.83%	64,964	28.82%	18,722
	24 Hour Residential	18.13%	37,010		
	Family Support	2.33%	4,752		
	In-Home Respite	1.15%	2,348		
		100%	204,109		36,939

RGA		SLC			
FY12 Rent	Division	Allocation	Amount	Allocation	Amount
0	Administration	10.97%	-	28.61%	-
	Life's Plan	3.23%	-		
	Employee Services	17.60%	-	28.86%	-
	Public Relations & Development	14.77%	-	9.59%	-
					-
	Finance	31.83%	-	28.82%	-
	24 Hour Residential	18.13%	-		
	Family Support	2.33%	-		
	In-Home Respite	1.15%	-		
		100%	-		-

RGA		SLC			
FY13 Rent	Division	Allocation	Amount	Allocation	Amount
0	Administration	10.97%	-	28.61%	-

Life's Plan	3.23%	-		
Employee Services	17.60%	-	28.86%	-
Public Relations & Development	14.77%	-	9.59%	-
				-
Finance	31.83%	-	28.82%	-
24 Hour Residential	18.13%	-		
Family Support	2.33%	-		
In-Home Respite	1.15%	-		
	<u>100%</u>	<u>-</u>		<u>-</u>

Line 4 - SLJ Properties  
Building - 1155 North Maint Street, Lombard

Monthly Base Amount per Rent Agreement	11/01/09-10/31/10	6,128
	11/01/10-10/31/11	6,312
	11/01/11-10/31/12	- (B)
plus additional operating costs as billed	11/01/12-10/31/13	-
totaling =	15,459	

RGA		SLC			
FY10 Rent	Division	Allocation	Amount	Allocation	Amount
90,467	Administration	15%	13,570	28.61%	3,882
	Regular Work	78%	70,112		
	DHS Supported Employment	5%	4,523		
	ORS Title 6b	3%	2,262		
		<u>100%</u>	<u>90,467</u>		<u>3,882</u>

RGA		SLC			
FY11 Rent	Division	Allocation	Amount	Allocation	Amount
38,248	Administration	15%	5,737	28.61%	1,641
	Regular Work	78%	29,642		
	DHS Supported Employment	5%	1,912		
	ORS Title 6b	3%	956		
		<u>100%</u>	<u>38,247</u>		<u>1,641</u>

RGA		SLC			
FY12 Rent	Division	Allocation	Amount	Allocation	Amount
-	Administration	15%	-	28.61%	-
	Regular Work	78%	-		
	DHS Supported Employment	5%	-		
	ORS Title 6b	3%	-		
		<u>100%</u>	<u>-</u>		<u>-</u>

RGA		SLC			
FY13 Rent	Division	Allocation	Amount	Allocation	Amount
-	Administration	15%	-	28.61%	-
	Regular Work	78%	-		
	DHS Supported Employment	5%	-		
	ORS Title 6b	3%	-		
		<u>100%</u>	<u>-</u>		<u>-</u>

Please note:

(A) We will be moving our corporate office after the lease expires on February 2011.  
We have not received a new lease for the new building where we will be moving as of June 30, 2010.

(B) No new lease available for Main Street Building as of June 30, 2010.

Worksheet 9

Detail for Schedule XIX. part A. Administrative Salaries

Name	Function	% Ownership	SLC Amount
<b>Direct Staff</b>			
Blum, Alan	SLC Director		38,786
Castro, Amy	System Administrator		22,419
Eulitz, Kathleen	Administrator		53,413
Badalamenti, Salvatore	Coordinator		39,231
Kachhawala, Zainab	Coordinator		35,057
Patel, Janki	Coordinator		33,273
Powell, Phichette	Coordinator		33,357
Spann, Valerie	Coordinator		32,667
Bruce, Pamela	Home Manager		34,060
Patel, Ushma	Home Manager		41,098
Verpaele, Erica	Home Manager		<u>36,823</u>
total SLC			400,184
<b>Management and General Allocated</b>			
<b>Administrators</b>			
Carmody, Kathleen	Chief of Staff		139,256
Terrill, Cathy Ficker	President		<u>194,972</u>
SLC allocation		28.61%	334,228
			95,612
<b>Public Relations &amp; Development</b>			
Foote, Thomas	Director of Development		26,824
Hornick, Lori	Director of Development - Resigned		46,967
Madaj, Beatrice	Grants Administrator - Resigned		28,491
Baker, Julia	Special Events Coordinator		4,981
Fetter, Kristen	Special Events Coordinator - Resigned		29,973
Glenn, Mary B	Volunteer Coordinator		31,672
Walter, Ashley	Marketing Coordinator		21,215
Pendleton, Linda	Marketing Coordinator - Resigned		8,441
	Allocation building maintenance		<u>366</u>
SLC allocation		9.59%	198,930
			19,081
Total Administrative Salaries reported on Schedule 5, Line 17, Column 1			<u><u>514,878</u></u>

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

Fiscal Year ended June 30, 2010

Report Period Beginning: 07/01/09 Ending 6/30/10

**Ray Graham Association  
Board of Directors  
FY 2010**

<b>Officer</b>	<b>Residence</b>	<b>Business</b>
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