

Facility Name & ID Number Iona Glos SLC

0022996 Report Period Beginning: 07/01/2013 Ending: 06/30/2014

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 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF					8
9	SNF/PED					9
10	ICF					10
11	ICF/DD	35,905			35,905	11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	35,905			35,905	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 98.10%

D. How many bed-hold days during this year were paid by the Department? 595 (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

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: June 30 Fiscal Year: June 30

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

Facility Name & ID Number

Iona Glos SLC

0022996

Report Period Beginning:

07/01/2013

Ending:

06/30/2014

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
	A. General Services										
1	Dietary	135,645		20,106	155,751		155,751	155,751		1	
2	Food Purchase		340,358		340,358		340,358	340,358		2	
3	Housekeeping	3,494	154,769	80,768	239,031		239,031	(45,646)	193,385	3	
4	Laundry									4	
5	Heat and Other Utilities			135,836	135,836		135,836	(91)	135,745	5	
6	Maintenance	170,533	109,586		280,119		280,119	(493)	279,626	6	
7	Other (specify):* waste removal			33,227	33,227		33,227		33,227	7	
8	TOTAL General Services	309,672	604,713	269,937	1,184,322		1,184,322	(46,230)	1,138,092	8	
	B. Health Care and Programs										
9	Medical Director									9	
10	Nursing and Medical Records	1,085,233	86,908	38,228	1,210,369		1,210,369	1,210,369		10	
10a	Therapy	1,343,213			1,343,213		1,343,213	1,343,213		10a	
11	Activities		37,103		37,103		37,103	37,103		11	
12	Social Services	39,576			39,576		39,576	39,576		12	
13	CNA Training	21,695	725		22,420		22,420	22,420		13	
14	Program Transportation			50,028	50,028		50,028	50,028		14	
15	Other (specify):* license/certif & sch XVIII		700	37,774	38,474		38,474	38,474		15	
16	TOTAL Health Care and Programs	2,489,717	125,436	126,030	2,741,183		2,741,183	2,741,183		16	
	C. General Administration										
17	Administrative	601,706			601,706		601,706	(39,101)	562,605	17	
18	Directors Fees									18	
19	Professional Services			59,234	59,234		59,234	(27,200)	32,034	19	
20	Dues, Fees, Subscriptions & Promotions			21,855	21,855		21,855	(891)	20,964	20	
21	Clerical & General Office Expenses	329,946	51,979		381,925	(15,721)	366,204	(2,580)	363,624	21	
22	Employee Benefits & Payroll Taxes			955,371	955,371		955,371	(7,692)	947,679	22	
23	Inservice Training & Education			5,815	5,815		5,815	(4,083)	1,732	23	
24	Travel and Seminar									24	
25	Other Admin. Staff Transportation			1,987	1,987		1,987	(370)	1,617	25	
26	Insurance-Prop.Liab.Malpractice			63,882	63,882		63,882	(44)	63,838	26	
27	Other (specify):* see worksheet 3			73,107	73,107		73,107	(65,192)	7,915	27	
28	TOTAL General Administration	931,652	51,979	1,181,251	2,164,882	(15,721)	2,149,161	(147,153)	2,002,008	28	
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,731,041	782,128	1,577,218	6,090,387	(15,721)	6,074,666	(193,383)	5,881,283	29	

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

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

Facility Name & ID Number Iona Glos SLC

#0022996

Report Period Beginning: 07/01/2013 Ending: 06/30/2014

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	
	D. Ownership											
30	Depreciation			324,027	324,027		324,027	(1,868)	322,159			30
31	Amortization of Pre-Op. & Org.											31
32	Interest											32
33	Real Estate Taxes			352	352		352	(352)				33
34	Rent-Facility & Grounds			80,692	80,692		80,692	(5,551)	75,141			34
35	Rent-Equipment & Vehicles					15,721	15,721		15,721			35
36	Other (specify):*											36
37	TOTAL Ownership			405,071	405,071	15,721	420,792	(7,771)	413,021			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers											39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			341,649	341,649		341,649		341,649			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers			341,649	341,649		341,649		341,649			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	3,731,041	782,128	2,323,938	6,837,107		6,837,107	(201,154)	6,635,953			45

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

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	(1,868)	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				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(27,200)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(5,908)	27		24
25	Fund Raising, Advertising and Promotional	(102,459)	pg5A		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(352)	pg5A		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(63,367)	pg5A		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (201,154)		\$	30

BHF USE ONLY						
48		49		50		51
						52

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	SUBTOTAL (B): (sum of lines 31-35)	\$		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B)	\$ (201,154)		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	TOTAL (C): (sum of lines 38-46)			\$		47

Iona Glos SLC

	ID#	0022996
Report Period Beginning:		07/01/2013
Ending:		06/30/2014

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	(45,646)	3	4
5	Utilities	(91)	5	5
6	Maintenance	(493)	6	6
7	Administrative	(39,101)	17	7
8	Marketing Materials	(486)	20	8
9	Networking	(115)	20	9
10	Memberships	(290)	20	10
11	Clerical and General Office	(2,580)	21	11
12	Employee Benefits & Payroll Taxes	(7,692)	22	12
13	Travel	(370)	25	13
14	Insurance	(44)	26	14
15	Rent	(5,551)	34	15
16	Total Fundraising Adjustment			16
17	(102,459)			17
18	Other Non Allowable Adjustments			18
19	Conferences and Seminar	(4,083)	23	19
20	Agency Functions	(57,869)	27	20
21	Fines, Penalties & Late Fees	(1,227)	27	21
22	Miscl Expenses - Fundraising	(188)	27	22
23	Real Estate Taxes	(352)	33	23
24	Total Non Allowables & Adjustments			24
25	(63,719)			25
26				26
27				27
28				28
29				29
30				30
31				31
32				32

33			33
34			34
35			35
36			36
37			37
38			38
39			39
40			40
41			41
42			42
43			43
44			44
45			45
46			46
47			47
48			48
49	Total	(166,178)	49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Iona Glos SLC

0022996

Report Period Beginning:

07/01/2013

Ending:

06/30/2014

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	(45,646)	0	0	0	0	0	0	0	0	0	0	(45,646)	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(91)	0	0	0	0	0	0	0	0	0	0	(91)	5
6	Maintenance	(493)	0	0	0	0	0	0	0	0	0	0	(493)	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(46,230)	0	(46,230)	8									
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	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	TOTAL Health Care and Programs	0	0	0	0	0	0	0	0	0	0	0	0	16
	C. General Administration													
17	Administrative	(39,101)	0	0	0	0	0	0	0	0	0	0	(39,101)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(27,200)	0	0	0	0	0	0	0	0	0	0	(27,200)	19
20	Fees, Subscriptions & Promotions	(891)	0	0	0	0	0	0	0	0	0	0	(891)	20
21	Clerical & General Office Expenses	(2,580)	0	0	0	0	0	0	0	0	0	0	(2,580)	21
22	Employee Benefits & Payroll Taxes	(7,692)	0	0	0	0	0	0	0	0	0	0	(7,692)	22
23	Inservice Training & Education	(4,083)	0	0	0	0	0	0	0	0	0	0	(4,083)	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	(370)	0	0	0	0	0	0	0	0	0	0	(370)	25
26	Insurance-Prop.Liab.Malpractice	(44)	0	0	0	0	0	0	0	0	0	0	(44)	26
27	Other (specify):*	(65,192)	0	0	0	0	0	0	0	0	0	0	(65,192)	27
28	TOTAL General Administration	(147,153)	0	(147,153)	28									
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(193,383)	0	(193,383)	29									

STATE OF ILLINOIS

Facility Name & ID Number Iona Glos SLC# 0022996

Report Period Beginning:

07/01/2013 Ending:

Summary B

06/30/2014

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)	
	D. Ownership													
30	Depreciation	(1,868)	0	0	0	0	0	0	0	0	0	0	(1,868)	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	(352)	0	0	0	0	0	0	0	0	0	0	(352)	33
34	Rent-Facility & Grounds	(5,551)	0	0	0	0	0	0	0	0	0	0	(5,551)	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	TOTAL Ownership	(7,771)	0	0	0	0	0	0	0	0	0	0	(7,771)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	TOTAL Special Cost Centers	0	0	0	0	0	0	0	0	0	0	0	0	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(201,154)	0	0	0	0	0	0	0	0	0	0	(201,154)	45

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Use Page 6-Supplemental as necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Not for Profit corp - board members DO NOT have ownerships in Ray Graham Association						

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 Schedule V	2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
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.

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	page 29 for addresses and other details							1
2	Chairperson - Michael Komoll	BOD						2
3	Vice Chairperson - Neville Bilimoria	BOD						3
4	Secretary/Treasurer - Jeff Park	BOD						4
5	Immediate Past Chair - Mary Kay Rizzolo Man							5
6								6
7	Members at Large							7
8	Executive/Nominating Committee -							8
9	Lou Leonardi	BOD						9
10	Quality Committee - Chris Nybo	BOD						10
11	Finance Committee - Jonathan Phillips	BOD						11
12	Development Committee - Michael Booth	BOD						12
13	Joseph Derenzinski	BOD						13
14	Lee Jorwic	BOD						14
15	Mark E. Kroencke	BOD						15
16	William Oleferchik	BOD						16
17	Mary Alice Povolny, PhD	BOD						17
18	Chris Schneider, CIMA	BOD						18
19	Cami Smith	BOD						19
20	Robert F. Spahn, Jr.	BOD						20
21	Deanna Wilkins, CIAO	BOD						21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

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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

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Ending: 6/30/2014

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	see worksheet 1	direct costs			\$	\$		\$ 948,683	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				\$	\$		\$ 948,683	25

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 2013 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 2014 report. (Detail and explain your calculation of this accrual on the lines below.)		\$			4	
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$			5	
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$			6	
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$			7	
Real Estate Tax History:						
Real Estate Tax Bill for Calendar Year:	2009	_____	8	FOR BHF USE ONLY		
	2010	_____	9			
	2011	_____	10			
	2012	_____	11			
	2013	_____	12			
				13	FROM R. E. TAX STATEMENT FOR 2013 \$	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.

2013 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 2013 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 2013.

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

B. Real Estate Tax Cost Allocations

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

If YES, attach an explanation 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 2013 tax bills which were listed in Section A to this statement. Be sure to use the 2013 tax bill which is normally paid during 2014.

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:

07/01/2013 Ending:

06/30/2014

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).

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? YES NO
 If so, please complete the following:

1. Total Amount Incurred: _____ 2. Number of Years Over Which it is Being Amortized: _____
 3. Current Period Amortization: _____ 4. Dates Incurred: _____

Nature of Costs: _____
 (Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>SLC</u>		<u>1975</u>	<u>\$ 214,674</u>	1
2					2
3	TOTALS			\$ 214,674	3

Facility Name & ID Number Iona Glos SLC

0022996

Report Period Beginning:

07/01/2013 Ending:

06/30/2014

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

1	2	3	4	5	6	7	8	9		
Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	100	1980	1980	\$ 3,681,931	\$ 92,048		\$ 92,048	\$	\$ 3,083,617	4
5										5
6										6
7										7
8										8
Improvement Type**										
9	SLC DIRECT									9
10	Prior Fiscal Years		2007	88,153	8,815		8,815		57,299	10
11			2008	420,342	42,034		42,034		255,608	11
12			2009	157,860	16,328		16,328		72,649	12
13			2010	86,656	11,213		11,213		46,747	13
14	Sprinkler System - All 6 Homes Cd09-20b		2011	404,328	40,433	10	40,433		141,515	14
15	Bathroom Renovations - removed existing tile walls, replaced		2011	102,933	10,293	10	10,293		36,027	15
16	toilets. Installed Durarock on walls, installed ceramic tiles									16
17	on walls. Installed vinyl flooring. Upgraded lighting & ventillation									17
18	Replace kitchen counter top, sink and faucet - Home 1		2011	743	149	5	149		520	18
19	Remove and Replace asphalt at Dumpster		2011	590	118	5	118		413	19
20	Home 2 Condensing Unit Replaced		2011	2,890	578	5	578		1,445	20
21	Home 1 Condensing Unit Replaced		2011	6,100	1,220	5	1,220		3,050	21
22	Install New Threshold, Reglaze Double Doors		2011	1,189	238	5	238		594	22
23	Lexan Plexiglas Window		2011	1,613	323	5	323		807	23
24	Furnace Blower Motor Replaced - SLC Home 1		2012	943	189	5	189		471	24
25	Furnace Motor and Capacitor Replaced		2012	712	142	5	142		356	25
26	Honeywell Controller, Damper Actuator Boiler replacement		2012	4,191	838	5	838		2,095	26
27	Shower Valve Replaced - SLC Home 5		2012	545	109	5	109		273	27
28	Bradford 75 Gallon Water Heater - SLC Home 2		2012	1,768	354	5	354		884	28
29	SLC Rehab Cd10-24c Floors, Windows, painting of 6 homes		2012	344,845	34,484	10	34,484		86,211	29
30	A/C Compressor Module Board & Switch Replaced		2012	1,730	346	5	346		865	30
31	Install and Hook Up Dishwasher		2012	2,137	427	5	427		1,068	31
32	A/C Install SLC Home 3		2012	1,202	240	5	240		361	32
33	5 Ton Condenser A/C SLC Home 3		2012	2,000	400	5	400		600	33
34	Replaced Condensing Unit SLC Home 5		2012	793	158	5	158		238	34
35	Two-Handle Slop Sink Faucet and New Rough Plumbing SLC Home 4		2012	1,189	238	5	238		357	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 & ID Number Iona Glos SLC

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
37	Commercial Water Heater - House 4	2013	\$ 5,280	\$ 288	10	\$ 288	\$	\$ 288	37
38	Compressor Repairs	2013	3,420	342	5	342		342	38
39	Changing room/ Sheds/ Conf. Room/ Nurses Office	2013	19,041	1,904	5	1,904		1,904	39
40	Boiler - Replacement Parts	2013	626	63	5	63		63	40
41	Repairs to Front Awning	2013	1,879	188	5	188		188	41
42	Water Heater	2013	5,020	502	5	502		502	42
43	Wall Heating Unit - SLC Activity Room	2014	10,060	1,174	5	1,174		1,174	43
44	Water Heater - Home 1	2014	1,540	154	5	154		154	44
45	Bradford Water Heater - Home 3	2014	3,190	319	5	319		319	45
46	6 Fire Rated Doors	2014	4,738	474	5	474		474	46
47	Bathroom Flooring Repairs - Home 2 & 4	2014	13,350	668	10	668		668	47
48									48
49	Fully Depreciated Assets								49
50	SLC Direct - Building Improvements		1,205,674					1,205,674	50
51									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)		\$ 6,591,201	\$ 267,791		\$ 267,791	\$	\$ 5,005,820	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:

07/01/2013

Ending:

06/30/2014

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 6,591,201	\$ 267,791		\$ 267,791	\$	\$ 5,005,820	1
2									2
3	EQUIPMENT DEPRECIATION								3
4									4
5	Purchase in Prior Years								5
6	SLC Direct - FFE		47,030	8,612		8,612		27,881	6
7									7
8	Management & General								8
9	Administration - FFE		46,868	9,634		9,634		35,136	9
10	SLC portion of Administration - 29.53%		13,839	2,845		2,845		10,375	10
11									11
12	Finance FFE		53,728	11,119		11,119		26,610	12
13	SLC portion of Finance - 29.54%		15,871	3,285		3,285		7,861	13
14									14
15	Total Depreciation Expense Purchase in Prior Years		76,740	14,742		14,742		46,117	15
16									16
17	Current Year Purchases								17
18	SLC Direct - FFE								18
19	Food Processor		543	54		54		54	19
20	Shredder		900	90		90		90	20
21	Furniture Concepts living room and dining room sets		13,540	1,354		1,354		1,354	21
22	sofa, chairs, loveseats, dining table, recliners setttee - Home 5								22
23	Food Processor		529	53		53		53	23
24	Whirlpool Dryer		547	55		55		55	24
25	Furniture Concepts living room sets - sofa, recliners, love seats		33,143	5,524		5,524		5,524	25
26	for SLC Homes 1, 2, 3, 4, & 6								26
27	Total SLC direct		49,202	7,130		7,130		7,130	27
28									28
29	Administration - Current year purchases FFE								29
30	Cyberpower battery backup for Server		1,369	228		228		228	30
31	SLC portion of Administration - 29.53%		404	67		67		67	31
32									32
33	REVERSE EVERYTHING & PICKUP BUILDING IMPROVEMENTS ONLY		(354,253)	(64,792)		(64,792)		(168,535)	33
34	TOTAL (lines 1 thru 33)		\$ 6,591,201	\$ 267,791		\$ 267,791	\$	\$ 5,005,820	34

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

Facility Name & ID Number Iona Glos SLC

XI. OWNERSHIP COSTS (continued)**B. Building and Improvement Costs-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	Totals from Page 12B, Carried Forward		\$ 6,591,201	\$ 267,791		\$ 267,791	\$	\$ 5,005,820	1
2	REVERSE ABOVE BECAUSE THIS REALLY IS 13A		(5,363,682)	(265,684)		(265,684)		(3,790,863)	2
3									3
4	Human Resources Current Year Purchases								4
5	ID Maker		1,647	320		320		320	5
6	SLC portion of Human Resources - 29.62%		488	95		95		95	6
7									7
8	Total Depreciation - Current Year Purchases		50,094	7,292		7,292		7,292	8
9	Reflects lines 6 this page and lines 27 and 31 pg 12B								9
10									10
11	Fully Depreciated Assets								11
12	SLC Direct		133,955					133,955	12
13									13
14	Management & General								14
15	Administration		13,383					13,383	15
16	SLC portion of Administration - 29.53%		3,952					3,952	16
17	Human Resources		6,890					6,890	17
18	SLC portion of Human Resources - 29.62%		2,041					2,041	18
19	Finance		81,269					81,269	19
20	SLC portion of Finance - 29.54%		24,007					24,007	20
21	Development		5,235					5,235	21
22	SLC portion of Development - 32.64%		1,709					1,709	22
23	50% Fundraising adjustment		854					854	23
24									24
25	Total Fully Depreciated Assets - FFE		164,809					164,809	25
26	Reflects lines 12, 16, 18, 20, & 23 this page								26
27									27
28	TOTAL EQUIPMENT DEPRECIATION		291,643	22,034		22,034		218,218	28
29	Reflects line 8 this page and liner 15 pg 12B								29
30									30
31									31
32	REVERSE ABOVE ABOVE AND PICK UP ONLY		4,581,706	235,943		235,943		3,126,834	32
33	BUILDING & BUILDING IMPROVEMENTS PG12A								33
34	TOTAL (lines 1 thru 33)		\$ 6,591,201	\$ 267,791		\$ 267,791	\$	\$ 5,005,820	34

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

XI. OWNERSHIP COSTS (continued)

C. Equipment Costs-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 76,740	\$ 14,742	\$ 14,742	\$		\$ 46,117	71
72	Current Year Purchases	50,094	7,292	7,292			7,292	72
73	Fully Depreciated Assets	164,809					164,809	73
74								74
75	TOTALS	\$ 291,643	\$ 22,034	\$ 22,034	\$		\$ 218,218	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	client transportation	Dodge Grand Caravan	2008	\$ 37,734	\$ 7,547	\$ 7,547	\$		\$ 33,960	76
77	client transportation	Ford Supreme	2010	47,856	9,571	9,571			43,070	77
78	client transportation	Ford Eldorado AeroTech	2011	57,746	11,549	11,549			40,422	78
79	client transportation	Dodge Grand Caravan	2013	36,672	3,667	3,667			3,667	79
80	TOTALS			\$ 180,008	\$ 32,334	\$ 32,334	\$		\$ 121,119	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)	\$ 7,277,526	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 322,159	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 322,159	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)	\$ 5,345,157	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: Millbrook Real Estate - 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		\$ 75,141	10		3
4	Additions							4
5								5
6								6
7	TOTAL				\$ 75,141			7

10. Effective dates of current rental agreement:

Beginning 03/2011

Ending 12/2021

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

Fiscal Year Ending Annual Rent

12. 06/30/2015 \$ 40,313

13. 06/30/2016 \$ 42,041

14. 06/30/2017 \$ 43,769

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: \$ 15,721 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

* 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.

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 <input type="text"/></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 <input type="text"/></p>
--	--	---

B. EXPENSES

ALLOCATION OF COSTS (d)

		Facility		3	4
		1	2		
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies	375	350		725
3	Classroom Wages (a)	4,901	3,553		8,454
4	Clinical Wages (b)	1,504	6,372		7,876
5	In-House Trainer Wages (c)	2,775	2,590		5,365
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$ 9,555	\$ 12,865	\$	\$ 22,420
10	SUM OF line 9, col. 1 and 2 (e)	\$ 22,420			

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	14
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	15
2. From other facilities (f)	
TOTAL TRAINED	29

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

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

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

	Service	1 Schedule V Line & Column Reference	2		3	4		5	6	7	8
			Staff		Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service			Units	Cost				
1	Licensed Occupational Therapist		hrs	\$		\$	\$		\$	1	
2	Licensed Speech and Language Development Therapist		hrs							2	
3	Licensed Recreational Therapist		hrs							3	
4	Licensed Physical Therapist		hrs							4	
5	Physician Care		visits							5	
6	Dental Care		visits							6	
7	Work Related Program		hrs							7	
8	Habilitation		hrs							8	
9	Pharmacy		# of prescrpts							9	
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10	
11	Academic Education		hrs							11	
12	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.

Facility Name & ID Number Iona Glos SLC# 0022996Report Period Beginning: 07/01/2013Ending: 06/30/2014

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 06/30/2014

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 5,429,178	\$	1
2	Cash-Patient Deposits	199,144		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>12,994</u>)	1,846,299		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments	252,497		5
6	Prepaid Insurance	252,754		6
7	Other Prepaid Expenses	4,993		7
8	Accounts Receivable (owners or related parties)	5,632		8
9	Other(specify):	37,018		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 8,027,515	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments	4,751,331		12
13	Land	1,506,314		13
14	Buildings, at Historical Cost	11,120,173		14
15	Leasehold Improvements, at Historical Cost	8,538,572		15
16	Equipment, at Historical Cost	2,387,534		16
17	Accumulated Depreciation (book methods)	(14,778,736)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 13,525,188	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 21,552,703	\$	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 1,091,019	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	200,844		28
29	Short-Term Notes Payable	105,606		29
30	Accrued Salaries Payable	909,332		30
31	Accrued Taxes Payable (excluding real estate taxes)	45,522		31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable	11,424		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>Deferred Income</u>	94,281		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 2,458,028	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	3,805,480		39
40	Mortgage Payable	2,136,972		40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 5,942,452	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 8,400,480	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 13,152,223	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 21,552,703	\$	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
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	(269,524)	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)	\$ (269,524)	17
B. Transfers (Itemize):			
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ (269,524)	24 *

* This must agree with page 17, line 47.

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

		1		
I. Revenue		Amount		
A. Inpatient Care				
1	Gross Revenue -- All Levels of Care	\$	5,706,368	1
2	Discounts and Allowances for all Levels	(2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$	5,706,368	3
B. Ancillary Revenue				
4	Day Care			4
5	Other Care for Outpatients			5
6	Therapy			6
7	Oxygen			7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$		8
C. Other Operating Revenue				
9	Payments for Education			9
10	Other Government Grants		54,172	10
11	CNA Training Reimbursements		49,148	11
12	Gift and Coffee Shop			12
13	Barber and Beauty Care			13
14	Non-Patient Meals			14
15	Telephone, Television and Radio			15
16	Rental of Facility Space			16
17	Sale of Drugs			17
18	Sale of Supplies to Non-Patients			18
19	Laboratory			19
20	Radiology and X-Ray			20
21	Other Medical Services			21
22	Laundry			22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$	103,320	23
D. Non-Operating Revenue				
24	Contributions		498,433	24
25	Interest and Other Investment Income***		56,387	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$	554,820	26
E. Other Revenue (specify):****				
27	Settlement Income (Insurance, Legal, Etc.)			27
28	<u>Consulting Income</u>		1,921	28
28a				28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$	1,921	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$	6,366,429	30

		2		
II. Expenses		Amount		
A. Operating Expenses				
31	General Services		1,138,092	31
32	Health Care		2,741,184	32
33	General Administration		2,002,007	33
B. Capital Expense				
34	Ownership		413,021	34
C. Ancillary Expense				
35	Special Cost Centers		341,649	35
36	Provider Participation Fee			36
D. Other Expenses (specify):				
37				37
38				38
39				39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$	6,635,953	40
41	Income before Income Taxes (line 30 minus line 40)**		(269,524)	41
42	Income Taxes			42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$	(269,524)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$	5,706,368
45	Private Pay - Net Inpatient Revenue		
46	Medicare - Net Inpatient Revenue		
47	Other-(specify)		
48	Other-(specify)		
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$	5,706,368

* 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: 07/01/2013

Ending: 06/30/2014

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	1,871	2,087	\$ 68,990	\$ 33.06	1
2	Assistant Director of Nursing	1,365	1,475	53,918	36.55	2
3	Registered Nurses	11,441	12,943	344,826	26.64	3
4	Licensed Practical Nurses	14,751	16,635	396,846	23.86	4
5	CNAs & Orderlies					5
6	CNA Trainees	1,693	1,693	21,695	12.81	6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants					10
11	Social Service Workers	1,843	2,102	39,576	18.83	11
12	Dietician	3,724	4,514	45,617	10.11	12
13	Food Service Supervisor	1,716	2,079	37,843	18.20	13
14	Head Cook	3,657	4,178	52,185	12.49	14
15	Cook Helpers/Assistants					15
16	Dishwashers					16
17	Maintenance Workers	8,238	8,238	170,533	20.70	17
18	Housekeepers	374	374	3,494	9.34	18
19	Laundry					19
20	Administrator	1,858	2,109	53,258	25.25	20
21	Assistant Administrator					21
22	Other Administrative	18,049	21,665	380,429	17.56	22
23	Office Manager	1,750	2,079	34,848	16.76	23
24	Clerical	572	572	7,034	12.30	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)	11,106	13,467	220,653	16.38	28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)	97,870	110,364	1,343,214	12.17	30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify) <u>See worksheet 2</u>	14,445	13,591	456,082	33.56	33
34	TOTAL (lines 1 - 33)	196,323	220,165	\$ 3,731,041 *	\$ 16.95	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	402	\$ 20,106	1	35
36	Medical Director				36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant				39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify) <u>Psychologist</u>	32	6,240	15	46
47	<u>Physician</u> monthly		24,000	15	47
48	<u>Behavior Analyst/Optometric</u>	142	7,534	15	48
49	TOTAL (lines 35 - 48)	576	\$ 57,880		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	881	38,228	10	51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	881	\$ 38,228		53

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			\$ 601,706	Workers' Compensation Insurance	\$ 337,851	IDPH License Fee	\$	
				Unemployment Compensation Insurance	19,395	Advertising: Employee Recruitment		
				FICA Taxes	271,660	Health Care Worker Background Check	8,918	
				Employee Health Insurance	291,720	(Indicate # of checks performed <u>40</u>)	400	
				Employee Meals		Patient Background Checks	30	
				Illinois Municipal Retirement Fund (IMRF)*		Subscriptions/Publications	55	
				pension plan	23,879	Memberships/Dues	11,561	
				employee incentives	3,174			
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 601,706	TOTAL (agree to Schedule V, line 22, col.8)		\$ 20,964		
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description			Amount	Description	Line #	Amount	Description	Amount
			\$	NONE		\$	Out-of-State Travel	\$ NONE
							In-State Travel	NONE
							Seminar Expense	NONE
							Entertainment Expense	()
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$	TOTAL		\$	TOTAL (agree to Sch. V, line 24, col. 8)	
C. Professional Services								
Vendor/Payee	Type		Amount					
See worksheet 2			\$ 59,234					
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 59,234					

* Attach copy of IMRF notifications

**See instructions.

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

1	2	3	4	5	6	7	8	9	10	11	12	13
Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
1	NONE	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20	TOTALS	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

Facility Name & ID Number Iona Glos SLC

0022996

Report Period Beginning: 07/01/2013 Ending: 06/30/2014

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. \$ 23,829 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. \$ 341,649
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? n/a 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) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. n/a
Attach invoices and a summary of services for all architect and appraisal fees.

STATE OF ILLINOIS

Facility Name & ID Number

Iona Glos SLC

#0022996 Report Period Beginning: 07/01/2013

Ending: 06/30/2014

Fiscal Year ended June 30, 2014

04/23/15

11:49 AM

WORKSHEET 1

RAY GRAHAM ASSOCIATION COSTS

		SLC Allocation of...											Other	
		Sum	RGA Admin		RGA P/R &		Sum Mngmt	Direct	RGA Audit		Adjust for Non-Allow &			
SCH V		RGA Admin	RGA P/R &	RGA Mngmt	Services	Development	& General	Program	Figures	Reclassified	Sum	Fund Raising	Adjustment	Total
LINE REF	Line Item	Services	Development	& General	29.56%	32.64%		Cost	SLC					
Salaries and related expenses:														
Sch XVIII	Salaries	1,278,426	239,603	1,518,029	377,866	78,206	456,072	3,274,969	3,731,041		3,731,041	(39,101)		3,691,940
22	Unemployment	65,477	-	65,477	19,395	-	19,395	-	19,395		19,395	-		19,395
22	FICA	88,986	17,898	106,884	26,304	5,842	32,146	242,435	274,581		274,581	(2,921)		271,660
22	Health Insurance	126,290	8,903	135,193	37,301	2,906	40,207	252,776	292,983		292,983	(1,453)		291,530
22	403B Plan Expense	80,614	-	80,614	23,879	-	23,879	-	23,879		23,879	-		23,879
22	Insurance: Executive	-	-	-	-	-	-	-	-		-	-		-
22	Employee Incentives	8,246	-	8,246	2,442	-	2,442	732	3,174		3,174	-		3,174
22	Insurance: Workers' Comp	118,811	19,404	138,215	35,120	6,333	41,453	295,232	336,685		336,685	(3,167)		333,518
22	Work Comp Out-of-Pocket	2	926	928	1	302	303	4,181	4,484		4,484	(151)		4,333
22	Existing Staff Medical	-	-	-	-	-	-	190	190		190	-		190
26	Insurance: D & O	9,074	-	9,074	2,679	-	2,679	-	2,679		2,679	-		2,679
Direct services:														
Sch XVIII	Clinical Consultants	-	-	-	-	-	-	57,880	57,880		57,880	-		57,880
Sch XVIII	Temporary Workers	8,182	1,750	9,932	2,423	571	2,994	38,227	41,221		41,221	-	(4,089)	37,132
3	Client Wages - Janitorial	1,456	-	1,456	430	-	430	-	430		430	-		430
10 & 13	Medical	-	-	-	-	-	-	63,804	63,804		63,804	-		63,804
10	Adult Briefs	-	-	-	-	-	-	23,829	23,829		23,829	-		23,829
11	Rehab & Educ Supplies	-	-	-	-	-	-	14,664	14,664		14,664	-		14,664
3	Supplies	898	-	898	265	-	265	108,563	108,828		108,828	-		108,828
11	Recreation	-	-	-	-	-	-	22,439	22,439		22,439	-		22,439
6 & 21	Equipment Purchases	2,929	300	3,229	865	98	963	15,382	16,345		16,345	(49)		16,296
6 & 21	Equipment Lease/Maint/Repairs	18,458	2,704	21,162	5,455	883	6,338	10,977	17,315	(15,721)	1,594	(442)		1,152
35	Equipment Lease	-	-	-	-	-	-	-	-	15,721	15,721	-		15,721
3	In Kind Contributions	-	139,432	139,432	-	45,511	45,511	-	45,511		45,511	(45,511)		-
14 & 25	Staff Travel	4,221	2,264	6,485	1,248	739	1,987	6,206	8,193		8,193	(370)		7,823
14	Vehicle Fuel	7,364	-	7,364	2,174	-	2,174	25,405	27,579		27,579	-		27,579
14	Vehicle Repairs & Maintenance	2	-	2	1	-	1	15,446	15,447		15,447	-		15,447
14	Vehicle Inspections & Safety	-	-	-	-	-	-	501	501		501	-		501
26	Vehicle Insurance	8	-	8	2	-	2	15,789	15,791		15,791	-		15,791

Facility Name & ID Number

Iona Glos SLC

#0022996 Report Period Beginning: 07/01/2013

Ending: 06/30/2014

Fiscal Year ended June 30, 2014

04/23/15

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WORKSHEET 1

RAY GRAHAM ASSOCIATION COSTS

SCH V	LINE REF	Line Item	SLC Allocation of...					Direct Program Cost	RGA Audit Figures SLC	Reclassified	Sum	Fund Raising	Other Adjust for Non-Allow & Adjustment	Total
			RGA Admin Services	RGA P/R & Development	RGA Mngmt & General	Sum RGA Admin Services 29.56%	Sum RGA P/R & Development 32.64%							
	35	Vehicle Leases	-	-	-	-	-	-	-	-	-	-	-	
	14	Vehicle Licenses	-	-	-	-	295	295	-	295	-	-	295	
	14	Contract Busing	-	-	-	-	-	-	-	-	-	-	-	
	23	Conferences & Seminars	15,522	-	15,522	4,590	-	4,590	1,225	5,815	5,815	-	(4,083)	1,732
	26	Insurance: Gen'l & Pro Liability	-	-	-	-	-	-	32,091	32,091	32,091	-	-	32,091
	21	Telephone	12,350	1,565	13,915	3,650	511	4,161	9,151	13,312	13,312	(256)	-	13,056
	21	Cell Phone	3,239	725	3,964	956	237	1,193	3,132	4,325	4,325	(119)	-	4,206
		Program support:												
	2	Food	-	-	-	-	-	-	340,358	340,358	340,358	-	-	340,358
	19	Payroll Service	51,226	-	51,226	15,132	-	15,132	-	15,132	15,132	-	-	15,132
	19	Audit	32,100	-	32,100	9,482	-	9,482	-	9,482	9,482	-	-	9,482
	19	Legal	50,166	-	50,166	14,851	-	14,851	-	14,851	14,851	-	(14,851)	-
	19	Professional Services	8,783	25,307	34,090	2,602	8,260	10,862	-	10,862	10,862	-	(8,260)	2,602
	21	Office Supplies & Equipment	12,721	3,408	16,129	3,763	1,112	4,875	7,948	12,823	12,823	(556)	-	12,267
	21	Training Materials	7,095	-	7,095	2,102	-	2,102	-	2,102	2,102	-	-	2,102
	21	Computer Equip & Supplies	11,301	-	11,301	3,339	-	3,339	-	3,339	3,339	-	-	3,339
	19	Software Maintenance	8,114	10,773	18,887	2,397	3,516	5,913	-	5,913	5,913	-	-	5,913
		Occupancy:												
	26	Insurance: Building	1,849	268	2,117	546	87	633	12,688	13,321	13,321	(44)	-	13,277
	3	Janitorial Contracts	2,563	827	3,390	758	270	1,028	79,740	80,768	80,768	(135)	-	80,633
	5	Utilities: Electric	4,588	557	5,145	1,356	182	1,538	52,919	54,457	54,457	(91)	-	54,366
	5	Utilities: Natural Gas	964	-	964	285	-	285	41,084	41,369	41,369	-	-	41,369
	5	Utilities: Water	-	-	-	-	-	-	40,010	40,010	40,010	-	-	40,010
	7	Utilities: Waste Removal	819	-	819	242	-	242	32,985	33,227	33,227	-	-	33,227
	6	Building & Grounds	1,264	-	1,264	373	-	373	29,648	30,021	30,021	-	-	30,021
	6	Fire, Safety & Security	437	-	437	129	-	129	11,495	11,624	11,624	-	-	11,624
	6	Maintenance Supplies	-	-	-	-	-	-	-	-	-	-	-	-
	6	Repairs and Maintenance	653	8	661	193	3	196	41,386	41,582	41,582	(2)	-	41,580
	34	Rent	235,453	34,012	269,465	69,590	11,102	80,692	-	80,692	80,692	(5,551)	-	75,141
	33	Real Estate Taxes	1,193	-	1,193	352	-	352	-	352	352	-	(352)	-

STATE OF ILLINOIS

Facility Name & ID Number

Iona Glos SLC

#0022996 Report Period Beginning: 07/01/2013

Ending: 06/30/2014

Fiscal Year ended June 30, 2014

04/23/15

11:49 AM

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 29.56%	RGA P/R & Development 32.64%							
	6	Damages	-	-	-	-	-	-	-	-	-	-	-	
		Other:												
	21	Postage	6,010	2,768	8,778	1,777	903	2,680	2,364	5,044	5,044	(452)	4,592	
	21	Printing	993	7,335	8,328	294	2,394	2,688	1,041	3,729	3,729	(1,197)	2,532	
	20	Publications	184	-	184	55	-	55	-	55	55	-	55	
	15 & 21	Certifications	15	-	15	4	-	4	700	704	704	-	704	
	20	Recruitment	29,532	-	29,532	8,748	-	8,748	-	8,748	8,748	-	8,748	
	20	Advertisements	-	-	-	-	-	-	-	-	-	-	-	
	20	Marketing Materials	-	2,976	2,976	-	971	971	-	971	971	(486)	485	
	20	Networking	-	706	706	-	230	230	-	230	230	(115)	115	
	20	Memberships	37,953	1,776	39,729	11,207	580	11,787	64	11,851	11,851	(290)	11,561	
	27	Agency Functions	9,193	168,973	178,166	2,705	55,164	57,869	-	57,869	57,869	(57,869)	-	
	27	Special Events	-	-	-	-	-	-	-	-	-	-	-	
	42	SLC Participation Fees	-	-	-	-	-	-	341,649	341,649	341,649	-	341,649	
	27	Moving Expenses	-	-	-	-	-	-	-	-	-	-	-	
	27	Miscellaneous Expense	-	-	-	-	-	-	188	188	188	(188)	-	
	32	Interest	-	-	-	-	-	-	-	-	-	-	-	
	27	Bad Debts	20,000	-	20,000	5,908	-	5,908	-	5,908	5,908	(5,908)	-	
	27	Bank Charges	26,794	-	26,794	7,915	-	7,915	-	7,915	7,915	-	7,915	
	27	Fines, Penalties & Late Fees	1,554	-	1,554	459	-	459	768	1,227	1,227	(1,227)	-	
		Depreciation and amortization:												
	30	Depn Expense - Vehicles	-	-	-	-	-	-	32,334	32,334	32,334	-	32,334	
	30	Depn Expense - Bldgs	172	-	172	51	-	51	92,048	92,099	92,099	(51)	92,048	
	30	Depn Expense - Bldg Improv	-	-	-	-	-	-	175,743	175,743	175,743	-	175,743	
	30	Depn Expense - F,F & E	21,300	-	21,300	6,292	-	6,292	15,742	22,034	22,034	-	22,034	
	30	Amort - Leasehold Improvements	5,293	773	6,066	1,565	252	1,817	-	1,817	1,817	(1,817)	-	
		TOTAL EXPENSES	2,440,837	695,941	3,136,778	721,518	227,155	948,683	5,888,423	6,837,106	6,837,106	(102,461)	(98,695)	6,635,953

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

#NAME?

Worksheet 3

Detail of Other Expense on Schedule V. line 27

Management & General

allocated from Finance

bank fees

26,794
26,794

SLC alloc 29.54%

7,915

Total Expense

7,915

Detail of Reclassifications on Schedule V. column 5

Description	To	From	Amount
equipment maintenance coded with equipment rental	line 35	line 21	15,721

Worksheet 6

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

col 1	col 2
Name of Lender	Related ?

from admin - Short Term/Working Capital	
Beverly Bank	no
line of credit	

Total RGA Management & General (Administration)

SLC allocation =	0.00%
------------------	-------

Capital

col 3	col 4	col 5	col 6	col 7	col 8	col 9	col 10
Purpose	Monthly	Date of	Original	Bal	Maturity	Rate	Int Exp
	Payment	Note	Amount		Date	(4 digits)	
operating n/a			0			4.0000	0
funds			0			4.0000	0
			<u>0</u>	<u>0</u>			0
			<u>0</u>	<u>0</u>			<u>0</u>

Worksheet 7

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

Line 3 - MillBrook Real Estate
 Building - 901 Warrenville Rd, #500, Lisle,

Monthly Amount per Rent Agreement	03/01/13-02/28/14	11,808
	03/01/14-02/28/15	12,344
	03/01/15-02/28/16	12,881
	03/01/16-02/28/17	13,418
	03/01/17-02/28/18	13,954
	03/01/18-02/28/19	14,491

plus, operating expenses & common area lighting
 charges = 136,268

10 Effective dates of current rental agreement
 Beginning: 03/2011
 Ending 12/2021

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

Fiscal Year Ending	Annual Rent
12 06/30/2015	40,313
13 06/30/2016	42,041
14 06/30/2017	43,769
15 06/30/2018	45,486

FY14 Rent	RGA		SLC		
	Division	Allocation	Amount	Allocation	Amount
143,838	Administration	23.19%	64,967	29.53%	19,183
	Life's Plan	3.80%	10,641		
	Employee Services	19.59%	54,871	29.62%	16,254
	Advancement	12.14%	34,012	32.64%	11,102
	Advancement fundraising adj				(5,551)
	Finance	41.28%	115,615	29.54%	34,153
		100.00%	280,106		75,141

FY15 Rent	Division	Allocation	Amount	Allocation	Amount
150,278	Administration	23.19%	34,855	29.53%	10,292
	Life's Plan	3.80%	5,709		
	Employee Services	19.59%	29,439	29.62%	8,720

Advancement	12.14%	18,248	32.64%	5,956
Advancement fundraising adj				(2,978)
Finance	41.28%	62,028	29.54%	18,323
	<u>100.00%</u>	<u>150,278</u>		<u>40,313</u>

RGA SLC

FY16 Rent	Division	Allocation	Amount	Allocation	Amount
156,719	Administration	23.19%	36,349	29.53%	10,733
	Life's Plan	3.80%	5,954		0
	Employee Services	19.59%	30,700	29.62%	9,094
	Advancement	12.14%	19,030	32.64%	6,211
	Advancement fundraising adj				(3,106)
	Finance	41.28%	64,686	29.54%	19,109
		<u>100.00%</u>	<u>156,719</u>		<u>42,041</u>

RGA SLC

FY17 Rent	Division	Allocation	Amount	Allocation	Amount
163,159	Administration	23.19%	37,843	29.53%	11,174
	Life's Plan	3.80%	6,198		
	Employee Services	19.59%	31,962	29.62%	9,468
	Advancement	12.14%	19,812	32.64%	6,467
	Advancement fundraising adj				(3,233)
	Finance	41.28%	67,345	29.54%	19,894
		<u>100.00%</u>	<u>163,159</u>		<u>43,769</u>

RGA SLC

FY18 Rent	Division	Allocation	Amount	Allocation	Amount
169,560	Administration	23.19%	39,327	29.53%	11,612
	Life's Plan	3.80%	6,441		0
	Employee Services	19.59%	33,216	29.62%	9,839
	Advancement	12.14%	20,589	32.64%	6,720
					(3,360)
	Finance	41.28%	69,987	29.54%	20,674
		<u>100.00%</u>	<u>169,560</u>		<u>45,486</u>

Worksheet 9

Detail for Schedule XIX. part A. Administrative Salaries

Name	Function	% Ownership	SLC Amount
Direct Staff			
1 Blum, Alan (resigned)	SLC Director		6,761
2 Rau, Denise	SLC Director		18,112
3 Castro, Amy	System Administrator		26,576
4 Hickey-Scaccia, Marianne	Administrator		53,258
5 Badalamenti, Salvatore	Coordinator		37,758
6 Cain, Iesha	Coordinator		8,121
7 Davis, Zita	Coordinator		31,116
8 Kachhawala, Zainab	Coordinator		34,355
9 Patel, Janki	Coordinator		34,797
10 Bruce, Pamela	Home Manager		35,374
11 Hamgeri, Angela	Home Manager		33,540
12 Harmon, Shanta	Home Manager		32,055
13 Jones, Anthony	Home Manager		32,532
14 Scott, Irving	Home Manager		11,254
15 Patel, Ushma	Lead Home Manager		<u>38,078</u>
total SLC direct		100%	433,687
Management and General Allocated			
Administrators			
Carmody, Kathleen	Chief of Staff		137,003
Zoeller, Kimberly	President		166,240
	Allocated thru Building Maintenance		<u>928</u>
SLC allocation		30%	304,171
			89,817
Development			
Nagle, Lorraine	Chief Development Officer		111,994
Stillman-Wagstaff, Margaret	Donor Data Mgr & Strategist		19,111
Fillipp, Lynda	Marketing and Communications Coordinator		36,968
Janus, Noe	Special Events Manager		49,862

Glenn, Mary B	Corp Relations & Major Gifts Facilitator (resigned)	20,377	
Glenn, Siobhan	Advancement/Marketing Coordinator (Resigned)	1,269	
	Allocated thru Building Maintenance	<u>23</u>	
SLC allocation	33%	239,603	78,201

Total Administrative Salaries reported on Schedule V, Line 17, Column 1 **601,706**

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FY 2014**

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