ILLINOIS HEALTH FACILITIES AND SERVICES REVIEW BOARD
APPLICATION FOR PERMIT

ORIGINAL

SECTION I. IDENTIFICATION, GENERAL INFORMATION, AND CERTIFICATION 12-031

RECEIVED

MAR 22 2012

HEALTH FACILITIES & SERVICES REVIEW BOARD

This Section must be completed for all projects.

Facility/Project Identification

Facility Name: Helping Hand ICF Facility			
Street Address: 9618 W. 58th Street			
City and Zip Code: Countryside, IL 60525			
County: Cook	Health Service Area	7	Health Planning Area: 7-E

Applicant /Co-Applicant Identification
[Provide for each co-applicant [refer to Part 1130.220].

Exact Legal Name: Helping Hand Center
Address: 9649 W. 55th Street, Countryside, IL 60525
Name of Registered Agent: Michael Cusick
Name of Chief Executive Officer: Mary Beth Hepp
CEO Address: 9649 W. 55th Street, Countryside, IL 60525
Telephone Number: 708-352-3580

Type of Ownership of Applicant/Co-Applicant

- ☒ Non-profit Corporation
- ☐ For-profit Corporation
- ☐ Limited Liability Company
- ☐ Other
- ☐ Partnership
- ☐ Governmental
- ☐ Sole Proprietorship

- o Corporations and limited liability companies must provide an **Illinois certificate of good standing.**
- o Partnerships must provide the name of the state in which organized and the name and address of each partner specifying whether each is a general or limited partner.

APPEND DOCUMENTATION AS ATTACHMENT-1 IN NUMERIC SEQUENTIAL ORDER AFTER THE LAST PAGE OF THE APPLICATION FORM.

Primary Contact
[Person to receive all correspondence or inquiries during the review period]

Name: Sandra Allen
Title: Administrator
Company Name: Helping Hand Center
Address: 9649 W. 55th Street, Countryside, IL 60525
Telephone Number: 708-352-3580
E-mail Address: Sandra.allen@hhcenter.org
Fax Number: 708-352-2715

Additional Contact
[Person who is also authorized to discuss the application for permit]

Name: Ira Rogal
Title: Consultant
Company Name: Shea, Paige & Rogal, Inc.
Address: 547 S. LaGrange Road, LaGrange, IL 60525
Telephone Number: 708-482-4820
E-mail Address: jar4@aol.com
Fax Number: 708-482-1091

CO-APPLICANT

ILLINOIS HEALTH FACILITIES AND SERVICES REVIEW BOARD
APPLICATION FOR PERMIT

SECTION I. IDENTIFICATION, GENERAL INFORMATION, AND CERTIFICATION

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Facility/Project Identification

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City and Zip Code: Countryside, IL 60525			
County: Cook	Health Service Area	7	Health Planning Area: 7-E

Applicant /Co-Applicant Identification
[Provide for each co-applicant [refer to Part 1130.220].

Exact Legal Name: Helping Hand Foundation
Address: 9649 W. 55th Street, Countryside, IL 60525
Name of Registered Agent: Michael Cusick
Name of Chief Executive Officer: Ed Farrell, Chairperson
CEO Address: 9649 W. 55th Street, Countryside, IL 60525
Telephone Number: 708-352-3580

Type of Ownership of Applicant/Co-Applicant

- ☒ Non-profit Corporation
- ☐ For-profit Corporation
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Primary Contact
[Person to receive all correspondence or inquiries during the review period]

Name: Sandra Allen
Title: Administrator
Company Name: Helping Hand Center
Address: 9649 W. 55th Street, Countryside, IL 60525
Telephone Number: 708-352-3580
E-mail Address: Sandra.allen@hhcenter.org
Fax Number: 708-352-2715

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[Person who is also authorized to discuss the application for permit]

Name: Ira Rogal
Title: Consultant
Company Name: Shea, Paige & Rogal, Inc.
Address: 547 S. LaGrange Road, LaGrange, IL 60525
Telephone Number: 708-482-4820
E-mail Address: iar4@aol.com
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CO-APPLICANT

ILLINOIS HEALTH FACILITIES AND SERVICES REVIEW BOARD
APPLICATION FOR PERMIT

SECTION I. IDENTIFICATION, GENERAL INFORMATION, AND CERTIFICATION

This Section must be completed for all projects.

Facility/Project Identification

Facility Name: Helping Hand ICF Facility
Street Address: 9618 W. 58th Street
City and Zip Code: Countryside, IL 60525
County: Cook Health Service Area 7 Health Planning Area: 7-E

Applicant /Co-Applicant Identification
[Provide for each co-applicant [refer to Part 1130.220].

Exact Legal Name: Helping Hand Real Estate Holding Company, Inc.
Address: 9649 W. 55th Street, Countryside, IL 60525
Name of Registered Agent: Michael Cusick
Name of Chief Executive Officer: Ed Farrell, Chairperson
CEO Address: 9649 W. 55th Street, Countryside, IL 60525
Telephone Number: 708-352-3580

Type of Ownership of Applicant/Co-Applicant

- ☒ Non-profit Corporation
- ☐ For-profit Corporation
- ☐ Limited Liability Company
- ☐ Other
- ☐ Partnership
- ☐ Governmental
- ☐ Sole Proprietorship

- Corporations and limited liability companies must provide an **Illinois certificate of good standing.**
- Partnerships must provide the name of the state in which organized and the name and address of each partner specifying whether each is a general or limited partner.

APPEND DOCUMENTATION AS ATTACHMENT IN NUMERIC SEQUENTIAL ORDER AFTER THE LAST PAGE OF THE APPLICATION FORM.

Primary Contact
[Person to receive all correspondence or inquiries during the review period]

Name: Sandra Allen
Title: Administrator
Company Name: Helping Hand Center
Address: 9649 W. 55th Street, Countryside, IL 60525
Telephone Number: 708-352-3580
E-mail Address: Sandra.allen@hhcenter.org
Fax Number: 708-352-2715

Additional Contact
[Person who is also authorized to discuss the application for permit]

Name: Ira Rogal
Title: Consultant
Company Name: Shea, Paige & Rogal, Inc.
Address: 547 S. LaGrange Road, LaGrange, IL 60525
Telephone Number: 708-482-4820
E-mail Address: iar4@aol.com

Post Permit Contact

[Person to receive all correspondence subsequent to permit issuance-**THIS PERSON MUST BE EMPLOYED BY THE LICENSED HEALTH CARE FACILITY AS DEFINED AT 20 ILCS 3960**

Name: Sandra Allen
Title: Administrator
Company Name: Helping Hand Center
Address: 9649 W. 55th Street, Countryside, IL 60525
Telephone Number: 708-352-3580
E-mail Address: Sandra.allen@hhcenter.org
Fax Number: 708-352-2715

Site Ownership

[Provide this information for each applicable site]

Exact Legal Name of Site Owner: Helping Hand Foundation Real Estate Holding Company, Inc.
Address of Site Owner: 9649 W. 55th Street, Countryside, IL 60525
Street Address or Legal Description of Site: **Proof of ownership or control of the site is to be provided as Attachment 2. Examples of proof of ownership are property tax statement, tax assessor's documentation, deed, notarized statement of the corporation attesting to ownership, an option to lease, a letter of intent to lease or a lease.**

APPEND DOCUMENTATION AS ATTACHMENT-2, IN NUMERIC SEQUENTIAL ORDER AFTER THE LAST PAGE OF THE APPLICATION FORM.

Operating Identity/Licensee

[Provide this information for each applicable facility, and insert after this page.]

Exact Legal Name: Helping Hand Center
Address: 9649 W. 55th Street, Countryside, IL 60525

☒	Non-profit Corporation	☐	Partnership
☐	For-profit Corporation	☐	Governmental
☐	Limited Liability Company	☐	Sole Proprietorship
☐	Other		

- Corporations and limited liability companies must provide an Illinois Certificate of Good Standing.
- Partnerships must provide the name of the state in which organized and the name and address of each partner specifying whether each is a general or limited partner.
- **Persons with 5 percent or greater interest in the licensee must be identified with the % of ownership.**

APPEND DOCUMENTATION AS ATTACHMENT-3, IN NUMERIC SEQUENTIAL ORDER AFTER THE LAST PAGE OF THE APPLICATION FORM.

Organizational Relationships

Provide (for each co-applicant) an organizational chart containing the name and relationship of any person or entity who is related (as defined in Part 1130.140). If the related person or entity is participating in the development or funding of the project, describe the interest and the amount and type of any financial contribution.

APPEND DOCUMENTATION AS ATTACHMENT-4, IN NUMERIC SEQUENTIAL ORDER AFTER THE LAST PAGE OF THE APPLICATION FORM.

Flood Plain Requirements

[Refer to application instructions.]

Provide documentation that the project complies with the requirements of Illinois Executive Order #2005-5 pertaining to construction activities in special flood hazard areas. As part of the flood plain requirements please provide a map of the proposed project location showing any identified floodplain areas. Floodplain maps can be printed at **www.FEMA.gov** or **www.illinoisfloodmaps.org**. **This map must be in a readable format**. In addition please provide a statement attesting that the project complies with the requirements of Illinois Executive Order #2005-5 **(http://www.hfsrb.illinois.gov)**.

APPEND DOCUMENTATION AS ATTACHMENT-5 IN NUMERIC SEQUENTIAL ORDER AFTER THE LAST PAGE OF THE APPLICATION FORM.

Historic Resources Preservation Act Requirements

[Refer to application instructions.]

Provide documentation regarding compliance with the requirements of the Historic Resources Preservation Act.

APPEND DOCUMENTATION AS ATTACHMENT-6 IN NUMERIC SEQUENTIAL ORDER AFTER THE LAST PAGE OF THE APPLICATION FORM.

DESCRIPTION OF PROJECT

1. Project Classification

[Check those applicable - refer to Part 1110.40 and Part 1120.20(b)]

Part 1110 Classification:	Part 1120 Applicability or Classification: [Check one only.]
☒ Substantive	☐ Part 1120 Not Applicable
☐ Non-substantive	☐ Category A Project
	☒ Category B Project
	☐ DHS or DVA Project

2. Narrative Description

Provide in the space below, a brief narrative description of the project. Explain **WHAT** is to be done in **State Board defined terms**, **NOT WHY** it is being done. If the project site does NOT have a street address, include a legal description of the site. Include the rationale regarding the project's classification as substantive or non-substantive.

Applicants propose to construct an ICF/DD 16 and under facility at 9618 W. 58th Street, Countryside 60525, and discontinue an ICF/DD 16 and under facility in Summit.

The project is substantive because it establishes a new health care facility.

Project Costs and Sources of Funds

Complete the following table listing all costs (refer to Part 1120.110) associated with the project. When a project or any component of a project is to be accomplished by lease, donation, gift, or other means, the fair market or dollar value (refer to Part 1130.140) of the component must be included in the estimated project cost. If the project contains non-reviewable components that are not related to the provision of health care, complete the second column of the table below. Note, the use and sources of funds must equal.

Project Costs and Sources of Funds			
USE OF FUNDS	**CLINICAL**	**NONCLINICAL**	**TOTAL**
Preplanning Costs	0		0
Site Survey and Soil Investigation	6,000		6,000
Site Preparation	30,000		30,000
Off Site Work	0		0
New Construction Contracts	1,891,100		1,891,100
Modernization Contracts			
Contingencies	189,110		189,110
Architectural/Engineering Fees	125,000		125,000
Consulting and Other Fees	60,800		60,800
Movable or Other Equipment (not in construction contracts)	0		0
Bond Issuance Expense (project related)			
Net Interest Expense During Construction (project related)	82,083		82,083
Fair Market Value of Leased Space or Equipment			
Other Costs To Be Capitalized			
Acquisition of Building or Other Property (excluding land)			
TOTAL USES OF FUNDS	**2,384,093**		**2,384,093**
SOURCE OF FUNDS	**TOTAL**	**NONCLINICAL**	**TOTAL**
Cash and Securities	1,300,000		1,300,000
Pledges			
Gifts and Bequests			
Bond Issues (project related)			
Mortgages			
Leases (fair market value)			
Governmental Appropriations			
Grants			
Other Funds and Sources (Loans)	1,084,093		1,084,093
TOTAL SOURCES OF FUNDS	**2,384,093**		**2,384,093**

NOTE: ITEMIZATION OF EACH LINE ITEM MUST BE PROVIDED AT ATTACHMENT-7, IN NUMERIC SEQUENTIAL ORDER AFTER THE LAST PAGE OF THE APPLICATION FORM.

Related Project Costs

Provide the following information, as applicable, with respect to any land related to the project that will be or has been acquired during the last two calendar years:

Land acquisition is related to project ☐ Yes ☒ No
Purchase Price: $_____
Fair Market Value: $_____

The project involves the establishment of a new facility or a new category of service
☒ Yes ☐ No

If yes, provide the dollar amount of all **non-capitalized** operating start-up costs (including operating deficits) through the first full fiscal year when the project achieves or exceeds the target utilization specified in Part 1100.

Estimated start-up costs and operating deficit cost is $ 12,000.

Project Status and Completion Schedules

Indicate the stage of the project's architectural drawings:

☐ None or not applicable ☒ Preliminary
☐ Schematics ☐ Final Working

Anticipated project completion date (refer to Part 1130.140): December 31, 2013

Indicate the following with respect to project expenditures or to obligation (refer to Part 1130.140):

☐ Purchase orders, leases or contracts pertaining to the project have been executed. ☐ Project obligation is contingent upon permit issuance. Provide a copy of the contingent "certification of obligation" document, highlighting any language related to CON Contingencies
☒ Project obligation will occur after permit issuance.

APPEND DOCUMENTATION AS ATTACHMENT-8, IN NUMERIC SEQUENTIAL ORDER AFTER THE LAST PAGE OF THE APPLICATION FORM.

State Agency Submittals

Are the following submittals up to date as applicable:

NA ☐ Cancer Registry
NA ☐ APORS
☒ All formal document requests such as IDPH Questionnaires and Annual Bed Reports been submitted
NA ☐ All reports regarding outstanding permits

Failure to be up to date with these requirements will result in the application for permit being deemed incomplete.

Cost Space Requirements

Provide in the following format, the department/area **DGSF** or the building/area **BGSF** and cost. The type of gross square footage, either **DGSF** or **BGSF**, must be identified. The sum of the department costs **MUST** equal the total estimated project costs. Indicate if any space is being reallocated for a different purpose. Include outside wall measurements plus the department's or area's portion of the surrounding circulation space. **Explain the use of any vacated space.**

		Gross Square Feet		Amount of Proposed Total Gross Square Feet That Is:			
Dept. / Area	**Cost**	**Existing**	**Proposed**	**New Const.**	**Modernized**	**As Is**	**Vacated Space**
REVIEWABLE							
Medical Surgical							
Intensive Care							
Diagnostic Radiology							
MRI							
Total Clinical							
NON REVIEWABLE							
Administrative							
Parking							
Gift Shop							
Total Non-clinical							
TOTAL							

APPEND DOCUMENTATION AS ATTACHMENT-9, IN NUMERIC SEQUENTIAL ORDER AFTER THE LAST PAGE OF THE APPLICATION FORM.

9

Complete the following chart, as applicable. Complete a separate chart for each facility that is a part of the project and insert following this page. Provide the existing bed capacity and utilization data for the latest **Calendar Year for which the data are available. Include observation days in the patient day totals for each bed service.** Any bed capacity discrepancy from the Inventory will result in the application being deemed **incomplete**.

FACILITY NAME: HELPING HAND ICF FACILITY		**CITY: SUMMIT**			
REPORTING PERIOD DATES:		**From: 01/01/10**		**to: 12/31/10**	
Category of Service	**Authorized Beds**	**Admissions**	**Patient Days**	**Bed Changes**	**Proposed Beds**
Medical/Surgical					
Obstetrics					
Pediatrics					
Intensive Care					
Comprehensive Physical Rehabilitation					
Acute/Chronic Mental Illness					
Neonatal Intensive Care					
General Long Term Care					
Specialized Long Term Care	16	0	5,840	-16	0
Long Term Acute Care					
Other ((identify)					
TOTALS:					

The following Sections DO NOT need to be addressed by the applicants or co-applicants responsible for funding or guaranteeing the funding of the project if the applicant has a bond rating of A- or better from Fitch's or Standard and Poor's rating agencies, or A3 or better from Moody's (the rating shall be affirmed within the latest 18 month period prior to the submittal of the application):

- **Section 1120.120 Availability of Funds – Review Criteria**
- **Section 1120.130 Financial Viability – Review Criteria**
- **Section 1120.140 Economic Feasibility – Review Criteria, subsection (a)**

VIII. - 1120.120 - Availability of Funds

The applicant shall document that financial resources shall be available and be equal to or exceed the estimated total project cost plus any related project costs by providing evidence of sufficient financial resources from the following sources, as applicable: **Indicate the dollar amount to be provided from the following sources:**

CERTIFICATION

The application must be signed by the authorized representative(s) of the applicant entity. The authorized representative(s) are:

- in the case of a corporation, any two of its officers or members of its Board of Directors;
- in the case of a limited liability company, any two of its managers or members (or the sole manger or member when two or more managers or members do not exist);
- in the case of a partnership, two of its general partners (or the sole general partner, when two or more general partners do not exist);
- in the case of estates and trusts, two of its beneficiaries (or the sole beneficiary when two or more beneficiaries do not exist); and
- in the case of a sole proprietor, the individual that is the proprietor.

This Application for Permit is filed on the behalf of HELPING HAND CENTER in accordance with the requirements and procedures of the Illinois Health Facilities Planning Act. The undersigned certifies that he or she has the authority to execute and file this application for permit on behalf of the applicant entity. The undersigned further certifies that the data and information provided herein, and appended hereto, are complete and correct to the best of his or her knowledge and belief. The undersigned also certifies that the permit application fee required for this application is sent herewith or will be paid upon request.

SIGNATURE

MARY BETH HEPP

PRINTED NAME

EXECUTIVE DIRECTOR

PRINTED TITLE

Notarization:
Subscribed and sworn to before me
this 13th day of March 2012

Signature of Notary

Seal

"OFFICIAL SEAL"
SHERILL A. HABERMANN
Notary Public, State of Illinois
My Commission Expires August 14, 2013

SIGNATURE

MICHAEL CUSICK

PRINTED NAME

CFO

PRINTED TITLE

Notarization:
Subscribed and sworn to before me
this 13th day of March 2012

Signature of Notary

Seal

"OFFICIAL SEAL"
SHERILL A. HABERMANN
Notary Public, State of Illinois
My Commission Expires August 14, 2013

*Insert EXACT legal name of the applicant

CERTIFICATION

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- in the case of a limited liability company, any two of its managers or members (or the sole manger or member when two or more managers or members do not exist);
- in the case of a partnership, two of its general partners (or the sole general partner, when two or more general partners do not exist);
- in the case of estates and trusts, two of its beneficiaries (or the sole beneficiary when two or more beneficiaries do not exist); and
- in the case of a sole proprietor, the individual that is the proprietor.

This Application for Permit is filed on the behalf of HELPING HAND REAL ESTATE HOLDING COMPANY, INC. in accordance with the requirements and procedures of the Illinois Health Facilities Planning Act. The undersigned certifies that he or she has the authority to execute and file this application for permit on behalf of the applicant entity. The undersigned further certifies that the data and information provided herein, and appended hereto, are complete and correct to the best of his or her knowledge and belief. The undersigned also certifies that the permit application fee required for this application is sent herewith or will be paid upon request.

SIGNATURE

EDWARD FARRELL
PRINTED NAME

CHAIRPERSON
PRINTED TITLE

Notarization:
Subscribed and sworn to before me
this 15th day of March, 2012

Signature of Notary

Seal

"OFFICIAL SEAL"
SHERILL A. HABERMANN
Notary Public, State of Illinois
My Commission Expires August 14, 2013

SIGNATURE

ROBERT ACKERMANN
PRINTED NAME

TREASURER
PRINTED TITLE

Notarization:
Subscribed and sworn to before me
this 15th day of March, 2012

Signature of Notary

Seal

"OFFICIAL SEAL"
SHERILL A. HABERMANN
Notary Public, State of Illinois
My Commission Expires August 14, 2013

*Insert EXACT legal name of the applicant

CERTIFICATION

The application must be signed by the authorized representative(s) of the applicant entity. The authorized representative(s) are:

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- in the case of a limited liability company, any two of its managers or members (or the sole manger or member when two or more managers or members do not exist);
- in the case of a partnership, two of its general partners (or the sole general partner, when two or more general partners do not exist);
- in the case of estates and trusts, two of its beneficiaries (or the sole beneficiary when two or more beneficiaries do not exist); and
- in the case of a sole proprietor, the individual that is the proprietor.

This Application for Permit is filed on the behalf of HELPING HAND FOUNDATION in accordance with the requirements and procedures of the Illinois Health Facilities Planning Act. The undersigned certifies that he or she has the authority to execute and file this application for permit on behalf of the applicant entity. The undersigned further certifies that the data and information provided herein, and appended hereto, are complete and correct to the best of his or her knowledge and belief. The undersigned also certifies that the permit application fee required for this application is sent herewith or will be paid upon request.

SIGNATURE

EDUARD GRELL
PRINTED NAME

CHAIRPERSON
PRINTED TITLE

Notarization:
Subscribed and sworn to before me
this 15th day of March, 2012

Signature of Notary

Seal

"OFFICIAL SEAL"
SHERILL A. HABERMANN
Notary Public, State of Illinois
My Commission Expires August 14, 2013

SIGNATURE

ROBERT ACKERMANN
PRINTED NAME

TREASURER
PRINTED TITLE

Notarization:
Subscribed and sworn to before me
this 15th day of March, 2012

Signature of Notary

Seal

"OFFICIAL SEAL"
SHERILL A. HABERMANN
Notary Public, State of Illinois
My Commission Expires August 14, 2013

*Insert EXACT legal name of the applicant

SECTION II. DISCONTINUATION

This Section is applicable to any project that involves discontinuation of a health care facility or a category of service. **NOTE:** If the project is solely for discontinuation and if there is no project cost, the remaining Sections of the application are not applicable.

Criterion 1110.130 - Discontinuation

READ THE REVIEW CRITERION and provide the following information:

GENERAL INFORMATION REQUIREMENTS

1. Identify the categories of service and the number of beds, if any that is to be discontinued.
2. Identify all of the other clinical services that are to be discontinued.
3. Provide the anticipated date of discontinuation for each identified service or for the entire facility.
4. Provide the anticipated use of the physical plant and equipment after the discontinuation occurs.
5. Provide the anticipated disposition and location of all medical records pertaining to the services being discontinued, and the length of time the records will be maintained.
6. For applications involving the discontinuation of an entire facility, certification by an authorized representative that all questionnaires and data required by HFSRB or DPH (e.g., annual questionnaires, capital expenditures surveys, etc.) will be provided through the date of discontinuation, and that the required information will be submitted no later than 60 days following the date of discontinuation.

REASONS FOR DISCONTINUATION

The applicant shall state the reasons for discontinuation and provide data that verifies the need for the proposed action. See criterion 1110.130(b) for examples.

IMPACT ON ACCESS

1. Document that the discontinuation of each service or of the entire facility will not have an adverse effect upon access to care for residents of the facility's market area.
2. Document that a written request for an impact statement was received by all existing or approved health care facilities (that provide the same services as those being discontinued) located within 45 minutes travel time of the applicant facility.
3. Provide copies of impact statements received from other resources or health care facilities located within 45 minutes travel time, that indicate the extent to which the applicant's workload will be absorbed without conditions, limitations or discrimination.

APPEND DOCUMENTATION AS ATTACHMENT-10, IN NUMERIC SEQUENTIAL ORDER AFTER THE LAST PAGE OF THE APPLICATION FORM.

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SECTION III – BACKGROUND, PURPOSE OF THE PROJECT, AND ALTERNATIVES - INFORMATION REQUIREMENTS

This Section is applicable to all projects except those that are solely for discontinuation with no project costs.

Criterion 1110.230 – Background, Purpose of the Project, and Alternatives

READ THE REVIEW CRITERION and provide the following required information:

BACKGROUND OF APPLICANT

1. A listing of all health care facilities owned or operated by the applicant, including licensing, and certification if applicable.
2. A certified listing of any adverse action taken against any facility owned and/or operated by the applicant during the three years prior to the filing of the application.
3. Authorization permitting HFSRB and DPH access to any documents necessary to verify the information submitted, including, but not limited to: official records of DPH or other State agencies; the licensing or certification records of other states, when applicable; and the records of nationally recognized accreditation organizations. **Failure to provide such authorization shall constitute an abandonment or withdrawal of the application without any further action by HFSRB.**
4. If, during a given calendar year, an applicant submits more than one application for permit, the documentation provided with the prior applications may be utilized to fulfill the information requirements of this criterion. In such instances, the applicant shall attest the information has been previously provided, cite the project number of the prior application, and certify that no changes have occurred regarding the information that has been previously provided. The applicant is able to submit amendments to previously submitted information, as needed, to update and/or clarify data.

APPEND DOCUMENTATION AS ATTACHMENT-11, IN NUMERIC SEQUENTIAL ORDER AFTER THE LAST PAGE OF THE APPLICATION FORM. EACH ITEM (1-4) MUST BE IDENTIFIED IN ATTACHMENT 11.

PURPOSE OF PROJECT

1. Document that the project will provide health services that improve the health care or well-being of the market area population to be served.
2. Define the planning area or market area, or other, per the applicant's definition.
3. Identify the existing problems or issues that need to be addressed, as applicable and appropriate for the project. [See 1110.230(b) for examples of documentation.]
4. Cite the sources of the information provided as documentation.
5. Detail how the project will address or improve the previously referenced issues, as well as the population's health status and well-being.
6. Provide goals with quantified and measurable objectives, with specific timeframes that relate to achieving the stated goals **as appropriate**.

For projects involving modernization, describe the conditions being upgraded if any. For facility projects, include statements of age and condition and regulatory citations if any. For equipment being replaced, include repair and maintenance records.

NOTE: Information regarding the "Purpose of the Project" will be included in the State Agency Report.

APPEND DOCUMENTATION AS ATTACHMENT-12, IN NUMERIC SEQUENTIAL ORDER AFTER THE LAST PAGE OF THE APPLICATION FORM. EACH ITEM (1-6) MUST BE IDENTIFIED IN ATTACHMENT 12.

ALTERNATIVES

1) Identify **ALL** of the alternatives to the proposed project:

Alternative options **must** include:

A) Proposing a project of greater or lesser scope and cost;

B) Pursuing a joint venture or similar arrangement with one or more providers or entities to meet all or a portion of the project's intended purposes; developing alternative settings to meet all or a portion of the project's intended purposes;

C) Utilizing other health care resources that are available to serve all or a portion of the population proposed to be served by the project; and

D) Provide the reasons why the chosen alternative was selected.

2) Documentation shall consist of a comparison of the project to alternative options. The comparison shall address issues of total costs, patient access, quality and financial benefits in both the short term (within one to three years after project completion) and long term. This may vary by project or situation. **FOR EVERY ALTERNATIVE IDENTIFIED THE TOTAL PROJECT COST AND THE REASONS WHY THE ALTERNATIVE WAS REJECTED MUST BE PROVIDED.**

3) The applicant shall provide empirical evidence, including quantified outcome data that verifies improved quality of care, as available.

APPEND DOCUMENTATION AS ATTACHMENT-13, IN NUMERIC SEQUENTIAL ORDER AFTER THE LAST PAGE OF THE APPLICATION FORM.

SECTION IV - PROJECT SCOPE, UTILIZATION, AND UNFINISHED/SHELL SPACE

Criterion 1110.234 - Project Scope, Utilization, and Unfinished/Shell Space

READ THE REVIEW CRITERION and provide the following information:

SIZE OF PROJECT:

1. Document that the amount of physical space proposed for the proposed project is necessary and not excessive. **This must be a narrative.**

2. If the gross square footage exceeds the BGSF/DGSF standards in Appendix B, justify the discrepancy by documenting one of the following::

   a. Additional space is needed due to the scope of services provided, justified by clinical or operational needs, as supported by published data or studies;

   b. The existing facility's physical configuration has constraints or impediments and requires an architectural design that results in a size exceeding the standards of Appendix B;

   c. The project involves the conversion of existing space that results in excess square footage.

Provide a narrative for any discrepancies from the State Standard. A table must be provided in the following format with Attachment 14.

SIZE OF PROJECT				
DEPARTMENT/SERVICE	PROPOSED BGSF/DGSF	STATE STANDARD	DIFFERENCE	MET STANDARD?

APPEND DOCUMENTATION AS ATTACHMENT-14, IN NUMERIC SEQUENTIAL ORDER AFTER THE LAST PAGE OF THE APPLICATION FORM.

PROJECT SERVICES UTILIZATION:

This criterion is applicable only to projects or portions of projects that involve services, functions or equipment for which HFSRB has established utilization standards or occupancy targets in 77 Ill. Adm. Code 1100.

Document that in the second year of operation, the annual utilization of the service or equipment shall meet or exceed the utilization standards specified in 1110.Appendix B. **A narrative of the rationale that supports the projections must be provided.**

A table must be provided in the following format with Attachment 15.

UTILIZATION					
	DEPT./ SERVICE	HISTORICAL UTILIZATION (PATIENT DAYS) (TREATMENTS) ETC.	PROJECTED UTILIZATION	STATE STANDARD	MET STANDARD?
YEAR 1					
YEAR 2					

APPEND DOCUMENTATION AS ATTACHMENT-15, IN NUMERIC SEQUENTIAL ORDER AFTER THE LAST PAGE OF THE APPLICATION FORM.

J. Criterion 1110.1830 - Specialized Long Term Care

This section is applicable to all projects proposing specialized long-term care services or beds.

1. **Criterion 1110.1830(b), Community Related Functions**

   Read the criterion and submit the following information:

   a. a description of the process used to inform and receive input from the public including those residents living in close proximity to the proposed facility's location;

   b. letters of support from social, social service and economic groups in the community;

   c. letters of support from municipal/elected officials who represent the area where the project is located.

2. **Criterion 1110.1830(c), Availability of Ancillary and Support Services**

   Read the criterion, which applies only to ICF/DD 16 beds and fewer facilities, and submit the following:

   a. a copy of the letter, sent by certified mail return receipt requested, to each of the day programs in the area requesting their comments regarding the impact of the project upon their programs and any response letters;

   b. a description of the public transportation services available to the proposed residents;

   c. a description of the specialized services (other than day programming) available to the residents;

   d. a description of the availability of community activities available to the facility's residents.

   e. documentation of the availability of community workshops.

3. **Criterion 1110.1830(d), Recommendation from State Departments**

   Read the criterion and submit a copy of the letters sent, including the date when the letters were sent, to the Departments of Human Services and Public Aid requesting these departments to indicate if the proposed project meets the department's planning objectives regarding the size, type, and number of beds proposed, whether the project conforms or does not conform to the department's plan, and how the project assists or hinders the department in achieving its planning objectives.

4. **Criterion 1110.1830(e), Long-term Medical Care for Children Category of Service**

Read the criterion and submit the following information:

   a. a map outlining the target area proposed to be served;

   b. the number of individuals age 0-18 in the target area and the number of individuals in the target area that require the type of care proposed, include the source documents for this estimate;

   c. any reports/studies that show the points of origin of past patients/residents admissions to the facility;

   d. describe the special programs or services proposed and explain the relationship of theses programs to the needs of the specialized population proposed to be served.

   e. indicate why the services in the area are insufficient to meet the needs of the area population;

f. documentation that the 90% occupancy target will be achieved within the first full year of

5. Criterion 1110.1830(f), Zoning

Read the criterion and provide a letter from an authorized zoning official that verifies appropriate zoning.

6. Criterion 1110.1830(g), Establishment of Chronic Mental Illness

Read the criterion and provide the following:

a. documentation of how the resident population has changed making the proposed project necessary.

b. indicate which beds will be closed to accommodate these additional beds.

c. the number of admissions for this type of care for each of the last two years.

7. Criterion 1110.1830(i), Variance to Computed Bed Need for Establishment of Beds Developmentally Disabled Adults for Placement of Residents from DHS State Operated Be

Read this criterion and submit the following information:

a. documentation that all of the residents proposed to be served are now residents of a DHS facility;

b. documentation that each of the proposed residents has at least one interested family member who resides in the planning area or at least one interested family member that lives out of state but within 15 miles of the planning area boundary where the facility is or will be located;

c. if the above is not the case then you must document that the proposed resident has lived in a DHS operated facility within the planning area in which the proposed facility is to be located for more than 2 years and that the consent of the legal guardian has been obtained;

d. a letter from DHS indicating which facilities in the planning area have refused to accept referrals from the department and the dates of any refusals and the reasons cited for each refusal;

e. a copy of the letter (sent certified--return receipt requested) to each of the underutilized facilities in the planning area asking if they accept referrals from DHS-operated facilities, listing the dates of each past refusal of a referral, and requesting an explanation of the basis for each refusal;

f. documentation that each of the proposed relocations will save the State money;

g. a statement that the facility will only accept future referrals from an area DHS facility if a bed is available;

h. an explanation of how the proposed facility conforms with or deviates from the DHS comprehensive long range development plan for developmental disabilities services.

APPEND DOCUMENTATION AS ATTACHMENT-29, IN NUMERIC SEQUENTIAL ORDER AFTER THE LAST PAGE OF THE APPLICATION FORM.

CO-APPLICANT
HELPING HAND FOUNDATION & REAL ESTATE HOLDING COMPANY

IX. 1120.130 - Financial Viability

All the applicants and co-applicants shall be identified, specifying their roles in the project funding or guaranteeing the funding (sole responsibility or shared) and percentage of participation in that funding.

Financial Viability Waiver

The applicant is not required to submit financial viability ratios if:

5. **"A" Bond rating or better**
6. **All of the projects capital expenditures are completely funded through internal sources**
7. **The applicant's current debt financing or projected debt financing is insured or anticipated to be insured by MBIA (Municipal Bond Insurance Association Inc.) or equivalent**
8. **The applicant provides a third party surety bond or performance bond letter of credit from an A rated guarantor.**

See Section 1120.130 Financial Waiver for information to be provided

APPEND DOCUMENTATION AS ATTACHMENT 40, IN NUMERIC SEQUENTIAL ORDER AFTER THE LAST PAGE OF THE APPLICATION FORM.

The applicant or co-applicant that is responsible for funding or guaranteeing funding of the project shall provide viability ratios for the latest three years for which **audited financial statements are available and for the first full fiscal year at target utilization, but no more than two years following project completion.** When the applicant's facility does not have facility specific financial statements and the facility is a member of a health care system that has combined or consolidated financial statements, the system's viability ratios shall be provided. If the health care system includes one or more hospitals, the system's viability ratios shall be evaluated for conformance with the applicable hospital standards.

Provide Data for Projects Classified as:	Category A or Category B (last three years)			Category B (Projected)
Enter Historical and/or Projected Years:	2009	2010	2011	2014
Current Ratio	N/A	.89	2.91	2.91
Net Margin Percentage	N/A	.93	.30	.30
Percent Debt to Total Capitalization	N/A	.95	.87	.87
Projected Debt Service Coverage	N/A	18.02	2.85	2.85
Days Cash on Hand	N/A	455	649	649
Cushion Ratio	N/A	1.10	2.37	2.37

Provide the methodology and worksheets utilized in determining the ratios detailing the calculation and applicable line item amounts from the financial statements. Complete a separate table for each co-applicant and provide worksheets for each.

2. Variance

Applicants not in compliance with any of the viability ratios shall document that another organization, public or private, shall assume the legal responsibility to meet the debt obligations should the applicant default.

APPEND DOCUMENTATION AS ATTACHMENT 41, IN NUMERICAL ORDER AFTER THE LAST PAGE OF THE APPLICATION FORM.

IX. 1120.130 - Financial Viability

All the applicants and co-applicants shall be identified, specifying their roles in the project funding or guaranteeing the funding (sole responsibility or shared) and percentage of participation in that funding.

Financial Viability Waiver

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4. **The applicant provides a third party surety bond or performance bond letter of credit from an A rated guarantor.**

See Section 1120.130 Financial Waiver for information to be provided

APPEND DOCUMENTATION AS ATTACHMENT 40, IN NUMERIC SEQUENTIAL ORDER AFTER THE LAST PAGE OF THE APPLICATION FORM.

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Provide Data for Projects Classified as:	Category A or Category B (last three years)			Category B (Projected)
Enter Historical and/or Projected Years:	2009	2010	2011	2014
Current Ratio	2.14	2.97	3.48	3.48
Net Margin Percentage	-.01	-.27	.02	.02
Percent Debt to Total Capitalization	.91	.02	.01	.01
Projected Debt Service Coverage	1.26	-13.24	10.23	10.23
Days Cash on Hand	10	39	25	25
Cushion Ratio	.53	4.69	19.43	19.43

Provide the methodology and worksheets utilized in determining the ratios detailing the calculation and applicable line item amounts from the financial statements. Complete a separate table for each co-applicant and provide worksheets for each.

2. Variance

Applicants not in compliance with any of the viability ratios shall document that another organization, public or private, shall assume the legal responsibility to meet the debt obligations should the applicant default.

APPEND DOCUMENTATION AS ATTACHMENT 41, IN NUMERICAL ORDER AFTER THE LAST PAGE OF THE APPLICATION FORM.

$1,084,093 From Foundation	a)	Cash and Securities – statements (e.g., audited financial statements, letters from financial institutions, board resolutions) as to: 1) the amount of cash and securities available for the project, including the identification of any security, its value and availability of such funds; and 2) interest to be earned on depreciation account funds or to be earned on any asset from the date of applicant's submission through project completion;
	b)	Pledges – for anticipated pledges, a summary of the anticipated pledges showing anticipated receipts and discounted value, estimated time table of gross receipts and related fundraising expenses, and a discussion of past fundraising experience.
	c)	Gifts and Bequests – verification of the dollar amount, identification of any conditions of use, and the estimated time table of receipts;
$1,300,000 Loan to Helping Hand	d)	Debt – a statement of the estimated terms and conditions (including the debt time period, variable or permanent interest rates over the debt time period, and the anticipated repayment schedule) for any interim and for the permanent financing proposed to fund the project, including: 1) For general obligation bonds, proof of passage of the required referendum or evidence that the governmental unit has the authority to issue the bonds and evidence of the dollar amount of the issue, including any discounting anticipated; 2) For revenue bonds, proof of the feasibility of securing the specified amount and interest rate; 3) For mortgages, a letter from the prospective lender attesting to the expectation of making the loan in the amount and time indicated, including the anticipated interest rate and any conditions associated with the mortgage, such as, but not limited to, adjustable interest rates, balloon payments, etc.; 4) For any lease, a copy of the lease, including all the terms and conditions, including any purchase options, any capital improvements to the property and provision of capital equipment; 5) For any option to lease, a copy of the option, including all terms and conditions.
	e)	Governmental Appropriations – a copy of the appropriation Act or ordinance accompanied by a statement of funding availability from an official of the governmental unit. If funds are to be made available from subsequent fiscal years, a copy of a resolution or other action of the governmental unit attesting to this intent;
	f)	Grants – a letter from the granting agency as to the availability of funds in terms of the amount and time of receipt;
	g)	All Other Funds and Sources – verification of the amount and type of any other funds that will be used for the project.
2,384,093	**TOTAL FUNDS AVAILABLE**	

X. 1120.140 - Economic Feasibility

This section is applicable to all projects subject to Part 1120.

A. Reasonableness of Financing Arrangements

The applicant shall document the reasonableness of financing arrangements by submitting a notarized statement signed by an authorized representative that attests to one of the following:

1) That the total estimated project costs and related costs will be funded in total with cash and equivalents, including investment securities, unrestricted funds, received pledge receipts and funded depreciation; or

2) That the total estimated project costs and related costs will be funded in total or in part by borrowing because:

A) A portion or all of the cash and equivalents must be retained in the balance sheet asset accounts in order to maintain a current ratio of at least 2.0 times for hospitals and 1.5 times for all other facilities; or

B) Borrowing is less costly than the liquidation of existing investments, and the existing investments being retained may be converted to cash or used to retire debt within a 60-day period.

B. Conditions of Debt Financing

This criterion is applicable only to projects that involve debt financing. The applicant shall document that the conditions of debt financing are reasonable by submitting a notarized statement signed by an authorized representative that attests to the following, as applicable:

1) That the selected form of debt financing for the project will be at the lowest net cost available;

2) That the selected form of debt financing will not be at the lowest net cost available, but is more advantageous due to such terms as prepayment privileges, no required mortgage, access to additional indebtedness, term (years), financing costs and other factors;

3) That the project involves (in total or in part) the leasing of equipment or facilities and that the expenses incurred with leasing a facility or equipment are less costly than constructing a new facility or purchasing new equipment.

C. Reasonableness of Project and Related Costs

Read the criterion and provide the following:

1. Identify each department or area impacted by the proposed project and provide a cost and square footage allocation for new construction and/or modernization using the following format (insert after this page).

COST AND GROSS SQUARE FEET BY DEPARTMENT OR SERVICE

Department (list below)	A	B	C	D	E	F	G	H	Total Cost (G + H)
	Cost/Square Foot New	Cost/Square Foot Mod.	Gross Sq. Ft. New	Gross Sq. Ft. Circ.*	Gross Sq. Ft. Mod.	Gross Sq. Ft. Circ.*	Const. $ (A x C)	Mod. $ (B x E)	
Contingency									
TOTALS									

* Include the percentage (%) of space for circulation

D. Projected Operating Costs

The applicant shall provide the projected direct annual operating costs (in current dollars per equivalent patient day or unit of service) for the first full fiscal year at target utilization but no more than two years following project completion. Direct cost means the fully allocated costs of salaries, benefits and supplies for the service.

E. Total Effect of the Project on Capital Costs

The applicant shall provide the total projected annual capital costs (in current dollars per equivalent patient day) for the first full fiscal year at target utilization but no more than two years following project completion.

APPEND DOCUMENTATION AS ATTACHMENT -42, IN NUMERIC SEQUENTIAL ORDER AFTER THE LAST PAGE OF THE APPLICATION FORM.

XI. Safety Net Impact Statement

SAFETY NET IMPACT STATEMENT that describes all of the following must be submitted for ALL SUBSTANTIVE AND DISCONTINUATION PROJECTS:

1. The project's material impact, if any, on essential safety net services in the community, to the extent that it is feasible for an applicant to have such knowledge.

2. The project's impact on the ability of another provider or health care system to cross-subsidize safety net services, if reasonably known to the applicant.

3. How the discontinuation of a facility or service might impact the remaining safety net providers in a given community, if reasonably known by the applicant.

Safety Net Impact Statements shall also include all of the following:

1. For the 3 fiscal years prior to the application, a certification describing the amount of charity care provided by the applicant. The amount calculated by hospital applicants shall be in accordance with the reporting requirements for charity care reporting in the Illinois Community Benefits Act. Non-hospital applicants shall report charity care, at cost, in accordance with an appropriate methodology specified by the Board.

2. For the 3 fiscal years prior to the application, a certification of the amount of care provided to Medicaidpatients. Hospital and non-hospital applicants shall provide Medicaid information in a manner consistent with the information reported each year to the Illinois Department of Public Health regarding "Inpatients and Outpatients Served by Payor Source" and "Inpatient and Outpatient Net Revenue by Payor Source" as required by the Board under Section 13 of this Act and published in the Annual Hospital Profile.

3. Any information the applicant believes is directly relevant to safety net services, including information regarding teaching, research, and any other service.

A table in the following format must be provided as part of Attachment 43.

Safety Net Information per PA 96-0031			
CHARITY CARE			
Charity (# of patients)	**Year**	**Year**	**Year**
Inpatient			
Outpatient			
Total			
Charity (cost in dollars)			
Inpatient			
Outpatient			
Total			
MEDICAID			
Medicaid (# of patients)	**Year**	**Year**	**Year**
Inpatient			
Outpatient			
Total			

Medicaid (revenue)			
Inpatient			
Outpatient			
Total			

APPEND DOCUMENTATION AS ATTACHMENT-43, IN NUMERIC SEQUENTIAL ORDER AFTER THE LAST PAGE OF THE APPLICATION FORM.

XII. Charity Care Information

Charity Care Information MUST be furnished for ALL projects.

1. All applicants and co-applicants shall indicate the amount of charity care for the latest three **audited** fiscal years, the cost of charity care and the ratio of that charity care cost to net patient revenue.

2. If the applicant owns or operates one or more facilities, the reporting shall be for each individual facility located in Illinois. If charity care costs are reported on a consolidated basis, the applicant shall provide documentation as to the cost of charity care; the ratio of that charity care to the net patient revenue for the consolidated financial statement; the allocation of charity care costs; and the ratio of charity care cost to net patient revenue for the facility under review.

3. If the applicant is not an existing facility, it shall submit the facility's projected patient mix by payer source, anticipated charity care expense and projected ratio of charity care to net patient revenue by the end of its second year of operation.

Charity care" means care provided by a health care facility for which the provider does not expect to receive payment from the patient or a third-party payer. (20 ILCS 3960/3) Charity Care must be provided at cost.

A table in the following format must be provided for all facilities as part of Attachment 44.

CHARITY CARE			
	Year	Year	Year
Net Patient Revenue			
Amount of Charity Care (charges)			
Cost of Charity Care			

APPEND DOCUMENTATION AS ATTACHMENT-44, IN NUMERIC SEQUENTIAL ORDER AFTER THE LAST PAGE OF THE APPLICATION FORM.

File Number 3511-486-6

STATE OF ILLINOIS

OFFICE OF THE SECRETARY OF STATE

To all to whom these Presents Shall Come, Greeting:

I, Jesse White, Secretary of State of the State of Illinois, do hereby certify that

HELPING HAND CENTER, A DOMESTIC CORPORATION, INCORPORATED UNDER THE LAWS OF THIS STATE ON MARCH 25, 1955, APPEARS TO HAVE COMPLIED WITH ALL THE PROVISIONS OF THE GENERAL NOT FOR PROFIT CORPORATION ACT OF THIS STATE, AND AS OF THIS DATE, IS IN GOOD STANDING AS A DOMESTIC CORPORATION IN THE STATE OF ILLINOIS.

In Testimony Whereof, *I hereto set my hand and cause to be affixed the Great Seal of the State of Illinois, this* 29TH *day of* FEBRUARY *A.D.* 2012 .

Jesse White

SECRETARY OF STATE

Authentication #: 1206002194

Authenticate at: http://www.cyberdriveillinois.com

26

ATTACHMENT 1

File Number 6155-163-8

STATE OF ILLINOIS

OFFICE OF THE SECRETARY OF STATE

To all to whom these Presents Shall Come, Greeting:

I, Jesse White, Secretary of State of the State of Illinois, do hereby certify that

HELPING HAND FOUNDATION, A DOMESTIC CORPORATION, INCORPORATED UNDER THE LAWS OF THIS STATE ON MAY 14, 2001, APPEARS TO HAVE COMPLIED WITH ALL THE PROVISIONS OF THE GENERAL NOT FOR PROFIT CORPORATION ACT OF THIS STATE, AND AS OF THIS DATE, IS IN GOOD STANDING AS A DOMESTIC CORPORATION IN THE STATE OF ILLINOIS.

SEAL OF THE STATE OF ILLINOIS
AUG. 26TH 1818

In Testimony Whereof, *I hereto set my hand and cause to be affixed the Great Seal of the State of Illinois, this* 29TH *day of* FEBRUARY *A.D.* 2012 .

Jesse White

SECRETARY OF STATE

Authentication #: 1206002212

Authenticate at: http://www.cyberdriveillinois.com

27

File Number 6579-218-4

STATE OF ILLINOIS

OFFICE OF THE SECRETARY OF STATE

To all to whom these Presents Shall Come, Greeting:

I, Jesse White, Secretary of State of the State of Illinois, do hereby certify that

HELPING HAND FOUNDATION REAL ESTATE HOLDING COMPANY, INC., A DOMESTIC CORPORATION, INCORPORATED UNDER THE LAWS OF THIS STATE ON OCTOBER 24, 2007, APPEARS TO HAVE COMPLIED WITH ALL THE PROVISIONS OF THE GENERAL NOT FOR PROFIT CORPORATION ACT OF THIS STATE, AND AS OF THIS DATE, IS IN GOOD STANDING AS A DOMESTIC CORPORATION IN THE STATE OF ILLINOIS.

In Testimony Whereof, *I hereto set my hand and cause to be affixed the Great Seal of the State of Illinois, this* 29TH *day of* FEBRUARY *A.D.* 2012 .

Jesse White

SECRETARY OF STATE

Authentication #: 1206002206

Authenticate at: http://www.cyberdriveillinois.com

IN WITNESS WHEREOF, said party of the first part has caused its corporate seal to be hereto affixed, and has caused its name to be signed to these presents by its Assistant Vice President, the day and year first above written.

CHICAGO TITLE LAND TRUST COMPANY
CORPORATE SEAL
CHICAGO, ILLINOIS

CHICAGO TITLE LAND TRUST COMPANY,
as Trustee as Aforesaid

By: _____
Assistant Vice President

State of Illinois
County of Cook **SS.**

I, the undersigned, a Notary Public in and for the County and State aforesaid, do hereby certify that the above named Assistant Vice President of **CHICAGO TITLE LAND TRUST COMPANY**, personally known to me to be the same person whose name is subscribed to the foregoing instrument as such Assistant Vice President appeared before me this day in person and acknowledged that he/she signed and delivered the said instrument as his/her own free and voluntary act and as the free and voluntary act of the Company; and the said Assistant Vice President then and there caused the corporate seal of said Company to be affixed to said instrument as his/her own free and voluntary act and as the free and voluntary act of the Company.

Given under my hand and notarial seal this 15th day of December, 2008.

Rachel Huitsing
NOTARY PUBLIC

"OFFICIAL SEAL"
RACHEL HUITSING
Notary Public, State of Illinois
My Commission Expires 08/21/2010

PROPERTY ADDRESS:
9618 S. 58th St.
Countryside, IL 60525

This instrument was prepared by: Rachel Huitsing
CHICAGO TITLE LAND TRUST COMPANY
8821 W. 87th St.
Hickory Hills, IL 60457

AFTER RECORDING, PLEASE MAIL TO:

NAME Debra Treylor, Exec. Dir
Helping Hand
ADDRESS 9649 W. 55th St OR BOX
CITY, STATE Countryside, IL 60525

SEND TAX BILLS TO:

Same

STATE OF ILLINOIS
STATE TAX
JAN. 15. 09
REAL ESTATE TRANSFER TAX
DEPARTMENT OF REVENUE

REAL ESTATE TRANSFER TAX
0026500
FP 103021
0000038844

COOK COUNTY
REAL ESTATE TRANSACTION TAX
COUNTY TAX
JAN. 15. 09
REVENUE STAMP

REAL ESTATE TRANSFER TAX
0013250
FP 103025
0000038844

29

Reserved for Recorder's Office

Doc#: 0902005010 Fee: $38.00
Eugene "Gene" Moore RHSP Fee:$10.00
Cook County Recorder of Deeds
Date: 01/20/2009 09:34 AM Pg: 1 of 2

TRUSTEE'S DEED

This indenture made this 15th day of December, 2008, between **CHICAGO TITLE LAND TRUST COMPANY**, a corporation of Illinois, under the provisions of a deed or deeds in trust, duly recorded and delivered to said company in pursuance of a trust agreement dated the 31st day of October, 2001 and known as Trust Number 17056 party of the first part, and

HELPING HANDS
REHABILITATION CENTER

whose address is
9649 W. 55th St.
LaGrange, IL 60525
party of the second part.

WITNESSETH, That said party of the first part, in consideration of the sum of **TEN and no/100 DOLLARS ($10.00) AND OTHER GOOD AND VALUABLE** considerations in hand paid, does hereby **CONVEY AND QUITCLAIM** unto said party of the second part, the following described real estate, situated in Cook County, Illinois, to wit:

LOT 1 IN KOCEK'S RESUBDIVISION OF LOTS 35, 36, 37 AND 38 IN STOUFFER'S SUBDIVISION OF THE SOUTH ½ OF THE NORTHEAST ¼ OF SECTION 6, TOWNSHIP 38 NORTH, RANGE 12, EAST OF THE THIRD PRINCIPAL MERIDIAN (EXCEPT THE EAST 384.78 FEET OF THE SOUTH 417.08 FEET THEREOF) ACCORDING TO THE PLAT THEREOF RECORDED MAY 31, 1922 AS DOCUMENT 7521572, IN COOK COUNTY, ILLINOIS.

Permanent Tax Number: 18-16-209-035

$50 Real Estate Transfer Tax
COUNTRYSIDE
1530

2hC

together with the tenements and appurtenances thereunto belonging.

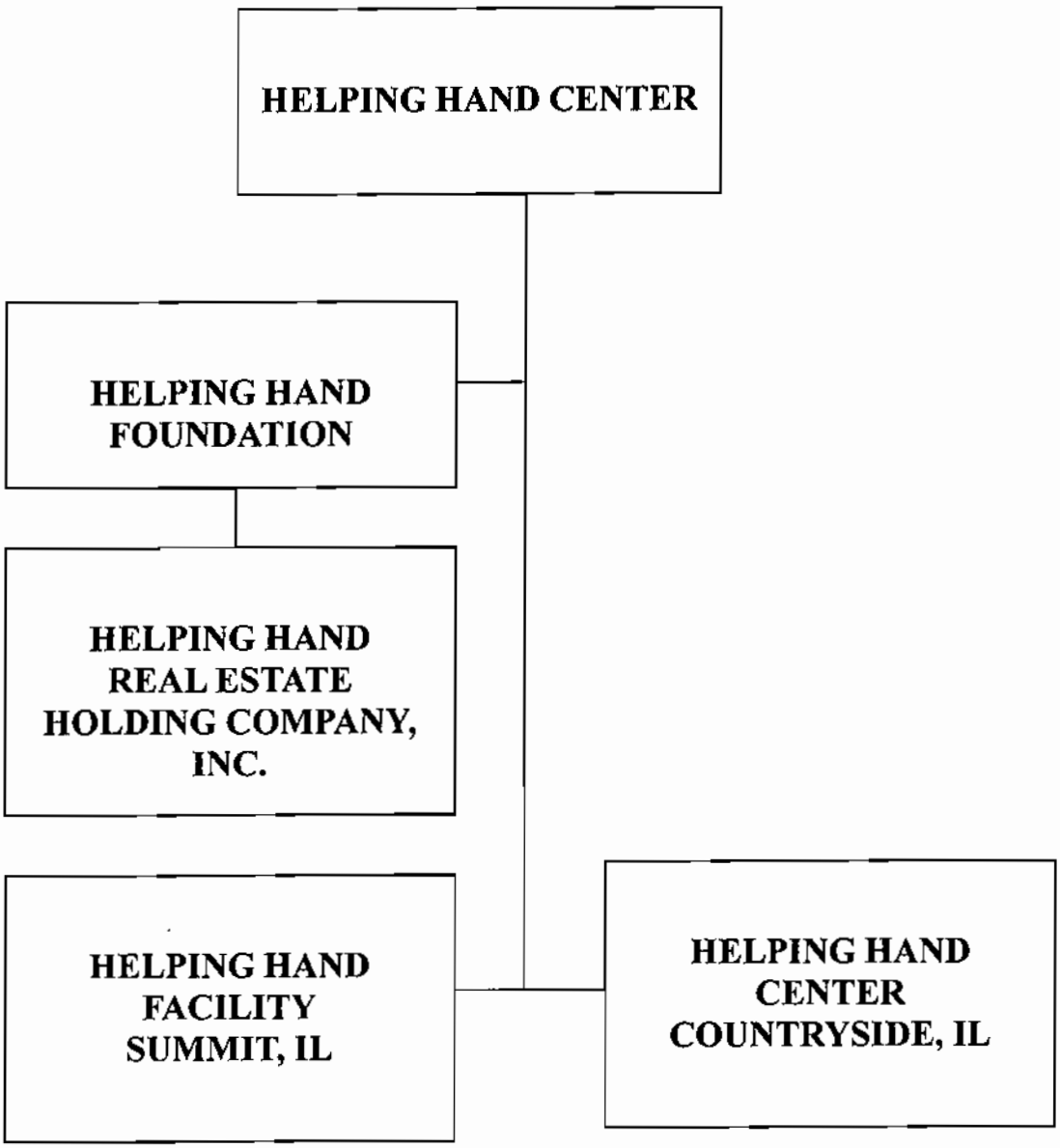
TO HAVE AND TO HOLD the same unto said party of the second part, and to the proper use, benefit and behoof forever of said party of the second part.

This deed is executed pursuant to and in the exercise of the power and authority granted to and vested in said trustee by the terms of said deed or deeds in trust delivered to said trustee in pursuance of the trust agreement above mentioned. This deed is made subject to the lien of every trust deed or mortgage (if any there be) of record in said county given to secure the payment of money, and remaining unreleased at the date of the delivery hereof.

P.N.T.N.

30

ATTACHMENT 2



ATTACHMENT 4

FLOOD PLAIN ATTESTATION

Applicant certifies that the project is not in a flood plain and the location of the proposed project complies with the Flood Plan Rule under Executive Order #20055.

ATTACHMENT 5

NOTES TO USERS

This map is for use in administering the National Flood Insurance Program. It does not necessarily identify all areas subject to flooding, particularly from local drainage sources of small size. The **community map repository** should be consulted for possible updated or additional flood hazard information.

To obtain more detailed information in areas where **Base Flood Elevations** (BFEs) and/or **floodways** have been determined, users are encouraged to consult the Flood Profiles and Floodway Data and/or Summary of Stillwater Elevations tables contained within the Flood Insurance Study (FIS) report that accompanies this FIRM. Users should be aware that BFEs shown on the FIRM represent rounded whole-foot elevations. These BFEs are intended for flood insurance rating purposes only and should not be used as the sole source of flood elevation information. Accordingly, flood elevation data presented in the FIS report should be utilized in conjunction with the FIRM for purposes of construction and/or flood plain management.

Coastal Base Flood Elevations shown on this map apply only landward of 0.0' North American Vertical Datum of 1988 (NAVD 88). Users of this FIRM should be aware that coastal flood elevations are also provided in the Summary of Stillwater Elevations table in the Flood Insurance Study report for this jurisdiction. Elevations shown in the Summary of Stillwater Elevations table should be used for construction and/or flood plain management purposes when they are higher than the elevations shown on this FIRM.

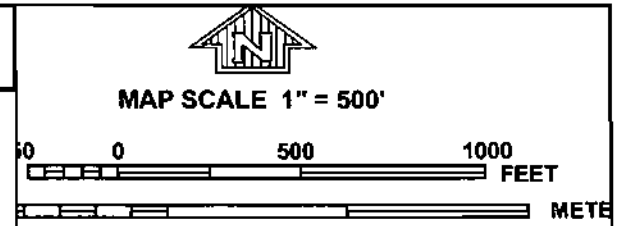
Boundaries of the **floodways** were computed at cross sections and interpolated between cross sections. The floodways were based on hydraulic considerations with regard to requirements of the National Flood Insurance Program. Floodway widths and other pertinent floodway data are provided in the Flood Insurance Study report for this jurisdiction.

In the State of Illinois, any portion of a stream or watercourse that lies within the **floodway fringe** of a studied (AE) stream may have a state regulated floodway. The FIRM may not depict these state regulated floodways.

Floodways restricted by anthropogenic features such as bridges and culverts are drawn to reflect natural conditions and may not agree with the model computed widths listed in the Floodway Data table in the Flood Insurance Study report.

Multiple **topographic sources** may have been used in the delineation of Special Flood Hazard Areas. See Flood Insurance Study report for details on source resolution and geographic extent.

Certain areas not in Special Flood Hazard Areas may be protected by **flood control structures**. Refer to Section 2.4 "Flood Protection Measures" of the Flood Insurance Study report for information on flood control structures for this jurisdiction.



NATIONAL FLOOD INSURANCE PROGRAM

PANEL 0486J

FIRM

FLOOD INSURANCE RATE MAP

COOK COUNTY, ILLINOIS

AND INCORPORATED AREAS

PANEL 486 OF 832

(SEE MAP INDEX FOR FIRM PANEL LAYOUT)

CONTAINS:

COMMUNITY	NUMBER	PANEL	SUFFIX
BROOKFIELD, VILLAGE OF	170096	0486	J
COUNTRYSIDE, CITY OF	170079	0486	J
HODGKINS, VILLAGE OF	170106	0486	J
LA GRANGE, VILLAGE OF	170114	0486	J
MCCOOK, VILLAGE OF	170121	0486	J

Notice to User: The Map Number shown below should be used when placing map orders; the Community Number shown above should be used on insurance applications for the subject community.

MAP NUMBER
17031C0486J

MAP REVISED
AUGUST 19, 2008

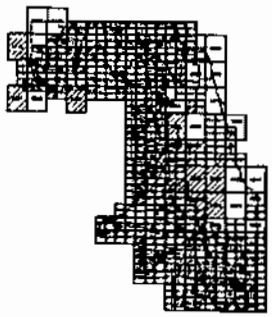
Federal Emergency Management Agency

This is an official copy of a portion of the above referenced flood map. It was extracted using F-MIT On-Line. This map does not reflect changes or amendments which may have been made subsequent to the date on the title block. For the latest product information about National Flood Insurance Program flood maps check the FEMA Flood Map Store at www.msc.fema.gov

ATTACHMENT 5

NOTES TO USERS

PANEL INDEX



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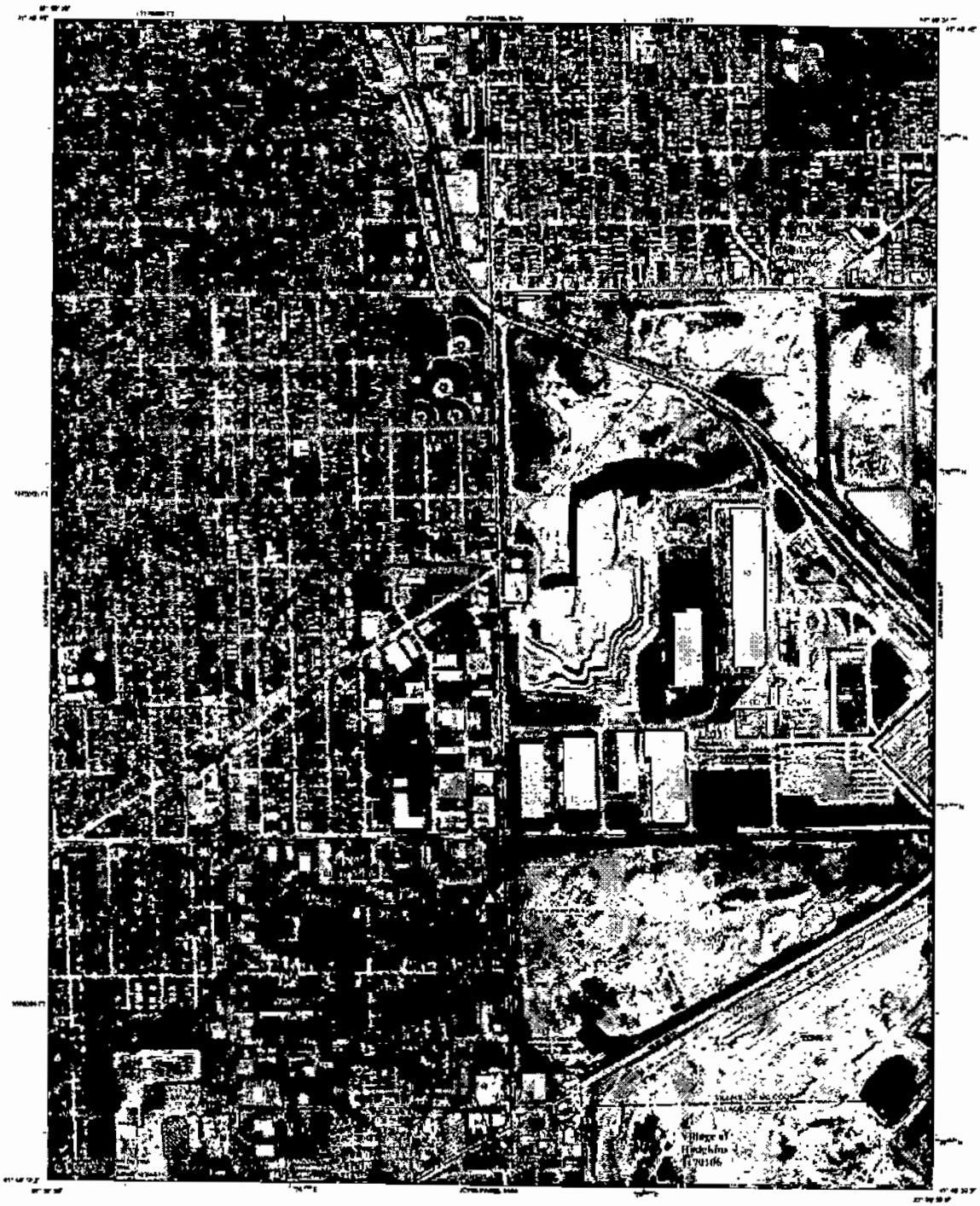

LEGEND

SPECIAL FLOOD HAZARD AREAS (SFHAs) SUBJECT TO FLOODING BY THE 1% ANNUAL CHANCE FLOOD

FLOODWAY AREAS IN ZONE AE

OTHER FLOOD AREAS

OTHER AREAS

COASTAL BARRIER RESOURCES SYSTEM (CBRS) AREAS

OTHERWISE PROTECTED AREAS (OPAs)

MAP SCALE 1" = 500'

PANEL 0406

FIRM

FLOOD INSURANCE RATE

COOK COUNTY, ILLINOIS

AND INCORPORATED ARE

PANEL 406 OF 632

SEE MAP INDEX FOR FIRM PANEL

MAP NUM
17031C0

MAP REVI
AUGUST 19,

Federal Emergency Management A

Illinois Historic Preservation Agency

1 Old State Capitol Plaza • Springfield, Illinois 62701-1512 • www.illinois-history.gov

Cook County
Countryside
9618 West 58th Street
New construction, Helping Hands Rehabilitation Center

PLEASE REFER TO: IHPA LOG #009012312

January 25, 2012

Ira Rogal
Shea, Paige & Rogal, Inc.
547 S. LaGrange Road
LaGrange, IL 60525

Dear Mr. Rogal:

The Illinois Historic Preservation Agency is required by the Illinois State Agency Historic Resources Preservation Act (20 ILCS 3420, as amended, 17 IAC 4180) to review all state funded, permitted or licensed undertakings for their effect on cultural resources. Pursuant to this, we have received information regarding the referenced project for our comment.

Our staff has reviewed the specifications under the state law and assessed the impact of the project as submitted by your office. We have determined, based on the available information, that no significant historic, architectural or archaeological resources are located within the proposed project area.

According to the information you have provided concerning your proposed project, apparently there is no federal involvement in your project. However, please note that the state law is less restrictive than the federal cultural resource laws concerning archaeology. If your project will use federal loans or grants, need federal agency permits, use federal property, or involve assistance from a federal agency, then your project must be reviewed under the National Historic Preservation Act of 1966, as amended. Please notify us immediately if such is the case.

This clearance remains in effect for two (2) years from date of issuance. It does not pertain to any discovery during construction, nor is it a clearance for purposes of the IL Human Skeletal Remains Protection Act (20 ILCS 3440).

Please retain this letter in your files as evidence of compliance with the Illinois State Agency Historic Resources Preservation Act.

Sincerely,

Anne E. Haaker

Anne E. Haaker
Deputy State Historic
Preservation Officer

35

ATTACHMENT 6

Illinois Historic Preservation Agency

1 Old State Capitol Plaza • Springfield, Illinois 62701-1512 • www.illinois-history.gov

Cook County
Countryside
9618 West 58th Street
New construction, Helping Hands Rehabilitation Center

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Sincerely,

Anne E. Haaker

Anne E. Haaker
Deputy State Historic
Preservation Officer

ATTACHMENT 6

A teletypewriter for the speech/hearing impaired is available at 217-524-7128. It is not a voice or fax line.

COST ITEMIZATION

PROJECT COSTS

Site Survey and Soil Investigation: $2,500 Survey $3,500 Geotechnical Report	$ 6,000
Site Preparation: $30,000 Site Excavation and Backfill	$ 30,000
New Construction Costs:	$ 1,891,100
Contingency:	$ 189,100
Architectural/Engineering Fees:	$ 125,000
Consulting and Other Fees: $12,500 CON Consulting $ 4,500 Application Fee $28,800 Building Permits $ 5,000 Testing and Inspection Fees $10,000 Commonwealth Edison Fees	$ 60,800
Net Construction Interest:	$ 82,083
Estimated Total Construction Costs:	**$2,384,083**

SOURCES OF FUNDS

Loans – Helping Hand Center is the Borrower:	$1,300,000
Cash – Provided by Helping Hand Foundation:	$1,084,093
Total Funds:	**$2,384,093**

ATTACHMENT 7

Dept./Area	Cost	Gross Square Feet: Existing	Gross Square Feet: Proposed	Amount of Proposed Total Square Feet That Is: New Const.	Modernized	As Is	Vacated Space
CLINICAL:							
ICF	$2,000,000	-	8,000	8,000			
Totals	$ 2,000,000	-	8,000	8,000	-	-	-

ATTACHMENT 9

GENERAL INFOMRATION REQUIREMENTS

DISCONTINUATION

1. The 16 bed ICF/DD located at 7434 W. 61st Place, Summit, will be closed.

2. No other clinical services will be discontinued.

3. The facility will closed after the replacement facility is licensed and the residents are transferred to that facility.

4. The physical plant and equipment will be sold.

5. Medical records will be moved to Helping Hand Center's administrative office in Countryside. They will be maintained for 7 years.

6. The required certification is included.

ATTACHMENT 10

QUESTIONNAIRE CERTIFICATION

Helping Hand Center certifies that all questionnaires and data required by HFSRB or DPH will be provided through the date of discontinuation and that the required information will be submitted no later than 60 days following the date of discontinuation.

HELPING HAND CENTER

By: Beth Hepp

Title: EXECUTIVE DIRECTOR

Date: March 19, 2012

REASONS FOR DISCONTINUATION

The existing facility is a multi-level former convent. It is at least 70 years old. It does not have sprinklers. Federal regulations mandating sprinklers will become effective in 2013 making it necessary to close the facility.

The building is not handicapped accessible. It has many steep stairs making it difficult for individuals with mobility challenges.

The building was converted from a convent in 1984t. As a result there are number of areas that are not desirable. Those include:

- Narrow bedrooms with very little space for personal belongings
- Dormitory style bathrooms that provide no privacy
- Outdated fixtures and appliances requiring frequent repair
- A basement laundry facility that is inaccessible to some residents
- Multiple maintenance issues due to the age of the building

Pictures of the facility follow this page.

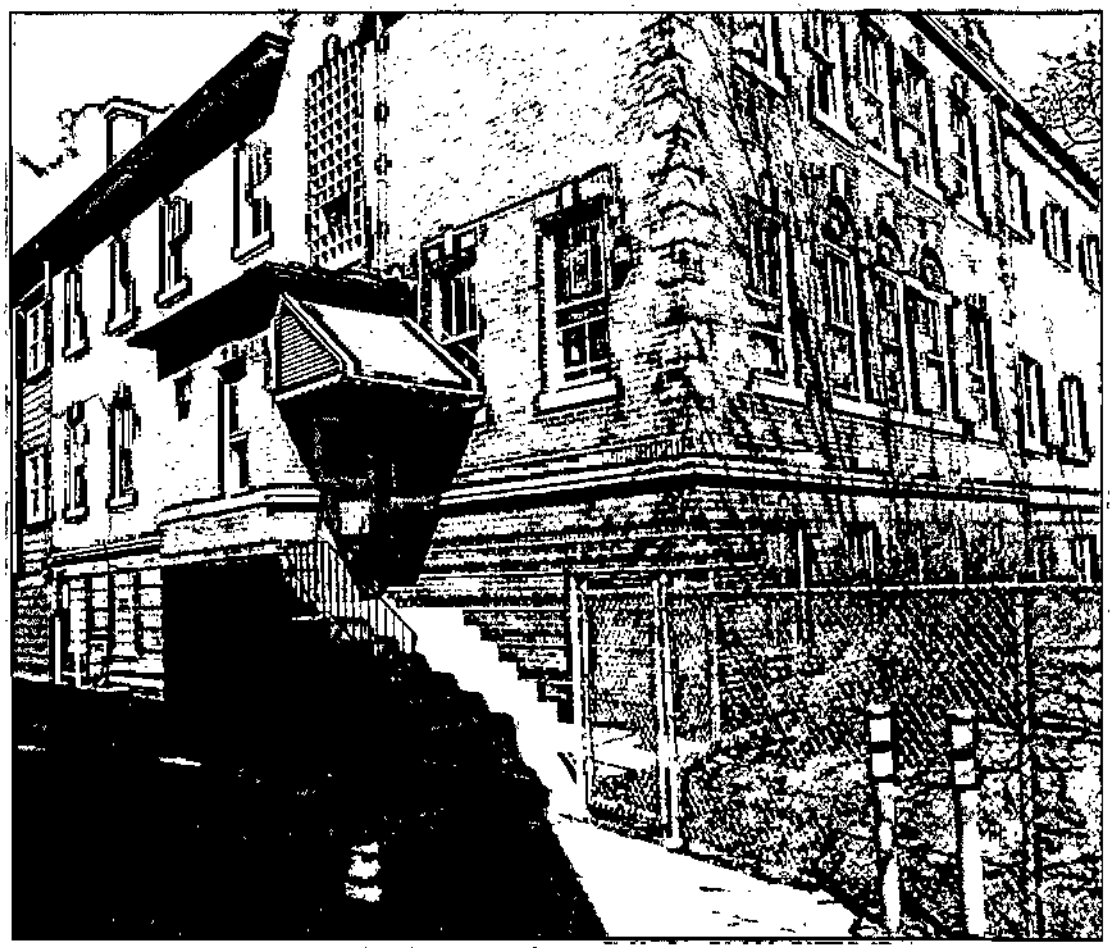
Our ICF

St. Blase

Location

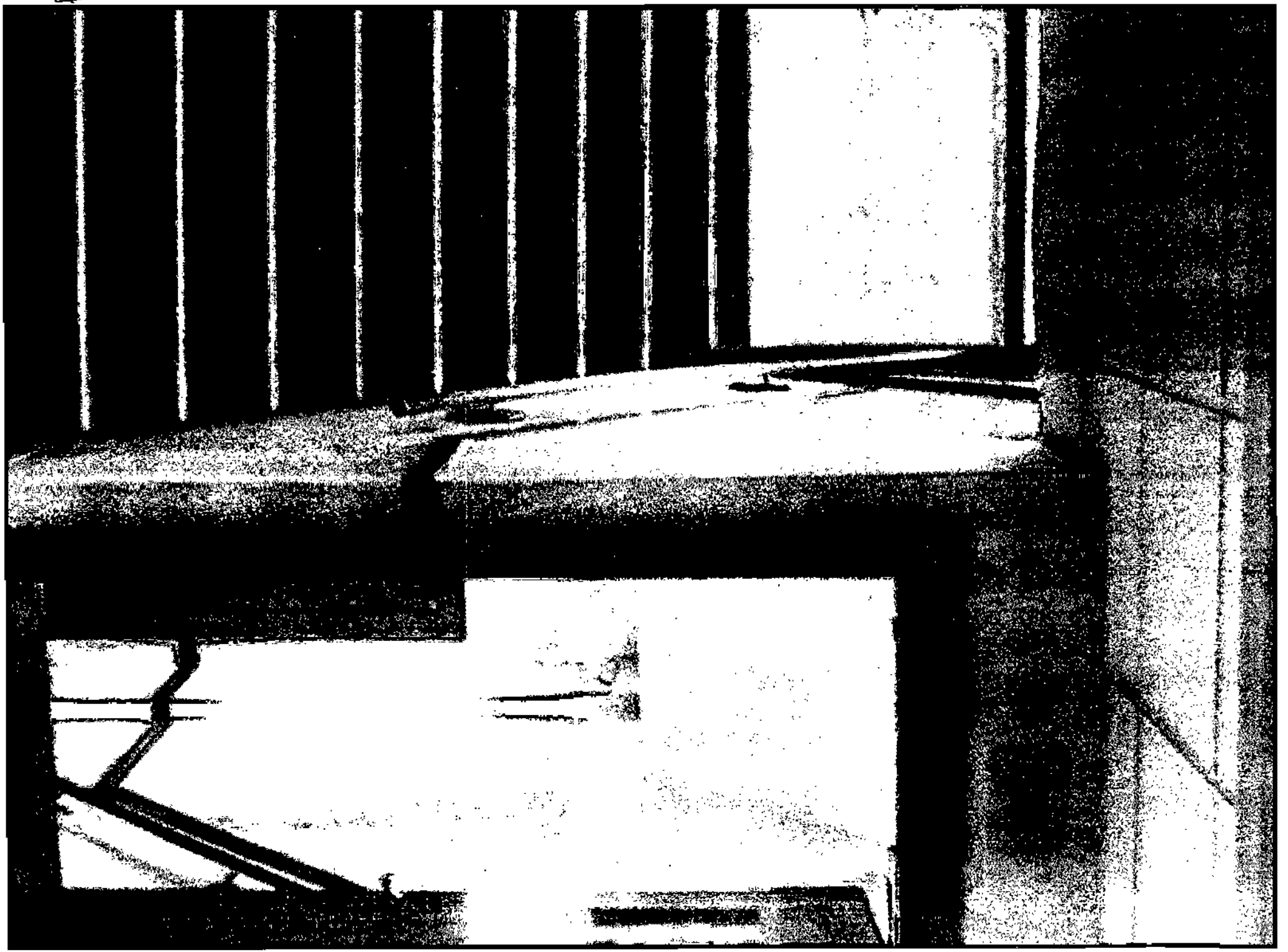
7434 West 61st Place

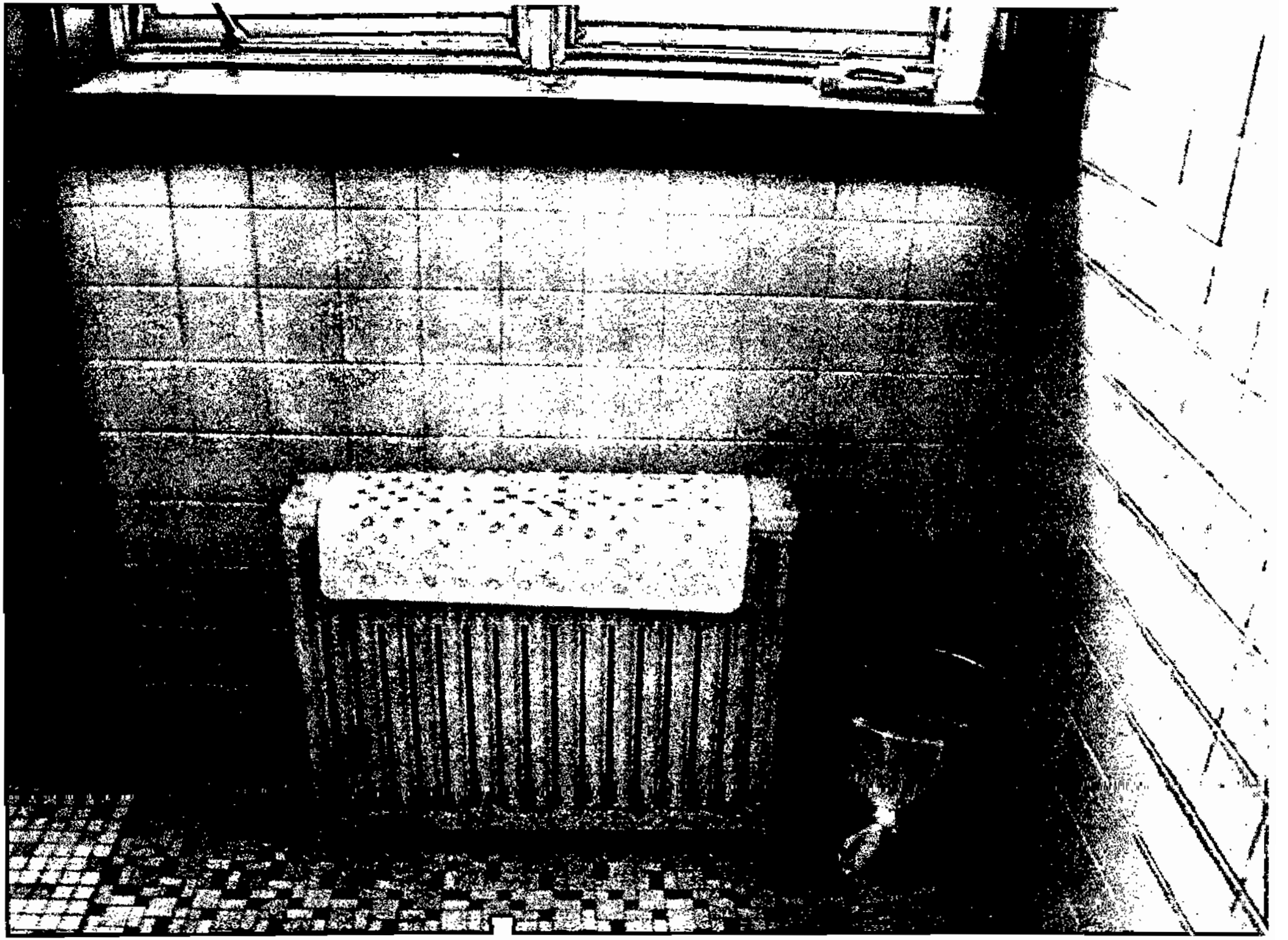
Summit, IL

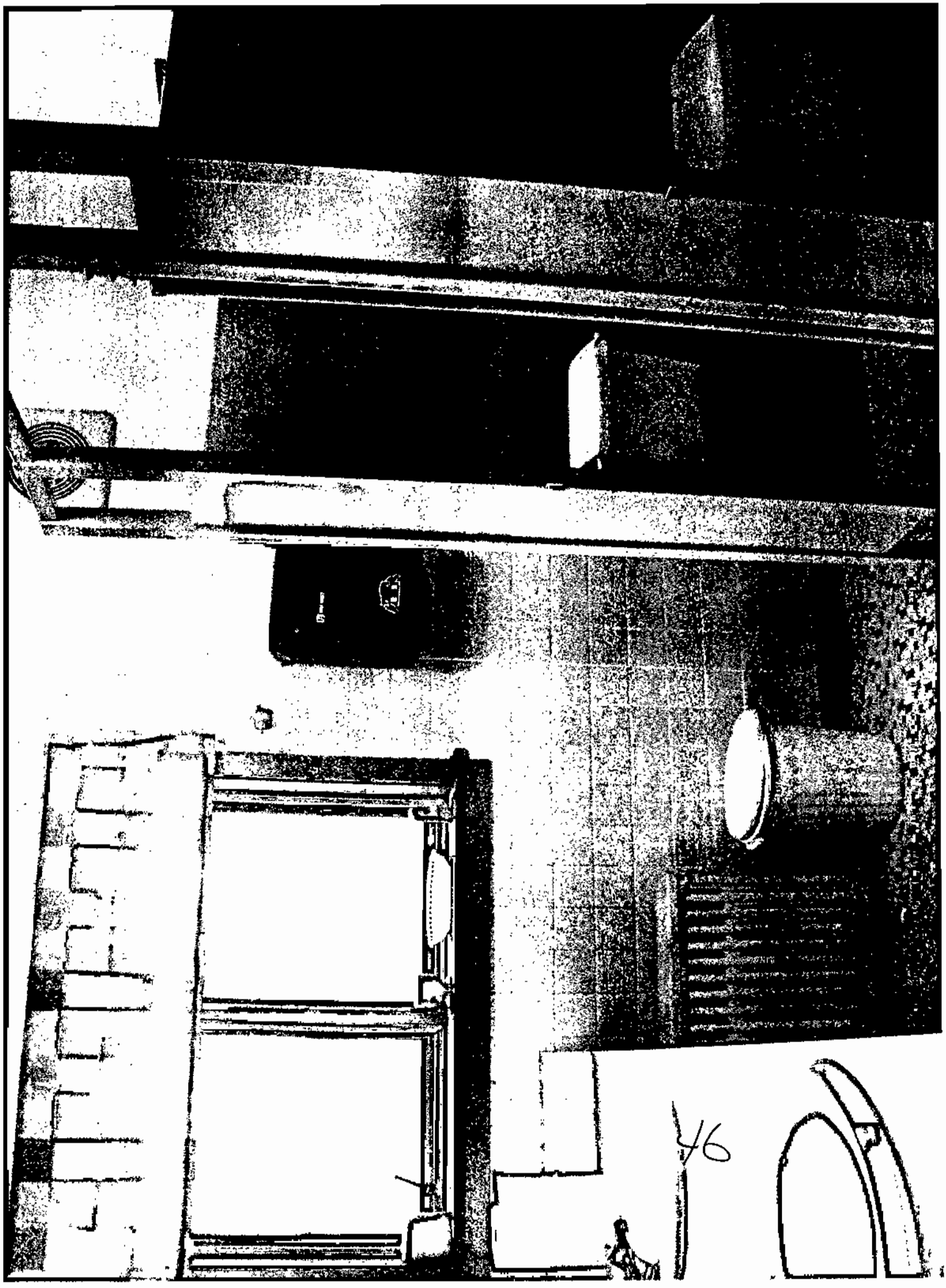


Our current ICF residence is a former convent for Catholic nuns called St. Blase and located in Summit, Illinois. This home is a multi-level building with 16 bedrooms, one with an attached full bath, two dormitory style bathrooms, three half baths, 1 living room, 1 large recreation room, 1 dining room, 1 kitchen and a basement with laundry room.

★Helping Hand



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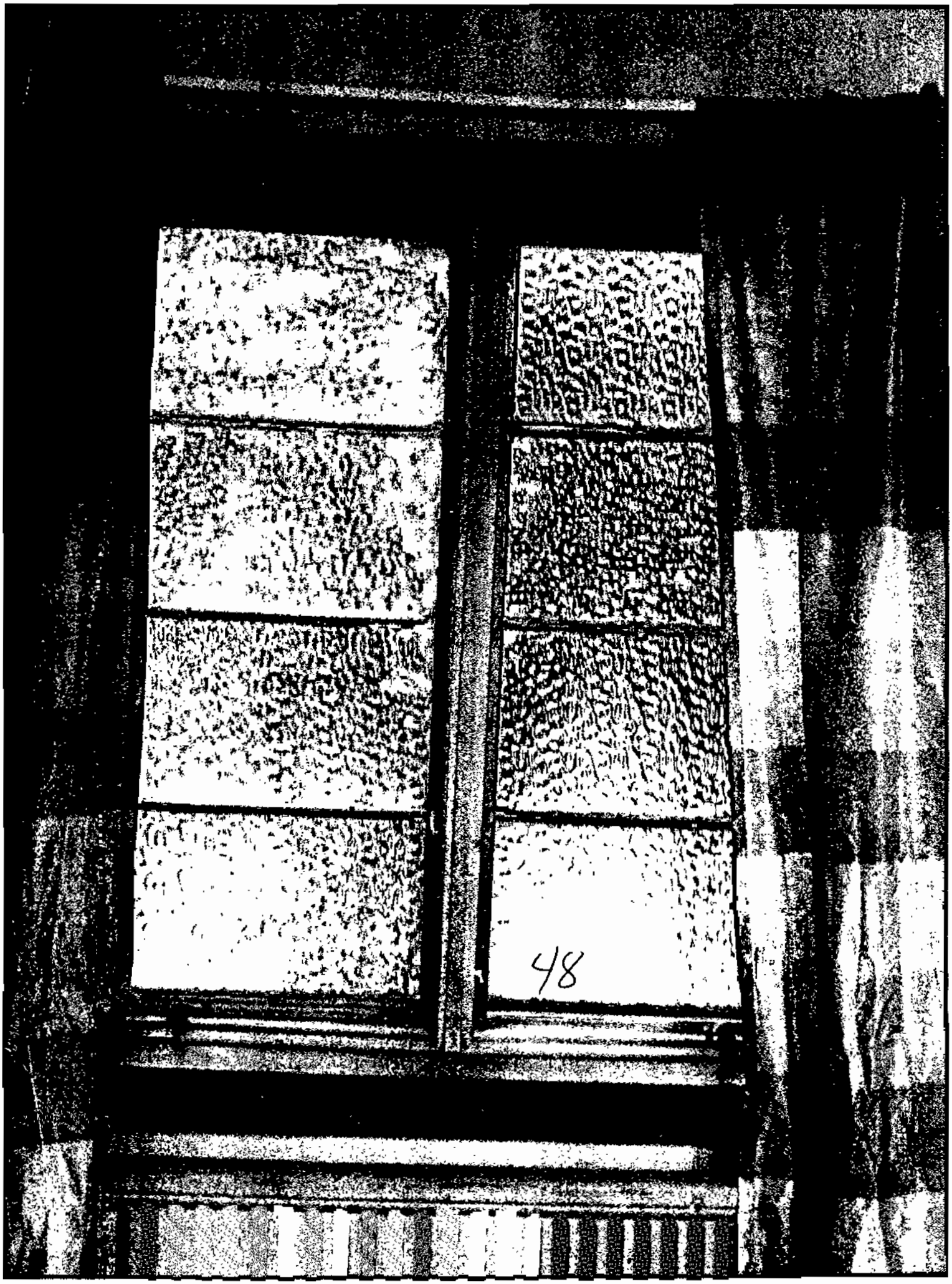
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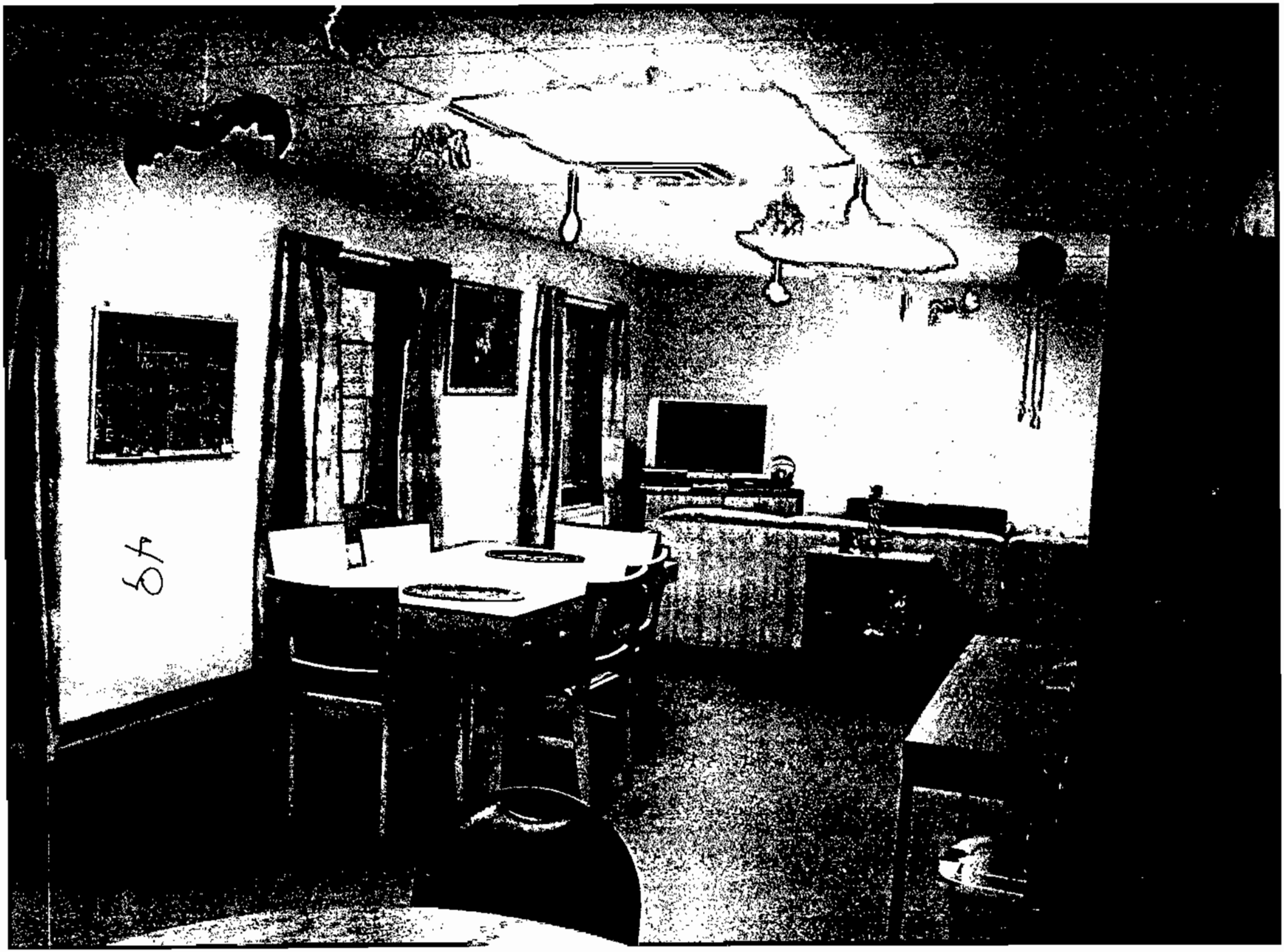

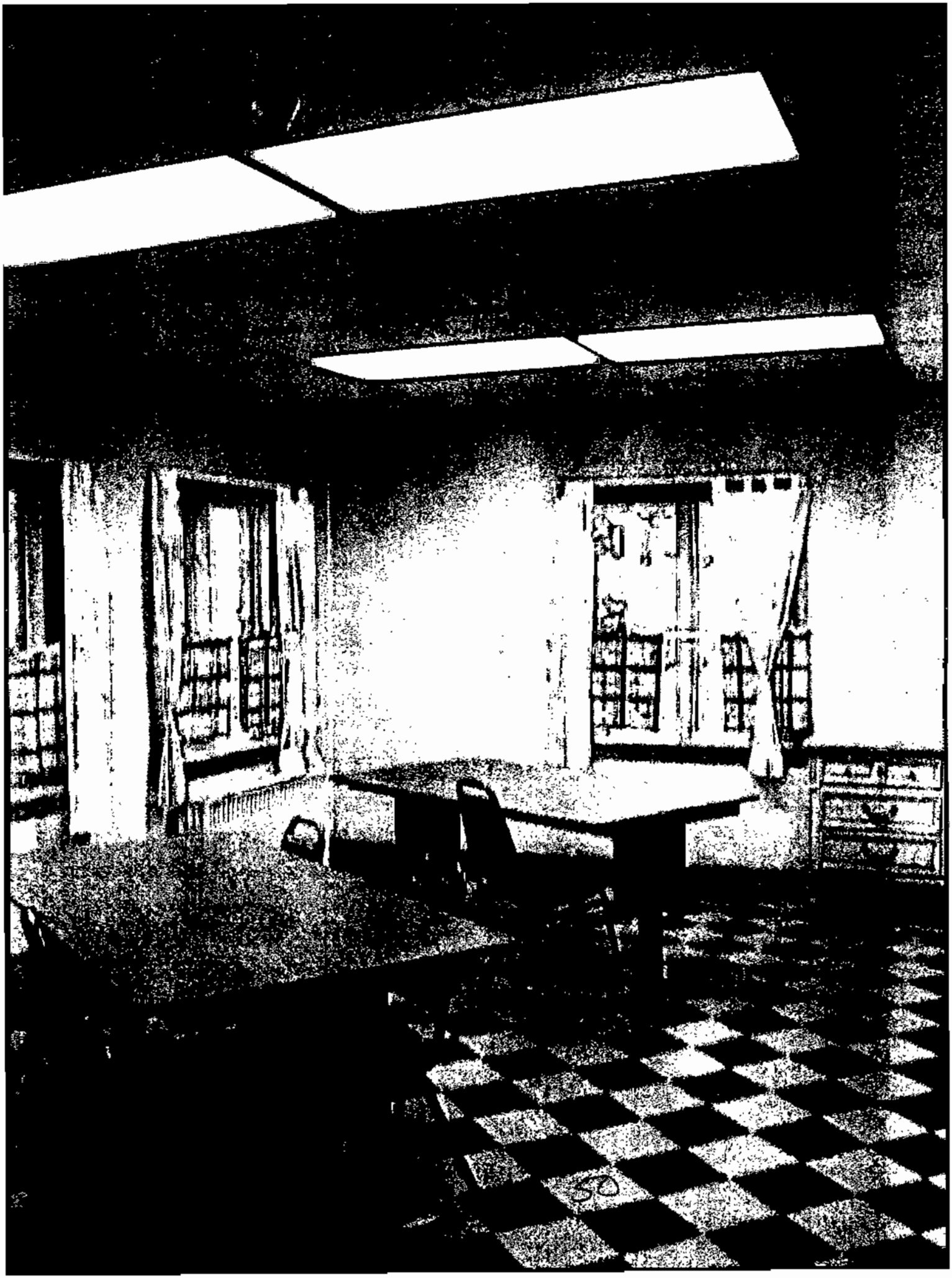

DISCONTINUATION

IMPACT ON ACCESS

1. The Summit facility is being replaced by a facility of the same size in Countryside. According to Mapquest, the distance is less than 4.5 miles with a drive time of 9 minutes. The discontinuation will not have an adverse effect upon access to care.

2. A written request for an impact statement was sent to facilities within a 45-minute travel time. A list of those facilities and copies of the letters and certified mail return cards follow this page.

3. Copies of impact statements received are included in this section.

FACILITIES LOCATED WITHIN 45 MINUTES DRIVING TIME FROM HELPING HAND

	TRAVEL TIME (IN MINUTES)
Aspire on Eastern 105 Eastern Avenue Bellwood, IL 60104	22
Bethesda Lutheran – Plainfield 13550 U.S. 30 Plainfield, IL 60544	35
Bethshan 12927 S. Monitor Palos Heights, IL 60463	23
Bethshan II 12927 S. Monitor Palos Heights, IL 60463	23
Bjorklund House 15841 Terrace Drive Oak Forest, IL 60452	35
Garden Center Services 8333 S. Austin Avenue Burbank, IL 60459	18
Shady Oaks East 16240 S. Parker Road Lockport, IL 60491	32
Shady Oaks West 16220 S. Parker Road Lockport, IL 60491	32
Spaulding Terrace 16307 Spaulding Avenue Markham, IL 60428	37
Harvey House 3309 Harvey Avenue Berwyn, IL 60402	21
Iona Glos Specialized Living Center 50 S. Fairbanks Street Addison, IL 60101	29

Park Lawn Home 12615 S. Kostner Avenue Alsip, IL 60803	23
Park Lawn Residential Center 5831 W. 115th Street Alsip, IL 60803	23
Danforth House 4540 S. Michigan Chicago, IL 60653	30
El Valor Residence 1931 W. 19th Street Chicago, IL 60608	25
Knight House 6600 S. Stewart Chicago, IL 60621	32
Alden of Old Town East 108 1st Street Bloomingdale, IL 60108	40
Alden of Old Town West 118 2nd Street Bloomingdale, IL 60108	41
Alden Springs 207 E. Army Trail Road Bloomingdale, IL 60108	39
Alden Trails 273 E. Army Trail Road Bloomingdale, IL 60108	39
Broadway Terrace 43 Broadway Avenue Chicago Heights, IL 60411	43
Country Club Terrace 4900 Road Street Country Club Hills, IL 60478	39
Dolton Court 644 Sheridan Dolton, IL 60419	44
Flossmoor Terrace 3951 – 190th Street Flossmoor, IL 60422	40

Golf View Developmental Center 9555 Golf Road DesPlaines, IL 60016	41
Hammond House 6701 S. Morgan Street Chicago, IL 60621	32
Holland Terrace 15175 S. State Street South Holland, IL 60473	41
Howe Developmental Center 7500 – 183rd Street Tinley Park, IL 60477	39
Lakeview Living Center 7270 S. Shore Drive Chicago, IL 60649	37
Lynwood Terrace 2317 E. 207th Street Lynwood, IL 60411	45
Matteson Court 237 Central Avenue Matteson, IL 60443	40
Moore House 9135 S. Brandon Avenue Chicago, IL 60617	39
Phoenix Court 17312 Clyde Avenue South Holland, IL 60473	43
Ravisloe Terrace 18227 Ravisloe Terrace Country Club Hills, IL 60478	39
Rose Angela Hall 4200 N. Austin Blvd. Chicago, IL 60634	41
Tibstra House 271 E. 161st Street South Holland, IL 60473	39
Vintage 709 Cambridge Lane Shorewood, IL 60404	45

SHEA, PAIGE & ROGAL, INC.
547 S. LAGRANGE ROAD
LAGRANGE, ILLINOIS 60525
(708) 482-4820

FAX (708) 482-1091

SPRINGFIELD OFFICE
421 WEST EDWARDS
SPRINGFIELD, IL 62704
(217) 523-2550
FAX (217) 523-2560

February 10, 2012

Broadway Terrace
43 Broadway Avenue
Chicago Heights, IL 60411

CERTIFIED MAIL – RETURN RECEIPT REQUESTED

RE: Replacement ICF/DD 16 and Under Facility

Dear Sir or Madam:

Helping Hand Center operates residential facilities and provides services for individuals with developmental disabilities in south suburban Cook County. Our facility at 7434 61st Place, Summit, Illinois, is over 70 years old and will be required to close in 2013 because it does not meet current IDPH requirements.

Helping Hand intends to apply for a Certificate of Need to build a 16-bed replacement facility at 9618 W. 58th Street, Countryside, Illinois, where the facility in which our day programs are offered is located. The individuals living in the Summit facility will move to the new facility when it is completed, and the Summit facility will be closed. Day programs will be provided by Helping Hand Center at 9649 W. 55th Street, Countryside, Illinois.

The rules of the Illinois health Facilities and Services Review Board require us to inform you of the proposed discontinuation of the Summit facility and request an impact statement from you. The facility provided care to 16 persons in the last 24 months. The anticipated closing date of the facility is December 31, 21013. Illinois Health Facilities and Services Review Board rules require requesting that you provide a written response within 15 days of receipt of this letter indicating whether you have or will have available capacity to accommodate all or a portion of these patients and whether any restrictions or limitations preclude providing service to residents of the applicant's market area.

If you have any questions, please contact Ira Rogal, our consultant. Thank you for your help.

Very truly yours,

Ira Rogal

IR:khl

56

SHEA, PAIGE & ROGAL, INC.
547 S. LAGRANGE ROAD
LAGRANGE, ILLINOIS 60525
(708) 482-4820

FAX (708) 482-1091

SPRINGFIELD OFFICE
421 WEST EDWARDS
SPRINGFIELD, IL 62704
(217) 523-2550
FAX (217) 523-2560

February 10, 2012

Aspire on Eastern
105 Eastern Avenue
Bellwood, IL 60104

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FAX (708) 482-1091

SPRINGFIELD OFFICE
421 WEST EDWARDS
SPRINGFIELD, IL 62704
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February 10, 2012

Bethesda Lutheran – Plainfield
13550 U.S. 30
Plainfield, IL 60544

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LAGRANGE, ILLINOIS 60525
(708) 482-4620

FAX (708) 482-1091

SPRINGFIELD OFFICE
421 WEST EDWARDS
SPRINGFIELD, IL 62704
(217) 523-2550
FAX (217) 523-2560

February 10, 2012

Bethshan
12927 S. Monitor
Palos Heights, IL 60463

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SPRINGFIELD, IL 62704
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February 10, 2012

Bethshan II
12927 S. Monitor
Palos Heights, IL 60463

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421 WEST EDWARDS
SPRINGFIELD, IL 62704
(217) 523-2550
FAX (217) 523-2560

February 10, 2012

Bjorklund House
15841 Terrace Drive
Oak Forest, IL 60452

CERTIFIED MAIL – RETURN RECEIPT REQUESTED

RE: Replacement ICF/DD 16 and Under Facility

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LAGRANGE, ILLINOIS 60525
(708) 482-4820

FAX (708) 482-1091

SPRINGFIELD OFFICE
421 WEST EDWARDS
SPRINGFIELD, IL 62704
(217) 523-2550
FAX (217) 523-2560

February 10, 2012

Garden Center Services
8333 S. Austin Avenue
Burbank, IL 60459

CERTIFIED MAIL – RETURN RECEIPT REQUESTED

RE: Replacement ICF/DD 16 and Under Facility

Dear Sir or Madam:

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FAX (708) 482-1091

SPRINGFIELD OFFICE
421 WEST EDWARDS
SPRINGFIELD, IL 62704
(217) 523-2550
FAX (217) 523-2560

February 10, 2012

Shady Oaks East
16240 S. Parker Road
Lockport, IL 60491

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If you have any questions, please contact Ira Rogal, our consultant. Thank you for your help.

Very truly yours,

Ira Rogal

IR:khl

63

SHEA, PAIGE & ROGAL, INC.
547 S. LAGRANGE ROAD
LAGRANGE, ILLINOIS 60525
(708) 482-4820

FAX (708) 482-1091

SPRINGFIELD OFFICE
421 WEST EDWARDS
SPRINGFIELD, IL 62704
(217) 523-2550
FAX (217) 523-2560

February 10, 2012

Shady Oaks West
16220 S. Parker Road
Lockport, IL 60491

CERTIFIED MAIL – RETURN RECEIPT REQUESTED

RE: Replacement ICF/DD 16 and Under Facility

Dear Sir or Madam:

Helping Hand Center operates residential facilities and provides services for individuals with developmental disabilities in south suburban Cook County. Our facility at 7434 61st Place, Summit, Illinois, is over 70 years old and will be required to close in 2013 because it does not meet current IDPH requirements.

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Very truly yours,

Ira Rogal

IR:khl

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SHEA, PAIGE & ROGAL, INC.
547 S. LAGRANGE ROAD
LAGRANGE, ILLINOIS 60525
(708) 482-4820

FAX (708) 482-1091

SPRINGFIELD OFFICE
421 WEST EDWARDS
SPRINGFIELD, IL 62704
(217) 523-2550
FAX (217) 523-2560

February 10, 2012

Spaulding Terrace
16307 Spaulding Ave.
Markham, IL 60428

CERTIFIED MAIL – RETURN RECEIPT REQUESTED

RE: Replacement ICF/DD 16 and Under Facility

Dear Sir or Madam:

Helping Hand Center operates residential facilities and provides services for individuals with developmental disabilities in south suburban Cook County. Our facility at 7434 61st Place, Summit, Illinois, is over 70 years old and will be required to close in 2013 because it does not meet current IDPH requirements.

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Very truly yours,

Ira Rogal

IR:khl

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SHEA, PAIGE & ROGAL, INC.
547 S. LAGRANGE ROAD
LAGRANGE, ILLINOIS 60525
(708) 482-4820

FAX (708) 482-1091

SPRINGFIELD OFFICE
421 WEST EDWARDS
SPRINGFIELD, IL 62704
(217) 523-2550
FAX (217) 523-2560

February 10, 2012

Harvey House
3309 Harvey Avenue
Oak Park, IL 60402

CERTIFIED MAIL – RETURN RECEIPT REQUESTED

RE: Replacement ICF/DD 16 and Under Facility

Dear Sir or Madam:

Helping Hand Center operates residential facilities and provides services for individuals with developmental disabilities in south suburban Cook County. Our facility at 7434 61st Place, Summit, Illinois, is over 70 years old and will be required to close in 2013 because it does not meet current IDPH requirements.

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Very truly yours,

Ira Rogal

IR:khl

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SHEA, PAIGE & ROGAL, INC.
547 S. LAGRANGE ROAD
LAGRANGE, ILLINOIS 60525
(708) 482-4820

FAX (708) 482-1091

SPRINGFIELD OFFICE
421 WEST EDWARDS
SPRINGFIELD, IL 62704
(217) 523-2550
FAX (217) 523-2560

February 10, 2012

Iona Glos Specialized Living Center
50 S. Fairbanks St.
Addison, IL 60101

CERTIFIED MAIL – RETURN RECEIPT REQUESTED

RE: Replacement ICF/DD 16 and Under Facility

Dear Sir or Madam:

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Very truly yours,

Ira Rogal

IR:khl

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SHEA, PAIGE & ROGAL, INC.
547 S. LAGRANGE ROAD
LAGRANGE, ILLINOIS 60525
(708) 482-4820

FAX (708) 482-1091

SPRINGFIELD OFFICE
421 WEST EDWARDS
SPRINGFIELD, IL 62704
(217) 523-2550
FAX (217) 523-2560

February 10, 2012

Park Lawn Home
12615 S. Kostner Ave.
Alsip, IL 60803

CERTIFIED MAIL – RETURN RECEIPT REQUESTED

RE: Replacement ICF/DD 16 and Under Facility

Dear Sir or Madam:

Helping Hand Center operates residential facilities and provides services for individuals with developmental disabilities in south suburban Cook County. Our facility at 7434 61st Place, Summit, Illinois, is over 70 years old and will be required to close in 2013 because it does not meet current IDPH requirements.

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Ira Rogal

IR:khl

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SHEA, PAIGE & ROGAL, INC.
547 S. LAGRANGE ROAD
LAGRANGE, ILLINOIS 60525
(708) 482-4820

FAX (708) 482-1091

SPRINGFIELD OFFICE
421 WEST EDWARDS
SPRINGFIELD, IL 62704
(217) 523-2550
FAX (217) 523-2560

February 10, 2012

Park Lawn Residential Center
5831 W. 115th Street
Alsip, IL 60803

CERTIFIED MAIL – RETURN RECEIPT REQUESTED

RE: Replacement ICF/DD 16 and Under Facility

Dear Sir or Madam:

Helping Hand Center operates residential facilities and provides services for individuals with developmental disabilities in south suburban Cook County. Our facility at 7434 61st Place, Summit, Illinois, is over 70 years old and will be required to close in 2013 because it does not meet current IDPH requirements.

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Very truly yours,

Ira Rogal

IR:khl

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SHEA, PAIGE & ROGAL, INC.
547 S. LAGRANGE ROAD
LAGRANGE, ILLINOIS 60525
(708) 482-4820

FAX (708) 482-1091

SPRINGFIELD OFFICE
421 WEST EDWARDS
SPRINGFIELD, IL 62704
(217) 523-2550
FAX (217) 523-2560

February 10, 2012

Danforth House
4540 S. Michigan
Chicago, IL 60653

CERTIFIED MAIL – RETURN RECEIPT REQUESTED

RE: Replacement ICF/DD 16 and Under Facility

Dear Sir or Madam:

Helping Hand Center operates residential facilities and provides services for individuals with developmental disabilities in south suburban Cook County. Our facility at 7434 61st Place, Summit, Illinois, is over 70 years old and will be required to close in 2013 because it does not meet current IDPH requirements.

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Ira Rogal

IR:khl

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SHEA, PAIGE & ROGAL, INC.
547 S. LAGRANGE ROAD
LAGRANGE, ILLINOIS 60525
(708) 482-4620

FAX (708) 482-1091

SPRINGFIELD OFFICE
421 WEST EDWARDS
SPRINGFIELD, IL 62704
(217) 523-2550
FAX (217) 523-2560

February 10, 2012

El Valor Residence
1931 W. 19th Street
Chicago, IL 60608

CERTIFIED MAIL – RETURN RECEIPT REQUESTED

RE: Replacement ICF/DD 16 and Under Facility

Dear Sir or Madam:

Helping Hand Center operates residential facilities and provides services for individuals with developmental disabilities in south suburban Cook County. Our facility at 7434 61st Place, Summit, Illinois, is over 70 years old and will be required to close in 2013 because it does not meet current IDPH requirements.

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Ira Rogal

IR:khl

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SHEA, PAIGE & ROGAL, INC.
547 S. LAGRANGE ROAD
LAGRANGE, ILLINOIS 60525
(708) 482-4820

FAX (708) 482-1091

SPRINGFIELD OFFICE
421 WEST EDWARDS
SPRINGFIELD, IL 62704
(217) 523-2550
FAX (217) 523-2560

February 10, 2012

Knight House
6600 S. Stewart
Chicago, IL 60621

CERTIFIED MAIL – RETURN RECEIPT REQUESTED

RE: Replacement ICF/DD 16 and Under Facility

Dear Sir or Madam:

Helping Hand Center operates residential facilities and provides services for individuals with developmental disabilities in south suburban Cook County. Our facility at 7434 61st Place, Summit, Illinois, is over 70 years old and will be required to close in 2013 because it does not meet current IDPH requirements.

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Ira Rogal

IR:khl

72

SHEA, PAIGE & ROGAL, INC.
547 S. LAGRANGE ROAD
LAGRANGE, ILLINOIS 60525
(708) 482-4820

FAX (708) 482-1091

SPRINGFIELD OFFICE
421 WEST EDWARDS
SPRINGFIELD, IL 62704
(217) 523-2550
FAX (217) 523-2560

February 10, 2012

Alden of Old Town East
108 – 1st Street
Bloomingdale, IL 60108

CERTIFIED MAIL – RETURN RECEIPT REQUESTED

RE: Replacement ICF/DD 16 and Under Facility

Dear Sir or Madam:

Helping Hand Center operates residential facilities and provides services for individuals with developmental disabilities in south suburban Cook County. Our facility at 7434 61st Place, Summit, Illinois, is over 70 years old and will be required to close in 2013 because it does not meet current IDPH requirements.

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IR:khl

73

SHEA, PAIGE & ROGAL, INC.
547 S. LAGRANGE ROAD
LAGRANGE, ILLINOIS 60525
(708) 482-4820
FAX (708) 482-1091

SPRINGFIELD OFFICE
421 WEST EDWARDS
SPRINGFIELD, IL 62704
(217) 523-2550
FAX (217) 523-2580

February 10, 2012

Alden of Old Town West
118 – 2nd Street
Bloomingdale, IL 60108

CERTIFIED MAIL – RETURN RECEIPT REQUESTED

RE: Replacement ICF/DD 16 and Under Facility

Dear Sir or Madam:

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Ira Rogal

IR:khl

74

SHEA, PAIGE & ROGAL, INC.
547 S. LAGRANGE ROAD
LAGRANGE, ILLINOIS 60525
(708) 482-4820

FAX (708) 482-1091

SPRINGFIELD OFFICE
421 WEST EDWARDS
SPRINGFIELD, IL 62704
(217) 523-2550
FAX (217) 523-2560

February 10, 2012

Alden Springs
207 E. Army Trail Road
Bloomingdale, IL 60108

CERTIFIED MAIL – RETURN RECEIPT REQUESTED

RE: Replacement ICF/DD 16 and Under Facility

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Ira Rogal

IR:khl

75

SHEA, PAIGE & ROGAL, INC.
547 S. LAGRANGE ROAD
LAGRANGE, ILLINOIS 60525
(708) 482-4620

FAX (708) 482-1091

SPRINGFIELD OFFICE
421 WEST EDWARDS
SPRINGFIELD, IL 62704
(217) 523-2550
FAX (217) 523-2560

February 10, 2012

Alden Trails
273 E. Army Trail Road
Bloomingdale, IL 60108

CERTIFIED MAIL – RETURN RECEIPT REQUESTED

RE: Replacement ICF/DD 16 and Under Facility

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Ira Rogal

IR:khl

76

SHEA, PAIGE & ROGAL, INC.
547 S. LAGRANGE ROAD
LAGRANGE, ILLINOIS 60525
(708) 482-4820

FAX (708) 482-1091

SPRINGFIELD OFFICE
421 WEST EDWARDS
SPRINGFIELD, IL 62704
(217) 523-2550
FAX (217) 523-2560

February 10, 2012

Country Club Terrace
4900 Road Street
Country Club Hills, IL 60478

CERTIFIED MAIL – RETURN RECEIPT REQUESTED

RE: Replacement ICF/DD 16 and Under Facility

Dear Sir or Madam:

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Ira Rogal

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SHEA, PAIGE & ROGAL, INC.
547 S. LAGRANGE ROAD
LAGRANGE, ILLINOIS 60525
(708) 482-4820

FAX (708) 482-1091

SPRINGFIELD OFFICE
421 WEST EDWARDS
SPRINGFIELD, IL 62704
(217) 523-2550
FAX (217) 523-2560

February 10, 2012

Dolton Court
644 Sheridan
Dolton, IL 60419

CERTIFIED MAIL – RETURN RECEIPT REQUESTED

RE: Replacement ICF/DD 16 and Under Facility

Dear Sir or Madam:

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Ira Rogal

IR:khl

78

SHEA, PAIGE & ROGAL, INC.
547 S. LAGRANGE ROAD
LAGRANGE, ILLINOIS 60525
(708) 482-4620

FAX (708) 482-1091

SPRINGFIELD OFFICE
421 WEST EDWARDS
SPRINGFIELD, IL 62704
(217) 523-2550
FAX (217) 523-2560

February 10, 2012

Flossmoor Terrace
3951 – 190th Street
Flossmoor, IL 60422

CERTIFIED MAIL – RETURN RECEIPT REQUESTED

RE: Replacement ICF/DD 16 and Under Facility

Dear Sir or Madam:

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If you have any questions, please contact Ira Rogal, our consultant. Thank you for your help.

Very truly yours,

Ira Rogal

IR:khl

79

SHEA, PAIGE & ROGAL, INC.
547 S. LAGRANGE ROAD
LAGRANGE, ILLINOIS 60525
(708) 482-4820

FAX (708) 482-1091

SPRINGFIELD OFFICE
421 WEST EDWARDS
SPRINGFIELD, IL 62704
(217) 523-2550
FAX (217) 523-2560

February 10, 2012

Golf View Development Center
9555 Golf Road
DesPlaines, IL 60016

CERTIFIED MAIL – RETURN RECEIPT REQUESTED

RE: Replacement ICF/DD 16 and Under Facility

Dear Sir or Madam:

Helping Hand Center operates residential facilities and provides services for individuals with developmental disabilities in south suburban Cook County. Our facility at 7434 61st Place, Summit, Illinois, is over 70 years old and will be required to close in 2013 because it does not meet current IDPH requirements.

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Very truly yours,

Ira Rogal

IR:khl

80

SHEA, PAIGE & ROGAL, INC.
547 S. LAGRANGE ROAD
LAGRANGE, ILLINOIS 60525
(708) 482-4820
FAX (708) 482-1091

SPRINGFIELD OFFICE
421 WEST EDWARDS
SPRINGFIELD, IL 62704
(217) 523-2550
FAX (217) 523-2560

February 10, 2012

Hammond House
6701 S. Morgan Street
Chicago, IL 60621

CERTIFIED MAIL – RETURN RECEIPT REQUESTED

RE: Replacement ICF/DD 16 and Under Facility

Dear Sir or Madam:

Helping Hand Center operates residential facilities and provides services for individuals with developmental disabilities in south suburban Cook County. Our facility at 7434 61st Place, Summit, Illinois, is over 70 years old and will be required to close in 2013 because it does not meet current IDPH requirements.

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Very truly yours,

Ira Rogal

IR:khl

81

SHEA, PAIGE & ROGAL, INC.
547 S. LAGRANGE ROAD
LAGRANGE, ILLINOIS 60525
(708) 482-4820
FAX (708) 482-1091

SPRINGFIELD OFFICE
421 WEST EDWARDS
SPRINGFIELD, IL 62704
(217) 523-2550
FAX (217) 523-2560

February 10, 2012

Holland Terrace
15175 S. State Street
South Holland, IL 60473

CERTIFIED MAIL – RETURN RECEIPT REQUESTED

RE: Replacement ICF/DD 16 and Under Facility

Dear Sir or Madam:

Helping Hand Center operates residential facilities and provides services for individuals with developmental disabilities in south suburban Cook County. Our facility at 7434 61st Place, Summit, Illinois, is over 70 years old and will be required to close in 2013 because it does not meet current IDPH requirements.

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Very truly yours,

Ira Rogal

IR:khl

82

SHEA, PAIGE & ROGAL, INC.
547 S. LAGRANGE ROAD
LAGRANGE, ILLINOIS 60525
(708) 482-4820

FAX (708) 482-1091

SPRINGFIELD OFFICE
421 WEST EDWARDS
SPRINGFIELD, IL 62704
(217) 523-2550
FAX (217) 523-2560

February 10, 2012

Howe Development Center
7500 – 183rd Street
Tinley Park, IL 60477

CERTIFIED MAIL – RETURN RECEIPT REQUESTED

RE: Replacement ICF/DD 16 and Under Facility

Dear Sir or Madam:

Helping Hand Center operates residential facilities and provides services for individuals with developmental disabilities in south suburban Cook County. Our facility at 7434 61st Place, Summit, Illinois, is over 70 years old and will be required to close in 2013 because it does not meet current IDPH requirements.

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Very truly yours,

Ira Rogal

IR:khl

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SHEA, PAIGE & ROGAL, INC.
547 S. LAGRANGE ROAD
LAGRANGE, ILLINOIS 60525
(708) 482-4820

FAX (708) 482-1091

SPRINGFIELD OFFICE
421 WEST EDWARDS
SPRINGFIELD, IL 62704
(217) 523-2550
FAX (217) 523-2560

February 10, 2012

Lakeview Living Center
7270 S. Shore Drive
Chicago, IL 60649

CERTIFIED MAIL – RETURN RECEIPT REQUESTED

RE: Replacement ICF/DD 16 and Under Facility

Dear Sir or Madam:

Helping Hand Center operates residential facilities and provides services for individuals with developmental disabilities in south suburban Cook County. Our facility at 7434 61st Place, Summit, Illinois, is over 70 years old and will be required to close in 2013 because it does not meet current IDPH requirements.

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Very truly yours,

Ira Rogal

IR:khl

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SHEA, PAIGE & ROGAL, INC.
547 S. LAGRANGE ROAD
LAGRANGE, ILLINOIS 60525
(708) 482-4820

FAX (708) 482-1091

SPRINGFIELD OFFICE
421 WEST EDWARDS
SPRINGFIELD, IL 62704
(217) 523-2550
FAX (217) 523-2560

February 10, 2012

Lynwood Terrace
2317 E. 207th Street
Lynwood, IL 60411

CERTIFIED MAIL – RETURN RECEIPT REQUESTED

RE: Replacement ICF/DD 16 and Under Facility

Dear Sir or Madam:

Helping Hand Center operates residential facilities and provides services for individuals with developmental disabilities in south suburban Cook County. Our facility at 7434 61st Place, Summit, Illinois, is over 70 years old and will be required to close in 2013 because it does not meet current IDPH requirements.

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Very truly yours,

Ira Rogal

IR:khl

85

SHEA, PAIGE & ROGAL, INC.
547 S. LAGRANGE ROAD
LAGRANGE, ILLINOIS 60525
(708) 482-4820

FAX (708) 482-1091

SPRINGFIELD OFFICE
421 WEST EDWARDS
SPRINGFIELD, IL 62704
(217) 523-2550
FAX (217) 523-2560

February 10, 2012

Matteson Court
237 Central Avenue
Matteson, IL 60443

CERTIFIED MAIL – RETURN RECEIPT REQUESTED

RE: Replacement ICF/DD 16 and Under Facility

Dear Sir or Madam:

Helping Hand Center operates residential facilities and provides services for individuals with developmental disabilities in south suburban Cook County. Our facility at 7434 61st Place, Summit, Illinois, is over 70 years old and will be required to close in 2013 because it does not meet current IDPH requirements.

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Ira Rogal

IR:khl

86

SHEA, PAIGE & ROGAL, INC.
547 S. LAGRANGE ROAD
LAGRANGE, ILLINOIS 60525
(708) 482-4820

FAX (708) 482-1091

SPRINGFIELD OFFICE
421 WEST EDWARDS
SPRINGFIELD, IL 62704
(217) 523-2550
FAX (217) 523-2560

February 10, 2012

Moore House
9135 S. Brandon Ave.
Chicago, IL 60617

CERTIFIED MAIL – RETURN RECEIPT REQUESTED

RE: Replacement ICF/DD 16 and Under Facility

Dear Sir or Madam:

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IR:khl

87

SHEA, PAIGE & ROGAL, INC.
547 S. LAGRANGE ROAD
LAGRANGE, ILLINOIS 60525
(708) 482-4820

FAX (708) 482-1091

SPRINGFIELD OFFICE
421 WEST EDWARDS
SPRINGFIELD, IL 62704
(217) 523-2550
FAX (217) 523-2560

February 10, 2012

Phoenix Court
17312 Clyde Avenue
South Holland, IL 60473

CERTIFIED MAIL – RETURN RECEIPT REQUESTED

RE: Replacement ICF/DD 16 and Under Facility

Dear Sir or Madam:

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Very truly yours,

Ira Rogal

IR:khl

88

SHEA, PAIGE & ROGAL, INC.
547 S. LAGRANGE ROAD
LAGRANGE, ILLINOIS 60525
(708) 482-4820

FAX (708) 482-1091

SPRINGFIELD OFFICE
421 WEST EDWARDS
SPRINGFIELD, IL 62704
(217) 523-2550
FAX (217) 523-2560

February 10, 2012

Ravisloe Terrace
18227 Ravisloe Terrace
Country Club Hills, IL 60478

CERTIFIED MAIL – RETURN RECEIPT REQUESTED

RE: Replacement ICF/DD 16 and Under Facility

Dear Sir or Madam:

Helping Hand Center operates residential facilities and provides services for individuals with developmental disabilities in south suburban Cook County. Our facility at 7434 61st Place, Summit, Illinois, is over 70 years old and will be required to close in 2013 because it does not meet current IDPH requirements.

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IR:khl

89

SHEA, PAIGE & ROGAL, INC.
547 S. LAGRANGE ROAD
LAGRANGE, ILLINOIS 60525
(708) 482-4820

FAX (708) 482-1091

SPRINGFIELD OFFICE
421 WEST EDWARDS
SPRINGFIELD, IL 62704
(217) 523-2550
FAX (217) 523-2560

February 10, 2012

Rose Angela Hall
4200 N. Austin Blvd.
Chicago, IL 60634

CERTIFIED MAIL – RETURN RECEIPT REQUESTED

RE: Replacement ICF/DD 16 and Under Facility

Dear Sir or Madam:

Helping Hand Center operates residential facilities and provides services for individuals with developmental disabilities in south suburban Cook County. Our facility at 7434 61st Place, Summit, Illinois, is over 70 years old and will be required to close in 2013 because it does not meet current IDPH requirements.

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Ira Rogal

IR:khl

96

SHEA, PAIGE & ROGAL, INC.
547 S. LAGRANGE ROAD
LAGRANGE, ILLINOIS 60525
(708) 482-4820

FAX (708) 482-1091

SPRINGFIELD OFFICE
421 WEST EDWARDS
SPRINGFIELD, IL 62704
(217) 523-2550
FAX (217) 523-2560

February 10, 2012

Tivstra House
271 E. 161st Street
South Holland, IL 60473

CERTIFIED MAIL – RETURN RECEIPT REQUESTED

RE: Replacement ICF/DD 16 and Under Facility

Dear Sir or Madam:

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Ira Rogal

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91

SHEA, PAIGE & ROGAL, INC.
547 S. LAGRANGE ROAD
LAGRANGE, ILLINOIS 60525
(708) 482-4820

FAX (708) 482-1091

SPRINGFIELD OFFICE
421 WEST EDWARDS
SPRINGFIELD, IL 62704
(217) 523-2550
FAX (217) 523-2560

February 10, 2012

Vintage
709 Cambridge Lane
Shorewood, IL 60404

CERTIFIED MAIL – RETURN RECEIPT REQUESTED

RE: Replacement ICF/DD 16 and Under Facility

Dear Sir or Madam:

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Very truly yours,

Ira Rogal

IR:khl

92

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Garden Center Services
83333 S. Austin Ave.
Burbank, IL 60459

COMPLETE THIS SECTION ON DELIVERY

A. Signature
X [signature] ☐ Agent ☐ Addressee

B. Received by (Printed Name) | C. Date of Delivery: 2/5/12

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

3. Service Type
☑ Certified Mail ☐ Express Mail
☐ Registered ☑ Return Receipt for Merchandise
☐ Insured Mail ☐ C.O.D.

4. Restricted Delivery? (Extra Fee) ☐ Yes

2. Article Number (Transfer from service label) 7011 0110 0000 7158 2796

PS Form 3811, February 2004 Domestic Return Receipt 102595-02-M-1540

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Southstar Services
1005 West End Ave.
Chicago Heights, IL
60411

COMPLETE THIS SECTION ON DELIVERY

A. Signature
X D Hebda ☐ Agent ☐ Addressee

B. Received by (Printed Name) D HEBDA | C. Date of Delivery 2-15-12

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

D HE

3. Service Type
☑ Certified Mail ☐ Express Mail
☐ Registered ☑ Return Receipt for Merchandise
☐ Insured Mail ☐ C.O.D.

4. Restricted Delivery? (Extra Fee) ☐ Yes

2. Article Number (Transfer from service label) 7011 0110 0000 7158 2611

PS Form 3811, February 2004 Domestic Return Receipt 102595-

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Easter Seals Metro.
17300 Ozark
Tinley Park, IL
60477

COMPLETE THIS SECTION ON DELIVERY

A. Signature
X V. Jordan ☐ Agent ☐ Addressee

B. Received by (Printed Name) V. Jordan | C. Date of Delivery 2-15-12

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

93

3. Service Type
☑ Certified Mail ☐ Express Mail
☐ Registered ☑ Return Receipt for Merchandise
☐ Insured Mail ☐ C.O.D.

4. Restricted Delivery? (Extra Fee) ☐ Yes

2. Article Number (Transfer from service label) 7011 0110 0000 7158 2697

102595-02-M-1540

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

BLUE ISLAND CITIZENS FOR PERSONS WITH DD
2155 BROADWAY
BLUE ISLAND, IL 60406

COMPLETE THIS SECTION ON DELIVERY

A. Signature
X Karla Lewis ☐ Agent ☐ Addressee

B. Received by (Printed Name) | C. Date of Delivery
2-15-12

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

3. Service Type
☑ Certified Mail ☐ Express Mail
☐ Registered ☑ Return Receipt for Merchandise
☐ Insured Mail ☐ C.O.D.

4. Restricted Delivery? (Extra Fee) ☐ Yes

2. Article Number (Transfer from service label) 7011 0110 0000 7158 2598

PS Form 3811, February 2004 Domestic Return Receipt 102595-02-M-1540

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

UNITED CEREBRAL PALSY OF GREATER CHICAGO
7550 W. 183RD ST.
TINLEY PARK, IL 60477

COMPLETE THIS SECTION ON DELIVERY

A. Signature
X [signature] ☐ Agent ☐ Addressee

B. Received by (Printed Name) | C. Date of Delivery
B-LISTED | 2-15

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

3. Service Type
☑ Certified Mail ☐ Express Mail
☐ Registered ☑ Return Receipt for Merchandise
☐ Insured Mail ☐ C.O.D.

4. Restricted Delivery? (Extra Fee) ☐ Yes

2. Article Number (Transfer from service label) 7011 0110 0000 7158 2734

PS Form 3811, February 2004 Domestic Return Receipt 102595-02-M-1540

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

KENNEDY JOB TRAINING CENTER
18350 CROSSING DRIVE
TINLEY PARK, IL 60477

COMPLETE THIS SECTION ON DELIVERY

A. Signature
X Pat Moore ☐ Agent ☐ Addressee

B. Received by (Printed Name) PAT MOORE | C. Date of Delivery

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No
94

3. Service Type
☑ Certified Mail ☐ Express Mail
☐ Registered ☑ Return Receipt for Merchandise
☐ Insured Mail ☐ C.O.D.

4. Restricted Delivery? (Extra Fee) ☐ Yes

2. Article Number (Transfer from service label) 7011 0110 0000 7158 2710

PS Form 3811, February 2004 Domestic Return Receipt 102595-02-M-1540

SENDER: COMPLETE THIS SECTION.

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Shady Oaks East
16240 S. Parker Road
Lockport, IL 60491

COMPLETE THIS SECTION ON DELIVERY

A. Signature
X [signature] ☐ Agent ☐ Addressee

B. Received by (Printed Name) C. Date of Delivery 2/5

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

3. Service Type
☑ Certified Mail ☐ Express Mail
☐ Registered ☑ Return Receipt for Merchandise
☐ Insured Mail ☐ C.O.D.

4. Restricted Delivery? (Extra Fee) ☐ Yes

2. Article Number (Transfer from service label) 7011 0110 0000 7158 2802

PS Form 3811, February 2004 Domestic Return Receipt 102595-02-M-1540

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

GARDEN CENTER FOR
HANDICAPPED
8333 S. AUSTIN
BURBANK, IL
60459

COMPLETE THIS SECTION ON DELIVERY

A. Signature
X [signature] ☐ Agent ☐ Addressee

B. Received by (Printed Name) C. Date of Delivery 2/5/12

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

3. Service Type
☑ Certified Mail ☐ Express Mail
☐ Registered ☑ Return Receipt for Merchandise
☐ Insured Mail ☐ C.O.D.

4. Restricted Delivery? (Extra Fee) ☐ Yes

2. Article Number (Transfer from service label) 7011 0110 0000 7158 2604

PS Form 3811, February 2004 Domestic Return Receipt 102595-02-M-1540

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Shady Oaks West
16220 S. Parker Road
Lockport, IL 60491

COMPLETE THIS SECTION ON DELIVERY

A. Signature
X [signature] ☐ Agent ☐ Addressee

B. Received by (Printed Name) C. Date of Delivery 2/5

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

95

3. Service Type
☑ Certified Mail ☐ Express Mail
☐ Registered ☑ Return Receipt for Merchandise
☐ Insured Mail ☐ C.O.D.

4. Restricted Delivery? (Extra Fee) ☐ Yes

2. Article Number (Transfer from service label) 7011 0110 0000 7158 2819

PS Form 3811, February 2004 Domestic Return Receipt 102595-02-M-1540

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Bethesda Lutheran – Plainfield
13550 U.S. 30
Plainfield, IL 60544

COMPLETE THIS SECTION ON DELIVERY

A. Signature
X [signature] ☐ Agent ☐ Addressee

B. Received by (Printed Name) | C. Date of Delivery

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

3. Service Type
☒ Certified Mail ☐ Express Mail
☐ Registered ☒ Return Receipt for Merchandise
☐ Insured Mail ☐ C.O.D.

4. Restricted Delivery? (Extra Fee) ☐ Yes

2. Article Number (Transfer from service label) 7011 0110 0000 7158 2758

PS Form 3811, February 2004 Domestic Return Receipt 102595-02-M-1540

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

LARC
19043 WENTWORTH
LANSING, IL
60438

COMPLETE THIS SECTION ON DELIVERY

A. Signature
X [signature] ☐ Agent ☐ Addressee

B. Received by (Printed Name) | C. Date of Delivery

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

3. Service Type
☒ Certified Mail ☐ Express Mail
☐ Registered ☒ Return Receipt for Merchandise
☐ Insured Mail ☐ C.O.D.

4. Restricted Delivery? (Extra Fee) ☐ Yes

2. Article Number (Transfer from service label) 7011 0110 0000 7158 2635

PS Form 3811, February 2004 Domestic Return Receipt 102595-02-M-1540

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

GRAND PRAIRIE SERVICES
17746 S. OAK PARK AVE.
TINLEY PARK, IL
60477

COMPLETE THIS SECTION ON DELIVERY

A. Signature
X [signature] ☒ Agent ☐ Addressee

B. Received by (Printed Name) | C. Date of Delivery 2/5

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

96

3. Service Type
☒ Certified Mail ☐ Express Mail
☐ Registered ☒ Return Receipt for Merchandise
☐ Insured Mail ☐ C.O.D.

4. Restricted Delivery? (Extra Fee) ☐ Yes

2. Article Number (Transfer from service label) 7011 0110 0000 7158 2703

PS Form 3811, February 2004 Domestic Return Receipt 102595-02-M-1540

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Park Lawn School + Activity
10833 S. La Port
Oak Lawn, IL
60453

COMPLETE THIS SECTION ON DELIVERY

A. Signature
X Barb Johnson ☐ Agent ☐ Addressee

B. Received by (Printed Name) | C. Date of Delivery
2/15/12

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

3. Service Type
☑ Certified Mail ☐ Express Mail
☐ Registered ☑ Return Receipt for Merchandise
☐ Insured Mail ☐ C.O.D.

4. Restricted Delivery? (Extra Fee) ☐ Yes

2. Article Number (Transfer from service label) 7011 0110 0000 7158 2659

PS Form 3811, February 2004 Domestic Return Receipt 102595-02-M-1540

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Individual Advocacy
Group, Inc.
1289 Windham Parkway
Romeoville, IL
60446

COMPLETE THIS SECTION ON DELIVERY

A. Signature
X [signature] ☐ Agent ☐ Addressee

B. Received by (Printed Name) | C. Date of Delivery
[illegible] 2-15-12

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

3. Service Type
☑ Certified Mail ☐ Express Mail
☐ Registered ☑ Return Receipt for Merchandise
☐ Insured Mail ☐ C.O.D.

4. Restricted Delivery? (Extra Fee) ☐ Yes

2. Article Number (Transfer from service label) 7011 0110 0000 7158 2673

PS Form 3811, February 2004 Domestic Return Receipt 102595-02-M-1540

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Southwest Community
Services
6775 Prosperi Drive
Tinley Park, IL 60477

COMPLETE THIS SECTION ON DELIVERY

A. Signature
X Chris Mell ☐ Agent ☐ Addressee

B. Received by (Printed Name) Chris Mell | C. Date of Delivery 2-15

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

97

3. Service Type
☑ Certified Mail ☐ Express Mail
☐ Registered ☑ Return Receipt for Merchandise
☐ Insured Mail ☐ C.O.D.

4. Restricted Delivery? (Extra Fee) ☐ Yes

2. Article Number (Transfer from service label) 7011 0110 0000 7158 2727

PS Form 3811, February 2004 Domestic Return Receipt 102595-02-M-1540

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Bethshan II
12927 S. Monitor
Palos Heights, IL 60463

COMPLETE THIS SECTION ON DELIVERY

A. Signature
X [signature] ☐ Agent ☐ Addressee

B. Received by (Printed Name) C. Date of Delivery 2-15-12

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

3. Service Type
☒ Certified Mail ☐ Express Mail
☐ Registered ☒ Return Receipt for Merchandise
☐ Insured Mail ☐ C.O.D.

4. Restricted Delivery? (Extra Fee) ☐ Yes

2. Article Number (Transfer from service label) 7011 0110 0000 7158 2772

PS Form 3811, February 2004 Domestic Return Receipt 102595-02-M-1540

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

ELM CHRISTIAN School
13020 CENTRAL
PALOS HEIGHTS, IL
60463

COMPLETE THIS SECTION ON DELIVERY

A. Signature
X [signature] ☐ Agent ☐ Addressee

B. Received by (Printed Name) C. Date of Delivery 2-15-12

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

3. Service Type
☒ Certified Mail ☐ Express Mail
☐ Registered ☒ Return Receipt for Merchandise
☐ Insured Mail ☐ C.O.D.

4. Restricted Delivery? (Extra Fee) ☐ Yes

2. Article Number (Transfer from service label) 7011 0110 0000 7158 2666

PS Form 3811, February 2004 Domestic Return Receipt 102595-02-M-1540

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Bethshan
12927 S. Monitor
Palos Heights, IL 60463

COMPLETE THIS SECTION ON DELIVERY

A. Signature
X [signature] ☐ Agent ☐ Addressee

B. Received by (Printed Name) C. Date of Delivery 2-15-12

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

98

3. Service Type
☒ Certified Mail ☐ Express Mail
☐ Registered ☒ Return Receipt for Merchandise
☐ Insured Mail ☐ C.O.D.

4. Restricted Delivery? (Extra Fee) ☐ Yes

2. Article Number (Transfer from service label) 7011 0110 0000 7158 2765

PS Form 3811, February 2004 Domestic Return Receipt

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Alden Springs
207 E. Army Trail Road
Bloomingdale, IL 60108

COMPLETE THIS SECTION ON DELIVERY

A. Signature
X [signature] ☐ Agent ☐ Addressee

B. Received by (Printed Name) [illegible] C. Date of Delivery 2/16/12

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

3. Service Type
☒ Certified Mail ☐ Express Mail
☐ Registered ☒ Return Receipt for Merchandise
☐ Insured Mail ☐ C.O.D.

4. Restricted Delivery? (Extra Fee) ☐ Yes

2. Article Number (Transfer from service label) 7011 0110 0000 7158 2918

PS Form 3811, February 2004 Domestic Return Receipt 102595-02-M-1540

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Bjorklund House
15841 Terrace Drive
Oak Forest, IL 60452

COMPLETE THIS SECTION ON DELIVERY

A. Signature
X [signature] ☐ Agent ☐ Addressee

B. Received by (Printed Name) C. Date of Delivery 2/15/12

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

3. Service Type
☒ Certified Mail ☐ Express Mail
☐ Registered ☒ Return Receipt for Merchandise
☐ Insured Mail ☐ C.O.D.

4. Restricted Delivery? (Extra Fee) ☐ Yes

2. Article Number (Transfer from service label) 7011 0110 0000 7158 2789

PS Form 3811, February 2004 Domestic Return Receipt 102595-02-M-1540

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

New Hope Center, Inc.
16211 E. 154th St.
Dolton, IL
60419

COMPLETE THIS SECTION ON DELIVERY

A. Signature
X [signature] ☐ Agent ☐ Addressee

B. Received by (Printed Name) M. Aguilera C. Date of Delivery 2/15/12

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

99

3. Service Type
☒ Certified Mail ☐ Express Mail
☐ Registered ☐ [illegible]
☐ Insured Mail ☐ C.O.D.

4. Restricted Delivery? (Extra Fee) ☐ Yes

2. Article Number (Transfer from service label) 7011 0110 0000 7158 2628

PS Form 3811, February 2004 Domestic Return Receipt 102595-02-M-1540

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Iona Glos Specialized Living Ctr.
50 S. Fairbanks St.
Addison, IL 60101

COMPLETE THIS SECTION ON DELIVERY

A. Signature
X Melissa Papandex
☐ Agent
☐ Addressee

B. Received by (Printed Name)

C. Date of Delivery
2-16

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

3. Service Type
☒ Certified Mail ☐ Express Mail
☐ Registered ☒ Return Receipt for Merchandise
☐ Insured Mail ☐ C.O.D.

4. Restricted Delivery? (Extra Fee) ☐ Yes

2. Article Number (Transfer from service label) 7011 0110 0000 7158 2840

PS Form 3811, February 2004 Domestic Return Receipt 102595-02-M-1540

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Alden of Old Town West
~~118 2nd Street~~
Bloomingdale, IL 60108

COMPLETE THIS SECTION ON DELIVERY

A. Signature
X [signature]
☐ Agent
☐ Addressee

B. Received by (Printed Name)
Dominic Alonza

C. Date of Delivery

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

South Bloomingdale Rd

3. Service Type
☒ Certified Mail ☐ Express Mail
☐ Registered ☒ Return Receipt for Merchandise
☐ Insured Mail ☐ C.O.D.

4. Restricted Delivery? (Extra Fee) ☐ Yes

2. Article Number (Transfer from service label) 7011 0110 0000 7158 2901

PS Form 3811, February 2004 Domestic Return Receipt 102595-02-M-1540

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Rose Angela Hall
4200 N. Austin Blvd.
Chicago, IL 60634

COMPLETE THIS SECTION ON DELIVERY

A. Signature
X Nancy Stevens
☐ Agent
☐ Addressee

B. Received by (Printed Name)
NANCY STEVENS

C. Date of Delivery
2/16/12

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

100

CHICAGO IL McCAULIFFE STATION 60634
FEB 16 2012

3. Service Type
☒ Certified Mail ☐ Express Mail
☐ Registered ☒ Return Receipt for Merchandise
☐ Insured Mail ☐ C.O.D.

4. Restricted Delivery? (Extra Fee) ☐ Yes

2. Article Number (Transfer from service label) 7011 0110 0000 7158 3076

PS Form 3811, February 2004 Domestic Return Receipt 102595-02-M-1540

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Broadway Terrace
43 Broadway Avenue
Chicago Heights, IL 60411

COMPLETE THIS SECTION ON DELIVERY

A. Signature
X [signature] ☐ Agent ☐ Addressee

B. Received by (Printed Name) [illegible] C. Date of Delivery 2/6/12

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

3. Service Type
☑ Certified Mail ☐ Express Mail
☐ Registered ☑ Return Receipt for Merchandise
☐ Insured Mail ☐ C.O.D.

4. Restricted Delivery? (Extra Fee) ☐ Yes

2. Article Number (Transfer from service label) 7011 0110 0000 7158 2932

PS Form 3811, February 2004 Domestic Return Receipt 102595-02-M-1540

ER: COMPLETE THIS SECTION

mplete items 1, 2, and 3. Also complete
4 if Restricted Delivery is desired.
t your name and address on the reverse
hat we can return the card to you.
ch this card to the back of the mailpiece,
n the front if space permits.

le Addressed to:

Lynwood Terrace
2317 E. 207th Street
Lynwood, IL 60411

COMPLETE THIS SECTION ON DELIVERY

A. Signature
X [signature] ☐ Agent ☐ Addressee

B. Received by (Printed Name) PAT WALTER C. Date of Delivery 2-16-12

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

3. Service Type
☑ Certified Mail ☐ Express Mail
☐ Registered ☑ Return Receipt for Merchandise
☐ Insured Mail ☐ C.O.D.

4. Restricted Delivery? (Extra Fee) ☐ Yes

Number (er from service label) 7011 0110 0000 7158 3021

3811, February 2004 Domestic Return Receipt 102595-02-M-1540

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Tivstra House
271 E. 161st Street
South Holland, IL 60473

COMPLETE THIS SECTION ON DELIVERY

A. Signature
X [signature] ☐ Agent ☐ Addressee

B. Received by (Printed Name) Pamela Crocitelli C. Date of Delivery 2/16/12

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☑ No

USPS 2012 101

3. Service Type
☑ Certified Mail ☐ Express Mail
☐ Registered ☑ Return Receipt for Merchandise
☐ Insured Mail ☐ C.O.D.

4. Restricted Delivery? (Extra Fee) ☐ Yes

2. Article Number (Transfer from service label) 7011 0110 0000 7158 3083

PS Form 3811, February 2004 Domestic Return Receipt 102595-02-M-1540

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Ravisloe Terrace
18227 Ravisloe Terrace
Country Club Hills, IL 60478

COMPLETE THIS SECTION ON DELIVERY

A. Signature
X [signature] ☐ Agent ☐ Addressee

B. Received by (Printed Name) Francis Laguidas
C. Date of Delivery 2-16-12

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

3. Service Type
☑ Certified Mail ☐ Express Mail
☐ Registered ☑ Return Receipt for Merchandise
☐ Insured Mail ☐ C.O.D.

4. Restricted Delivery? (Extra Fee) ☐ Yes

2. Article Number (Transfer from service label) 7011 0110 0000 7158 3069

PS Form 3811, February 2004 Domestic Return Receipt 102595-02-M-1540

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Phoenix Court
17312 Clyde Avenue
South Holland, IL 60473

COMPLETE THIS SECTION ON DELIVERY

A. Signature
X [signature] ☐ Agent ☐ Addressee

B. Received by (Printed Name) Tonie
C. Date of Delivery 02/16/12

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

3. Service Type
☑ Certified Mail ☐ Express Mail
☐ Registered ☑ Return Receipt for Merchandise
☐ Insured Mail ☐ C.O.D.

4. Restricted Delivery? (Extra Fee) ☐ Yes

2. Article Number (Transfer from service label) 7011 0110 0000 7158 3052

PS Form 3811, February 2004 Domestic Return Receipt 102595-02-M-1540

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Matteson Court
237 Central Avenue
Matteson, IL 60443

COMPLETE THIS SECTION ON DELIVERY

A. Signature
X [signature] ☐ Agent ☐ Addressee

B. Received by (Printed Name) T. Dickson
C. Date of Delivery 2-16-2012

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

102

3. Service Type
☑ Certified Mail ☐ Express Mail
☐ Registered ☑ Return Receipt for Merchandise
☐ Insured Mail ☐ C.O.D.

4. Restricted Delivery? (Extra Fee) ☐ Yes

2. Article Number (Transfer from service label) 7011 0110 0000 7158 3038

PS Form 3811, February 2004 Domestic Return Receipt 102595-02-M-1540

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Hammond House
6701 S. Morgan Street
Chicago, IL 60621

COMPLETE THIS SECTION ON DELIVERY

A. Signature
X [signature] ☐ Agent ☐ Addressee

B. Received by (Printed Name) [illegible] C. Date of Delivery

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

3. Service Type
☑ Certified Mail ☐ Express Mail
☐ Registered ☑ Return Receipt for Merchandise
☐ Insured Mail ☐ C.O.D.

4. Restricted Delivery? (Extra Fee) ☐ Yes

2. Article Number (Transfer from service label) 7011 0110 0000 7158 2987

PS Form 3811, February 2004 Domestic Return Receipt 102595-02-M-1540

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Alden Trails
273 E. Army Trail Road
Bloomingdale, IL 60108

COMPLETE THIS SECTION ON DELIVERY

A. Signature
X [signature] ☐ Agent ☐ Addressee

B. Received by (Printed Name) [illegible] C. Date of Delivery 9/7/06

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

3. Service Type
☑ Certified Mail ☐ Express Mail
☐ Registered ☑ Return Receipt for Merchandise
☐ Insured Mail ☐ C.O.D.

4. Restricted Delivery? (Extra Fee) ☐ Yes

2. Article Number (Transfer from service label) 7011 0110 0000 7158 2925

PS Form 3811, February 2004 Domestic Return Receipt 102595-02-M-1540

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Flossmoor Terrace
3951 – 190th Street
Flossmoor, IL 60422

COMPLETE THIS SECTION ON DELIVERY

A. Signature
X [signature] ☐ Agent ☐ Addressee

B. Received by (Printed Name) SHERRY WELLS C. Date of Delivery 9-7-12

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

103

3. Service Type
☑ Certified Mail ☐ Express Mail
☐ Registered ☑ Return Receipt for Merchandise
☐ Insured Mail ☐ C.O.D.

4. Restricted Delivery? (Extra Fee) ☐ Yes

2. Article Number (Transfer from service label) 7011 0110 0000 7158 2963

PS Form 3811, February 2004 Domestic Return Receipt 102595-02-M-1540

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Danforth House
4540 S. Michigan
Chicago, IL 60653

COMPLETE THIS SECTION ON DELIVERY

A. Signature
X ☐ Agent ☐ Addressee

B. Received by (Printed Name) C. Date of Delivery

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

3. Service Type
☑ Certified Mail ☐ Express Mail
☐ Registered ☑ Return Receipt for Merchandise
☐ Insured Mail ☐ C.O.D.

4. Restricted Delivery? (Extra Fee) ☐ Yes

2. Article Number (Transfer from service label) 7011 0110 0000 7158 2871

PS Form 3811, February 2004 Domestic Return Receipt 102595-02-M-1540

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Park Lawn Residential Center
5831 W. 115th Street
Alsip, IL 60803

GREENWOOD 60655 FEB 17 USPS CERTIFIED MAIL

COMPLETE THIS SECTION ON DELIVERY

A. Signature
X ☐ Agent ☐ Addressee

B. Received by (Printed Name) C. Date of Delivery

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

3. Service Type
☑ Certified Mail ☐ Express Mail
☐ Registered ☑ Return Receipt for Merchandise
☐ Insured Mail ☐ C.O.D.

4. Restricted Delivery? (Extra Fee) ☐ Yes

2. Article Number (Transfer from service label) 7011 0110 0000 7158 2864

PS Form 3811, February 2004 Domestic Return Receipt 102595-02-M-15[illegible]

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Park Lawn Home
12615 S. Kostner Ave.
Alsip, IL 60803

GREENWOOD 60655 FEB 17 USPS CERTIFIED MAIL

COMPLETE THIS SECTION ON DELIVERY

A. Signature
X ☐ Agent ☐ Addressee

B. Received by (Printed Name) C. Date of Delivery
2-16-12

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

104

3. Service Type
☑ Certified Mail ☐ Express Mail
☐ Registered ☑ Return Receipt for Merchandise
☐ Insured Mail ☐ C.O.D.

4. Restricted Delivery? (Extra Fee) ☐ Yes

2. Article Number (Transfer from service label) 7011 0110 0000 7158 2857

PS Form 3811, February 2004 Domestic Return Receipt 102595-02-M-1540

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Golf View Development Center
9555 Golf Road
DesPlaines, IL 60016

COMPLETE THIS SECTION ON DELIVERY

A. Signature
X Sheryl Hague ☐ Agent ☐ Addressee

B. Received by (Printed Name) | C. Date of Delivery 2-16-12

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

3. Service Type
☒ Certified Mail ☐ Express Mail
☐ Registered ☒ Return Receipt for Merchandise
☐ Insured Mail ☐ C.O.D.

4. Restricted Delivery? (Extra Fee) ☐ Yes

2. Article Number (Transfer from service label) 7011 0110 0000 7158 2970

PS Form 3811, February 2004 Domestic Return Receipt 102595-02-M-1540

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

SERTOMA CENTRE, INC
4343 W. 123RD ST.
ALSIP, IL 60803

COMPLETE THIS SECTION ON DELIVERY

A. Signature
X C. Chmura ☐ Agent ☐ Addressee

B. Received by (Printed Name) MOCHMURA | C. Date of Delivery 2/16/12

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

CHICAGO IL FEB 17 60605

3. Service Type
☒ Certified Mail ☐ Express Mail
☐ Registered ☒ Return Receipt for Merchandise
☐ Insured Mail ☐ C.O.D.

4. Restricted Delivery? (Extra Fee) ☐ Yes

2. Article Number (Transfer from service label) 7011 0110 0000 7158 2581

PS Form 3811, February 2004 Domestic Return Receipt 102595-02-M-1540

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Knight House
6600 S. Stewart
Chicago, IL 60621

COMPLETE THIS SECTION ON DELIVERY

A. Signature
X [signature] ☐ Agent ☐ Addressee

B. Received by (Printed Name) | C. Date of Delivery 2/10/12

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

105

3. Service Type
☒ Certified Mail ☐ Express Mail
☐ Registered ☒ Return Receipt for Merchandise
☐ Insured Mail ☐ C.O.D.

4. Restricted Delivery? (Extra Fee) ☐ Yes

2. Article Number (Transfer from service label) 7011 0110 0000 7158 2895

PS Form 3811, February 2004 Domestic Return Receipt 102595-02-M-1540

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Harvey House
3309 Harvey Ave.
Oak Park, IL 60402

COMPLETE THIS SECTION ON DELIVERY

A. Signature
X Megan Winn ☐ Agent ☐ Addressee

B. Received by (Printed Name) | C. Date of Delivery
2-7-12

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

3. Service Type
☑ Certified Mail ☐ Express Mail
☐ Registered ☑ Return Receipt for Merchandise
☐ Insured Mail ☐ C.O.D.

4. Restricted Delivery? (Extra Fee) ☐ Yes

2. Article Number (Transfer from service label) 7011 0110 0000 7158 2633

PS Form 3811, February 2004 Domestic Return Receipt 102595-02-M-1540

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Southwest Disabilities
Add. Support
P.O. Box 351
Matteson, IL 60443

COMPLETE THIS SECTION ON DELIVERY

A. Signature
X Reuben Gaal ☐ Agent ☐ Addressee

B. Received by (Printed Name) Reuben Gaal | C. Date of Delivery

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

3. Service Type
☑ Certified Mail ☐ Express Mail
☐ Registered ☑ Return Receipt for Merchandise
☐ Insured Mail ☐ C.O.D.

4. Restricted Delivery? (Extra Fee) ☐ Yes

2. Article Number (Transfer from service label) 7011 0110 0000 7158 2642

PS Form 3811, February 2004 Domestic Return Receipt 102595-02-M-1540

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Alden of Old Town East
108 1st Street
Bloomingdale, IL 60108

COMPLETE THIS SECTION ON DELIVERY

A. Signature
X S Brooks ☐ Agent ☐ Addressee

B. Received by (Printed Name) S Brooks | C. Date of Delivery 2-17-12

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No
106

3. Service Type
☑ Certified Mail ☐ Express Mail
☐ Registered ☑ Return Receipt for Merchandise
☐ Insured Mail ☐ C.O.D.

4. Restricted Delivery? (Extra Fee) ☐ Yes

2. Article Number (Transfer from service label) 7011 0110 0000 7158 3106

PS Form 3811, February 2004 Domestic Return Receipt 102595-02-M-1540

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

El Valor Residence
1931 W. 19th Street
Chicago, IL 60608

COMPLETE THIS SECTION ON DELIVERY

A. Signature
X [signature] ☐ Agent ☒ Addressee

B. Received by (Printed Name) Charles Rodriguez | C. Date of Delivery 2-15-12

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

3. Service Type
☒ Certified Mail ☐ Express Mail
☐ Registered ☒ Return Receipt for Merchandise
☐ Insured Mail ☐ C.O.D.

4. Restricted Delivery? (Extra Fee) ☐ Yes

2. Article Number (Transfer from service label) 7011 0110 0000 7158 2888

PS Form 3811, February 2004 Domestic Return Receipt 102595-02-M-1540

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Dolton Court
644 Sheridan
Dolton, IL 60419

COMPLETE THIS SECTION ON DELIVERY

A. Signature
X [signature] ☐ Agent ☐ Addressee

B. Received by (Printed Name) Brandy Jennings | C. Date of Delivery 2-16-12

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

3. Service Type
☒ Certified Mail ☐ Express Mail
☐ Registered ☒ Return Receipt for Merchandise
☐ Insured Mail ☐ C.O.D.

4. Restricted Delivery? (Extra Fee) ☐ Yes

2. Article Number (Transfer from service label) 7011 0110 0000 7158 2956

PS Form 3811, February 2004 Domestic Return Receipt 102595-02-M-1540

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Spaulding Terrace
16307 Spaulding Ave.
Markham, IL 60428

COMPLETE THIS SECTION ON DELIVERY

A. Signature
X [signature] ☐ Agent ☒ Addressee

B. Received by (Printed Name) Jennifer Wagner | C. Date of Delivery

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

MARKHAM, IL 60428
FEB 21 2012
107

3. Service Type
☒ Certified Mail ☐ Express Mail
☐ Registered ☒ Return Receipt for Merchandise
☐ Insured Mail ☐ C.O.D.

4. Restricted Delivery? (Extra Fee) ☐ Yes

2. Article Number (Transfer from service label) 7011 0110 0000 7158 2826

PS Form 3811, February 2004 Domestic Return Receipt 102595-02-M-1540

SENDER: *COMPLETE THIS SECTION*

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Holland Terrace
15175 S. State Street
South Holland, IL 60473

COMPLETE THIS SECTION ON DELIVERY

A. Signature
X [signature] ☐ Agent ☐ Addressee

B. Received by (Printed Name) Camille Franklin
C. Date of Delivery 2-24-12

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

3. Service Type
☑ Certified Mail ☐ Express Mail
☐ Registered ☑ Return Receipt for Merchandise
☐ Insured Mail ☐ C.O.D.

4. Restricted Delivery? *(Extra Fee)* ☐ Yes

2. Article Number *(Transfer from service label)* 7011 0110 0000 7158 2994

PS Form 3811, February 2004 Domestic Return Receipt 102595-02-M-1540

108

Ray Graham Association

Empowering people with disabilities

Wednesday, February 22, 2012

Shea, Paige & Rogal, Inc.
547 S. LaGrange Road
LaGrange, IL. 60525

Dear Mr. Rogal,

The Iona Glos Specialized Living Center (SLC) is a 100 bed licensed intermediate care facility for adults with developmental disabilities.

At the present time, the SLC is at capacity and has been since it's opening in 1980. With the on-set of Ligas implementation in Illinois, it is difficult to predict whether we will have available capacity to accommodate all or a portion of the people you support in 2013.

If you should have any questions, please feel free to contact me at (630) 543-2440 ext. 116.

Sincerely,

Alan Blum
Director

109

ATTACHMENT 10

Kir O
901 Warr 60532
Phon 50

PARK LAWN

Administrative Office
Business Office
10833 S. LaPorte
Oak Lawn, IL 60453
Phone: (708) 425-3344
Fax: (708) 425-3530

February 16, 2011

Shea, Paige & Rogal, Inc.
Ira Rogal
547 S. LaGrange Road
LaGrange, Illinois 60525

Dear Mr. Rogal.

Park Lawn Residential Center operated by Park Lawn School & Activity Center is in receipt of your letter regarding the closure of the Helping Hand Center 16-bed facility at 7434 61st Place, Summit, Illinois and the opening of a replacement facility at 9618 W. 58th Street in Countryside, Illinois.

Park Lawn School & Activity Center may have open residential beds to accommodate new admissions. All new applicants must go through an agency intake process to evaluate whether the individual may be served by Park Lawn and their needs met.

Applications for admission may be sent to Sharon Butterfield, MSW, Park Lawn Vocational Services, 5040 W. 111th St., Oak Lawn, IL 60453.

Please feel free to contact me with any questions you may have at 708-396-1117.

Sincerely,

Ellie Crumback, NHA, Director of Residential Services

110

Adult Developmental Training
10833 S. LaPorte
Oak Lawn, IL 60453
(708) 425-3344
Fax: (708) 425-3530

Vocational Services CILA and SEP
5040 W. 111th St.
Oak Lawn, IL 60453
(708) 425-7377
Fax: (708) 425-7899

Residential Services Park Lawn Center
5831 W. 115th St.
Alsip, IL 60803
(708) 396-1117
Fax: (708) 396-1186

Residential Services Park Lawn Homes
12615 S. Kostner
Alsip, IL 60803
(708) 385-1982
Fax: (708) 385-8145

Park Lawn Association Development Office
10833 S. LaPorte
Oak Lawn, IL 60453
(708) 425-6867
Fax: (708) 229-9325

A NON-PROFIT ORGANIZATION SERVING INDIVIDUALS WITH DEVELOPMENTAL DISABILITIES SINCE 1955
Donations are deductible to the extent allowed by the IRS Codes.
www.parklawn.com

CARF Accreditation

United Way Agency

BACKGROUND OF APPLICANT

1. Helping Hand Center owns the ICF/DD located in Summit. That facility will be discontinued. A copy of the license follows this page.

Co-applicants do not own or operate any health care facilities.

2. No adverse action has been taken against the facility owned by Helping Hand Center.

3. Authorization permitting the Board and IDPH to access documents required follows this page.

4, N/A

111

ATTACHMENT 11

Cut on Dotted Line

State of Illinois 2042493
Department of Public Health

LICENSE, PERMIT, CERTIFICATION, REGISTRATION

The person, firm or corporation whose name appears on this certificate has complied with the provisions of the Illinois Statutes and/or rules and regulations and is hereby authorized to engage in the activity as indicated below.

DAMON T. ARNOLD, M.D.
DIRECTOR

Issued under the authority of
The State of Illinois
Department of Public Health

EXPIRATION DATE	CATEGORY	I.D. NUMBER
07/30/2013	BGBE	0026324

LONG TERM CARE LICENSE
ICFDD 016

UNRESTRICTED 016 TOTAL BEDS

BUSINESS ADDRESS
LICENSEE

HELPING HAND CENTER

HELPING HAND IC FACILITY
7434 WEST 61ST PLACE
SUMMIT IL 60501
EFFECTIVE DATE: 07/31/11

The face of this license has a colored background. Printed by Authority of the State of Illinois • 4/97 •

DISPLAY THIS PART IN A CONSPICUOUS PLACE

REMOVE THIS CARD TO CARRY AS AN IDENTIFICATION

112

State of Illinois 20424

Department of Public Health

LICENSE, PERMIT, CERTIFICATION, REGISTRATIC

EXPIRATION DATE	CATEGORY	I.D. NUMBER
07/30/2013	BGBE	0026324

LONG TERM CARE LICENSE
ICFDD 016

UNRESTRICTED 016 TOTAL BE

06/23/11

HELPING HAND IC FACILITY
7434 WEST 61ST PLACE
SUMMIT IL 60501

ATTACHMENT 11

FEE RECEIPT NO.

AUTHORIZATION TO ACCESS DOCUMENTS

Co-applicants, Helping Hand Center, Helping Hand Foundation and Helping Hand Foundation Real Estate Holding Company, Inc., authorize the Illinois Health Facilities Services and Review Board and the Illinois Department of Public Health to access any documents necessary to verify the information submitted including, but not limited to, records of the Department of Public Health and other State agencies, the licensing and certification records of other states and the records of nationally recognized accreditation organizations.

Co-applicants certify that no adverse action has been taken against any facility owned or operated by them during the three years prior to filing this action.

By: _____
Signature

Edward Sherrell
Printed Name

Chairperson
Title

Sherill Habermann
March 15, 2012

"OFFICIAL SEAL"
SHERILL A. HABERMANN
Notary Public, State of Illinois
My Commission Expires August 14, 2013

ATTACHMENT 11

AUTHORIZATION TO ACCESS DOCUMENTS

Co-applicants, Helping Hand Center, Helping Hand Foundation and Helping Hand Foundation Real Estate Holding Company, Inc., authorize the Illinois Health Facilities Services and Review Board and the Illinois Department of Public Health to access any documents necessary to verify the information submitted including, but not limited to, records of the Department of Public Health and other State agencies, the licensing and certification records of other states and the records of nationally recognized accreditation organizations.

Co-applicants certify that no adverse action has been taken against any facility owned or operated by them during the three years prior to filing this action.

By: Robert Ackerman
Signature

Robert Ackerman
Printed Name

Treasurer
Title

Sherill Habermann
March 15, 2012

"OFFICIAL SEAL"
SHERILL A. HABERMANN
Notary Public, State of Illinois
My Commission Expires August 14, 2013

ATTACHMENT 11

AUTHORIZATION TO ACCESS DOCUMENTS

Co-applicants, Helping Hand Center, Helping Hand Foundation and Helping Hand Foundation Real Estate Holding Company, Inc., authorize the Illinois Health Facilities Services and Review Board and the Illinois Department of Public Health to access any documents necessary to verify the information submitted including, but not limited to, records of the Department of Public Health and other State agencies, the licensing and certification records of other states and the records of nationally recognized accreditation organizations.

Co-applicants certify that no adverse action has been taken against any facility owned or operated by them during the three years prior to filing this action.

By: _____
Signature

Mary Beth Hepp
Printed Name

Executive Director
Title

Sherill Habermann
March 15th, 2012

"OFFICIAL SEAL"
SHERILL A. HABERMANN
Notary Public, State of Illinois
My Commission Expires August 14, 2013

ATTACHMENT 11

PURPOSE OF THE PROJECT

1. The project will provide health services that improve the health care or well being of the market area population to be served.

   This project will improve the health care or well being of the population being served by moving the 16 residents of a very old and outdated ICF/DD to a brand new facility. The new facility will be an improvement over virtually every aspect of the existing facility. There will be improved privacy, better bathrooms, a better kitchen and eating area, a more convenient laundry and better lighting. It will be handicapped accessible and sprinkled making it safer for the residents.

2. Define the planning area or market area.

   The market area is a 30-minute drive time from Helping Hand Center.

3. Identify existing problems that need to be addressed.

   The existing facility is obsolete. It is not handicapped accessible, does not have sprinklers and in general does not meet the needs and expectations of residents and their families. Pictures of the facility are included in the Discontinuation attachments.

4. Cite the sources of the information provided as documentation.

   The applicant Helping Hand Center provided information on the existing and proposed facilities.

5. Detail how the project will address or improve the previously referenced issues, as well as the population's health status and well-being.

   The project will improve the well being of the residents in the existing facility. More detail is provided in section one above. It will also improve the well being of area residents by providing an updated facility for persons who will need these services in future years.

6. Provide goals.

   The goal of this project is to provide a better home to the residents of the current facility. That goal will be achieved when the new facility opens and the residents move in.

ATTACHMENT 12

ALTERNATIVES TO THE PROJECT

Applicants considered the following alternatives.

A. Proposing a project of greater or lesser scope.

The facility is an n ICF/DD 16 and under. A larger facility or multiple facilities were not considered because applicants do not have the financial resources to build a larger facility. Building a facility with 30 beds would be approximately twice the cost of this project.

A smaller facility could be built. That alternative was rejected because the facility being replaced has 16 residents. Building a smaller facility would require Helping Hand to attempt to relocate one or more residents to be placed in another facility. However there is a need for more than 2000 additional ICF/DD beds in the Planning Area.

It may not be possible for Helping Hand to place their residents in another facility Moving residents would be disruptive to the residents and their families. It is not in the best interest of the residents.

Reducing the number of beds at the facility would reduce the costs. The reduction is not entirely proportionate. Site preparation costs, site survey and consulting costs would not be reduced proportionally. Additionally the cost per resident would increase because some of the staffing costs are not variable with the number of residents

Reducing the size of the facility to 8 beds would reduce the project cost by approximately one-half.

B. Pursuing a joint venture

A joint venture to build a facility of the same size would cost approximately the same amount.

In a joint venture the other party would provide services, staffing or financing for the project and participate in its management. This project involves replacing an outdated facility with a new one. Programs and staff will not change. The staff at the current facility will be moving to the new facility ensuring continuity of care for the residents. Helping Hand Center has the closest day programs to the location of the new facility. It will continue to offer programs and services to the residents of the facility.

There is no benefit to the residents or cost savings from a joint venture.

C. Utilizing other health care resources that are available to serve all or a portion of the population proposed to be served by the project.

The current residents of the facility have been determined to be in need of a residential placement. The planning area has a need of over 2000 additional ICF/DD beds There are not other health care facilities that can serve the needs of the residents of the existing facility.

Since there are no other health care resources in the planning area that can serve the population there would be no savings.

D. Reasons why the chosen alternative was selected.

This is a replacement project. The current facility is outdated. Federal regulations mandating sprinklers will become effective in 2013 making it necessary to close the current facility.

Applicants are committed to the individuals they serve. The proposed project is designed to improve their living conditions while continuing all existing staff, programs and services . The alternative chosen is to build the replacement facility at a location closer to Helping Hand Center.

SIZE OF PROJECT

This is a 16-bed ICF/DD in 8,000 square feet. It is under the State standard for size.

The new building is being designed to meet the needs of current and future residents and staff. Spaces will be designed promoting resident empowerment in daily activities.

There will be private bedrooms and appropriate shared spaces. While not included in the building size, the lot is of sufficient size to allow secure outdoor areas for resident use and enjoyment.

ATTACHMENT 14

SIZE OF PROJECT				
DEPARTMENT/SERVICE	PROPOSED BGSF/DGSF	STATE STANDARD	DIFFERENCE	MET STANDARD?
ICF/DO	8,000 BGSF	8,080	-80	YES

APPEND DOCUMENTATION AS ATTACHMENT-14, IN NUMERIC SEQUENTIAL ORDER AFTER THE LAST PAGE OF THE APPLICATION FORM.

PROJECT SERVICES UTILITZATION

The proposed facility will replace an existing facility that is full. Those residents will transfer to the new facility.

Demand for ICF/DO beds far exceeds the area supply. There is rarely a vacancy. Any vacancy is quickly filled.

UTILIZATION					
	DEPT./ SERVICE	HISTORICAL UTILIZATION (PATIENT DAYS) (TREATMENTS) ETC.	PROJECTED UTILIZATION	STATE STANDARD	MET STANDARD?
YEAR 1	ICF/DO	N/A	5,840	5,431	YES
YEAR 2	ICF/D0	N/A	5,840	5,431	YES

ATTACHMENT 15

SPECIALIZED LONG TERM CARE

1. Community Related Functions
   a. Public Input
      Helping Hand Center's main facility is located in Countryside just a few blocks from the proposed ICF/DD. It is a well known social service agency in the Countryside community.

      The proposed facility will be built on a vacant lot. Enclosed is a copy of a letter sent to neighboring properties. The letter described the proposed facility, offered to provide a tour of other facilities and provided a phone number so that neighbors could call with questions.

      Additionally a meeting was held on December 2, 2011 with Helping Hand Center Staff, Architects, and members of the community including the Pleasantview Fire Protection District, City of Countryside officials, and South Lyons Township Sanitary District representatives..

      The Mayor of Countryside presented Helping Hand's proposal to build a new facility at the City of Countryside's monthly board meeting on January 25, 2012, resulting in their approval and a signed letter of support.

   b. Letters of support from community groups are included in Attachment 29.
   c. Letters of support from the City of Countryside and the Lyons Township Mental Health Commission are also included.

2. Availability of Ancillary and Support Services

   a. Letters to day care programs
      The letter to day program providers is included in the attachments along with the list of providers sent the letter. Responses follow this Attachment. The applicant is a day program provider. A brochure describing its programs is included.
   b. Public transportation services
      Helping Hand partners with Pace which provides 2 van pool vehicles for transportation of residents . Clients are transported to day programs, community events and outings by Helping Hand staff.
   c. Specialized Services
      Services provided include:
      Behavioral therapy counseling
      Special Olympics
      Music therapy
      Physical therapy
      Occupational therapy

Parent network

d. Community Activities
   Recreational activities are available at the nearby Helping Hand Center. The programs provide a variety of activities that reinforce social skills and encourage independence. They provide structured experiences in which participants can have fun as well as meet new people.
e. Community workshops
   All residents have the opportunity to work at Sub Con Packing and Assembly a division of Helping Hand Center.

3. Recommendation From State Departments
   Included in the attachments are copies of the letters sent to the Departments required by this criterion. The letters were mailed on or about February 6, 2012.
4. Not applicable
5. Zoning
   Included in the attachments are Countryside zoning documents showing that the property is properly zoned.
6. Not applicable
7. Variance to Computed Bed Need
   There is a bed need in the area.

Helping Hand
SERVING CHILDREN & ADULTS WITH DISABILITIES

9649 West 55th Street
Countryside, IL 60525
(708) 352-3580
www.hhcenter.org

Dear Neighbor, February 6, 2012

Helping Hand Center is a nonprofit organization in your neighborhood that has served children and adults with disabilities since 1955. We are excited to tell you that we will be building a new home for adults with developmental disabilities at 9618 W. 58th St. in Countryside, and we are looking forward to meeting our neighbors.

We are very proud of the twelve homes that Helping Hand Center owns and operates. Our homes are designed to be an integrated part of the neighborhood, and provide support to individuals with disabilities to become a valuable part of their community.

If you are interested in learning more about Helping Hand Center, and the excellent services we provide to people with disabilities, I would like to extend an invitation to tour one of our more recently built homes in Countryside. You'll have a chance to meet our clients and staff, and learn more about us.

Please give me a call at 708-352-3580 extension 228. I will be happy to schedule a tour at your convenience and answer any questions you might have.

I look forward to hearing from you.

Sincerely,

Beth Patterson

Beth Patterson
Manager of Residential Development
Helping Hand Center

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THE MISSION OF HELPING HAND CENTER IS TO ASSIST PERSONS WITH DISABILITIES TO ACHIEVE THEIR HIGHEST LEVEL OF INDEPENDENCE

SKS PROPERTIES

Michael J. Slinkman
5737 Kensington
Countryside, Il 60525

Mary Beth Hepp, Executive Director
Helping Hand Center
9649 W. 55th Street
Countryside, Il 60525

Dear Mary Beth,

This letter is written in support of a new building in Countryside to house the residents of the current St. Blase facility ICF in Summit.

I am writing this letter in support of your new proposal for a group home in Countryside. Helping Hand has always prided themselves in providing all its clients with the utmost in service, care and respect. Attempting to convert the Summit facility into a place that is fully accessible and instituting the required repairs would be a major cost prohibitive undertaking which would be nearly impossible to achieve with residents living there.

It would be fabulous to have a brand new ICF that would be easily accessible for wheelchairs and other physical challenges our residents will continue to face. Also, its proximity to the Helping Hand headquarters, would, no doubt, provide an added bonus to SERVICING THE CLIENTS; which is the primary mission of Helping Hand.

The New Facility would provide a more homelike atmosphere and would integrate beautifully with the neighborhood. I see this as an opportunity to offer a completely accessible, safe and spacious environment that would greatly improve the quality of their lives.

Since I own some Multi apartment buildings in Countryside (9709 & 9717 Lorraine Dr.) which is right down the street, we would welcome you as our neighbor.

Very truly yours,

Michael J. Slinkman

125

suburban access WITHOUT LIMITS

Serving South and West Suburban Cook County
www.suburban-access.org

January 23, 2012

Mary Beth Hepp, Executive Director
Helping Hand Rehabilitation Center
9649 W. 55th Street
Countryside, IL 60525

Dear Ms. Hepp:

Please accept this letter of support for Helping Hand Rehabilitation Center's plan to build a new facility to replace your existing Intermediate Care Facility (ICFDD). Suburban Access, Inc. works closely and collaboratively with Helping Hand in support of people with developmental disabilities. As a linkage, referral and monitoring agency, Suburban Access is very familiar with the services provided by Helping Hand.

It is our understanding that this new building would afford wheelchair accessibility to its residents and also will be sprinkler equipped. These features not only add to a level of safety not currently available but will also allow you to better meet the needs of people with mobility impairments, a condition which grows in prevalence as your residents age. Additionally, this facility will provide a modern and comfortable home setting allowing residents the privacy of their own bedrooms.

Helping Hand Rehabilitation Center has been working hard to meet the needs of their residents and program participants while also addressing the needs of the surrounding communities. You have history of providing exceptional support residentially and vocationally. We are pleased to endorse your endeavor to provide the best possible care to those you serve. We hope that your project is favorably reviewed. The need for this change is clear.

Sincerely,

Deb Stanley
Director of Program Operations

126

925 W. 175th Street
Homewood IL 60430
P: 708.799.9190
F: 708.799.9178
TDD: 708.799.9177

4415 W. Harrison Street, Suite 410
Hillside, IL 60612
P: 708.449.7257
F: 708.449.7228
TDD: 708.799.9177

EI Monitoring
925 W. 175th Street, 3rd Flr.
Homewood IL 60430
Toll Free: 800.507.5057
P: 708.799.8708
F: 708.799.5363

Child and Family Connections •7
4415 W. Harrison Street, Suite 201
Hillside, IL 60612
Toll Free: 888.566.8228
P: 708 449.0825
F: 708.449.7071

7450 Arbor Avenue
Burr Ridge, IL 60527
January 18, 2012

Mary Beth Hepp, Executive Director
Helping Hand Center
9649 W. 55th Street
Countryside, IL 60525

Dear Mrs. Hepp:

This letter is written in support of a new building in Countryside to house the residents of the current St. Blase ICF in Summit.

Our daughter, Leslie, is a resident of St. Blase, and I am the president of the Helping Hand Family Association. My husband, daughter, and I have all been beneficiaries of the quality services provided by Helping Hand for over 30 years; and are extremely grateful for the excellent programming and Leslie's home at St. Blase. However, we have been aware for some time that the St. Blase building is badly in need of repairs and is not handicapped-accessible. Our daughter is not physically limited at this time and is capable of climbing the required flights of stairs; but we are concerned that, as she ages, this will change for her as well as the other residents. The age and condition of the St. Blase building would make repairs and accessibility upgrades extremely cost-prohibitive. In addition, the residents' bedrooms are very small, and require creative use of space to accommodate minimal furniture and personal possessions.

It would be wonderful to have a new ICF that would be easily accessible for wheelchairs and other physical challenges, as aging residents do have mobility impairments and need medications that call for the level of care that an ICF provides. We also feel that a sprinkler system is of utmost importance for added safety, and that would be provided in the new building.

The new facility would provide a more congenial, homelike atmosphere and would integrate beautifully into the neighborhood. We see this as an excellent opportunity to maintain the current capacity for residents – with no gain or loss of beds; and to offer a completely accessible, safe and spacious environment that would greatly improve the quality of their lives.

We fully support your intention to build this new ICF, and thank you most sincerely for everything Helping Hand has done for our daughter. As a former special education teacher myself for nearly 20 years as well as a regular volunteer for Helping Hand Center since my retirement, I fully recognize that Helping Hand is an agency with the highest level of care, concern and services for disabled individuals.

Very truly yours,

Eileen C. St. Clair

Donald St. Clair

COUNTRYSIDE
CHICAGO'S WESTERN GATEWAY

Ed Krzeminski
MAYOR

Sharon Sweeney
CITY CLERK

Steven W. Jasinski
TREASURER

ALDERMEN
James N. Jasinski
Sean McDermott
Karen Michalczyk
Scott Musillami
Robert J. Pondelicek
John Von Drasek

January 25, 2012

Ms. Mary Beth Happ
Executive Director
Helping Hand Rehabilitation Center
9649 W. 55th Street
Countryside, IL 60525

Dear Ms. Happ:

Please accept this letter of support of Helping Hand Rehabilitation Center's plan to build a new facility at 9618 W. 58th Street in Countryside. It is our understanding that the new facility would be wheelchair accessible and that the residents would be protected by a Residential Fire Sprinkler System.

The City of Countryside and Helping Hand have always had a positive working relationship, the residents are truly a part of the Countryside community; attending community events, as well as shopping and working in our retail establishments. The City envisions nothing but positive outcomes that this group home will bring to the City of Countryside.

If I can be of further assistance, do not hesitate to contact me.

Sincerely,

Ed Krzeminski

Ed Krzeminski
Mayor, City of Countryside

cc: City Council
Gail Paul, City Administrator
Sharon Peterson, Assistant City Administrator
Steve Tisinai, Building Official

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Lyons Township
Mental Health Commission

January 20, 2012

Mary Beth Hepp, Executive Director
Helping Hand Rehabilitation Center
9649 W. 55th Street
Countryside, IL 60525

Dear Ms. Hepp:

The Lyons Township Mental Health Commission is pleased to offer its support of Helping Hand Rehabilitation Center's request for a Certificate of Need for a new residence to replace the St. Blaise Intermediate Care Facility in Summit.

Under Illinois Statute, the Mental Health Commission is mandated to plan, fund and monitor community-based services for the developmentally disabled. As a major funder of Helping Hand, we recognize that the St. Blaise facility is badly in need of repair and that even if remodeled, would still not be fully handicap accessible. As useful as it has been, we feel that the current facility no longer meets required standards or needs of its clients.

A new ICF would have improved life-safety components, would be fully wheel chair accessible, and would offer both a more home-like setting and be fully integrated into the neighborhood. I also understand that the residents in question are aging to the point that mobility may be impaired requiring more medical involvement. A new ICF with the same capacity would be better able to address all of these issues.

The Mental Health Commission remains committed to quality residential care for all disabled residents of the township. We look forward to offering whatever assistance we can in this endeavor and fully support your request for a Certificate of Need.

Cordially,

Gilbert Zych
Executive Director

cc: Mental Health Commissioners

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PRESIDENT: Alan Dorobiala VICE PRESIDENT: Robert F. Bures SECRETARY: Sheri L. Lopez TREASURER: Kathleen A. Patterson
COMMISSIONERS: Sophia G. Mallis, John L. Nisivaco, William D. Seith, Timothy Sprague, Carol Kellogg Stoub
EXECUTIVE DIRECTOR: Gilbert Blair Zych EXECUTIVE ADMINISTRATOR: Carol J. Ulreich

6404 JOLIET ROAD • COUNTRYSIDE, ILLINOIS 60525
PHONE: (708) 352-2992 • FAX: (708) 354-7212 • E-Mail: ltmhc@lyonsts.com • WEBSITE: www.ltmhc.org

SHEA, PAIGE & ROGAL, INC.
547 S. LAGRANGE ROAD
LAGRANGE, ILLINOIS 60525
(708) 482-4820

FAX (708) 482-1091

SPRINGFIELD OFFICE
421 WEST EDWARDS
SPRINGFIELD, IL 62704
(217) 523-2550
FAX (217) 523-2560

February 10, 2012

Sertoma Centre, Inc.
4343 W. 123rd Street
Alsip, IL 60803

CERTIFIED MAIL – RETURN RECEIPT REQUESTED

RE: Replacement ICF/DD 16 and Under Facility

Dear Sir or Madam:

Helping Hand Center operates residential facilities and provides services for individuals with developmental disabilities in south suburban Cook County. Our facility at 7434 61st Place, Summit, Illinois, is over 70 years old and will be required to close in 2013 because it does not meet current IDPH requirements.

Helping Hand intends to apply for a Certificate of Need to build a 16-bed replacement facility at 9618 W. 58th Street, Countryside, Illinois, near where the facility in which our day programs are offered is located. The individuals living in the Summit facility will move to the new facility when it is completed, and the Summit facility will be closed. Day programs will be provided by Helping Hand Center at 9649 W. 55th Street, Countryside, Illinois.

The rules of the Illinois Health Facilities and Services Review Board require us to inform you of the proposed project and request comments regarding the impact on your program.

We ask that you provide a response. If you have any questions, please contact Ira Rogal, our consultant. Thank you for your help.

Very truly yours,

Ira Rogal

IR:khl

130

SHEA, PAIGE & ROGAL, INC.
547 S. LAGRANGE ROAD
LAGRANGE, ILLINOIS 60525
(708) 482-4820

FAX (708) 482-1091

SPRINGFIELD OFFICE
421 WEST EDWARDS
SPRINGFIELD, IL 62704
(217) 523-2550
FAX (217) 523-2560

February 10, 2012

Blue Island Citizens for Persons with DD, Inc.
2155 Broadway
Blue Island, IL 60406

CERTIFIED MAIL – RETURN RECEIPT REQUESTED

RE: Replacement ICF/DD 16 and Under Facility

Dear Sir or Madam:

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Very truly yours,

Ira Rogal

IR:khl

131

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SPRINGFIELD OFFICE
421 WEST EDWARDS
SPRINGFIELD, IL 62704
(217) 523-2550
FAX (217) 523-2560

February 10, 2012

Garden Center for Handicapped
8333 S. Austin
Burbank, IL 60459

CERTIFIED MAIL – RETURN RECEIPT REQUESTED

RE: Replacement ICF/DD 16 and Under Facility

Dear Sir or Madam:

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Very truly yours,

Ira Rogal

IR:khl

132

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LAGRANGE, ILLINOIS 60525
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FAX (708) 482-1091

SPRINGFIELD OFFICE
421 WEST EDWARDS
SPRINGFIELD, IL 62704
(217) 523-2550
FAX (217) 523-2560

February 10, 2012

Southstar Services
1005 West End Avenue
Chicago Heights, IL 60411

CERTIFIED MAIL – RETURN RECEIPT REQUESTED

RE: Replacement ICF/DD 16 and Under Facility

Dear Sir or Madam:

Helping Hand Center operates residential facilities and provides services for individuals with developmental disabilities in south suburban Cook County. Our facility at 7434 61st Place, Summit, Illinois, is over 70 years old and will be required to close in 2013 because it does not meet current IDPH requirements.

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Very truly yours,

Ira Rogal

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421 WEST EDWARDS
SPRINGFIELD, IL 62704
(217) 523-2550
FAX (217) 523-2560

February 10, 2012

New Hope Center, Inc.
1624 E. 154th Street
Dolton, IL 60419

CERTIFIED MAIL – RETURN RECEIPT REQUESTED

RE: Replacement ICF/DD 16 and Under Facility

Dear Sir or Madam:

Helping Hand Center operates residential facilities and provides services for individuals with developmental disabilities in south suburban Cook County. Our facility at 7434 61st Place, Summit, Illinois, is over 70 years old and will be required to close in 2013 because it does not meet current IDPH requirements.

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We ask that you provide a response. If you have any questions, please contact Ira Rogal, our consultant. Thank you for your help.

Very truly yours,

Ira Rogal

IR:khl

134

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SPRINGFIELD OFFICE
421 WEST EDWARDS
SPRINGFIELD, IL 62704
(217) 523-2550
FAX (217) 523-2560

February 10, 2012

LARC
19043 Wentworth
Lansing, IL 60438

CERTIFIED MAIL – RETURN RECEIPT REQUESTED

RE: Replacement ICF/DD 16 and Under Facility

Dear Sir or Madam:

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We ask that you provide a response. If you have any questions, please contact Ira Rogal, our consultant. Thank you for your help.

Very truly yours,

Ira Rogal

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SPRINGFIELD OFFICE
421 WEST EDWARDS
SPRINGFIELD, IL 62704
(217) 523-2550
FAX (217) 523-2560

February 10, 2012

Southwest Disabilities & Support
P.O. Box 351
Matteson, IL 60443

CERTIFIED MAIL – RETURN RECEIPT REQUESTED

RE: Replacement ICF/DD 16 and Under Facility

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Very truly yours,

Ira Rogal

IR:khl

136

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547 S. LAGRANGE ROAD
LAGRANGE, ILLINOIS 60525
(708) 482-4820

FAX (708) 482-1091

SPRINGFIELD OFFICE
421 WEST EDWARDS
SPRINGFIELD, IL 62704
(217) 523-2550
FAX (217) 523-2560

February 10, 2012

Park Lawn School and Activity
10833 S. LaPort
Oak Lawn, IL 60453

CERTIFIED MAIL – RETURN RECEIPT REQUESTED

RE: Replacement ICF/DD 16 and Under Facility

Dear Sir or Madam:

Helping Hand Center operates residential facilities and provides services for individuals with developmental disabilities in south suburban Cook County. Our facility at 7434 61st Place, Summit, Illinois, is over 70 years old and will be required to close in 2013 because it does not meet current IDPH requirements.

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The rules of the Illinois Health Facilities and Services Review Board require us to inform you of the proposed project and request comments regarding the impact on your program.

We ask that you provide a response. If you have any questions, please contact Ira Rogal, our consultant. Thank you for your help.

Very truly yours,

Ira Rogal

IR:khl

137

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FAX (708) 482-1091

SPRINGFIELD OFFICE
421 WEST EDWARDS
SPRINGFIELD, IL 62704
(217) 523-2550
FAX (217) 523-2560

February 10, 2012

Elm Christian School
13020 Central
Palos Heights, IL 60463

CERTIFIED MAIL – RETURN RECEIPT REQUESTED

RE: Replacement ICF/DD 16 and Under Facility

Dear Sir or Madam:

Helping Hand Center operates residential facilities and provides services for individuals with developmental disabilities in south suburban Cook County. Our facility at 7434 61st Place, Summit, Illinois, is over 70 years old and will be required to close in 2013 because it does not meet current IDPH requirements.

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The rules of the Illinois Health Facilities and Services Review Board require us to inform you of the proposed project and request comments regarding the impact on your program.

We ask that you provide a response. If you have any questions, please contact Ira Rogal, our consultant. Thank you for your help.

Very truly yours,

Ira Rogal

IR:khl

138

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547 S. LAGRANGE ROAD
LAGRANGE, ILLINOIS 60525
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SPRINGFIELD OFFICE
421 WEST EDWARDS
SPRINGFIELD, IL 62704
(217) 523-2550
FAX (217) 523-2560

February 10, 2012

Individual Advocacy Group, Inc.
1289 Windham Parkway
Romeoville, IL 60446

CERTIFIED MAIL – RETURN RECEIPT REQUESTED

RE: Replacement ICF/DD 16 and Under Facility

Dear Sir or Madam:

Helping Hand Center operates residential facilities and provides services for individuals with developmental disabilities in south suburban Cook County. Our facility at 7434 61st Place, Summit, Illinois, is over 70 years old and will be required to close in 2013 because it does not meet current IDPH requirements.

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Very truly yours,

Ira Rogal

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LAGRANGE, ILLINOIS 60525
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FAX (708) 482-1091

SPRINGFIELD OFFICE
421 WEST EDWARDS
SPRINGFIELD, IL 62704
(217) 523-2550
FAX (217) 523-2560

February 10, 2012

Progressive Therapeutic
500 W. Armory Drive
#129
South Holland, IL 60473

CERTIFIED MAIL – RETURN RECEIPT REQUESTED

RE: Replacement ICF/DD 16 and Under Facility

Dear Sir or Madam:

Helping Hand Center operates residential facilities and provides services for individuals with developmental disabilities in south suburban Cook County. Our facility at 7434 61st Place, Summit, Illinois, is over 70 years old and will be required to close in 2013 because it does not meet current IDPH requirements.

Helping Hand intends to apply for a Certificate of Need to build a 16-bed replacement facility at 9618 W. 58th Street, Countryside, Illinois, near where the facility in which our day programs are offered is located. The individuals living in the Summit facility will move to the new facility when it is completed, and the Summit facility will be closed. Day programs will be provided by Helping Hand Center at 9649 W. 55th Street, Countryside, Illinois.

The rules of the Illinois Health Facilities and Services Review Board require us to inform you of the proposed project and request comments regarding the impact on your program.

We ask that you provide a response. If you have any questions, please contact Ira Rogal, our consultant. Thank you for your help.

Very truly yours,

Ira Rogal

IR:khl

140

SHEA, PAIGE & ROGAL, INC.
547 S. LAGRANGE ROAD
LAGRANGE, ILLINOIS 60525
(708) 482-4820
FAX (708) 482-1091

SPRINGFIELD OFFICE
421 WEST EDWARDS
SPRINGFIELD, IL 62704
(217) 523-2550
FAX (217) 523-2560

February 10, 2012

Easter Seals Metropolitan
17300 Ozark
Tinley Park, IL 60477

CERTIFIED MAIL – RETURN RECEIPT REQUESTED

RE: Replacement ICF/DD 16 and Under Facility

Dear Sir or Madam:

Helping Hand Center operates residential facilities and provides services for individuals with developmental disabilities in south suburban Cook County. Our facility at 7434 61st Place, Summit, Illinois, is over 70 years old and will be required to close in 2013 because it does not meet current IDPH requirements.

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We ask that you provide a response. If you have any questions, please contact Ira Rogal, our consultant. Thank you for your help.

Very truly yours,

Ira Rogal

IR:khl

141

SHEA, PAIGE & ROGAL, INC.
547 S. LAGRANGE ROAD
LAGRANGE, ILLINOIS 60525
(708) 482-4820

FAX (708) 482-1091

SPRINGFIELD OFFICE
421 WEST EDWARDS
SPRINGFIELD, IL 62704
(217) 523-2550
FAX (217) 523-2560

February 10, 2012

Grand Prairie Services
17746 S. Oak Park Avenue
Tinley Park, IL 60477

CERTIFIED MAIL – RETURN RECEIPT REQUESTED

RE: Replacement ICF/DD 16 and Under Facility

Dear Sir or Madam:

Helping Hand Center operates residential facilities and provides services for individuals with developmental disabilities in south suburban Cook County. Our facility at 7434 61st Place, Summit, Illinois, is over 70 years old and will be required to close in 2013 because it does not meet current IDPH requirements.

Helping Hand intends to apply for a Certificate of Need to build a 16-bed replacement facility at 9618 W. 58th Street, Countryside, Illinois, near where the facility in which our day programs are offered is located. The individuals living in the Summit facility will move to the new facility when it is completed, and the Summit facility will be closed. Day programs will be provided by Helping Hand Center at 9649 W. 55th Street, Countryside, Illinois.

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We ask that you provide a response. If you have any questions, please contact Ira Rogal, our consultant. Thank you for your help.

Very truly yours,

Ira Rogal

IR:khl

142

SHEA, PAIGE & ROGAL, INC.
547 S. LAGRANGE ROAD
LAGRANGE, ILLINOIS 60525
(708) 482-4820

FAX (708) 482-1091

SPRINGFIELD OFFICE
421 WEST EDWARDS
SPRINGFIELD, IL 62704
(217) 523-2550
FAX (217) 523-2560

February 10, 2012

Kennedy Job Training Center
18350 Crossing Drive
Tinley Park, IL 60477

CERTIFIED MAIL – RETURN RECEIPT REQUESTED

RE: Replacement ICF/DD 16 and Under Facility

Dear Sir or Madam:

Helping Hand Center operates residential facilities and provides services for individuals with developmental disabilities in south suburban Cook County. Our facility at 7434 61st Place, Summit, Illinois, is over 70 years old and will be required to close in 2013 because it does not meet current IDPH requirements.

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We ask that you provide a response. If you have any questions, please contact Ira Rogal, our consultant. Thank you for your help.

Very truly yours,

Ira Rogal

IR:khl

143

SHEA, PAIGE & ROGAL, INC.
547 S. LAGRANGE ROAD
LAGRANGE, ILLINOIS 60525
(708) 482-4820

FAX (708) 482-1091

SPRINGFIELD OFFICE
421 WEST EDWARDS
SPRINGFIELD, IL 62704
(217) 523-2550
FAX (217) 523-2560

February 10, 2012

Southwest Community Services
6775 Prosperi Drive
Tinley Park, IL 60477

CERTIFIED MAIL – RETURN RECEIPT REQUESTED

RE: Replacement ICF/DD 16 and Under Facility

Dear Sir or Madam:

Helping Hand Center operates residential facilities and provides services for individuals with developmental disabilities in south suburban Cook County. Our facility at 7434 61st Place, Summit, Illinois, is over 70 years old and will be required to close in 2013 because it does not meet current IDPH requirements.

Helping Hand intends to apply for a Certificate of Need to build a 16-bed replacement facility at 9618 W. 58th Street, Countryside, Illinois, near where the facility in which our day programs are offered is located. The individuals living in the Summit facility will move to the new facility when it is completed, and the Summit facility will be closed. Day programs will be provided by Helping Hand Center at 9649 W. 55th Street, Countryside, Illinois.

The rules of the Illinois Health Facilities and Services Review Board require us to inform you of the proposed project and request comments regarding the impact on your program.

We ask that you provide a response. If you have any questions, please contact Ira Rogal, our consultant. Thank you for your help.

Very truly yours,

Ira Rogal

IR:khl

144

SHEA, PAIGE & ROGAL, INC.
547 S. LAGRANGE ROAD
LAGRANGE, ILLINOIS 60525
(708) 482-4820

FAX (708) 482-1091

SPRINGFIELD OFFICE
421 WEST EDWARDS
SPRINGFIELD, IL 62704
(217) 523-2550
FAX (217) 523-2560

February 10, 2012

United Cerebral Palsy of Greater Chicago
7550 W. 183rd Street
Tinley Park, IL 60477

CERTIFIED MAIL – RETURN RECEIPT REQUESTED

RE: Replacement ICF/DD 16 and Under Facility

Dear Sir or Madam:

Helping Hand Center operates residential facilities and provides services for individuals with developmental disabilities in south suburban Cook County. Our facility at 7434 61st Place, Summit, Illinois, is over 70 years old and will be required to close in 2013 because it does not meet current IDPH requirements.

Helping Hand intends to apply for a Certificate of Need to build a 16-bed replacement facility at 9618 W. 58th Street, Countryside, Illinois, near where the facility in which our day programs are offered is located. The individuals living in the Summit facility will move to the new facility when it is completed, and the Summit facility will be closed. Day programs will be provided by Helping Hand Center at 9649 W. 55th Street, Countryside, Illinois.

The rules of the Illinois Health Facilities and Services Review Board require us to inform you of the proposed project and request comments regarding the impact on your program.

We ask that you provide a response. If you have any questions, please contact Ira Rogal, our consultant. Thank you for your help.

Very truly yours,

Ira Rogal

IR:khl

145

40 Years
SCS
1971-2011
Southwest Community Services, Inc.

6775 Prosperi Drive
Tinley Park, IL 60477
Voice/TTY: 708.429.1260
Fax: 708.429.9107
www.swcsinc.org

February 17, 2012

Mr. Ira Rogal
Shea, Paige & Rogal, Inc.
547 South LaGrange Road
LaGrange, IL 60525

Dear Ira,

Southwest Community Services, Inc.'s programs will not be impacted by your decision to relocate your Summit site to Countryside. We wish you well on this new endeavor.

Sincerely,

Mary Pat Ambrosino
Executive Director

MPA:kc

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UCP United Cerebral Palsy of Greater Chicago
Life without limits for people with disabilities

February 20, 2012

To Whom It May Concern:

Thank you for the information about the Countryside replacement facility proposed by Helping Hand Center. UCPGC views a 16 bed facility for a DD CILA as neither a best practice nor a cost effective model for DD residential facility. We would recommend downsizing to multiple smaller facilities. However, we do not oppose Helping Hand Center's action. **Their building will not impact our programs.**

Sincerely,

Paul Dulle,
President and CEO

Peggy Childs
Executive Vice President
pchilds@ucpnet.org

UCP Administrative Offices
Infinitec Southwest
7550 West 183rd Street
Tinley Park, Illinois 60477
708.444.0460
708.429.3981 Fax

Downtown Office
325 North Wells Street
Suite 321
Chicago, Illinois 60610
312.464.1608
312.464.1646 Fax
312.321.1233 TTY

Infinitec West
626 South Addison Avenue
Villa Park, Illinois 60181
630.705.1321
630.705.1323 Fax

Infinitec North
776 Red Oak Lane
Highland Park, Illinois 60035
847.467.3862
847.831.2731 Fax

Levinson Center
322 West Harrison Street
Oak Park, Illinois 60304
708.383.8887
708.383.9025 Fax

Truttar Center
3145 South 55th Avenue
Cicero, Illinois 60804
708.863.1186
708.863.1189 Fax

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Helping Hand
SERVING CHILDREN & ADULTS WITH DISABILITIES

9649 West 55th Street
Countryside, IL 60525
(708) 352-3580
www.hhcenter.org

Michelle Stadler, Secretary
Department of Human Services
401 South Clinton, Floor 7
Chicago, Illinois 60607

January 25, 2012

Dear Secretary Stadler:

Helping Hand operates residential facilities and services for individuals with developmental disabilities in south suburban Cook County. Our current ICF in Summit is over 70 years old, and will be required to close in 2013 because it does not meet current IDPH requirements.

Helping Hand intends to apply for a Certificate of Need to build a 16-bed replacement facility in Countryside where the facility in which our day programs are offered is located. The individuals living in the Summit facility will move to the new facility when it is completed.

The rules of the Illinois Health Facilities and Services Review Board require us to ask you to determine the project's consistency with the long-range goals and objectives of the Department and request the identification of individuals in need of service. The Board's rule provides as follows:

"The Department's responses should address, on both a statewide and a planning area basis, whether the proposed project meets the Department's planning objectives regarding the size, type and number of beds proposed, whether the project conforms or does not conform to each Department's plan, and how the project assists or hinders each Department in achieving its planning objectives."

We ask that you provide a response. If you have any questi
our consultant, at (708) 482-4820 or e-mail her at the follow

Sincerely,

Sandra Allen, Administrator

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S
F

ARTICLE C. R-3 ONE-FAMILY RESIDENCE DISTRICT

10-5C-1: PERMITTED USES:

Any use permitted in the R-1 One-Family Residence District, Section 10-5A-1 of this Chapter. (Ord. 80-2-0, 12-1979)

10-5C-2: SPECIAL USES:

Any use which may be allowed as a special use in the R-1 One-Family Residence District, in accordance with the provisions of Chapter 12 of this Title. (Ord. 80-2-0, 12-1979)

10-5C-3: OFF-STREET PARKING AND LOADING:

Automobile parking facilities shall be provided as required or permitted in Chapter 10 of this Title. (Ord. 80-2-0, 12-1979)

10-5C-4: LOT AREA REQUIREMENTS:

A. Every one-family detached dwelling hereafter erected shall be located on a site having an area of not less than seven thousand five hundr e established building line of sixty five feet (65'). (

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B. All nonresidential principal uses as permitted in land having an area of not less than ten thousa width of seventy five feet (75') at the building lir

C. Minimum lot sizes for special uses shall be pres time a special use permit is authorized, but in r of less than ten thousand (10,000) square feet. (

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ARTICLE A. R-1 ONE-FAMILY RESIDENCE DISTRICT

10-5A-1: PERMITTED USES:

The following uses are permitted:

Accessory uses, including off-street parking facilities in accordance with the provisions of Chapter 10 of this Title.

Churches and rectories.

Community residences, providing a sponsoring agency shall have obtained an administrative occupancy permit from the City Building Commissioner prior to such residence being established. No dwelling unit shall be occupied as a community residence until a certificate of occupancy has been issued by the Building Commissioner. No certificate of occupancy shall be issued for a community residence unless: a) the community residence is located at least one thousand feet (1,000') from any existing community residence, as measured from lot line to lot line; and b) the applicant demonstrates that it has either obtained or is eligible for State or local licensing or certification to operate the proposed community residence, or that the proposed community residence is licensed or certified or eligible for licensing or certification. The Building Commissioner may revoke a certificate of occupancy for a community residence if its license or certification, or operator's license or certification to operate the community residence, is revoked. A certificate of occupancy is not transferable to another operator or another location.

Disk antennas, as defined in Section 10-1-3 of this Title and subject to the provisions of Section 10-2-14 of this Title.

Home occupations.

One-family detached dwellings and permitted accessory uses.

Parks, forest preserves and recreational areas, when publicly owned and operated.

Schools (public, denominational, private, elementary and high), including playgrounds and athletic fields auxiliary thereto.

Signs, subject to the provisions of Title 8, Chapter 5 of this Code.

Temporary buildings for construction purposes for a period not to exceed the completion date of such construction.

Temporary real estate office in conjunction with a new housing development limited to the selling or renting of new units in such development and in no case to be operated for more than six (6) months following completion of construction of said housing development. (Ord.

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80-2-0, 12-1979; amd. Ord. 84-18-0, 6-13-1984; Ord. 85-4-0, 2-13-1985; Ord. 88-35-0, 8-24-1988; Ord. 90-34-0, 8-22-1990; Ord. 00-22-0, 6-14-2000)

10-5A-2: SPECIAL USES:

The following uses may be allowed by special use permit in accordance with the provisions of Chapter 12 of this Title:

Community residences which fail to meet all requirements for an administrative occupancy permit, excluding community residences denied a required State or local license.

Dish antennas, not exceeding twenty feet (20') in height, located in a rear yard and in compliance with all rear yard setback requirements.

Golf courses, regulation size, but not including "Par 3" golf courses, commercially operated driving ranges or miniature golf courses.

Off-street open parking area, provided there is a need for this facility in the interest of public necessity and convenience and that no appropriate site is available in nearby business or manufacturing districts.

Planned development, under single ownership or control, in which incidental business or recreational facilities for the convenience of the occupants may be furnished, provided the property proposed for development shall have a gross area of at least four (4) acres. For such developments, the city council may vary the regulations herein, provided such variations are consistent with the general purpose and intent of the ordinance and will result in better site planning and thus be of greater benefit both to the occupants of the development and to the community.

Principal offices of professional persons for the practice of medicine, dentistry, law, architecture and engineering, CPA; provided that each such office is situated in the same dwelling unit as the home of the occupant, with not more than two (2) persons other than members of the occupant's immediate family being employed, and provided further that the residential character of the exterior of the dwelling is maintained.

Public parking area when located and developed as required under chapter 10 of this title.

Public utilities service uses.

Radio and television towers. (Ord. 80-2-0, 12-1979; amd. Ord. 84-18-0, 6-13-1984; Ord. 90-34-0, 8-22-1990; Ord. 00-22-0, 6-14-2000)

10-5A-3: OFF-STREET PARKING AND LOADING:

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Automobile parking facilities shall be provided as required or permitted in chapter 10 of this title. (Ord. 80-2-0, 12-1979)

10-5A-4: LOT AREA REQUIREMENTS:

A. Every one-family detached dwelling hereafter erected shall be located on a lot having an area of not less than twenty thousand (20,000) square feet, and a width at the established building line of not less than one hundred feet (100').

B. All nonresidential principal uses of buildings as permitted herein shall be located on a tract of land having an area of not less than twenty thousand (20,000) square feet with a minimum width of one hundred feet (100') at the building line.

C. Minimum lot sizes for special uses shall be prescribed and conditions stipulated at the time a special use permit is authorized, but in no case shall any such lot have an area of less than twenty thousand (20,000) square feet and a width at the building line of one hundred feet (100'). (Ord. 80-2-0, 12-1979)

10-5A-5: YARD AREAS:

No building shall be erected or enlarged unless the following yards are provided and maintained in connection with such building, structure or enlargement: (Ord. 80-2-0, 12-1979)

A. Front Yard: A front yard of not less than thirty feet (30'). (Ord. 01-06-0, 3-14-2001)

B. Side Yards: A side yard on each side of the principal building of not less than ten feet (10'), except where a side yard adjoins a street, the minimum width shall be increased to twenty feet (20') on the street side.

C. Rear Yard: A rear yard of not less than fifty feet (50'). (Ord. 80-2-0, 12-1979)

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D. Corner Lots: Each side of a corner lot facing upon a street shall comply with the front yard setback requirements applicable to other residential lots, similarly zoned, facing upon the same street. (Ord. 86-1-0, 1-22-1986)

10-5A-6: STRUCTURE REQUIREMENTS:

A. Maximum Floor Area Ratio: The maximum floor area ratio shall not exceed 0.3, except that the maximum floor ratio for single-family residences with an attached garage shall not exceed 0.35. (Ord. 97-28-0, 11-12-1997)

B. Dwelling Standards: Every one story dwelling hereafter erected in any R-1 one-family residence district shall have a total ground floor area of not less than one thousand two hundred (1,200) square feet, measured from the outside of the exterior walls, including utility rooms but excluding cellars, basements, open porches, breezeways, garages and other spaces that are not used frequently or during extended periods for living, eating or sleeping purposes. Every dwelling of more than one story hereafter erected in any R-1 one-family residence district shall have a total floor area, measured from the outside of the exterior walls, of not less than one thousand five hundred (1,500) square feet, including utility rooms but excluding cellars, basements, open porches, breezeways, garages and other spaces that are not used frequently or during extended periods for living, eating or sleeping purposes, except that enclosed space intended for habitable rooms which are to be completed within a reasonable time may be considered in computing such floor areas. (Ord. 80-2-0, 12-1979)

C. Height Limitation: No structure within an R-1 one-family residence district shall exceed thirty five feet (35') in height, including mechanical equipment, from grade; this height limitation is not intended to, and shall not, authorize an increase in permitted height of structures specifically limited to a lesser height. (Ord. 01-24-0, 9-27-2001)

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HELPING HAND CENTER

FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2010

ATTACHMENT 39

HELPING HAND CENTER
FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2010

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Statements of Cash Flows	10
Notes to Financial Statements	11 - 21

MPS MULCAHY, PAURITSCH, SALVADOR & CO., LTD

Certified Public Accountants/
Business and Personal Consultants

To the Board of Directors of
Helping Hand Center
Countryside, Illinois

INDEPENDENT AUDITORS' REPORT

We have audited the accompanying statements of financial position of Helping Hand Center (a nonprofit organization) as of June 30, 2010 and 2009, and the related statements of activities, functional expenses, and cash flows for the years then ended. These financial statements are the responsibility of Helping Hand Center's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with U.S. generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Helping Hand Center as of June 30, 2010 and 2009, and the changes in its net assets and its cash flows for the years then ended in conformity with U.S. generally accepted accounting principles.

Mulcahy, Pauritsch, Salvador + Co, Ltd.

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Burr Ridge, Illinois
December 29, 2010

14300 Ravinia Ave. • Suite 200 • Orland Park, IL. 60462 • 708/349-6999 • Fax 708/349-6639
401 S. LaSalle St. • Suite 606 • Chicago, IL 60605 • 312/786-5979 • Fax 708/349-6639
7500 S. County Line Rd. • Burr Ridge, IL 60527 • 630/887-7838 • Fax 630/887-7895

STATEMENTS OF FINANCIAL POSITION

HELPING HAND CENTER
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2010 AND 2009

ASSETS	2010	2009
Current assets:		
Cash	$ 805,854	$ 310,150
Cash restricted - bond principal payments	-	133,174
Accounts receivable	1,723,529	2,469,834
Prepaid expenses and other assets	101,545	113,149
Total current assets	2,630,928	3,026,307
Property and equipment:		
Land	-	1,831,201
Buildings and improvements	-	14,231,297
Furniture and equipment	1,986,061	1,941,582
Leasehold improvements	1,402,083	-
Total	3,388,144	18,004,080
Less accumulated depreciation	(1,625,566)	(7,983,821)
Net property and equipment	1,762,578	10,020,259
Other assets:		
Investments	741,919	1,067,809
Cash restricted for:		
Building improvements	-	1,023,273
Repairs and maintenance	12,359	9,489
Grant receivable restricted for:		
Construction of building addition	-	17,000
Deferred loan costs, net of accumulated amortization	-	135,499
Total other assets	754,278	2,253,070
Total assets	$ 5,147,784	$ 15,299,636

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See notes to financial statements.

LIABILITIES AND NET ASSETS	2010	2009
Current liabilities:		
Accounts payable	$ 324,047	$ 156,197
Accrued expenses:		
Payroll and related liabilities	369,748	310,385
Vacation	88,995	77,072
Other	8,111	34,111
Deferred income	7,775	31,400
Line of credit	200,000	100,000
Note payable	-	198,750
Current portion of long-term debt	26,739	503,627
Total current liabilities	1,025,415	1,411,542
Other liabilities:		
Long-term debt, less current portion	34,727	5,842,203
Security deposits held	980,133	904,258
Obligation under interest rate swap agreements	-	210,406
Annuity payable	940	2,977
Total other liabilities	1,015,800	6,959,844
Total liabilities	2,041,215	8,371,386
Net assets:		
Unrestricted	3,048,924	5,860,885
Temporarily restricted	57,645	1,067,365
Total net assets	3,106,569	6,928,250
Total liabilities and net assets	$ 5,147,784	$ 15,299,636

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HELPING HAND CENTER
STATEMENTS OF ACTIVITIES
YEARS ENDED JUNE 30, 2010 AND 2009

	2010		
	Unrestricted	Temporarily Restricted	Total
Public support and revenue:			
Fees for services	$ 5,866,768	$ -	$ 5,866,768
Sale of goods and services	1,076,344	-	1,076,344
Grants and contributions:			
Community mental health agencies	1,064,897	-	1,064,897
United Way agencies	33,286	-	33,286
Other grants and contributions	2,118,002	26,988	2,144,990
Rental income	487,699	-	487,699
Interest and dividend income	31,744	-	31,744
Net realized and unrealized gains (losses) on investments	29,536	-	29,536
Special events, net of direct expenses of $110,746 and $101,335	205,560	-	205,560
Gain on contribution to Helping Hand Foundation	2,747,718	-	2,747,718
Other income	134,131	-	134,131
Net assets released from restrictions:			
Satisfaction of purpose restrictions	1,036,708	(1,036,708)	-
Total public support and revenue	14,832,393	(1,009,720)	13,822,673
Expenses and losses:			
Program services	10,011,627	-	10,011,627
Supporting services:			
Management and general	1,433,502	-	1,433,502
Fundraising	302,932	-	302,932
Total supporting services	1,736,434	-	1,736,434
Change in fair value of interest rate swaps	25,918	-	25,918
Contribution to Helping Hand Foundation	5,870,375	-	5,870,375
Total expenses and losses	17,644,354	-	17,644,354
Change in net assets	(2,811,961)	(1,009,720)	(3,821,681)
Net assets at beginning of year	5,860,885	1,067,365	6,928,250
Net assets at end of year	$ 3,048,924	$ 57,645	$ 3,106,569

See notes to financial statements.

2009		
Unrestricted	Temporarily Restricted	Total
$ 5,980,861	$ -	$ 5,980,861
1,031,099	-	1,031,099
997,800	-	997,800
60,581	-	60,581
2,107,734	191,314	2,299,048
465,628	-	465,628
56,621	-	56,621
(108,262)	-	(108,262)
184,987	-	184,987
-	-	-
158,299	-	158,299
188,010	(188,010)	-
11,123,358	3,304	11,126,662
9,622,789	-	9,622,789
1,180,145	-	1,180,145
321,721	-	321,721
1,501,866	-	1,501,866
210,406	-	210,406
-	-	-
11,335,061	-	11,335,061
(211,703)	3,304	(208,399)
6,072,588	1,064,061	7,136,649
$ 5,860,885	$ 1,067,365	$ 6,928,250

HELPING HAND CENTER
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2010

	Program Services			
	Adult Day Programs	Community Living Programs	Children Services Programs	Helping Hand School
Salaries and related expenses:				
Salaries and wages	$ 2,706,569	$ 1,742,085	$ 460,632	$ 877,918
Employee benefits	287,300	177,951	62,460	126,661
Payroll taxes	214,712	138,299	38,530	70,754
Total salaries and related expenses	3,208,581	2,058,335	561,622	1,075,333
Accounting (non-employee)	3,000	2,400	-	-
Advertising and promotion	252	-	25	150
Amortization	-	-	-	-
Bad debts	-	-	-	-
Building and equipment expense	557,182	397,671	43,362	54,685
Conferences and meetings	2,284	475	4,396	1,646
Family association	-	-	-	-
Information technology	13,150	3,974	1,469	4,097
Insurance	56,295	43,054	3,905	5,760
Legal	-	-	1,959	-
Local travel	142,230	52,609	435	2,540
Membership dues	575	631	-	2
Occupancy	113,874	112,293	8,745	10,744
Other expenses	1,772	883	1,118	1,781
Outside labor	405,911	-	-	-
Postage and shipping	4,766	813	1,026	509
Printing and publication	2,239	100	674	905
Professional fees	61,356	28,760	10,925	103,092
Repairs and maintenance	114,888	63,994	9,596	12,259
State assessment fee	-	40,512	-	-
Supplies	156,610	181,208	14,836	8,432
Telephone	35,410	25,772	1,959	2,685
Total functional expenses	$ 4,880,375	$ 3,013,484	$ 666,052	$ 1,284,620

See notes to financial statements.

		Supporting Services			
Thrift Shop	Total Program Services	Management and General	Fundraising	Total Supporting Services	Total
$ 67,182	$ 5,854,386	$ 660,303	$ 198,496	$ 858,799	$ 6,713,185
6,244	660,616	106,781	27,969	134,750	795,366
4,097	466,392	52,998	16,791	69,789	536,181
77,523	6,981,394	820,082	243,256	1,063,338	8,044,732
-	5,400	30,518	-	30,518	35,918
589	1,016	300	7,014	7,314	8,330
-	-	3,881	-	3,881	3,881
-	-	176,965	-	176,965	176,965
44,639	1,097,539	89,042	5,741	94,783	1,192,322
-	8,801	4,036	1,208	5,244	14,045
-	-	-	16,042	16,042	16,042
83	22,773	8,986	2,748	11,734	34,507
5,314	114,328	17,020	359	17,379	131,707
-	1,959	77,512	-	77,512	79,471
68	197,882	8,282	1,425	9,707	207,589
245	1,453	26,304	865	27,169	28,622
16,668	262,324	15,929	863	16,792	279,116
-	5,554	57,506	260	57,766	63,320
-	405,911	-	-	-	405,911
163	7,277	2,384	2,094	4,478	11,755
30	3,948	2,270	7,003	9,273	13,221
3,122	207,255	41,536	1,685	43,221	250,476
8,976	209,713	17,101	1,125	18,226	227,939
-	40,512	-	-	-	40,512
7,230	368,316	30,999	8,858	39,857	408,173
2,446	68,272	2,849	2,386	5,235	73,507
$ 167,096	$ 10,011,627	$ 1,433,502	$ 302,932	$ 1,736,434	$ 11,748,061

HELPING HAND CENTER
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2009

	Program Services			
	Adult Day Programs	Community Living Programs	Children Services Programs	Helping Hand School
Salaries and related expenses:				
Salaries and wages	$ 2,447,250	$ 1,856,597	$ 463,405	$ 922,027
Employee benefits	250,217	181,974	58,317	117,152
Payroll taxes	186,512	142,677	35,827	70,955
Total salaries and related expenses	2,883,979	2,181,248	557,549	1,110,134
Accounting (non employee)	3,000	2,400	-	-
Advertising and promotion	-	-	-	100
Amortization	-	-	-	-
Bad debts	12,032	-	-	-
Building and equipment expense	485,694	341,730	40,253	46,574
Conferences and meetings	2,201	710	2,196	4,961
Family association	-	-	-	-
Information technology	7,782	3,021	891	1,645
Insurance	52,687	54,090	2,658	3,393
Legal	50	-	685	-
Local travel	148,696	58,578	596	2,273
Membership dues	562	889	-	3
Occupancy	129,147	118,431	10,196	10,748
Other expenses	2,039	1,279	17	2,942
Outside labor	324,239	-	-	-
Postage and shipping	6,611	1,206	1,007	692
Printing and publication	2,438	913	707	529
Professional fees	55,038	23,749	21,725	21,746
Repairs and maintenance	110,730	58,358	9,736	11,008
State assessment fee	-	36,201	-	-
Supplies	172,868	201,501	21,358	11,581
Telephone	43,966	28,029	2,608	3,407
Total functional expenses	$ 4,443,759	$ 3,112,333	$ 672,182	$ 1,231,736

See notes to financial statements.

Thrift Shop	Total Program Services	Supporting Services: Management and General	Supporting Services: Fundraising	Supporting Services: Total Supporting Services	Total
$ 79,894	$ 5,769,173	$ 659,591	$ 192,065	$ 851,656	$ 6,620,829
7,207	614,867	99,480	26,339	125,819	740,686
5,309	441,280	49,944	15,370	65,314	506,594
92,410	6,825,320	809,015	233,774	1,042,789	7,868,109
-	5,400	25,600	-	25,600	31,000
728	828	75	6,988	7,063	7,891
-	-	7,762	-	7,762	7,762
-	12,032	35,500	-	35,500	47,532
32,942	947,193	87,091	4,595	91,686	1,038,879
225	10,293	14,531	2,598	17,129	27,422
-	-	-	15,028	15,028	15,028
445	13,784	7,926	3,101	11,027	24,811
5,452	118,280	16,737	264	17,001	135,281
-	735	55,437	-	55,437	56,172
96	210,239	8,006	531	8,537	218,776
125	1,579	14,198	876	15,074	16,653
16,799	285,321	16,832	1,035	17,867	303,188
141	6,418	9,443	137	9,580	15,998
-	324,239	-	-	-	324,239
421	9,937	2,174	2,524	4,698	14,635
30	4,617	2,073	9,633	11,706	16,323
45	122,303	15,326	4,073	19,399	141,702
3,139	192,971	16,847	1,163	18,010	210,981
-	36,201	-	-	-	36,201
7,440	414,748	32,038	33,525	65,563	480,311
2,341	80,351	3,534	1,876	5,410	85,761
$ 162,779	$ 9,622,789	$ 1,180,145	$ 321,721	$ 1,501,866	$ 11,124,655

HELPING HAND CENTER
STATEMENTS OF CASH FLOWS
YEARS ENDED JUNE 30, 2010 AND 2009

	2010	2009
Cash flows from operating activities:		
Change in net assets	$ (3,821,681)	$ (208,399)
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Amortization	3,881	7,762
Bad debt expense	176,965	47,532
Change in fair value of interest rate swaps	25,918	210,406
Contribution to Helping Hand Foundation	5,870,375	-
Depreciation	375,517	626,851
Gain on contribution to Helping Hand Foundation	(2,747,718)	-
Grants and contributions restricted for building improvements	-	(207,458)
Loss on disposal of assets	85,633	-
Net realized and unrealized (gains) losses on investments	(29,536)	108,262
Effects of changes in operating assets and liabilities:		
Accounts receivable	569,340	(1,404,349)
Prepaid expenses and other assets	11,604	(23,887)
Accounts payable and accrued expenses	207,760	7,645
Deferred income	(23,625)	(2,125)
Security deposits held	75,875	107,843
Annuity payable	(2,037)	(2,038)
Net cash provided (used) by operating activities	778,271	(731,955)
Cash flows from investing activities:		
Purchases of property and equipment	(1,650,071)	(636,802)
Net transfers from (to) restricted cash - construction of building addition	1,023,273	(53,098)
Net transfers from (to) restricted cash - repairs and maintenance	(2,870)	(2,827)
Purchases of investments	(312,281)	(717,172)
Proceeds from investment maturities and sales	667,707	1,187,000
Net cash used by investing activities	(274,242)	(222,899)
Cash flows from financing activities:		
Net transfers to restricted cash - bond principal payments	(91,826)	(217,108)
Cash received from grants and contributions restricted for building improvements	17,000	298,958
Net borrowings on line of credit	100,000	100,000
Principal repayments of long-term debt	(33,499)	(48,915)
Net cash provided (used) by financing activities	(8,325)	132,935
Net increase (decrease) in cash	495,704	(821,919)
Cash at beginning of year	310,150	1,132,069
Cash at end of year	$ 805,854	$ 310,150

See notes to financial statements.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Nature of Activities

Helping Hand Center (Helping Hand) is an Illinois nonprofit corporation. Its mission is to assist persons with disabilities to achieve their highest level of independence through quality programs and services.

During the year ended June 30, 2010, Helping Hand made a noncash contribution to the Helping Hand Foundation of $5,870,375 which consisted of land and buildings ($12,199,695), net of associated debt and related accounts ($6,329,320). The transaction was recorded at fair value. Helping Hand leases the land and buildings from Helping Hand Foundation under long-term operating leases.

During the year ended June 30, 2010, Helping Hand changed its name from Helping Hand Rehabilitation Center.

B. Basis of Accounting

The financial statements of Helping Hand have been prepared on the accrual basis in conformity with U.S. generally accepted accounting principles.

C. Cash Equivalents

For purposes of the statement of cash flows, Helping Hand considers all short-term debt securities purchased with a maturity of three months or less to be cash equivalents. Helping Hand's investments in money market funds and restricted cash balances are not considered cash equivalents for statement of cash flows purposes.

Helping Hand maintains its cash balances at several banks located in the Chicago, Illinois area. The bank account balances, at times, exceed federally insured limits. Helping Hand has not experienced any losses on such accounts.

D. Accounts Receivable

Accounts receivable are reported at their outstanding balance reduced by the allowance for doubtful accounts, if any.

The allowance for doubtful accounts is increased by charges to income and decreased by chargeoffs (net of recoveries). Management's periodic evaluation of the adequacy of the allowance is based on Helping Hand's past collection experience, known and inherent risks of the governmental agencies and customers comprising Helping Hand's accounts receivable balance, adverse situations that may affect the governmental agency's and customer's ability to pay, and current economic conditions. Accounts receivable are charged off when management deems the accounts receivable balance to be uncollectible.

The allowance for doubtful accounts at June 30, 2010 and 2009 was $45,000 and $30,000, respectively.

E. Property and Equipment

Property and equipment are capitalized at cost. It is Helping Hand's policy to capitalize expenditures for these items in excess of $500. Lesser amounts are expensed. Depreciation is computed using the straight-line method over the estimated useful lives of the related assets. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are expensed as incurred.

F. Investments

Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the statement of financial position. Unrealized gains and losses are included in the change in net assets. Investment income and gains restricted by a donor are reported as increases in unrestricted net assets if the restrictions are met (either by passage of time or by use) in the reporting period in which the income and gains are recognized.

G. Accrued Vacation Liability

Vacation days earned by employees are accrued at their current rate of pay. Employees begin earning two weeks of vacation on their anniversary date of employment each year. One additional day is earned each year on their anniversary date up to three weeks of vacation per year with an additional week earned after fifteen years of employment. Program directors receive three weeks of vacation in their first year and earn an additional day each year on their anniversary date up to four weeks of vacation.

H. Income Taxes

Helping Hand operates as a not-for-profit organization and has received exempt status under Section 501(c)(3) of the Internal Revenue Code.

I. Basis of Revenue Recognition

Program contract and grant revenues are recognized as income in the contract period in which services are provided.

J. Public Support and Revenue

Grants and other contributions of cash and other assets are reported as temporarily restricted support if they are received with donor stipulations that limit the use of the donated cash and assets. When a donor restriction expires, that is, when a stipulated time restriction ends or a purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Restricted contributions whose restrictions are met in the same reporting period they are received are shown as unrestricted support.

Donations of noncash assets are recorded at their fair values in the period received. Donated services that create or enhance nonfinancial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at their fair values in the period received.

Unconditional promises to give are recognized as contribution support and receivables in the period in which the promise is received. Conditional promises to give are recognized as contribution support and receivables when the conditions are substantially met.

A number of volunteers have donated their services to the programs of Helping Hand. No amounts have been recognized for these donated services in the statement of activities because the criteria for recognition under Financial Accounting Standards Board (FASB) *Accounting Standards Codification* (ASC) 958-605-25, *Not-For-Profit Entities Revenue Recognition* have not been satisfied.

K. Functional Expenses - Allocation of Costs

Expenses are charged to each program based on direct expenditures incurred. Any program expenditures not directly chargeable to a specific program are charged to the programs, depending on the type of expense, and are based on full-time equivalents of personnel, hours of service by program area, or occupancy percentages.

L. Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2. RESTRICTED CASH

Cash at June 30, 2010 and 2009 was restricted as follows:

	2010	2009
Restricted in accordance with the documents covering the issuance of Illinois Health Facilities Authority Variable Rate Demand Revenue Bonds, Series 2001 (Helping Hand Center) to the payment of bond principal. As of December 31, 2009, the bond debt was transferred to Helping Hand Foundation. Helping Hand remains a guarantor of the bonds.	$ -	$ 133,174

	2010	2009
Restricted in accordance with a grant agreement from the Coleman Foundation. All funds received from the Coleman Foundation and related matching contributions were required to be used for future building improvements. The improvements were completed and all funds were used during the year ended June 30, 2010.	$ -	$ 1,023,273
Restricted in accordance with a contract with the Department of Housing and Urban Development which requires that funds be deposited for future repairs and maintenance for a specific project. Monthly transfers to this account of $239 are required.	$ 12,359	$ 9,489

NOTE 3. INVESTMENTS

Investments at June 30, 2010 and 2009 were comprised of the following:

	Cost	Fair Value	Unrealized Gain (Loss)
June 30, 2010:			
Certificates of deposit	$ 413,667	$ 414,870	$ 1,203
Money market funds	29,737	29,737	-
Mutual funds	165,613	294,137	128,524
Other	3,175	3,175	-
Total	$ 612,192	$ 741,919	$ 129,727
June 30, 2009:			
Bonds	$ 20,375	$ 1,402	$ (18,973)
Certificates of deposit	766,000	769,396	3,396
Money market funds	37,303	37,303	-
Mutual funds	158,000	256,533	98,533
Other	3,175	3,175	-
Total	$ 984,853	$ 1,067,809	$ 82,956

NOTE 4. FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board (FASB) *Accounting Standards Codification* (ASC) 820, *Fair Value Measurements and Disclosures*, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

Level 1

Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that Helping Hand has the ability to access.

Level 2

Inputs to the valuation methodology include

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability;
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3

Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2010.

Money market funds and mutual funds: Valued at the net asset value (NAV) of shares held by Helping Hand at year end.

Certificates of deposit and other: Valued using management's assumptions about the assumptions market participants would utilize in pricing the asset.

Obligation under interest rate swap: Inputs used to value the interest rate swap include valuation techniques which convert future amounts to a single present amount based on current market expectations about the future amounts (including present value techniques and option pricing models).

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although Helping Hand believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level, within the fair value hierarchy, Helping Hand's assets and liabilities at fair value as of June 30, 2010 and 2009:

	Level 1	Level 2	Level 3	Total
June 30, 2010:				
Assets:				
Certificates of deposit	$ -	$ -	$ 414,870	$ 414,870
Money market funds	29,737	-	-	29,737
Mutual funds:				
Large blend funds	79,746	-	-	79,746
Large growth funds	96,099	-	-	96,099
Large value funds	118,292	-	-	118,292
Other	-	-	3,175	3,175
Total assets	$ 323,874	$ -	$ 418,045	$ 741,919
June 30, 2009:				
Assets:				
Bonds	$ 1,402	$ -	$ -	1,402
Certificates of deposit	-	-	769,396	769,396
Money market funds	37,303	-	-	37,303
Mutual funds	256,533	-	-	256,533
Other	-	-	3,175	3,175
Total assets	$ 295,238	$ -	$ 772,571	$ 1,067,809
Liabilities:				
Obligation under interest rate swap agreements	$ -	$ -	$ 210,406	$ 210,406

The following table sets forth a summary of changes in the fair value of Helping Hand's Level 3 assets and liabilities for the years ended June 30, 2010 and 2009:

	Certificates of Deposit	Other	Obligation under Interest Rate Swaps
June 30, 2010:			
Balance at beginning of year	$ 769,396	$ 3,175	$ (210,406)
Realized gains / (losses)	-	-	(25,918)
Unrealized gains / (losses) relating to instruments still held at the reporting date	-	-	-
Purchases, sales, issuances, and settlements, (net)	(354,526)	-	236,324
Balance at end of year	$ 414,870	$ 3,175	$ -
June 30, 2009:			
Balance at beginning of year	$ 424,743	$ 3,175	$ -
Realized gains / (losses)	-	-	-
Unrealized gains / (losses) relating to instruments still held at the reporting date	-	-	(210,406)
Purchases, sales, issuances, settlements, (net)	344,653	-	-
Balance at end of year	$ 769,396	$ 3,175	$ (210,406)

NOTE 5. LINE OF CREDIT

Helping Hand has a $750,000 line of credit agreement with a bank that expired on December 1, 2010. The agreement has been subsequently renewed through March 1, 2011. Interest is payable monthly at the bank's LIBOR rate plus 3%. The LIBOR rate at June 30, 2010 and 2009 was 0.35% and 0.32%, respectively. The line is collateralized by substantially all of the assets of Helping Hand and is subject to certain restrictive covenants with which Helping Hand has complied. The outstanding balance due at June 30, 2010 and 2009 was $200,000 and $100,000, respectively.

NOTE 6. NOTE PAYABLE

Helping Hand had an installment note payable to a bank, requiring monthly interest payments of 6.5%. The outstanding balance at December 31, 2009 of $198,750 was transferred to Helping Hand Foundation. Helping Hand remains a guarantor of this debt.

NOTE 7. LONG-TERM DEBT

Long-term debt at June 30, 2010 and 2009 was comprised of the following:

	2010	2009
Note payable to a bank, requiring monthly interest payments at the prime rate. The prime rate at June 30, 2009 was 3.25%. The outstanding balance at December 31, 2009 of $238,480 was transferred to Helping Hand Foundation. Helping Hand remains a guarantor of this debt.	$ -	$ 238,480
Installment note payable to a bank, due in monthly payments of $838, including interest at 7%, with the final payment due in December, 2011. The note is collateralized by a vehicle.	13,477	22,232
Installment note payable to a bank, due in monthly payments of $806, including interest at 6.65%, with the final payment due in November, 2012. The note is collateralized by a vehicle.	20,814	28,797
Installment note payable to a bank, due in monthly payments of $986, including interest at 6.5%, with the final payment due in January, 2013. The note is collateralized by a vehicle.	27,175	36,872
Installment note payable to a bank, due in monthly payments of $4,394, including interest at 5.5%. The outstanding balance at December 31, 2009 of $682,385 was transferred to Helping Hand Foundation. Helping Hand remains a guarantor of this debt.	-	689,449
Illinois Health Facilities Authority Variable Rate Demand Revenue Bonds, Series 2001 (Helping Hand Center). Interest is adjusted weekly by the bond remarketer and paid monthly. The interest rate at June 30, 2009 was 4.10%. The outstanding balance at December 31, 2009 of $5,105,000 was transferred to Helping Hand Foundation. Helping Hand remains a guarantor of this debt.	-	5,330,000
Total	61,466	6,345,830
Less current portion	(26,739)	(503,627)
Long-term portion	$ 34,727	5,842,203

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Future maturities of long-term debt in years ending June 30 are as follows:

2011	$ 26,739
2012	24,158
2013	10,569
Total	$ 61,466

NOTE 8. INTEREST RATE SWAP AGREEMENTS

Helping Hand entered into two interest rate swap agreements during the year ended June 30, 2009 to hedge the cash flow variability caused by changes in interest rates on its variable rate revenue bond. The notional principal amounts of the swap agreements are $3,000,000 and $1,000,000. The total outstanding balance as of December 31, 2009 of $236,324 was transferred to Helping Hand Foundation. Helping Hand remains a guarantor of these agreements.

U.S. generally accepted accounting principles require derivative instruments, such as interest rate swap agreements, to be recognized at fair value as either assets or liabilities in the statement of financial position. Accordingly, the value of the swap agreements at June 30, 2009 of $210,406 is reported as a liability in the statement of financial position. The decrease in value of interest rate swaps is reported in the statement of activities as a separate component of changes in net assets of $25,918 and $210,406 for the years ended June 30, 2010 and 2009, respectively.

Interest expense on the underlying debt totaled $112,625 and $255,171 for the years ended June 30, 2010 and 2009, respectively. Included in this amount is $63,964 and $83,281 of additional interest required to be paid under the swap agreements for the years ended June 30, 2010 and 2009, respectively.

NOTE 9. TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets at June 30, 2010 and 2009 are available for the following purposes:

	2010	2009
Building renovations match grant	$ -	$ 1,023,273
Other programs	57,645	44,092
Total	$ 57,645	$ 1,067,365

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NOTE 10. INTEREST EXPENSE

Interest expense for the years ended June 30, 2010 and 2009 was $147,741 and $319,041, respectively.

NOTE 11. COMMITMENTS

Helping Hand is obligated under an operating lease from an unrelated party for a building that is used for program activities. Annual payments of $5,000 are required. The lease expires in November, 2027.

As of January 1, 2010, Helping Hand is obligated under several operating leases with Helping Hand Foundation for buildings that are used for program activities. The leases expire in December, 2014.

Annual rent expense under these leases for the years ended June 30, 2010 and 2009 was $618,156 and $5,000, respectively.

Future minimum lease payments under these leases in years ending June 30 are as follows:

2011	$ 1,190,021
2012	1,176,258
2013	1,176,258
2014	1,176,258
2015	590,629
Thereafter	65,000
Total	$ 5,374,424

NOTE 12. THIRD-PARTY REIMBURSEMENT ARRANGEMENTS

Helping Hand receives grants and reimbursements from the Department of Human Services and the Department of Public Aid. Funding from these agencies comprised 39% and 50% of support and revenue for the years ended June 30, 2010 and 2009, respectively. Amounts due from these agencies represent 73% and 80% of accounts receivable as of June 30, 2010 and 2009, respectively. Helping Hand has received a delay in receiving payments on grants and reimbursements from the Department of Human Services and the Department of Public Aid; however, management believes these amounts due from these organizations will be fully collected.

NOTE 13. EMPLOYEE BENEFIT PLAN

Helping Hand sponsors an IRS approved 403(b) type savings plan covering all full-time employees who meet certain age and length of service requirements. Helping Hand does not make contributions to the plan.

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NOTE 14. CASH FLOW INFORMATION

Cash paid for interest expense during the years ended June 30, 2010 and 2009 was $134,703 and $319,041, respectively.

Helping Hand had the following noncash investing and financing transactions during the year ended June 30, 2010:

Long-term debt repayments of $225,000 were paid with cash restricted for bond principal payments.

Helping Hand had the following noncash investing and financing transactions during the year ended June 30, 2009:

Purchases of land of $198,750 were financed with a note payable.

Long-term debt repayments of $215,000 were paid with cash restricted for bond principal payments.

NOTE 15. CONTINGENCIES

Helping Hand has remained a guarantor of the debt transferred to Helping Hand Foundation. Helping Hand would be liable to perform under this guarantee if Helping Hand Foundation failed to make payments on the debt when due. The total amount of debt guaranteed by Helping Hand outstanding at June 30, 2010 was $6,018,284, which is due to be paid with interest at various times through December, 2012.

NOTE 16. SUBSEQUENT EVENTS

Management has evaluated subsequent events through December 29, 2010, the date which the financial statements were available to be issued.

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MPS MULCAHY, PAURITSCH, SALVADOR & CO., LTD.

Certified Public Accountants/
Business and Personal Consultants

To the Board of Directors
Helping Hand Foundation
Countryside, Illinois

INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying consolidated statements of financial position of Helping Hand Foundation and subsidiary (nonprofit organizations) as of June 30, 2011 and 2010, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended. These consolidated financial statements are the responsibility of Helping Hand Foundation's management. Our responsibility is to express an opinion on these consolidated financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the consolidated financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Helping Hand Foundation and subsidiary as of June 30, 2011 and 2010, and the changes in their net assets and their cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Mulcahy, Pauritsch, Salvador & Co., Ltd.

Burr Ridge, Illinois
January 12, 2012

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STATEMENTS OF FINANCIAL POSITION

HELPING HAND REHABILITATION CENTER
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2009 AND 2008

ASSETS	2009	2008
Current assets:		
Cash	$ 310,150	$ 1,132,069
Cash restricted for bond principal payments	133,174	131,066
Accounts receivable	2,469,834	1,113,017
Prepaid expenses and other assets	113,149	89,262
Total current assets	3,026,307	2,465,414
Property and equipment:		
Land	1,831,201	1,156,463
Buildings and improvements	14,231,297	14,089,141
Furniture and equipment	1,941,582	1,922,924
Total	18,004,080	17,168,528
Less accumulated depreciation	(7,983,821)	(7,356,970)
Net property and equipment	10,020,259	9,811,558
Other assets:		
Investments	1,067,809	1,645,899
Cash restricted for:		
Building improvements	1,023,273	970,175
Repairs and maintenance	9,489	6,662
Deferred loan costs, net of accumulated amortization	135,499	143,261
Grant receivable - restricted for construction of building addition	17,000	108,500
Total other assets	2,253,070	2,874,497
Total assets	$ 15,299,636	$ 15,151,469

See notes to financial statements.

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LIABILITIES AND NET ASSETS	2009	2008
Current liabilities:		
Accounts payable	$ 156,197	$ 187,719
Accrued expenses:		
Payroll and related liabilities	310,385	264,093
Vacation	77,072	91,368
Other	34,111	26,940
Deferred income	31,400	33,525
Line of credit	100,000	-
Note payable	198,750	-
Current portion of long-term debt	503,627	262,900
Total current liabilities	1,411,542	866,545
Other liabilities:		
Long-term debt, less current portion	5,842,203	6,346,845
Security deposits held	904,258	796,415
Obligation under interest rate swap agreements	210,406	-
Annuity payable	2,977	5,015
Total other liabilities	6,959,844	7,148,275
Total liabilities	8,371,386	8,014,820
Net assets:		
Unrestricted	5,860,885	6,072,588
Temporarily restricted	1,067,365	1,064,061
Total net assets	6,928,250	7,136,649
Total liabilities and net assets	$ 15,299,636	$ 15,151,469

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HELPING HAND REHABILITATION CENTER
STATEMENTS OF ACTIVITIES
YEARS ENDED JUNE 30, 2009 AND 2008

	2009		
	Unrestricted	Temporarily Restricted	Total
Public support and revenue:			
Fees for services	$ 5,980,861	$ -	$ 5,980,861
Sale of goods and services	1,031,099	-	1,031,099
Grants and contributions:			
Community mental health agencies	997,800	-	997,800
United Way agencies	60,581	-	60,581
Other grants and contributions	2,107,734	191,314	2,299,048
Rental income	465,628	-	465,628
Interest and dividend income	56,621	-	56,621
Special events, net of direct expenses of $101,335 and $92,684	184,987	-	184,987
Other income	158,299	-	158,299
Net assets released from restrictions:			
Satisfaction of purpose restrictions	188,010	(188,010)	-
Total public support and revenue	11,231,620	3,304	11,234,924
Expenses and losses:			
Program services	9,622,789	-	9,622,789
Supporting services:			
Management and general	1,180,145	-	1,180,145
Fundraising	321,721	-	321,721
Total supporting services	1,501,866	-	1,501,866
Change in fair value of interest rate swaps	210,406	-	210,406
Net realized and unrealized losses on investments	108,262	-	108,262
Total expenses and losses	11,443,323	-	11,443,323
Change in net assets	(211,703)	3,304	(208,399)
Net assets at beginning of year	6,072,588	1,064,061	7,136,649
Net assets at end of year	$ 5,860,885	$ 1,067,365	$ 6,928,250

See notes to financial statements.

	2008	
Unrestricted	Temporarily Restricted	Total
$ 5,199,195	$ -	$ 5,199,195
1,405,996	-	1,405,996
895,707	-	895,707
84,032	-	84,032
2,415,770	135,674	2,551,444
400,322	-	400,322
118,624	-	118,624
135,317	-	135,317
36,945	-	36,945
530,305	(530,305)	-
11,222,213	(394,631)	10,827,582
9,319,668	-	9,319,668
1,150,309	-	1,150,309
271,897	-	271,897
1,422,206	-	1,422,206
-	-	-
51,406	-	51,406
10,793,280	-	10,793,280
428,933	(394,631)	34,302
5,643,655	1,458,692	7,102,347
$ 6,072,588	$ 1,064,061	$ 7,136,649

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HELPING HAND REHABILITATION CENTER
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2009

	Program Services			
	Adult Day Programs	Community Living Programs	Children Services Programs	Helping Hand School
Salaries and related expenses:				
Salaries and wages	$ 2,447,250	$ 1,856,597	$ 463,405	$ 922,027
Employee benefits	250,217	181,974	58,317	117,152
Payroll taxes	186,512	142,677	35,827	70,955
Total salaries and related expenses	2,883,979	2,181,248	557,549	1,110,134
Accounting (non-employee)	3,000	2,400	-	-
Advertising and promotion	-	-	-	100
Amortization	-	-	-	-
Bad debts	12,032	-	-	-
Building and equipment expense	485,694	341,730	40,253	46,574
Conferences and meetings	2,201	710	2,196	4,961
Family association	-	-	-	-
Information technology	7,782	3,021	891	1,645
Insurance	52,687	54,090	2,658	3,393
Legal	50	-	685	-
Local travel	148,696	58,578	596	2,273
Membership dues	562	889	-	3
Occupancy	129,147	118,431	10,196	10,748
Other expenses	2,039	1,279	17	2,942
Outside labor	324,239	-	-	-
Postage and shipping	6,611	1,206	1,007	692
Printing and publication	2,438	913	707	529
Professional fees	55,038	23,749	21,725	21,746
Repairs and maintenance	110,730	58,358	9,736	11,008
State assessment fee	-	36,201	-	-
Supplies	172,868	201,501	21,358	11,581
Telephone	43,966	28,029	2,608	3,407
Total functional expenses	$ 4,443,759	$ 3,112,333	$ 672,182	$ 1,231,736

See notes to financial statements.

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Thrift Shop	Total Program Services	Supporting Services: Management and General	Supporting Services: Fundraising	Total Supporting Services	Total
$ 79,894	$ 5,769,173	$ 659,591	$ 192,065	$ 851,656	$ 6,620,829
7,207	614,867	99,480	26,339	125,819	740,686
5,309	441,280	49,944	15,370	65,314	506,594
92,410	6,825,320	809,015	233,774	1,042,789	7,868,109
-	5,400	25,600	-	25,600	31,000
728	828	75	6,988	7,063	7,891
-	-	7,762	-	7,762	7,762
-	12,032	35,500	-	35,500	47,532
32,942	947,193	87,091	4,595	91,686	1,038,879
225	10,293	14,531	2,598	17,129	27,422
-	-	-	15,028	15,028	15,028
445	13,784	7,926	3,101	11,027	24,811
5,452	118,280	16,737	264	17,001	135,281
-	735	55,437	-	55,437	56,172
96	210,239	8,006	531	8,537	218,776
125	1,579	14,198	876	15,074	16,653
16,799	285,321	16,832	1,035	17,867	303,188
141	6,418	9,443	137	9,580	15,998
-	324,239	-	-	-	324,239
421	9,937	2,174	2,524	4,698	14,635
30	4,617	2,073	9,633	11,706	16,323
45	122,303	15,326	4,073	19,399	141,702
3,139	192,971	16,847	1,163	18,010	210,981
-	36,201	-	-	-	36,201
7,440	414,748	32,038	33,525	65,563	480,311
2,341	80,351	3,534	1,876	5,410	85,761
$ 162,779	$ 9,622,789	$ 1,180,145	$ 321,721	$ 1,501,866	$ 11,124,655

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HELPING HAND REHABILITATION CENTER
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2008

	Program Services			
	Adult Day Programs	Community Living Programs	Children Services Programs	Helping Hand School
Salaries and related expenses:				
Salaries and wages	$ 2,457,842	$ 1,551,052	$ 496,314	$ 806,810
Employee benefits	253,123	150,735	60,045	90,641
Payroll taxes	189,474	119,264	38,766	62,295
Total salaries and related expenses	2,900,439	1,821,051	595,125	959,746
Accounting (non employee)	3,000	2,400	-	-
Advertising and promotion	240	228	150	-
Amortization	-	-	-	-
Bad debts	-	-	-	-
Building and equipment expense	427,582	329,834	41,461	34,992
Conferences and meetings	2,159	2,372	2,669	2,155
Family association	-	-	-	-
Information technology	8,270	4,541	1,989	1,427
Insurance	60,210	62,742	3,730	3,511
Legal	-	12,500	-	-
Local travel	185,322	58,714	1,625	3,030
Membership dues	782	993	-	352
Occupancy	117,063	118,194	11,063	9,270
Other expenses	2,992	1,564	26	563
Outside labor	522,536	-	-	-
Postage and shipping	14,212	428	1,277	112
Printing and publication	4,192	918	825	2,591
Professional fees	16,116	18,523	3,451	634
Repairs and maintenance	90,928	51,039	10,388	10,504
State assessment fee	-	37,294	-	-
Supplies	173,348	160,373	13,666	11,956
Telephone	49,163	29,805	2,788	3,103
Total functional expenses	$ 4,578,554	$ 2,713,513	$ 690,233	$ 1,043,946

See notes to financial statements.

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		Supporting Services			
Thrift Shops	Total Program Services	Management and General	Fundraising	Total Supporting Services	Total
$ 126,930	$ 5,438,948	$ 648,835	$ 171,725	$ 820,560	$ 6,259,508
12,279	566,823	95,791	24,859	120,650	687,473
9,728	419,527	48,594	13,102	61,696	481,223
148,937	6,425,298	793,220	209,686	1,002,906	7,428,204
-	5,400	21,731	-	21,731	27,131
250	868	-	740	740	1,608
-	-	7,761	-	7,761	7,761
-	-	51,328	-	51,328	51,328
79,763	913,632	78,806	3,739	82,545	996,177
-	9,355	2,977	3,254	6,231	15,586
-	-	-	15,150	15,150	15,150
-	16,227	8,183	1,729	9,912	26,139
9,293	139,486	21,091	297	21,388	160,874
-	12,500	30,728	-	30,728	43,228
2,355	251,046	8,469	24	8,493	259,539
185	2,312	15,015	250	15,265	17,577
31,741	287,331	15,406	930	16,336	303,667
510	5,655	23,046	400	23,446	29,101
-	522,536	-	-	-	522,536
31	16,060	3,655	7,384	11,039	27,099
7	8,533	3,131	5,569	8,700	17,233
133	38,857	16,933	9,455	26,388	65,245
6,140	168,999	13,987	901	14,888	183,887
-	37,294	-	-	-	37,294
10,486	369,829	31,843	11,200	43,043	412,872
3,591	88,450	2,999	1,189	4,188	92,638
$ 293,422	$ 9,319,668	$ 1,150,309	$ 271,897	$ 1,422,206	$ 10,741,874

HELPING HAND REHABILITATION CENTER
STATEMENTS OF CASH FLOWS
YEARS ENDED JUNE 30, 2009 AND 2008

	2009	2008
Cash flows from operating activities:		
Change in net assets	$ (208,399)	$ 34,302
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Amortization	7,762	7,761
Bad debt expense	47,532	51,328
Change in fair value of interest rate swaps	210,406	-
Contributions of investments	-	(10,223)
Depreciation	626,851	595,956
Grants and contributions restricted for building improvements	(207,458)	(165,257)
In-kind contributions	-	(125,922)
Loss on disposal of assets	-	7,942
Net realized and unrealized losses on investments	108,262	51,406
Effects of changes in operating assets and liabilities:		
Accounts receivable	(1,404,349)	372,068
Prepaid expenses and other assets	(23,887)	22,561
Accounts payable and accrued expenses	7,645	93,445
Deferred income	(2,125)	33,525
Security deposits held	107,843	164,026
Annuity payable	(2,038)	(2,037)
Net cash provided (used) by operating activities	(731,955)	1,130,881
Cash flows from investing activities:		
Purchases of property and equipment	(636,802)	(617,447)
Net transfers from (to) restricted cash - construction of building addition	(53,098)	370,066
Net transfers from (to) restricted cash - repairs and maintenance	(2,827)	5,116
Purchases of investments	(717,172)	(241,858)
Proceeds from investment maturities and sales	1,187,000	221,176
Net cash used by investing activities	(222,899)	(262,947)
Cash flows from financing activities:		
Net transfers to restricted cash - bond principal payments	(217,108)	(195,446)
Cash received from grants and contributions restricted for building improvements	298,958	166,757
Net borrowings on line of credit	100,000	-
Principal repayments of long-term debt	(48,915)	(166,487)
Net cash provided (used) by financing activities	132,935	(195,176)
Net increase (decrease) in cash	(821,919)	672,758
Cash at beginning of year	1,132,069	459,311
Cash at end of year	$ 310,150	$ 1,132,069

See notes to financial statements.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Nature of Activities

Helping Hand Rehabilitation Center (Helping Hand) is an Illinois nonprofit corporation. Its mission is to assist persons with disabilities to achieve their highest level of independence through quality programs and services.

B. Basis of Accounting

The financial statements of Helping Hand have been prepared on the accrual basis in conformity with U.S. generally accepted accounting principles.

C. Cash Equivalents

For purposes of the statement of cash flows, Helping Hand considers all short-term debt securities purchased with a maturity of three months or less to be cash equivalents. Helping Hand's investments in money market funds and restricted cash balances are not considered cash equivalents for statement of cash flows purposes.

Helping Hand maintains its cash balances at several banks located in the Chicago, Illinois area. The bank account balances, at times, exceed federally insured limits. Helping Hand has not experienced any losses on such accounts.

D. Accounts Receivable

Accounts receivable are reported at their outstanding balance reduced by the allowance for doubtful accounts, if any.

The allowance for doubtful accounts is increased by charges to income and decreased by chargeoffs (net of recoveries). Management's periodic evaluation of the adequacy of the allowance is based on Helping Hand's past collection experience, known and inherent risks of the governmental agencies and customers comprising Helping Hand's accounts receivable balance, adverse situations that may affect the governmental agency's and customer's ability to pay, and current economic conditions. Accounts receivable are charged off when management deems the accounts receivable balance to be uncollectible.

The allowance for doubtful accounts at June 30, 2009 and 2008 was $30,000.

E. Property and Equipment

Property and equipment are capitalized at cost. It is Helping Hand's policy to capitalize expenditures for these items in excess of $500. Lesser amounts are expensed. Depreciation is computed using the straight-line method over the estimated useful lives of the related assets. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are expensed as incurred.

F. Investments

Investments are comprised mainly of money market funds, certificates of deposit and mutual funds and are carried at fair value.

G. Amortization of Deferred Loan Costs

Deferred loan costs are being amortized over twenty-five years, which corresponds with the maturity of the bonds payable, using the straight-line method.

H. Accrued Vacation Liability

Vacation days earned by employees are accrued at their current rate of pay. Employees begin earning two weeks of vacation on their anniversary date of employment each year. One additional day is earned each year on their anniversary date up to three weeks of vacation per year with an additional week earned after fifteen years of employment. Program directors receive three weeks of vacation in their first year and earn an additional day each year on their anniversary date up to four weeks of vacation.

I. Income Taxes

Helping Hand operates as a not-for-profit organization and has received exempt status under Section 501(c)(3) of the Internal Revenue Code.

J. Basis of Revenue Recognition

Program contract and grant revenues are recognized as income in the contract period in which services are provided.

K. Public Support and Revenue

Grants and other contributions of cash and other assets are reported as temporarily restricted support if they are received with donor stipulations that limit the use of the donated cash and assets. When a donor restriction expires, that is, when a stipulated time restriction ends or a purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Restricted contributions whose restrictions are met in the same reporting period they are received are shown as unrestricted support.

Donations of noncash assets are recorded at their fair values in the period received. Donated services that create or enhance nonfinancial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at their fair values in the period received.

Unconditional promises to give are recognized as contribution support and receivables in the period in which the promise is received. Conditional promises to give are recognized as contribution support and receivables when the conditions are substantially met.

A number of volunteers have donated their services to the programs of Helping Hand. No amounts have been recognized for these donated services in the statement of activities because the criteria for recognition under SFAS No. 116 have not been satisfied.

L. Functional Expenses - Allocation of Costs

Expenses are charged to each program based on direct expenditures incurred. Any program expenditures not directly chargeable to a specific program are charged to the programs, depending on the type of expense, and are based on full-time equivalents of personnel, hours of service by program area, or occupancy percentages.

M. Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2. RESTRICTED CASH

Cash at June 30, 2009 and 2008 was restricted as follows:

	2009	2008
Restricted in accordance with the documents covering the issuance of Illinois Health Facilities Authority Variable Rate Demand Revenue Bonds, Series 2001 (Helping Hand Rehabilitation Center) to the payment of bond principal.	$ 133,174	$ 131,066
Restricted in accordance with a grant agreement from the Coleman Foundation. All funds received from the Coleman Foundation and related matching contributions are required to be used for future building improvements.	$ 1,023,273	$ 970,175
Restricted in accordance with a contract with the Department of Housing and Urban Development which requires that funds be deposited for future repairs and maintenance for a specific project. Monthly transfers to this account of $232 are required.	$ 9,489	$ 6,662

NOTE 3. FAIR VALUE MEASUREMENTS

Helping Hand has determined the fair value of certain assets and liabilities through application of SFAS No. 157, *Fair Value Measurements.*

The following table presents Helping Hand's fair value hierarchy for certain assets and liabilities measured at fair value on a recurring basis at June 30, 2009:

	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Unobservable Inputs (Level 3)
Assets:			
Investments	$ 1,067,809	$ 1,067,809	$ -
Liabilities:			
Obligation under interest rate swap agreements	$ 210,406	$ -	$ 210,406

Financial assets and liabilities valued using Level 1 inputs are based on unadjusted quoted market prices within active markets for identical assets or liabilities. Financial assets and liabilities valued using Level 2 inputs are based primarily on quoted prices for similar assets or liabilities in active or inactive markets. Financial assets using level 3 inputs were primarily valued using management's assumptions about the assumptions market participants would utilize in pricing the asset. Financial liabilities using level 3 inputs were primarily valued using pricing models, discounted cash flow methodologies, or similar techniques. Valuation techniques utilized to determine fair value are consistently applied.

The following table presents a reconciliation of Helping Hand's Level 3 liabilities measured at fair value on a recurring basis:

	Obligation under Interest Rate Swap Agreements
Balance at July 1, 2008	$ -
Total gains or losses (realized and unrealized) included in change in net assets	(210,406)
Purchases, sales, issuances, settlements, (net)	-
Balance at June 30, 2009	$ (210,406)
The amount of total gains or losses for the year ended June 30, 2009 included in change in net assets attributable to the change in unrealized gains or losses relating to liabilities ~~outstanding~~ at year end	$ (210,406)

NOTE 4. INVESTMENTS

Investments at June 30, 2009 and 2008 were comprised of the following:

	Cost	Fair Value	Unrealized Gain (Loss)
June 30, 2009:			
Bonds	$ 20,375	$ 1,402	$ (18,973)
Certificates of deposit	766,000	769,396	3,396
Money market funds	37,303	37,303	-
Mutual funds	158,000	256,533	98,533
Other	3,175	3,175	-
Total	$ 984,853	$ 1,067,809	$ 82,956
June 30, 2008:			
Bonds	$ 49,663	$ 50,820	$ 1,157
Certificates of deposit	423,000	424,743	1,743
Money market funds	832,198	832,198	-
Mutual funds	158,000	334,963	176,963
Other	3,175	3,175	-
Total	$ 1,466,036	$ 1,645,899	$ 179,863

NOTE 5. LINE OF CREDIT

Helping Hand has a $750,000 line of credit agreement with a bank that expires on June 1, 2010. Interest is payable monthly at the bank's LIBOR rate plus 3%. The LIBOR rate at June 30, 2009 was 0.32%. The line of credit agreement at June 30, 2008 was $500,000 and interest was payable monthly at the bank's prime rate. The prime rate at June 30, 2008 was 5%. The line is collateralized by substantially all of the assets of Helping Hand and is subject to certain restrictive covenants with which Helping Hand has complied. The outstanding balance due at June 30, 2009 and 2008 was $100,000 and $0, respectively.

NOTE 6. NOTE PAYABLE

Helping Hand has a note payable to a bank that is due in December, 2009. Interest is payable monthly at 6.5%. The note is collateralized by real estate. The outstanding balance due at June 30, 2009 and 2008 was $198,750 and $0, respectively.

NOTE 7. LONG-TERM DEBT

Long-term debt at June 30, 2009 and 2008 was comprised of the following:

	2009	2008
Installment note payable to a bank, due in monthly payments of $1,937, including interest at 6%. The final payment was made in November, 2008.	$ -	$ 7,563
Installment note payable to a bank, due in monthly payments of $329, including interest at 6%. The final payment was made in November, 2008.	-	1,285
Note payable to a bank, requiring monthly interest payments at the prime rate, with the entire outstanding balance due in December, 2009. The prime rate at June 30, 2009 and 2008 was 3.25% and 5%, respectively The note is collateralized by real estate.	238,480	240,000
Installment note payable to a bank, due in monthly payments of $838, including interest at 7%, with the final payment due in December, 2011. The note is collateralized by a vehicle.	22,232	30,388
Installment note payable to a bank, due in monthly payments of $806, including interest at 6.65%, with the final payment due in November, 2012. The note is collateralized by a vehicle.	28,797	36,258
Installment note payable to a bank, due in monthly payments of $986, including interest at 6.5%, with the final payment due in January, 2013. The note is collateralized by a vehicle.	36,872	45,949
Installment note payable to a bank, due in monthly payments of $4,394, including interest at 5.5%, with a final balloon payment due in January, 2013. The note is collateralized by real estate.	689,449	703,302
Illinois Health Facilities Authority Variable Rate Demand Revenue Bonds, Series 2001 (Helping Hand Rehabilitation Center) that are collateralized by mortgages on Helping Hand's real property. Interest is adjusted weekly by the bond remarketer and paid monthly. The interest rate at June 30, 2009 and 2008 was 4.1% and 1.61%, respectively. Helping Hand makes monthly deposits to a bond sinking fund in the amount of one-twelfth of the next principal payment due. Principal payments are due on December 15th each year and the bonds		

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	2009	2008
mature in 2026. Helping Hand's bond security agreement contains certain restrictive covenants with which Helping Hand has complied.	5,330,000	5,545,000
Total	6,345,830	6,609,745
Less current portion	(503,627)	(262,900)
Long-term portion	$ 5,842,203	6,346,845

Future maturities of long-term debt in years ending June 30 are as follows:

2010	$ 503,627
2011	274,255
2012	276,051
2013	896,897
2014	255,000
Thereafter	4,140,000
Total	$ 6,345,830

NOTE 8. INTEREST RATE SWAP AGREEMENTS

Helping Hand entered into two interest rate swap agreements during the year ended June 30, 2009 to hedge the cash flow variability caused by changes in interest rates on its variable rate revenue bond. The differential interest required to be paid or that will be received under the agreements is accrued consistent with the terms of the agreements and is recognized in interest expense as accrued. Terms of the swap agreements require the differential interest to be paid or received monthly.

U.S. generally accepted accounting principles require derivative instruments, such as interest rate swap agreements, to be recognized at fair value as either assets or liabilities in the statement of financial position. Accordingly, the negative value of the swap agreements at June 30, 2009 of $(210,406) is reported as a liability in the statement of financial position. This reflects a $210,406 increase in the liability (i.e., decrease in value of the swaps) since the swap agreements were entered into. The decrease in value is reported in the statement of activities as a separate component of changes in net assets. Value has been measured based on estimates of the amounts needed to settle the agreements as calculated by the counterparty to the swap agreements. Such calculations were based on changes in market conditions and/or assumptions underlying valuation models.

The notional principal amounts of the swap agreements are $3,000,000 and $1,000,000. Interest expense on the underlying debt totaled $255,171 for the year ended June 30, 2009. Included in this amount is $83,281 of additional interest required to be paid under the swap agreements.

NOTE 9. TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets at June 30, 2009 and 2008 are available for the following purposes:

	2009	2008
Building renovations match grant	$ 1,023,272	$ 971,104
Other programs	44,093	92,957
Total	$ 1,067,365	$ 1,064,061

NOTE 10. THIRD-PARTY REIMBURSEMENT ARRANGEMENTS

Helping Hand receives grants and reimbursements from the Department of Human Services and the Department of Public Aid. Funding from these agencies comprised 50% and 49% of support and revenue for the years ended June 30, 2009 and 2008, respectively. Amounts due from these agencies represent 80% and 57% of accounts receivable as of June 30, 2009 and 2008, respectively.

NOTE 11. INTEREST EXPENSE

Interest expense for the years ended June 30, 2009 and 2008 was $319,041 and $240,784, respectively.

NOTE 12. COMMITMENTS

Helping Hand is obligated under an operating lease for a building that is used for program activities. The lease expires in November, 2027. Annual rent expense under this lease for the years ended June 30, 2009 and 2008 was $5,000.

Future minimum lease payments under this lease in years ending June 30 are as follows:

2010	$ 5,000
2011	5,000
2012	5,000
2013	5,000
2014	5,000
Thereafter	70,000
Total	$ 95,000

During the year ended June 30, 2007, Helping Hand's Board of Directors authorized the contribution of real estate assets to another 501(c)(3) organization. No such contributions have occurred as of June 30, 2009.

NOTE 13. EMPLOYEE BENEFIT PLAN

Helping Hand sponsors an IRS approved 403(b) type savings plan covering all full-time employees who meet certain age and length of service requirements. Helping Hand does not make contributions to the plan.

NOTE 14. CASH FLOW INFORMATION

Cash paid for interest expense during the years ended June 30, 2009 and 2008 was $319,041 and $240,784, respectively.

Helping Hand had the following noncash investing and financing transactions during the year ended June 30, 2009:

Purchase of land for $198,750 that was financed with a note payable.

Long-term debt repayments of $215,000 were paid with cash restricted for bond principal payments.

Helping Hand had the following noncash investing and financing transactions during the year ended June 30, 2008:

Purchases of property and equipment of $374,785 were financed with long-term debt.

Long-term debt repayments of $210,000 were paid with cash restricted for bond principal payments.

NOTE 15. RECLASSIFICATIONS

Certain amounts as previously reported for the year ended June 30, 2008 have been reclassified to conform to the June 30, 2009 presentation.

NOTE 16. SUBSEQUENT EVENTS

Management has evaluated subsequent events through December 29, 2009, the date which the financial statements were available to be issued.

Helping Hand Real Estate Holding Company is a subsidiary of Helping Hand Foundation. It does not have separate financial statements.

HELPING HAND FOUNDATION AND SUBSIDIARY

CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2011

HELPING HAND FOUNDATION AND SUBSIDIARY
CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011

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MPS MULCAHY, PAURITSCH, SALVADOR & CO. LTD.

Certified Public Accountants/
Business and Personal Consultants

To the Board of Directors
Helping Hand Foundation
Countryside, Illinois

INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying consolidated statements of financial position of Helping Hand Foundation and subsidiary (nonprofit organizations) as of June 30, 2011 and 2010, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended. These consolidated financial statements are the responsibility of Helping Hand Foundation's management. Our responsibility is to express an opinion on these consolidated financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the consolidated financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Helping Hand Foundation and subsidiary as of June 30, 2011 and 2010, and the changes in their net assets and their cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Mulcahy, Pauritsch, Salvador & Co., Ltd.

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Burr Ridge, Illinois
January 12, 2012

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CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

HELPING HAND FOUNDATION AND SUBSIDIARY
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2011 AND 2010

	2011	2010
ASSETS		
Current assets:		
Cash	$ 790,680	$ 379,266
Cash - restricted for bond principal payments	137,083	115,000
Due from Helping Hand Center	19,576	-
Prepaid expenses	1,278	1,391
Total current assets	948,617	495,657
Property:		
Land	3,408,000	3,408,000
Buildings	8,791,695	8,791,695
Accumulated depreciation	(466,226)	(146,560)
Total property	11,733,469	12,053,135
Other assets:		
Deferred loan costs, net of accumulated amortization	119,977	127,738
Total assets	$ 12,802,063	$ 12,676,530

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See notes to consolidated financial statements.

LIABILITIES AND NET ASSETS	2011	2010
Current liabilities:		
Accounts payable	$ 9,910	$ 56,262
Accrued expenses	49,130	42,745
Deferred revenue	6,150	-
Note payable	-	198,750
Current portion of long-term debt	260,823	257,315
Total current liabilities	326,013	555,072
Long-term liabilities:		
Long-term debt, less current portion	5,702,748	5,760,969
Obligation under interest rate swap agreements	286,781	310,941
Total long-term liabilities	5,989,529	6,071,910
Total liabilities	6,315,542	6,626,982
Net assets:		
Unrestricted	6,486,521	6,049,548
Total liabilities and net assets	$ 12,802,063	$ 12,676,530

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HELPING HAND FOUNDATION AND SUBSIDIARY
CONSOLIDATED STATEMENTS OF ACTIVITIES
YEARS ENDED JUNE 30, 2011 AND 2010

	2011	2010
Support and revenues:		
Rental income	$ 1,257,116	$ 613,156
Thrift store sales	125,506	-
Contributions	50,814	5,870,375
Special events, net of direct expenses of $2,204 and $1,113	4,139	1,825
Interest income	303	2
Total support and revenues	1,437,878	6,485,358
Expenses:		
Program services:		
Grants	30,000	-
Operation of facilities	708,304	363,420
Thrift store	111,224	-
Supporting services:		
Management and general	95,531	18,080
Fundraising	80,006	-
Total functional expenses	1,025,065	381,500
Change in fair value of interest rate swaps	(24,160)	74,617
Total expenses	1,000,905	456,117
Change in net assets	436,973	6,029,241
Net assets at beginning of year	6,049,548	20,307
Net assets at end of year	$ 6,486,521	$ 6,049,548

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See notes to consolidated financial statements.

HELPING HAND FOUNDATION AND SUBSIDIARY
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2011

	Program Services			
	Grants	Operation of Facilities	Thrift Store	Total Program Services
Accounting	$ -	$ -	$ -	$ -
Advertising and promotion	-	-	318	318
Amortization	-	7,761	-	7,761
Building and equipment	-	-	280	280
Conferences and meetings	-	-	-	-
Depreciation	-	319,666	-	319,666
Grants to Helping Hand Center	30,000	-	-	30,000
Information technology	-	-	-	-
Insurance	-	1,032	94	1,126
Interest	-	331,030	-	331,030
Occupancy	-	969	11,666	12,635
Other expenses	-	989	1,612	2,601
Postage and shipping	-	-	-	-
Printing and publication	-	-	-	-
Professional fees	-	-	90,000	90,000
Property taxes	-	45,293	-	45,293
Repairs and maintenance	-	1,564	2,970	4,534
Supplies	-	-	2,211	2,211
Telephone	-	-	2,073	2,073
Total functional expenses	$ 30,000	$ 708,304	$ 111,224	$ 849,528

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See notes to financial statements.

Supporting Services			
Management and General	Fundraising	Total Supporting Services	Total
$ 12,000	$ -	$ 12,000	$ 12,000
-	-	-	318
-	-	-	7,761
-	-	-	280
150	-	150	150
-	-	-	319,666
-	-	-	30,000
5	-	5	5
2,400	-	2,400	3,526
-	-	-	331,030
-	-	-	12,635
101	-	101	2,702
132	-	132	132
111	-	111	111
80,000	80,000	160,000	250,000
-	-	-	45,293
-	-	-	4,534
632	6	638	2,849
-	-	-	2,073
$ 95,531	$ 80,006	$ 175,537	$ 1,025,065

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HELPING HAND FOUNDATION AND SUBSIDIARY
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2010

	Program Services	Supporting Services	
	Operation of Facilities	Management and General	Total
Amortization	$ 3,881	$ -	$ 3,881
Conferences and meetings	-	942	942
Depreciation	146,560	-	146,560
Information technology	-	406	406
Insurance	1,391	-	1,391
Interest	157,400	-	157,400
Occupancy	1,014	-	1,014
Other expenses	-	2,928	2,928
Postage and shipping	22	-	22
Professional fees	-	13,750	13,750
Property taxes	51,642	-	51,642
Repairs and maintenance	1,510	-	1,510
Supplies	-	54	54
Total functional expenses	$ 363,420	$ 18,080	$ 381,500

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See notes to consolidated financial statements.

HELPING HAND FOUNDATION AND SUBSIDIARY
CONSOLIDATED STATEMENTS OF CASH FLOWS
YEARS ENDED JUNE 30, 2011 AND 2010

	2011	2010
Cash flows from operating activities:		
Change in net assets	$ 436,973	$ 6,029,241
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Amortization	7,761	3,881
Change in fair value of interest rate swaps	(24,160)	74,617
Depreciation	319,666	146,560
Noncash contribution from Helping Hand Center	-	(5,870,375)
Changes in operating assets and liabilities:		
Due from Helping Hand Center	(19,576)	-
Prepaid expenses	113	(1,391)
Accounts payable	(46,352)	56,262
Accrued expenses	6,385	42,745
Deferred revenue	6,150	-
Net cash provided by operating activities	686,960	481,540
Cash flows from financing activities:		
Net transfers to restricted cash - bond principal payments	(22,083)	(115,000)
Principal repayments of long-term debt	(253,463)	(7,581)
Net cash used by financing activities	(275,546)	(122,581)
Net increase in cash	411,414	358,959
Cash at beginning of year	379,266	20,307
Cash at end of year	$ 790,680	$ 379,266

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See notes to consolidated financial statements.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Nature of Activities

Helping Hand Foundation and subsidiary (collectively referred to as "Foundation") are Illinois nonprofit corporations. They were established to assist Helping Hand Center in providing "service for life" to individuals with disabilities by assuring the agency's long-term financial stability through fund raising and financial stewardship.

The Foundation leases land and buildings to Helping Hand Center under long-term operating leases. Helping Hand Center has an economic interest in the Foundation but does not have any control.

During the year ended June 30, 2010, the Foundation received a noncash contribution from Helping Hand Center of $5,870,375, which consisted of land and buildings ($12,199,695), net of associated debt and related accounts ($6,329,320). The transaction was recorded at fair value.

B. Principles of Consolidation

The accompanying financial statements present the consolidated financial position, activities, and cash flows of Helping Hand Foundation and its wholly owned subsidiary, Helping Hand Foundation Real Estate Holding Company, Inc. Significant intra-entity transactions and balances have been eliminated in consolidation.

C. Basis of Accounting

The financial statements of the Foundation have been prepared on the accrual basis in conformity with accounting principles generally accepted in the United States of America.

D. Cash Equivalents

For purposes of the statement of cash flows, the Foundation considers all short-term debt securities purchased with a maturity of three months or less to be cash equivalents. Restricted cash balances are not considered cash equivalents for statement of cash flow purposes. At June 30, 2011 and 2010, the Foundation had cash of $137,083 and $115,000, respectively, restricted in accordance with the bond agreement.

The Foundation maintains its cash balances at banks located in the Chicago, Illinois area. The bank account balances, at times, may exceed federally insured limits. The Foundation has not experienced any losses on such accounts.

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E. Property

Purchased property is capitalized at cost. It is the Foundation's policy to capitalize expenditures for these items in excess of $500. Lesser amounts are expensed. Donations of property are recorded as contributions at their estimated fair value. The Foundation's buildings are depreciated using the straight-line method over their estimated useful lives. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are expensed as incurred.

F. Amortization of Deferred Loan Costs

Deferred loan costs are being amortized over the term of the related bonds using the straight-line method.

G. Income Taxes

Helping Hand Foundation operates as a not-for-profit organization and has received exempt status under Section 501(c)(3) of the Internal Revenue Code.

Helping Hand Foundation Real Estate Holding Company, Inc. operates as a not-for-profit organization and has received exempt status under Section 501(c)(2) of the Internal Revenue Code.

The federal Exempt Organization Business Income Tax Return (Form 990) of each entity is subject to examination by the Internal Revenue Service, generally for three years after the date it was filed.

H. Contributions

Contributions received are recorded as unrestricted, temporarily restricted or permanently restricted support depending on the existence and nature of any donor restrictions.

Donations of property are reported as unrestricted contributions unless the donor has restricted the donated asset to a specific purpose.

I. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

J. Reclassifications

Certain amounts as previously reported for the year ended June 30, 2010 have been reclassified to conform to the June 30, 2011 presentation.

K. Management's Date of Review

Management has evaluated subsequent events through January 12, 2012, which is the date the financial statements were available to be issued.

NOTE 2. NOTE PAYABLE

The Foundation had a short-term note payable to a bank that was due in December, 2010. Interest was payable monthly at 6.5%. The note was refinanced into long-term debt during the year ended June 30, 2011. The outstanding balance due at June 30, 2010 was $198,750.

NOTE 3. LONG-TERM DEBT

Long-term debt as of June 30, 2011 and 2010 was comprised of the following:

	2011	2010
Note payable to a bank due in monthly payments of $4,394, including interest at 5.5%, with the final balloon payment due in January, 2013. The note is collateralized by real estate and guaranteed by Helping Hand Center.	$ 659,321	$ 674,804
Note payable to a bank due in monthly payments of $1,766, including interest at 6.32%, with the final balloon payment due in December, 2014. The note is collateralized by real estate and guaranteed by Helping Hand Center.	231,853	238,480
Note payable to a bank due in monthly payments of $1,107, including interest at 5.25%, with the final balloon payment due January, 2016. The note is collateralized by real estate, an assignment of rents, and guaranteed by Helping Hand Center.	197,397	-
Illinois Health Facilities Authority Variable Rate Demand Revenue Bonds, Series 2001 that are collateralized by real estate and guaranteed by Helping Hand Center. Interest is adjusted weekly by the bond remarketer and paid monthly. The interest rate at June 30, 2011 and 2010 was 0.29% and 0.63%, respectively. Principal payments are due on December 15th each year and the bonds mature in 2026. The bond security agreement contains certain restrictive covenants which require compliance by the Foundation and Helping Hand Center. The covenants were met as of June 30, 2011 and 2010.	4,875,000	5,105,000
Total	5,963,571	6,018,284
Less current portion	(260,823)	(257,315)
Long-term portion	$ 5,702,748	$ 5,760,969

Future maturities of long-term debt in years ending June 30 are as follows:

2012	$	260,823
2013		897,690
2014		265,922
2015		474,423
2016		454,713
Thereafter		3,610,000
Total	$	5,963,571

NOTE 4. INTEREST RATE SWAP AGREEMENTS

Helping Hand Center entered into two interest rate swap agreements during the year ended June 30, 2009 to hedge the cash flow variability caused by changes in interest rates of its variable rate revenue bonds. The notional principal amounts of the swap agreements are $3,000,000 and $1,000,000. On December 31, 2009, the swap agreements were assumed by the Foundation. The differential interest required to be paid or that will be received under the agreements is accrued consistent with the terms of the agreements. Terms of the swap agreements require the differential interest to be paid or received monthly.

Accounting principles generally accepted in the United States of America require derivative instruments, such as interest rate swap agreements, to be recognized at fair value as either assets or liabilities in the statement of financial position. Accordingly, the value of the swap agreements at June 30, 2011 and 2010 of $286,781 and $310,941, respectively, is reported as a liability in the statement of financial position. The change in the value of the interest rate swaps for the years ended June 30, 2011 and 2010 of $(24,160) and $74,617, respectively, is reported in the statement of activities as a separate component of changes in net assets. Value has been measured based on estimates of the amounts needed to settle the agreements as calculated by the counterparty to the swap agreements. Such calculations were based on changes in market conditions and/or assumptions underlying valuation models.

Interest expense on the underlying debt for the years ended June 30, 2011 and 2010 totaled $26,694 and $13,237, respectively. Additional interest required to be paid under the interest rate swap agreements for the years ended June 30, 2011 and 2010 was $129,476 and $64,291, respectively.

NOTE 5. FAIR VALUE MEASUREMENTS

The fair value of the interest rate swap agreements measured on a recurring basis using significant unobservable inputs (Level 3) at June 30, 2011 and 2010 was a liability of $286,781 and $310,941, respectively.

Level 3 inputs used by management to value the interest rate swaps include valuation techniques that convert future amounts to a single present amount based on current market expectations about the future amounts (including present value techniques and option pricing models). There were no changes in the valuation techniques during the current year.

The following table reconciles the beginning and ending balances of the fair value measurements using significant unobservable inputs (Level 3) of the obligation under interest rate swap agreements for the years ended June 30, 2011 and 2010.

	2011	2010
Balance at beginning of year	$ (310,941)	$ -
Transfer of liability from Helping Hand Center	-	(236,324)
Total realized and unrealized gains (losses) included in change in net assets	24,160	(74,617)
Balance at end of year	$ (286,781)	$ (310,941)
Total gains or losses for the year included in change in net assets attributable to the change in unrealized gains (losses) relating to liabilities still held at the reporting date	$ 24,160	$ (74,617)

Realized and unrealized gains (losses) included in the change in net assets for the years ended June 30, 2011 and 2010 are included in the change in fair value of interest rate swaps in the statement of activities.

NOTE 6. RENTAL INCOME FROM HELPING HAND CENTER

The Foundation leases its land and buildings to Helping Hand Center under several operating leases that expire in December, 2014, except for two which are on a month to month basis. Total rental income under these leases for the years ended June 30, 2011 and 2010 was $1,257,116 and $613,156, respectively.

Future minimum rental payments to be received under the long-term operating leases in years ending June 30 are as follows:

2012	$ 1,189,998
2013	1,189,998
2014	1,189,998
2015	594,999
Total	$ 4,164,993

NOTE 7. RELATED PARTY TRANSACTIONS

As disclosed in Note 6, the Foundation leases land and buildings to Helping Hand Center.

During July, 2010, the Foundation entered into an annual agreement with Helping Hand Center to provide professional services related to executive, administrative, records management, marketing and fund development for the Foundation. Professional fees under this agreement for the year ended June 30, 2011 were $160,000.

During October, 2010, the Foundation entered into an annual agreement with Helping Hand Center to provide management, accounting and administration of the Foundation's thrift store. Professional fees under this agreement for the year ended June 30, 2011 were $90,000.

Contributions received from Helping Hand Center during the years ended June 30, 2011 and 2010 were $0 and $5,870,375, respectively.

Grants made to Helping Hand Center during the years ended June 30, 2011 and 2010 were $30,000 and $0, respectively.

NOTE 8. CASH FLOW INFORMATION

Cash paid for interest expense during the years ended June 30, 2011 and 2010 was $219,836 and $71,112, respectively.

During the year ended June 30, 2011, the Foundation had a noncash financing transaction of $198,750 related to the refinancing of its short-term debt into long-term debt.

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HELPING HAND FOUNDATION AND SUBSIDIARY

CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2010

HELPING HAND FOUNDATION AND SUBSIDIARY
CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2010

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MPS MULCAHY, PAURITSCH, SALVADOR & CO., LTD

Certified Public Accountants/
Business and Personal Consultants

To the Board of Directors of
Helping Hand Foundation
Countryside, Illinois

INDEPENDENT AUDITORS' REPORT

We have audited the accompanying consolidated statement of financial position of Helping Hand Foundation and subsidiary (nonprofit organizations) as of June 30, 2010, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended. These consolidated financial statements are the responsibility of Helping Hand Foundation and subsidiary's management. Our responsibility is to express an opinion on these consolidated financial statements based on our audit.

We conducted our audit in accordance with U.S. generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the consolidated financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Helping Hand Foundation and subsidiary as of June 30, 2010, and the changes in their net assets and their cash flows for the year then ended in conformity with U.S. generally accepted accounting principles.

Mulcahy, Pauritsch, Salvador & Co, Ltd.

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Burr Ridge, Illinois
December 23, 2010

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HELPING HAND FOUNDATION AND SUBSIDIARY
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
JUNE 30, 2010

ASSETS

Current assets:		
Cash	$ 379,266	
Cash - restricted for bond principal payments	115,000	
Prepaid expenses	1,391	
Total current assets		$ 495,657
Property:		
Land	3,408,000	
Buildings, less accumulated depreciation of $146,560	8,645,135	
Total property		12,053,135
Other asset:		
Deferred loan costs, less accumulated amortization of $3,881		127,738
Total assets		$ 12,676,530

LIABILITIES AND NET ASSETS

Current liabilities:		
Accounts payable	$ 56,262	
Accrued expenses	42,745	
Note payable	198,750	
Current portion of long-term debt	257,315	
Total current liabilities		$ 555,072
Other liabilities:		
Long-term debt, less current portion	5,760,969	
Obligation under interest rate swap agreements	310,941	
Total other liabilities		6,071,910
Total liabilities		6,626,982
Net assets:		
Unrestricted		6,049,548
Total liabilities and net assets		$ 12,676,530

See notes to consolidated financial statements.

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HELPING HAND FOUNDATION AND SUBSIDIARY
CONSOLIDATED STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2010

Support and revenues:		
Contribution from Helping Hand Center	$ 5,870,375	
Rental income from Helping Hand Center	613,156	
Special events, net of direct expenses of $1,113	1,827	
Total support and revenues		$ 6,485,358
Expenses and losses:		
Program services:		
Rental	363,420	
Supporting services:		
Management and general	18,080	
Total expenses	381,500	
Change in fair value of interest rate swaps	74,617	
Total expenses and losses		456,117
Change in net assets		6,029,241
Net assets at beginning of year		20,307
Net assets at end of year		$ 6,049,548

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See notes to consolidated financial statements.

HELPING HAND FOUNDATION AND SUBSIDIARY
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2010

	Program Services	Supporting Services	
	Rental	Management and General	Total
Amortization	$ 3,881	$ -	$ 3,881
Conferences and meetings	-	942	942
Depreciation	146,560	-	146,560
Information technology	-	406	406
Insurance	1,391	-	1,391
Interest	157,400	-	157,400
Occupancy	1,014	-	1,014
Other expenses	-	2,928	2,928
Postage and shipping	22	-	22
Professional fees	-	13,750	13,750
Property taxes	51,642	-	51,642
Repairs and maintenance	1,510	-	1,510
Supplies	-	54	54
Total functional expenses	$ 363,420	$ 18,080	$ 381,500

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See notes to consolidated financial statements.

HELPING HAND FOUNDATION AND SUBSIDIARY
CONSOLIDATED STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2010

Cash flows from operating activities:		
Change in net assets	$ 6,029,241	
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Amortization	3,881	
Change in fair value of interest rate swaps	74,617	
Depreciation	146,560	
Noncash contribution from Helping Hand Center	(5,870,375)	
Changes in operating assets and liabilities:		
Prepaid expenses	(1,391)	
Accounts payable	56,262	
Accrued expenses	42,745	
Net cash provided by operating activities		$ 481,540
Cash flows from financing activities:		
Net transfers to restricted cash - bond principal payments	(115,000)	
Principal repayments of long-term debt	(7,581)	
Net cash used by financing activities		(122,581)
Net increase in cash		358,959
Cash at beginning of year		20,307
Cash at end of year		$ 379,266

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See notes to consolidated financial statements.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Nature of Activities

Helping Hand Foundation and subsidiary (collectively referred to as "Foundation") are Illinois nonprofit corporations. They were established to assist Helping Hand Center in providing "service for life" to individuals with disabilities by assuring the agency's long-term financial stability through fund raising and financial stewardship.

During the year ended June 30, 2010, the Foundation received a noncash contribution from Helping Hand Center of $5,870,375 which consisted of land and buildings ($12,199,695), net of associated debt and related accounts ($6,329,320). The transaction was recorded at fair value. The Foundation leases the land and buildings to Helping Hand Center under long-term operating leases.

B. Principles of Consolidation

The accompanying financial statements present the consolidated financial position, activities and cash flows of Helping Hand Foundation and its wholly owned subsidiary, Helping Hand Foundation Real Estate Holding Company, Inc. Significant intra-entity transactions and balances have been eliminated in consolidation.

C. Basis of Accounting

The financial statements of the Foundation have been prepared on the accrual basis in conformity with U.S. generally accepted accounting principles.

D. Income Taxes

Helping Hand Foundation operates as a not-for-profit organization and has received exempt status under Section 501(c)(3) of the Internal Revenue Code.

Helping Hand Foundation Real Estate Holding Company, Inc. operates as a not-for-profit organization and has received exempt status under Section 501(c)(2) of the Internal Revenue Code.

E. Cash

For purposes of the statement of cash flows, the Foundation considers all short-term debt securities purchased with a maturity of three months or less to be cash equivalents.

The Foundation maintains its cash balances at a bank located in Illinois. The bank account balances, at times, may exceed federally insured limits. The Foundation has not experienced any losses on such accounts.

F. Property

The Foundation capitalizes property over $500. Lesser amounts are expensed. Purchased property is capitalized at cost. Donations of property are recorded as contributions at their estimated fair value. The Foundation's buildings are depreciated using the straight-line method over their estimated useful lives. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are expensed as incurred.

G. Amortization of Deferred Loan Costs

Deferred loan costs are being amortized over the term of the related bonds using the straight-line method.

H. Contributions

Contributions received are recorded as unrestricted, temporarily restricted or permanently restricted support depending on the existence and nature of any donor restrictions.

Donations of property are reported as unrestricted contributions unless the donor has restricted the donated asset to a specific purpose.

I. Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

J. Subsequent Events

Management has evaluated subsequent events through December 23, 2010, which is the date the financial statements were available to be issued.

Effective July 1, 2010, the Foundation entered into a management agreement with Helping Hand Center. Helping Hand Center will provide professional services related to executive, administrative, records management, marketing and fund development for the Foundation. The agreement is a one year term with automatic yearly renewals at a cost of $160,000 per year.

Effective October 1, 2010, Helping Hand Center transferred responsibility for the operation of the Brookfield, Illinois thrift shop to the Foundation. Additionally, the Foundation entered into a management agreement with Helping Hand Center to provide management, accounting and administration of the thrift shop for the Foundation. The agreement is a one year term with automatic yearly renewals at a cost of $120,000 per year.

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NOTE 2. NOTE PAYABLE

The Foundation has a note payable to a bank that is due in December, 2010. Interest is payable monthly at 6.5%. The note is collateralized by real estate and an assignment of rents. The outstanding balance due at June 30, 2010 was $198,750.

NOTE 3. LONG-TERM DEBT

Long-term debt of the Foundation at June 30, 2010 was comprised of the following:

Note payable to a bank due in monthly payments of $4,394, including interest at 5.5%, with the final balloon payment due in January, 2013. The note is collateralized by real estate.	$ 674,804
Note payable to a bank due in monthly payments of $1,766, including interest at 6.32%, with the final balloon payment due in December, 2014. The note is collateralized by real estate.	238,480
Illinois Health Facilities Authority Variable Rate Demand Revenue Bonds, Series 2001. Interest is adjusted weekly by the bond remarketer and paid monthly. The interest rate at June 30, 2010 was 0.63%. Principal payments are due on December 15th each year and the bonds mature in 2026. The bond security agreement contains certain restrictive covenants which require compliance by the Foundation and Helping Hand Center. The covenants were met as of June 30, 2010.	5,105,000
Total	6,018,284
Less current portion	(257,315)
Long-term portion	$ 5,760,969

Future maturities of long-term debt in years ending June 30 are as follows:

2011	$ 257,315
2012	268,627
2013	904,014
2014	267,610
2015	480,718
Thereafter	3,840,000
Total	$ 6,018,284

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NOTE 4. INTEREST RATE SWAP AGREEMENTS

Helping Hand Center entered into two interest rate swap agreements during the year ended June 30, 2009 to hedge the cash flow variability caused by changes in interest rates on its variable rate revenue bond. On December 31, 2009, the swap agreements were assumed by the Foundation. The differential interest required to be paid or that will be received under the agreements is accrued consistent with the terms of the agreements. Terms of the swap agreements require the differential interest to be paid or received monthly.

U.S. generally accepted accounting principles require derivative instruments, such as interest rate swap agreements, to be recognized at fair value as either assets or liabilities in the statement of financial position. Accordingly, the negative value of the swap agreements at June 30, 2010 of $(310,941) is reported as a liability in the statement of financial position. This reflects a $74,617 increase in the liability (i.e., decrease in value of the swaps) since the swap agreements were entered into by the Foundation. The decrease in value is reported in the statement of activities as a separate component of changes in net assets. Value has been measured based on estimates of the amounts needed to settle the agreements as calculated by the counterparty to the swap agreements. Such calculations were based on changes in market conditions and/or assumptions underlying valuation models.

The notional principal amounts of the swap agreements are $3,000,000 and $1,000,000. Interest expense on the underlying debt totaled $13,237 for the year ended June 30, 2010. Additional interest of $64,291 was required to be paid under the swap agreements.

NOTE 5. FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board (FASB) *Accounting Standards Codification* (ASC) 820, *Fair Value Measurements and Disclosures*, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

Level 1

Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Foundation has the ability to access.

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Level 2

Inputs to the valuation methodology include

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability;
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3

Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for liabilities measured at fair value. There have been no changes in the methodologies used at June 30, 2010.

Obligation under interest rate swaps: Inputs used to value the interest rate swaps include valuation techniques which convert future amounts to a single present amount based on current market expectations about the future amounts (including present value techniques and option pricing models).

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Foundation believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level, within the fair value hierarchy, the Foundation's liability at fair value as of June 30, 2010.

	Level 1	Level 2	Level 3	Total
Liabilities:				
Obligation under interest rate swaps	$ -	$ -	$ 310,941	$ 310,941

Level 3 Gains and Losses

The following table sets forth a summary of changes in the fair value of the Foundation's Level 3 liabilities for the year ended June 30, 2010.

	Obligation under Interest Rate Swap Agreements
Balance at beginning of year	$ -
Transfer of liability from Helping Hand Center	(236,324)
Unrealized gains / (losses) relating to instruments still held at the reporting date	(74,617)
Balance at end of year	$ (310,941)

Gains and losses (realized and unrealized) included in the change in net assets for the year ended June 30, 2010 are reported in the change in fair value of interest rate swaps in the Statement of Activities.

NOTE 6. RENTAL INCOME FROM HELPING HAND CENTER

The Foundation leases its land and buildings to Helping Hand Center under long-term operating leases that expire in December, 2014. Total rental income under these leases for the year ended June 30, 2010 was $613,156.

Future minimum rental payments to be received under the operating leases as of June 30, 2010 are contractually due in years ending June 30 as follows:

2011	$ 1,185,021
2012	1,171,258
2013	1,171,258
2014	1,171,258
2015	585,629
Total	$ 5,284,424

NOTE 7. RELATED PARTY TRANSACTIONS

Accounts payable as of June 30, 2010 includes $50,703 due to Helping Hand Center.

NOTE 8. CASH FLOW INFORMATION

Cash paid for interest expense during the year ended June 30, 2010 was $71,112.

NOTE 9. RESTRICTED CASH

As of June 30, 2010, the Foundation had cash of $115,000 restricted in accordance with documents covering the issuance of Illinois Health Facilities Authority Variable Rate Demand Revenue Bonds, Series 2001 to the payment of bond principal.

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HELPING HAND CENTER

FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2011

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HELPING HAND CENTER
FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011

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MPS MULCAHY, PAURITSCH, SALVADOR & CO., LTD.

Certified Public Accountants/
Business and Personal Consultants

To the Board of Directors of
Helping Hand Center
Countryside, Illinois

INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying statements of financial position of Helping Hand Center (a nonprofit organization) as of June 30, 2011 and 2010, and the related statements of activities, functional expenses, and cash flows for the years then ended. These financial statements are the responsibility of Helping Hand Center's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Helping Hand Center as of June 30, 2011 and 2010, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Mulcahy, Pauritsch, Salvador & Co., Ltd.

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Burr Ridge, Illinois
January 3, 2012

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STATEMENTS OF FINANCIAL POSITION

HELPING HAND CENTER
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2011 AND 2010

	2011	2010
ASSETS		
Current assets:		
Cash	$ 826,335	$ 805,854
Certificates of deposit	-	414,870
Accounts receivable	1,498,554	1,723,529
Prepaid expenses and other assets	361,215	101,545
Total current assets	2,686,104	3,045,798
Property and equipment:		
Furniture and equipment	1,657,161	1,986,061
Leasehold improvements	1,504,129	1,402,083
Construction in progress	618,245	-
Total	3,779,535	3,388,144
Less accumulated depreciation	(1,395,747)	(1,625,566)
Net property and equipment	2,383,788	1,762,578
Other assets:		
Investments	351,277	327,049
Cash restricted for repairs and maintenance	15,227	12,359
Total other assets	366,504	339,408
Total assets	$ 5,436,396	$ 5,147,784

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See notes to financial statements.

LIABILITIES AND NET ASSETS	2011	2010
Current liabilities:		
Accounts payable	$ 221,268	$ 324,047
Accrued expenses:		
Payroll and related liabilities	410,460	369,748
Vacation	99,531	88,995
Other	14,514	8,111
Deferred income	-	7,775
Line of credit	-	200,000
Current portion of long-term debt	24,288	26,739
Total current liabilities	770,061	1,025,415
Other liabilities:		
Long-term debt, less current portion	8,894	34,727
Security deposits held	1,296,043	980,133
Annuity payable	-	940
Total other liabilities	1,304,937	1,015,800
Total liabilities	2,074,998	2,041,215
Net assets:		
Unrestricted	3,323,265	3,048,924
Temporarily restricted	38,133	57,645
Total net assets	3,361,398	3,106,569
Total liabilities and net assets	$ 5,436,396	$ 5,147,784

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HELPING HAND CENTER
STATEMENTS OF ACTIVITIES
YEARS ENDED JUNE 30, 2011 AND 2010

	2011		
	Unrestricted	Temporarily Restricted	Total
Public support and revenue:			
Fees for services	$ 6,436,032	$ -	$ 6,436,032
Sale of goods and services	1,090,714	-	1,090,714
Grants and contributions:			
Community mental health agencies	1,147,178	-	1,147,178
United Way agencies	18,361	-	18,361
Other grants and contributions	2,341,383	985	2,342,368
Rental income	481,273	-	481,273
Interest and dividend income	83,286	-	83,286
Net realized and unrealized gains on investments	43,899	-	43,899
Special events, net of direct expenses of $84,992 and $110,746	211,603	-	211,603
Gain on contribution to Helping Hand Foundation	-	-	-
Other income	505,911	-	505,911
Net assets released from restrictions:			
Satisfaction of purpose restrictions	20,497	(20,497)	-
Total public support and revenue	12,380,137	(19,512)	12,360,625
Expenses and losses:			
Program services	10,619,266	-	10,619,266
Supporting services:			
Management and general	1,191,222	-	1,191,222
Fundraising	295,308	-	295,308
Total supporting services	1,486,530	-	1,486,530
Change in fair value of interest rate swaps	-	-	-
Contribution to Helping Hand Foundation	-	-	-
Total expenses and losses	12,105,796	-	12,105,796
Change in net assets	274,341	(19,512)	254,829
Net assets at beginning of year	3,048,924	57,645	3,106,569
Net assets at end of year	$ 3,323,265	$ 38,133	$ 3,361,398

See notes to financial statements.

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2010		
Unrestricted	Temporarily Restricted	Total
$ 5,872,286	$ -	$ 5,872,286
1,076,344	-	1,076,344
1,064,897	-	1,064,897
33,286	-	33,286
2,118,002	26,988	2,144,990
487,699	-	487,699
31,744	-	31,744
29,536	-	29,536
205,560	-	205,560
2,747,718	-	2,747,718
128,613	-	128,613
1,036,708	(1,036,708)	-
14,832,393	(1,009,720)	13,822,673
10,011,627	-	10,011,627
1,433,502	-	1,433,502
302,932	-	302,932
1,736,434	-	1,736,434
25,918	-	25,918
5,870,375	-	5,870,375
17,644,354	-	17,644,354
(2,811,961)	(1,009,720)	(3,821,681)
5,860,885	1,067,365	6,928,250
$ 3,048,924	$ 57,645	$ 3,106,569

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HELPING HAND CENTER
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2011

	Program Services			
	Adult Day Programs	Community Living Programs	Pediatric Outpatient Clinic	Helping Hand School
Salaries and related expenses:				
Salaries and wages	$ 2,893,147	$ 1,534,963	$ 370,122	$ 1,164,226
Employee benefits	303,861	159,938	57,834	141,145
Payroll taxes	215,346	115,465	28,458	89,072
Total salaries and related expenses	3,412,354	1,810,366	456,414	1,394,443
Accounting (non employee)	3,000	2,400	-	-
Advertising and promotion	252	-	313	356
Bad debts	-	-	-	-
Building and equipment expense	656,319	537,028	52,559	87,984
Conferences and meetings	6,119	3,427	1,135	1,859
Family association	-	-	-	-
Information technology	23,146	5,622	2,066	1,813
Insurance	59,811	39,065	4,264	9,080
Legal	-	-	-	-
Local travel	133,968	48,537	511	4,244
Membership dues	643	643	-	-
Occupancy	121,929	108,729	8,777	14,829
Other expenses	5,169	1,489	876	687
Outside labor	518,214	-	-	-
Postage and shipping	6,011	861	790	501
Printing and publication	2,579	235	973	1,394
Professional fees	54,784	34,453	4,479	76,220
Repairs and maintenance	124,357	126,332	10,792	22,208
State assessment fee	-	41,892	-	-
Supplies	167,769	217,428	19,152	18,529
Telephone	37,178	28,656	1,658	3,516
Total functional expenses	$ 5,333,602	$ 3,007,163	$ 564,759	$ 1,637,663

See notes to financial statements.

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Thrift Store	Total Program Services	Supporting Services: Management and General	Supporting Services: Fundraising	Supporting Services: Total Supporting Services	Total
$ 47,327	$ 6,009,785	$ 688,496	$ 158,414	$ 846,910	$ 6,856,695
3,960	666,738	92,873	23,984	116,857	783,595
3,428	451,769	52,993	19,754	72,747	524,516
54,715	7,128,292	834,362	202,152	1,036,514	8,164,806
-	5,400	31,080	-	31,080	36,480
-	921	367	9,388	9,755	10,676
-	-	5,921	-	5,921	5,921
13,163	1,347,053	85,677	7,079	92,756	1,439,809
35	12,575	4,485	1,275	5,760	18,335
-	-	-	15,786	15,786	15,786
-	32,647	8,688	2,897	11,585	44,232
305	112,525	14,640	393	15,033	127,558
-	-	36,263	-	36,263	36,263
79	187,339	8,179	1,431	9,610	196,949
-	1,286	12,038	1,548	13,586	14,872
5,583	259,847	14,766	839	15,605	275,452
-	8,221	29,544	-	29,544	37,765
-	518,214	-	-	-	518,214
-	8,163	2,885	2,358	5,243	13,406
30	5,211	1,281	8,410	9,691	14,902
-	169,936	42,691	8,739	51,430	221,366
1,737	285,426	18,740	1,056	19,796	305,222
-	41,892	-	-	-	41,892
432	423,310	37,060	28,794	65,854	489,164
-	71,008	2,555	3,163	5,718	76,726
$ 76,079	$ 10,619,266	$ 1,191,222	$ 295,308	$ 1,486,530	$ 12,105,796

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HELPING HAND CENTER
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2010

	Program Services			
	Adult Day Programs	Community Living Programs	Pediatric Outpatient Clinic	Helping Hand School
Salaries and related expenses:				
Salaries and wages	$ 2,706,569	$ 1,742,085	$ 460,632	$ 877,918
Employee benefits	287,300	177,951	62,460	126,661
Payroll taxes	214,712	138,299	38,530	70,754
Total salaries and related expenses	3,208,581	2,058,335	561,622	1,075,333
Accounting (non employee)	3,000	2,400	-	-
Advertising and promotion	252	-	25	150
Amortization	-	-	-	-
Bad debts	-	-	-	-
Building and equipment expense	557,182	397,671	43,362	54,685
Conferences and meetings	2,284	475	4,396	1,646
Family association	-	-	-	-
Information technology	13,150	3,974	1,469	4,097
Insurance	56,295	43,054	3,905	5,760
Legal	-	-	1,959	-
Local travel	142,230	52,609	435	2,540
Membership dues	575	631	-	2
Occupancy	113,874	112,293	8,745	10,744
Other expenses	1,772	883	1,118	1,781
Outside labor	405,911	-	-	-
Postage and shipping	4,766	813	1,026	509
Printing and publication	2,239	100	674	905
Professional fees	61,356	28,760	10,925	103,092
Repairs and maintenance	114,888	63,994	9,596	12,259
State assessment fee	-	40,512	-	-
Supplies	156,610	181,208	14,836	8,432
Telephone	35,410	25,772	1,959	2,685
Total functional expenses	$ 4,880,375	$ 3,013,484	$ 666,052	$ 1,284,620

See notes to financial statements.

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		Supporting Services			
Thrift Store	Total Program Services	Management and General	Fundraising	Total Supporting Services	Total
$ 67,182	$ 5,854,386	$ 660,303	$ 198,496	$ 858,799	$ 6,713,185
6,244	660,616	106,781	27,969	134,750	795,366
4,097	466,392	52,998	16,791	69,789	536,181
77,523	6,981,394	820,082	243,256	1,063,338	8,044,732
-	5,400	30,518	-	30,518	35,918
589	1,016	300	7,014	7,314	8,330
-	-	3,881	-	3,881	3,881
-	-	176,965	-	176,965	176,965
44,639	1,097,539	89,042	5,741	94,783	1,192,322
-	8,801	4,036	1,208	5,244	14,045
-	-	-	16,042	16,042	16,042
83	22,773	8,986	2,748	11,734	34,507
5,314	114,328	17,020	359	17,379	131,707
-	1,959	77,512	-	77,512	79,471
68	197,882	8,282	1,425	9,707	207,589
245	1,453	26,304	865	27,169	28,622
16,668	262,324	15,929	863	16,792	279,116
-	5,554	57,506	260	57,766	63,320
-	405,911	-	-	-	405,911
163	7,277	2,384	2,094	4,478	11,755
30	3,948	2,270	7,003	9,273	13,221
3,122	207,255	41,536	1,685	43,221	250,476
8,976	209,713	17,101	1,125	18,226	227,939
-	40,512	-	-	-	40,512
7,230	368,316	30,999	8,858	39,857	408,173
2,446	68,272	2,849	2,386	5,235	73,507
$ 167,096	$ 10,011,627	$ 1,433,502	$ 302,932	$ 1,736,434	$ 11,748,061

HELPING HAND CENTER
STATEMENTS OF CASH FLOWS
YEARS ENDED JUNE 30, 2011 AND 2010

	2011	2010
Cash flows from operating activities:		
Change in net assets	$ 254,829	$ (3,821,681)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Amortization	-	3,881
Bad debts	5,921	176,965
Change in fair value of interest rate swaps	-	25,918
Contribution to Helping Hand Foundation	-	5,870,375
Depreciation	165,845	375,517
Gain on contribution to Helping Hand Foundation	-	(2,747,718)
Loss on disposal of assets	15,609	85,633
Net realized and unrealized gains on investments	(43,899)	(29,536)
Effects of changes in operating assets and liabilities:		
Accounts receivable	219,054	569,340
Prepaid expenses and other assets	(259,670)	11,604
Accounts payable and accrued expenses	(45,128)	207,760
Deferred income	(7,775)	(23,625)
Security deposits held	315,910	75,875
Annuity payable	(940)	(2,037)
Net cash provided by operating activities	619,756	778,271
Cash flows from investing activities:		
Purchases of property and equipment	(802,664)	(1,650,071)
Net transfers from restricted cash - construction of building addition	-	1,023,273
Net transfers to restricted cash - repairs and maintenance	(2,868)	(2,870)
Purchases of investments	(7,796)	(312,281)
Proceeds from certificate of deposit and investment maturities and sales	442,337	667,707
Net cash used by investing activities	(370,991)	(274,242)
Cash flows from financing activities:		
Net transfers to restricted cash - bond principal payments	-	(91,826)
Cash received from grants and contributions restricted for building improvements	-	17,000
Net borrowings (repayments) on line of credit	(200,000)	100,000
Principal repayments of long-term debt	(28,284)	(33,499)
Net cash used by financing activities	(228,284)	(8,325)
Net increase in cash	20,481	495,704
Cash at beginning of year	805,854	310,150
Cash at end of year	$ 826,335	$ 805,854

See notes to financial statements.

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NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Nature of Activities

Helping Hand Center is an Illinois nonprofit corporation. Its mission is to assist persons with disabilities to achieve their highest level of independence through quality programs and services.

During the year ended June 30, 2010, Helping Hand Center made a noncash contribution to the Helping Hand Foundation of $5,870,375 which consisted of land and buildings ($12,199,695), net of associated debt and related accounts ($6,329,320). The transaction was recorded at fair value. Helping Hand Center leases the land and buildings from Helping Hand Foundation under long-term operating leases.

B. Basis of Accounting

The financial statements of Helping Hand Center have been prepared on the accrual basis in conformity with accounting principles generally accepted in the United States of America.

C. Cash Equivalents

For purposes of the statement of cash flows, Helping Hand Center considers all short-term debt securities purchased with a maturity of three months or less to be cash equivalents. Helping Hand Center's investments in money market funds and restricted cash balances are not considered cash equivalents for statement of cash flows purposes.

Helping Hand Center maintains its cash balances at several banks located in the Chicago, Illinois area. The bank account balances, at times, exceed federally insured limits. Helping Hand Center has not experienced any losses on such accounts.

D. Accounts Receivable

Accounts receivable are reported at their outstanding balance reduced by the allowance for doubtful accounts, if any.

The allowance for doubtful accounts is increased by charges to income and decreased by chargeoffs (net of recoveries). Management's periodic evaluation of the adequacy of the allowance is based on Helping Hand Center's past collection experience, known and inherent risks of the governmental agencies and customers comprising Helping Hand Center's accounts receivable balance, adverse situations that may affect the governmental agency's and customer's ability to pay, and current economic conditions. Accounts receivable are charged off when management deems the accounts receivable balance to be uncollectible.

The allowance for doubtful accounts at June 30, 2011 and 2010 was $45,000.

E. Property and Equipment

Property and equipment are capitalized at cost. It is Helping Hand Center's policy to capitalize expenditures for these items in excess of $500. Lesser amounts are expensed. Depreciation is computed using the straight-line method over the estimated useful lives of the related assets. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are expensed as incurred.

F. Investments

Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the statement of financial position. Unrealized gains and losses are included in the change in net assets. Investment income and gains restricted by a donor are reported as increases in unrestricted net assets if the restrictions are met (either by passage of time or by use) in the reporting period in which the income and gains are recognized.

G. Accrued Vacation Liability

Vacation days earned by employees are accrued at their current rate of pay. Employees begin earning two weeks of vacation on their anniversary date of employment each year. One additional day is earned each year on their anniversary date up to three weeks of vacation per year with an additional week earned after fifteen years of employment. Program directors receive three weeks of vacation in their first year and earn an additional day each year on their anniversary date up to four weeks of vacation.

H. Income Taxes

Helping Hand Center operates as a not-for-profit organization and has received exempt status under Section 501(c)(3) of the Internal Revenue Code.

The income tax returns of Helping Hand Center are subject to examination by the IRS, generally for three years after the date they were filed.

I. Basis of Revenue Recognition

Program contract and grant revenues are recognized as income in the contract period in which services are provided.

J. Public Support and Revenue

Grants and other contributions of cash and other assets are reported as temporarily restricted support if they are received with donor stipulations that limit the use of the donated cash and assets. When a donor restriction expires, that is, when a stipulated time restriction ends or a purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Restricted contributions whose restrictions are met in the same reporting period they are received are shown as unrestricted support.

Donations of noncash assets are recorded at their fair values in the period received. Donated services that create or enhance nonfinancial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at their fair values in the period received.

Unconditional promises to give are recognized as contribution support and receivables in the period in which the promise is received. Conditional promises to give are recognized as contribution support and receivables when the conditions are substantially met.

A number of volunteers have donated their services to the programs of Helping Hand Center. No amounts have been recognized for these donated services in the statement of activities because the criteria for recognition under Financial Accounting Standards Board (FASB) *Accounting Standards Codification* (ASC) 958-605-25, *Not-For-Profit Entities Revenue Recognition* have not been satisfied.

K. Functional Expenses - Allocation of Costs

Expenses are charged to each program based on direct expenditures incurred. Any program expenditures not directly chargeable to a specific program are charged to the programs, depending on the type of expense, and are based on full-time equivalents of personnel, hours of service by program area, or occupancy percentages.

L. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

M. Reclassifications

Certain amounts as previously reported for the prior year have been reclassified to conform with the current year's presentation.

NOTE 2. RESTRICTED CASH

Cash at June 30, 2011 and 2010 was restricted as follows:

	2011	2010
Restricted in accordance with a contract with the Department of Housing and Urban Development which requires that funds be deposited for future repairs and maintenance for a specific project. Monthly transfers to this account of $239 are required.	$ 15,227	$ 12,359

NOTE 3. INVESTMENTS

Investments at June 30, 2011 and 2010 were comprised of the following:

	Cost	Fair Value	Unrealized Gain
June 30, 2011:			
Money market funds	$ 1,067	$ 1,067	$ -
Mutual funds	173,409	347,035	173,626
Other	3,175	3,175	-
Total	$ 177,651	$ 351,277	$ 173,626
June 30, 2010:			
Money market funds	$ 29,737	$ 29,737	$ -
Mutual funds	165,613	294,137	128,524
Other	3,175	3,175	-
Total	$ 198,525	$ 327,049	$ 128,524

NOTE 4. FAIR VALUE MEASUREMENTS

The following table sets forth by level, within the fair value hierarchy, Helping Hand Center's investments at fair value as of June 30, 2011 and 2010:

	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
June 30, 2011:				
Money market funds	$ 1,067	$ 1,067	$ -	$ -
Mutual funds:				
Large blend funds	93,379	93,379	-	-
Large growth funds	113,512	113,512	-	-
Large value funds	140,144	140,144	-	-
Other	3,175	-	-	3,175
Total	$ 351,277	$ 348,102	$ -	$ 3,175

	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
June 30, 2010:				
Money market funds	$ 29,737	$ 29,737	$ -	$ -
Mutual funds:				
Large blend funds	79,746	79,746	-	-
Large growth funds	96,099	96,099	-	-
Large value funds	118,292	118,292	-	-
Other	3,175	-	-	3,175
Total	$ 327,049	$ 323,874	$ -	$ 3,175

The following table reconciles the beginning and ending balances of fair value measurements using significant unobservable inputs (Level 3) of Helping Hand Center's investment and for the years ended June 30, 2011 and 2010, and its obligation under interest rate swaps for the year ended June 30, 2010.

	Investment	Obligation under Interest Rate Swaps
June 30, 2011:		
Balance at beginning of year	$ 3,175	
Total gains or losses included in change in net assets	-	
Purchases	-	
Issuances	-	
Sales	-	
Settlements	-	
Balance at end of year	$ 16,953	
June 30, 2010:		
Balance at beginning of year	$ 3,175	$ (210,406)
Total gains or losses included in change in net assets	-	(25,918)
Purchases	-	-
Issuances	-	-
Sales	-	-
Settlements	-	236,324
Balance at end of year	$ 3,175	$ -

All assets and liabilities have been valued using a market approach, except for Level 3 assets. Level 3 assets and liabilities are valued using the income approach. Fair values for assets and liabilities in Level 2 are calculated using quoted market prices for similar assets and liabilities in markets that are not active. Fair values for assets and liabilities in Level 3 are calculated using assumptions about discounted cash flow and other present value techniques. There were no changes in the valuation techniques during the current year.

NOTE 5. LINE OF CREDIT

Helping Hand Center had a $750,000 line of credit agreement with a bank that expired on March 1, 2011. Interest was payable monthly at the bank's LIBOR rate plus 3%. The LIBOR rate at June 30, 2010 was 0.35%. The line was collateralized by substantially all of the assets of Helping Hand Center and was subject to certain restrictive covenants with which Helping Hand Center had complied. The outstanding balance due at June 30, 2010 was $200,000.

NOTE 6. LONG-TERM DEBT

Long-term debt at June 30, 2011 and 2010 was comprised of the following:

	2011	2010
Installment note payable to a bank, due in monthly payments of $838, including interest at 7%, with the final payment due in December, 2011. The note is collateralized by a vehicle.	4,081	13,477
Installment note payable to a bank, due in monthly payments of $806, including interest at 6.65%, with the final payment due in November, 2012. The note is collateralized by a vehicle.	12,278	20,814
Installment note payable to a bank, due in monthly payments of $986, including interest at 6.5%, with the final payment due in January, 2013. The note is collateralized by a vehicle.	16,823	27,175
Total	33,182	61,466
Less current portion	(24,288)	(26,739)
Long-term portion	$ 8,894	34,727

Future maturities of long-term debt in years ending June 30 are as follows:

2012	$ 24,288
2013	8,894
Total	$ 33,182

NOTE 7. INTEREST RATE SWAP AGREEMENTS

Helping Hand Center entered into two interest rate swap agreements during the year ended June 30, 2009 to hedge the cash flow variability caused by changes in interest rates on its variable rate revenue bond. The notional principal amounts of the swap agreements are $3,000,000 and $1,000,000. The total outstanding balance was transferred to Helping Hand Foundation during the year ended June 30, 2010. Helping Hand Center remains a guarantor of these agreements.

Accounting principles generally accepted in the United States of America require derivative instruments, such as interest rate swap agreements, to be recognized at fair value as either assets or liabilities in the statement of financial position. The decrease in value of interest rate swaps is reported in the statement of activities as a separate component of changes in net assets. For the year ended June 30, 2010, the decrease in value of interest rate swaps included in the statement of activities prior to the transfer to Helping Hand Foundation was $25,918.

Interest expense on the underlying debt totaled $112,625 for the year ended June 30, 2010. Included in this amount is $63,964 of additional interest required to be paid under the swap agreements for the year ended June 30, 2010.

NOTE 8. TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets at June 30, 2011 and 2010 are available for program related services.

NOTE 9. INTEREST EXPENSE

Interest expense for the years ended June 30, 2011 and 2010 was $14,242 and $147,741, respectively.

NOTE 10. COMMITMENTS

As of January 1, 2010, Helping Hand Center is obligated under several operating leases with Helping Hand Foundation for buildings that are used for program activities. Under the terms of the leases, Helping Hand Center is responsible for payment of real estate taxes. The leases expire in December, 2014, except for two which are on a month to month basis.

Helping Hand Center is obligated under an operating lease from an unrelated party for a building that is used for program activities. Annual payments of $5,000 are required. The lease expires in November, 2028.

NOTE 12. THIRD-PARTY REIMBURSEMENT ARRANGEMENTS

Helping Hand Center receives grants and reimbursements from the Department of Human Services and the Department of Public Aid. Funding from these agencies comprised 46% and 39% of support and revenue for the years ended June 30, 2011 and 2010, respectively. Amounts due from these agencies represent 66% and 73% of accounts receivable as of June 30, 2011 and 2010, respectively. Helping Hand Center has received a delay in receiving payments on grants and reimbursements from the Department of Human Services and the Department of Public Aid; however, management believes the amounts due from these organizations will be fully collected.

NOTE 13. EMPLOYEE BENEFIT PLAN

Helping Hand Center sponsors an IRS approved 403(b) type savings plan covering all full-time employees who meet certain age and length of service requirements. Helping Hand Center does not make contributions to the plan.

NOTE 14. CASH FLOW INFORMATION

Cash paid for interest expense during the years ended June 30, 2011 and 2010 was $14,242 and $134,703, respectively.

Helping Hand Center had the following noncash investing and financing transactions during the year ended June 30, 2010:

Long-term debt repayments of $225,000 were paid with cash restricted for bond principal payments.

NOTE 15. COMMITMENTS AND CONTINGENCIES

Helping Hand Center is a guarantor of the debt held by Helping Hand Foundation for the years ended June 30, 2011 and 2010. Helping Hand Center would be liable to perform under this guarantee if Helping Hand Foundation failed to make payments on the debt when due. The total amount of debt guaranteed by Helping Hand Center outstanding at June 30, 2011 was $5,963,571, which is due to be paid with interest at various times through December, 2026.

As of June 30, 2011, Helping Hand Center had remaining construction commitments of $318,645.

NOTE 16. SUBSEQUENT EVENTS

Management has evaluated subsequent events through January 3, 2012, which is the date the financial statements were available to be issued.

COST AND GROSS SQUARE FEET BY DEPARTMENT OR SERVICE

DEPARTMENT	Cost/Square Foot New	Cost/Square Foot Modern	Gross Square Feet New	Gross Square Feet Modern	Construction Costs New	Construction Costs Modern	Total Costs
ICF	$236.39		8000		$1,891,100		$1,891,100
							$0
							$0
Total	**$236.39**	**$0.00**	**8,000**	**-**	**$1,891,100**	**$0**	**$1,891,100**
Contingency	$23.64		8,000	-	$189,110		$189,110
TOTAL	**$260.03**	**$0.00**	**8,000**	**-**	**$2,080,210**	**$0**	**$2,080,210**

ATTACHMENT 42

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PROJECTED OPERATING COSTS
FIRST YEAR OF OPERATION

Description	Amount
Salaries:	$380,000
Benefits (included in salaries):	0
Supplies:	4,000
Total:	$384,000
Patient Days:	5,840
Operating Cost per Patient Day:	$ 65.75

ATTACHMENT 42-1

TOTAL EFFECT OF THE PROJECT ON CAPITAL COSTS
FIRST YEAR OF OPERATIONS

Depreciation:	$ 51,802
Interest:	73,500
Total:	$125,302
Patient Days:	5,840
Capital Cost per Patient Day:	$ 21.46

ATTACHMENT 42-2

Safety Net Information per PA 96-0031			
CHARITY CARE			
Charity (# of patients)	FY 2009	FY 2010	FY 2011
Inpatient	0	0	0
Outpatient	0	0	0
Total			
Charity (cost in dollars)	FY 2009	FY 2010	FY 2011
Inpatient	0	0	0
Outpatient	0	0	0
Total			
MEDICAID			
Medicaid (# of patients)	FY 2009	FY 2010	FY 2011
Inpatient (residents)	16	16	16
Outpatient	0	0	0
Total			
Medicaid (revenue)	FY 2009	FY 2010	FY 2011
Inpatient (residents)	$ 615,782	$ 618,605	$ 630,056
Outpatient	0	0	0
Total	$ 615,782	$ 618,605	$ 630,056

Charity Care Information

CHARITY CARE			
	FY 2009	FY 2010	FY 2011
Net Patient Revenue	0	0	0
Amount of Charity Care (charges)	0	0	0
Cost of Charity Care	0	0	0

ATTACHMENT 43