



Facility Name & ID Number Shady Oaks West

# 0040527 Report Period Beginning: 07/01/08 Ending: 06/30/09

III. STATISTICAL DATA

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

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1		Skilled (SNF)			1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6	<u>16</u>	ICF/DD 16 or Less	<u>16</u>	<u>5,840</u>	6
7	<u>16</u>	TOTALS	<u>16</u>	<u>5,840</u>	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment				5 Total
		3 Medicaid Recipient	4 Private Pay	Other	5 Total	
8	SNF					8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS	<u>5,549</u>			<u>5,549</u>	13
14	TOTALS	<u>5,549</u>			<u>5,549</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 95.02%

D. How many bed-hold days during this year were paid by the Department? 18 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy)  
None

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?  
YES  NO

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?  
YES  NO

I. On what date did you start providing long term care at this location?  
Date started 5/17/1994

J. Was the facility purchased or leased after January 1, 1978?  
YES  Date January 1993 NO

K. Was the facility certified for Medicare during the reporting year?  
YES  NO  If YES, enter number of beds certified \_\_\_\_\_ and days of care provided N/A

Medicare Intermediary N/A

IV. ACCOUNTING BASIS

ACCRUAL  MODIFIED CASH\*  CASH\*

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

Tax Year: 06/30/2009 Fiscal Year: 06/30/2009

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

Facility Name & ID Number Shady Oaks West # 0040527 Report Period Beginning: 07/01/08 Ending: 06/30/09

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	58,811	2,685	4,067	65,563		65,563		65,563		1
2	Food Purchase		29,620		29,620		29,620		29,620		2
3	Housekeeping		1,427		1,427		1,427		1,427		3
4	Laundry		4,147		4,147		4,147		4,147		4
5	Heat and Other Utilities			11,766	11,766		11,766	454	12,220		5
6	Maintenance		7,934	39,962	47,896		47,896	1,997	49,893		6
7	Other (specify):*							311	311		7
8	<b>TOTAL General Services</b>	58,811	45,813	55,795	160,419		160,419	2,762	163,181		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			2,250	2,250		2,250		2,250		9
10	Nursing and Medical Records	446,018	19,017	313,327	778,362		778,362	(32)	778,330		10
10a	Therapy										10a
11	Activities	11,852	823		12,675		12,675		12,675		11
12	Social Services										12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	<b>TOTAL Health Care and Programs</b>	457,870	19,840	315,577	793,287		793,287	(32)	793,255		16
	<b>C. General Administration</b>										
17	Administrative	29,498			29,498		29,498	157,405	186,903		17
18	Directors Fees										18
19	Professional Services			228,034	228,034		228,034	(203,146)	24,888		19
20	Dues, Fees, Subscriptions & Promotions			418	418		418	2,417	2,835		20
21	Clerical & General Office Expenses		1,501	5,263	6,764		6,764	9,420	16,184		21
22	Employee Benefits & Payroll Taxes			124,674	124,674		124,674	33,247	157,921		22
23	Inservice Training & Education										23
24	Travel and Seminar			1,120	1,120		1,120	1,093	2,213		24
25	Other Admin. Staff Transportation			2,757	2,757		2,757	5,145	7,902		25
26	Insurance-Prop.Liab.Malpractice			8,996	8,996		8,996	3,491	12,487		26
27	Other (specify):*							459	459		27
28	<b>TOTAL General Administration</b>	29,498	1,501	371,262	402,261		402,261	9,531	411,792		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	546,179	67,154	742,634	1,355,967		1,355,967	12,261	1,368,228		29

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name &amp; ID Number

Shady Oaks West

#0040527

Report Period Beginning:

07/01/08

Ending:

06/30/09

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			20,883	20,883		20,883	(2,072)	18,811			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			4,898	4,898		4,898	13,516	18,414			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds			31,915	31,915		31,915	(15,679)	16,236			34
35	Rent-Equipment & Vehicles							474	474			35
36	Other (specify):*			118	118		118		118			36
37	<b>TOTAL Ownership</b>			57,814	57,814		57,814	(3,761)	54,053			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers			1,290	1,290		1,290		1,290			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			57,056	57,056		57,056		57,056			42
43	Other (specify):*											43
44	<b>TOTAL Special Cost Centers</b>			58,346	58,346		58,346		58,346			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	546,179	67,154	858,794	1,472,127		1,472,127	8,500	1,480,627			45

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

SEE ACCOUNTANTS' COMPILATION REPORT

**VI. ADJUSTMENT DETAIL**

**A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)**

		1	2	3	
	<b>NON-ALLOWABLE EXPENSES</b>	<b>Amount</b>	<b>Refer- ence</b>	<b>BHF USE ONLY</b>	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(23,670)	30		9
10	Interest and Other Investment Income	(14)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax		02		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(32)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (23,716)		\$	30

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

		1	2	
		<b>Amount</b>	<b>Reference</b>	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	32,216		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ 32,216		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ 8,500		37

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

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Shady Oaks West

ID# 0040527

Report Period Beginning: 07/01/08

Ending: 06/30/09

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Clothing & Personal Supplies	\$ (32)	10	1
2				2
3				3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	<b>Total</b>	(32)		49

Shady Oaks West

ID# 0040527

Report Period Beginning: 07/01/08

Ending: 06/30/09

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference
50		\$	1
51			2
52			3
53			4
54			5
55			6
56			7
57			8
58			9
59			10
60			11
61			12
62			13
63			14
64			15
65			16
66			17
67			18
68			19
69			20
70			21
71			22
72			23
73			24
74			25
75			26
76			27
77			28
78			29
79			30
80			31
81			32
82			33
83			34
84			35
85			36
86			37
87			38
88			39
89			40
90			41
91			42
92			43
93			44
94			45
95			46
96			47
97			48
98			49

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Shady Oaks West# 0040527

Report Period Beginning:

07/01/08

Ending:

06/30/09

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary													1
2	Food Purchase													2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities			422		23	3	6					454	5
6	Maintenance			1,647	137	200	6	7					1,997	6
7	Other (specify):*			304	2	2	2	1					311	7
8	<b>TOTAL General Services</b>			<b>2,373</b>	<b>139</b>	<b>225</b>	<b>11</b>	<b>14</b>					<b>2,762</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director													9
10	Nursing and Medical Records	(32)											(32)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*													15
16	<b>TOTAL Health Care and Programs</b>	<b>(32)</b>											<b>(32)</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative			49,823	10,915	79,301	5,351	12,015					157,405	17
18	Directors Fees													18
19	Professional Services			(84,705)	(17,060)	(100,828)	(1,138)	585					(203,146)	19
20	Fees, Subscriptions & Promotions			1,303	1,038	32	11	33					2,417	20
21	Clerical & General Office Expenses			4,403	381	1,436	455	2,745					9,420	21
22	Employee Benefits & Payroll Taxes			10,223	2,807	16,242	661	3,314					33,247	22
23	Inservice Training & Education													23
24	Travel and Seminar			776	78	190	10	39					1,093	24
25	Other Admin. Staff Transportation			863	104	3,899	65	214					5,145	25
26	Insurance-Prop.Liab.Malpractice			2,462	36	966	14	13					3,491	26
27	Other (specify):*			(2)				461					459	27
28	<b>TOTAL General Administration</b>			<b>(14,854)</b>	<b>(1,701)</b>	<b>1,238</b>	<b>5,429</b>	<b>19,419</b>					<b>9,531</b>	<b>28</b>
29	<b>TOTAL Operating Expense</b> <b>(sum of lines 8,16 &amp; 28)</b>	<b>(32)</b>		<b>(12,481)</b>	<b>(1,562)</b>	<b>1,463</b>	<b>5,440</b>	<b>19,433</b>					<b>12,261</b>	<b>29</b>

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Shady Oaks West

# 0040527

Report Period Beginning:

07/01/08

Ending:

06/30/09

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	(23,670)	13,536	5,739	1,131	943	186	63					(2,072)	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(14)	9,190	1,392	117	2,811	20						13,516	32
33	Real Estate Taxes													33
34	Rent-Facility & Grounds		(28,045)	5,871	232	6,129	134						(15,679)	34
35	Rent-Equipment & Vehicles			164	83	148	23	56					474	35
36	Other (specify):*													36
37	<b>TOTAL Ownership</b>	<b>(23,684)</b>	<b>(5,319)</b>	<b>13,166</b>	<b>1,563</b>	<b>10,031</b>	<b>363</b>	<b>119</b>					<b>(3,761)</b>	<b>37</b>
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers													39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*													43
44	<b>TOTAL Special Cost Centers</b>													<b>44</b>
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	<b>(23,716)</b>	<b>(5,319)</b>	<b>685</b>	<b>1</b>	<b>11,494</b>	<b>5,803</b>	<b>19,552</b>					<b>8,500</b>	<b>45</b>

**VII. RELATED PARTIES**

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
LSSI	100%	N/A		Vesper Management	Des Plaines	Mgmt. Company
				LSSI	Des Plaines	Corporate Office

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V	34 Rental of Space	\$ 28,045	Vesper Management	100.00%	\$		(28,045) 1
2	V	32 Interest		Vesper Management	100.00%	9,190		9,190 2
3	V	30 Depreciation		Vesper Management	100.00%	13,536		13,536 3
4	V							
5	V							
6	V							
7	V							
8	V							
9	V							
10	V							
11	V							
12	V							
13	V							
14	Total		\$ 28,045			\$ 22,726	\$ *	(5,319) 14

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	17 Salaries & Wages	\$	Lutheran Social Services of Illinois	100.00%	\$ 49,823	\$	49,823	15
16	V	22 Empl Benefits & Taxes		Lutheran Social Services of Illinois	100.00%	10,223		10,223	16
17	V	19 Prof Fees & Contracts		Lutheran Social Services of Illinois	100.00%	4,188		4,188	17
18	V	21 Supplies, Telephone,		Lutheran Social Services of Illinois	100.00%	2,974		2,974	18
19	V	34 Rental of Space		Lutheran Social Services of Illinois	100.00%	5,871		5,871	19
20	V	5 Utilities		Lutheran Social Services of Illinois	100.00%	422		422	20
21	V	6 Bldg Repairs & Maintenance		Lutheran Social Services of Illinois	100.00%	19		19	21
22	V	32 Interest		Lutheran Social Services of Illinois	100.00%	1,392		1,392	22
23	V	33 Real Estate Taxes		Lutheran Social Services of Illinois	100.00%				23
24	V	26 Insurance		Lutheran Social Services of Illinois	100.00%	2,462		2,462	24
25	V	27 Advertising & Promotions		Lutheran Social Services of Illinois	100.00%	(2)		(2)	25
26	V	25 Transportation		Lutheran Social Services of Illinois	100.00%	863		863	26
27	V	35 Car Rental		Lutheran Social Services of Illinois	100.00%	49		49	27
28	V	24 Conferences & Conventions		Lutheran Social Services of Illinois	100.00%	776		776	28
29	V	20 Subscriptions, Dues, Awards		Lutheran Social Services of Illinois	100.00%	1,063		1,063	29
30	V	6 Furniture & Fixtures		Lutheran Social Services of Illinois	100.00%				30
31	V	6 Machinery & Equipment		Lutheran Social Services of Illinois	100.00%				31
32	V	35 Equipment Rental		Lutheran Social Services of Illinois	100.00%	115		115	32
33	V	6 Equipment Repair & Maint.		Lutheran Social Services of Illinois	100.00%	1,628		1,628	33
34	V	20 Employee Recruitment		Lutheran Social Services of Illinois	100.00%	240		240	34
35	V	7 Security & Waste Removal		Lutheran Social Services of Illinois	100.00%	304		304	35
36	V	21 All Other Miscellaneous		Lutheran Social Services of Illinois	100.00%	1,429		1,429	36
37	V	30 Depreciation		Lutheran Social Services of Illinois	100.00%	5,739		5,739	37
38	V	19 Management Allocation	88,893	Lutheran Social Services of Illinois	100.00%			(88,893)	38
39	Total		\$ 88,893			\$ 89,578	\$ *	685	39

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

Facility Name & ID Number Shady Oaks West# 0040527Report Period Beginning: 07/01/08Ending: 06/30/09

## VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	17 Salaries & Wages	\$	Lutheran Social Services of Illinois	100.00%	\$ 10,915	\$ 10,915	15
16	V	22 Empl Benefits & Taxes		Lutheran Social Services of Illinois	100.00%	2,807	2,807	16
17	V	19 Prof Fees & Contracts		Lutheran Social Services of Illinois	100.00%	4,802	4,802	17
18	V	21 Supplies, Telephone,		Lutheran Social Services of Illinois	100.00%	369	369	18
19	V	34 Rental of Space		Lutheran Social Services of Illinois	100.00%	232	232	19
20	V	5 Utilities		Lutheran Social Services of Illinois	100.00%			20
21	V	6 Bldg Repairs & Maintenance		Lutheran Social Services of Illinois	100.00%			21
22	V	32 Interest		Lutheran Social Services of Illinois	100.00%	117	117	22
23	V	33 Real Estate Taxes		Lutheran Social Services of Illinois	100.00%			23
24	V	26 Insurance		Lutheran Social Services of Illinois	100.00%	36	36	24
25	V	27 Advertising & Promotions		Lutheran Social Services of Illinois	100.00%			25
26	V	25 Transportation		Lutheran Social Services of Illinois	100.00%	104	104	26
27	V	35 Car Rental		Lutheran Social Services of Illinois	100.00%	27	27	27
28	V	24 Conferences & Conventions		Lutheran Social Services of Illinois	100.00%	78	78	28
29	V	20 Subscriptions, Dues, Awards		Lutheran Social Services of Illinois	100.00%	54	54	29
30	V	6 Furniture & Fixtures		Lutheran Social Services of Illinois	100.00%			30
31	V	6 Machinery & Equipment		Lutheran Social Services of Illinois	100.00%			31
32	V	35 Equipment Rental		Lutheran Social Services of Illinois	100.00%	56	56	32
33	V	6 Equipment Repair & Maint.		Lutheran Social Services of Illinois	100.00%	137	137	33
34	V	20 Employee Recruitment		Lutheran Social Services of Illinois	100.00%	984	984	34
35	V	7 Security & Waste Removal		Lutheran Social Services of Illinois	100.00%	2	2	35
36	V	21 All Other Miscellaneous		Lutheran Social Services of Illinois	100.00%	12	12	36
37	V	30 Depreciation		Lutheran Social Services of Illinois	100.00%	1,131	1,131	37
38	V	19 Human Resources Allocation	21,862	Lutheran Social Services of Illinois	100.00%		(21,862)	38
39	Total		\$ 21,862			\$ 21,863	\$ *	1 39

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	17 Salaries & Wages	\$	Lutheran Social Services of Illinois	100.00%	\$ 79,301	\$	79,301	15
16	V	22 Empl Benefits & Taxes		Lutheran Social Services of Illinois	100.00%	16,242		16,242	16
17	V	19 Prof Fees & Contracts		Lutheran Social Services of Illinois	100.00%	599		599	17
18	V	21 Supplies, Telephone,		Lutheran Social Services of Illinois	100.00%	1,436		1,436	18
19	V	34 Rental of Space		Lutheran Social Services of Illinois	100.00%	6,129		6,129	19
20	V	5 Utilities		Lutheran Social Services of Illinois	100.00%	23		23	20
21	V	6 Bldg Repairs & Maintenance		Lutheran Social Services of Illinois	100.00%	119		119	21
22	V	32 Interest		Lutheran Social Services of Illinois	100.00%	2,811		2,811	22
23	V	33 Real Estate Taxes		Lutheran Social Services of Illinois	100.00%				23
24	V	26 Insurance		Lutheran Social Services of Illinois	100.00%	966		966	24
25	V	27 Advertising & Promotions		Lutheran Social Services of Illinois	100.00%				25
26	V	25 Transportation		Lutheran Social Services of Illinois	100.00%	3,899		3,899	26
27	V	35 Car Rental		Lutheran Social Services of Illinois	100.00%	15		15	27
28	V	24 Conferences & Conventions		Lutheran Social Services of Illinois	100.00%	190		190	28
29	V	20 Subscriptions, Dues, Awards		Lutheran Social Services of Illinois	100.00%	32		32	29
30	V	6 Furniture & Fixtures		Lutheran Social Services of Illinois	100.00%				30
31	V	6 Machinery & Equipment		Lutheran Social Services of Illinois	100.00%				31
32	V	35 Equipment Rental		Lutheran Social Services of Illinois	100.00%	133		133	32
33	V	6 Equipment Repair & Maint.		Lutheran Social Services of Illinois	100.00%	81		81	33
34	V	20 Employee Recruitment		Lutheran Social Services of Illinois	100.00%				34
35	V	7 Security & Waste Removal		Lutheran Social Services of Illinois	100.00%	2		2	35
36	V	21 All Other Miscellaneous		Lutheran Social Services of Illinois	100.00%				36
37	V	30 Depreciation		Lutheran Social Services of Illinois	100.00%	943		943	37
38	V	19 Service Network Administration	101,427	Lutheran Social Services of Illinois	100.00%			(101,427)	38
39	Total		\$ 101,427			\$ 112,921	\$ *	11,494	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	17 Salaries & Wages	\$	Lutheran Social Services of Illinois	100.00%	\$ 5,351	\$	5,351	15
16	V	22 Empl Benefits & Taxes		Lutheran Social Services of Illinois	100.00%	661		661	16
17	V	19 Prof Fees & Contracts		Lutheran Social Services of Illinois	100.00%	384		384	17
18	V	21 Supplies, Telephone,		Lutheran Social Services of Illinois	100.00%	407		407	18
19	V	34 Rental of Space		Lutheran Social Services of Illinois	100.00%	134		134	19
20	V	5 Utilities		Lutheran Social Services of Illinois	100.00%	3		3	20
21	V	6 Bldg Repairs & Maintenance		Lutheran Social Services of Illinois	100.00%	1		1	21
22	V	32 Interest		Lutheran Social Services of Illinois	100.00%	20		20	22
23	V	33 Real Estate Taxes		Lutheran Social Services of Illinois	100.00%				23
24	V	26 Insurance		Lutheran Social Services of Illinois	100.00%	14		14	24
25	V	27 Advertising & Promotions		Lutheran Social Services of Illinois	100.00%				25
26	V	25 Transportation		Lutheran Social Services of Illinois	100.00%	65		65	26
27	V	35 Car Rental		Lutheran Social Services of Illinois	100.00%	5		5	27
28	V	24 Conferences & Conventions		Lutheran Social Services of Illinois	100.00%	10		10	28
29	V	20 Subscriptions, Dues, Awards		Lutheran Social Services of Illinois	100.00%	11		11	29
30	V	6 Furniture & Fixtures		Lutheran Social Services of Illinois	100.00%				30
31	V	6 Machinery & Equipment		Lutheran Social Services of Illinois	100.00%				31
32	V	35 Equipment Rental		Lutheran Social Services of Illinois	100.00%	18		18	32
33	V	6 Equipment Repair & Maint.		Lutheran Social Services of Illinois	100.00%	5		5	33
34	V	20 Employee Recruitment		Lutheran Social Services of Illinois	100.00%				34
35	V	7 Security & Waste Removal		Lutheran Social Services of Illinois	100.00%	2		2	35
36	V	21 All Other Miscellaneous		Lutheran Social Services of Illinois	100.00%	48		48	36
37	V	30 Depreciation		Lutheran Social Services of Illinois	100.00%	186		186	37
38	V	19 Advancement Allocation	1,522	Lutheran Social Services of Illinois	100.00%			(1,522)	38
39	Total		\$ 1,522			\$ 7,325	\$ *	5,803	39

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

Facility Name & ID Number Shady Oaks West# 0040527Report Period Beginning: 07/01/08Ending: 06/30/09

## VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	17 Salaries & Wages	\$	Lutheran Social Services of Illinois	100.00%	\$ 12,015	\$	12,015	15
16	V	22 Empl Benefits & Taxes		Lutheran Social Services of Illinois	100.00%	3,314		3,314	16
17	V	19 Prof Fees & Contracts		Lutheran Social Services of Illinois	100.00%	1,118		1,118	17
18	V	21 Supplies, Telephone,		Lutheran Social Services of Illinois	100.00%	2,743		2,743	18
19	V	34 Rental of Space		Lutheran Social Services of Illinois	100.00%				19
20	V	5 Utilities		Lutheran Social Services of Illinois	100.00%	6		6	20
21	V	6 Bldg Repairs & Maintenance		Lutheran Social Services of Illinois	100.00%	2		2	21
22	V	32 Interest		Lutheran Social Services of Illinois	100.00%				22
23	V	33 Real Estate Taxes		Lutheran Social Services of Illinois	100.00%				23
24	V	26 Insurance		Lutheran Social Services of Illinois	100.00%	13		13	24
25	V	27 Advertising & Promotions		Lutheran Social Services of Illinois	100.00%	461		461	25
26	V	25 Transportation		Lutheran Social Services of Illinois	100.00%	214		214	26
27	V	35 Car Rental		Lutheran Social Services of Illinois	100.00%	20		20	27
28	V	24 Conferences & Conventions		Lutheran Social Services of Illinois	100.00%	39		39	28
29	V	20 Subscriptions, Dues, Awards		Lutheran Social Services of Illinois	100.00%	33		33	29
30	V	6 Furniture & Fixtures		Lutheran Social Services of Illinois	100.00%				30
31	V	6 Machinery & Equipment		Lutheran Social Services of Illinois	100.00%				31
32	V	35 Equipment Rental		Lutheran Social Services of Illinois	100.00%	36		36	32
33	V	6 Equipment Repair & Maint.		Lutheran Social Services of Illinois	100.00%	5		5	33
34	V	20 Employee Recruitment		Lutheran Social Services of Illinois	100.00%				34
35	V	7 Security & Waste Removal		Lutheran Social Services of Illinois	100.00%	1		1	35
36	V	21 All Other Miscellaneous		Lutheran Social Services of Illinois	100.00%	2		2	36
37	V	30 Depreciation		Lutheran Social Services of Illinois	100.00%	63		63	37
38	V	19 Communication Allocation	533	Lutheran Social Services of Illinois	100.00%			(533)	38
39	Total		\$ 533			\$ 20,085	\$ *	19,552	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

**VII. RELATED PARTIES (continued)**

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	<b>Total</b>		\$			\$	\$ *	39

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

**VII. RELATED PARTIES (continued)**

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	<b>Total</b>		\$			\$	\$ *	39

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

**VII. RELATED PARTIES (continued)**

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	<b>Total</b>		\$			\$	\$ *	39

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

**VII. RELATED PARTIES (continued)**

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	<b>Total</b>		\$			\$	\$ *	39

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

Facility Name & ID Number

Shady Oaks West

# 0040527

Report Period Beginning:

07/01/08

Ending:

06/30/09

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

**NOTE: ALL owners ( even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.**

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference
						Hours	Percent	Description	Amount	
1	N/A								\$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13								TOTAL	\$	13

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Shady Oaks West

# 0040527

Report Period Beginning:

07/01/08

Ending: 06/30/09

**VIII. ALLOCATION OF INDIRECT COSTS**

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

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

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

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

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	<b>TOTALS</b>				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Shady Oaks West

# 0040527

Report Period Beginning:

07/01/08

Ending: 06/30/09

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization	<u>Lutheran Social Services of Illinois</u>
Street Address	<u>1001 E. Touhy Avenue, Suite 50</u>
City / State / Zip Code	<u>Des Plaines, Illinois 60018</u>
Phone Number	<u>( 847) 635-4600</u>
Fax Number	<u>( 847) 635-6764</u>

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	17	Salaries & Wages	Non-Capital Direct Costs	35,238,149	277	\$ 3,161,584	\$ 3,161,584	555,310	\$ 49,823	1
2	22	Empl Benefits & Taxes		35,238,149	277	648,691		555,310	10,223	2
3	19	Prof Fees & Contracts		35,238,149	277	265,759		555,310	4,188	3
4	21	Supplies, Telephone,		35,238,149	277	188,741		555,310	2,974	4
5	34	Rental of Space		35,238,149	277	372,567		555,310	5,871	5
6	5	Utilities		35,238,149	277	26,799		555,310	422	6
7	6	Bldg Repairs & Maintenance		35,238,149	277	1,211		555,310	19	7
8	32	Interest		35,238,149	277	88,363		555,310	1,392	8
9	33	Real Estate Taxes		35,238,149	277			555,310		9
10	26	Insurance		35,238,149	277	156,247		555,310	2,462	10
11	27	Advertising & Promotions		35,238,149	277	(96)		555,310	(2)	11
12	25	Transportation		35,238,149	277	54,746		555,310	863	12
13	35	Car Rental		35,238,149	277	3,115		555,310	49	13
14	24	Conferences & Conventions		35,238,149	277	49,220		555,310	776	14
15	20	Subscriptions, Dues, Awards		35,238,149	277	67,428		555,310	1,063	15
16	6	Furniture & Fixtures		35,238,149	277			555,310		16
17	6	Machinery & Equipment		35,238,149	277			555,310		17
18	35	Equipment Rental		35,238,149	277	7,277		555,310	115	18
19	6	Equipment Repair & Maint.		35,238,149	277	103,318		555,310	1,628	19
20	20	Employee Recruitment		35,238,149	277	15,205		555,310	240	20
21	7	Security & Waste Removal		35,238,149	277	19,268		555,310	304	21
22	21	All Other Miscellaneous		35,238,149	277	90,672		555,310	1,429	22
23	30	Depreciation		35,238,149	277	364,185		555,310	5,739	23
24										24
25	TOTALS					\$ 5,684,300	\$ 3,161,584		\$ 89,578	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Shady Oaks West

# 0040527

Report Period Beginning:

07/01/08

Ending: 06/30/09

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization	<u>Lutheran Social Services of Illinois</u>
Street Address	<u>1001 E. Touhy Avenue, Suite 50</u>
City / State / Zip Code	<u>Des Plaines, Illinois 60018</u>
Phone Number	<u>( 847) 635-4600</u>
Fax Number	<u>( 847) 635-6764</u>

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

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

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	17	Salaries & Wages	Salaries & Benefits	55,587,595	257	\$ 896,433	\$ 896,433	676,807	\$ 10,915	1
2	22	Empl Benefits & Taxes		55,587,595	257	230,554	676,807	2,807	2	
3	19	Prof Fees & Contracts		55,587,595	257	394,410	676,807	4,802	3	
4	21	Supplies, Telephone,		55,587,595	257	30,295	676,807	369	4	
5	34	Rental of Space		55,587,595	257	19,083	676,807	232	5	
6	5	Utilities		55,587,595	257		676,807		6	
7	6	Bldg Repairs & Maintenance		55,587,595	257		676,807		7	
8	32	Interest		55,587,595	257	9,592	676,807	117	8	
9	33	Real Estate Taxes		55,587,595	257		676,807		9	
10	26	Insurance		55,587,595	257	2,963	676,807	36	10	
11	27	Advertising & Promotions		55,587,595	257		676,807		11	
12	25	Transportation		55,587,595	257	8,550	676,807	104	12	
13	35	Car Rental		55,587,595	257	2,222	676,807	27	13	
14	24	Conferences & Conventions		55,587,595	257	6,446	676,807	78	14	
15	20	Subscriptions, Dues, Awards		55,587,595	257	4,434	676,807	54	15	
16	6	Furniture & Fixtures		55,587,595	257		676,807		16	
17	6	Machinery & Equipment		55,587,595	257		676,807		17	
18	35	Equipment Rental		55,587,595	257	4,576	676,807	56	18	
19	6	Equipment Repair & Maint.		55,587,595	257	11,254	676,807	137	19	
20	20	Employee Recruitment		55,587,595	257	80,841	676,807	984	20	
21	7	Security & Waste Removal		55,587,595	257	142	676,807	2	21	
22	21	All Other Miscellaneous		55,587,595	257	960	676,807	12	22	
23	30	Depreciation		55,587,595	257	92,882	676,807	1,131	23	
24							676,807		24	
25	TOTALS					\$ 1,795,637	\$ 896,433		\$ 21,863	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Shady Oaks West# 0040527

Report Period Beginning:

07/01/08Ending: 06/30/09

## VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization

Lutheran Social Services of Illinois

Street Address

1001 E. Touhy Avenue, Suite 50

City / State / Zip Code

Des Plaines, Illinois 60018

Phone Number

(847) 635-4600

Fax Number

(847) 635-6764

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

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	17	Salaries & Wages	Non-Capital Direct Costs	4,642,617	60	\$ 662,987	\$ 662,987	555,310	\$ 79,301	1
2	22	Empl Benefits & Taxes		4,642,617	60	135,786		555,310	16,242	2
3	19	Prof Fees & Contracts		4,642,617	60	5,008		555,310	599	3
4	21	Supplies, Telephone,		4,642,617	60	12,004		555,310	1,436	4
5	34	Rental of Space		4,642,617	60	51,238		555,310	6,129	5
6	5	Utilities		4,642,617	60	193		555,310	23	6
7	6	Bldg Repairs & Maintenance		4,642,617	60	993		555,310	119	7
8	32	Interest		4,642,617	60	23,499		555,310	2,811	8
9	33	Real Estate Taxes		4,642,617	60			555,310		9
10	26	Insurance		4,642,617	60	8,076		555,310	966	10
11	27	Advertising & Promotions		4,642,617	60			555,310		11
12	25	Transportation		4,642,617	60	32,595		555,310	3,899	12
13	35	Car Rental		4,642,617	60	122		555,310	15	13
14	24	Conferences & Conventions		4,642,617	60	1,586		555,310	190	14
15	20	Subscriptions, Dues, Awards		4,642,617	60	265		555,310	32	15
16	6	Furniture & Fixtures		4,642,617	60			555,310		16
17	6	Machinery & Equipment		4,642,617	60			555,310		17
18	35	Equipment Rental		4,642,617	60	1,114		555,310	133	18
19	6	Equipment Repair & Maint.		4,642,617	60	681		555,310	81	19
20	20	Employee Recruitment		4,642,617	60			555,310		20
21	7	Security & Waste Removal		4,642,617	60	20		555,310	2	21
22	21	All Other Miscellaneous		4,642,617	60			555,310		22
23	30	Depreciation		4,642,617	60	7,883		555,310	943	23
24										24
25	TOTALS					\$ 944,050	\$ 662,987		\$ 112,921	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Shady Oaks West

# 0040527

Report Period Beginning:

07/01/08

Ending: 06/30/09

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization	<u>Lutheran Social Services of Illinois</u>
Street Address	<u>1001 E. Touhy Avenue, Suite 50</u>
City / State / Zip Code	<u>Des Plaines, Illinois 60018</u>
Phone Number	<u>( 847) 635-4600</u>
Fax Number	<u>( 847) 635-6764</u>

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	17	Salaries & Wages	Non-Capital Direct Costs	2,323,775	93	\$ 619,055	\$ 619,055	20,088	\$ 5,351	1
2	22	Empl Benefits & Taxes		2,323,775	93	76,518		20,088	661	2
3	19	Prof Fees & Contracts		2,323,775	93	44,410		20,088	384	3
4	21	Supplies, Telephone,		2,323,775	93	47,116		20,088	407	4
5	34	Rental of Space		2,323,775	93	15,525		20,088	134	5
6	5	Utilities		2,323,775	93	390		20,088	3	6
7	6	Bldg Repairs & Maintenance		2,323,775	93	144		20,088	1	7
8	32	Interest		2,323,775	93	2,313		20,088	20	8
9	33	Real Estate Taxes		2,323,775	93			20,088		9
10	26	Insurance		2,323,775	93	1,606		20,088	14	10
11	27	Advertising & Promotions		2,323,775	93			20,088		11
12	25	Transportation		2,323,775	93	7,548		20,088	65	12
13	35	Car Rental		2,323,775	93	571		20,088	5	13
14	24	Conferences & Conventions		2,323,775	93	1,159		20,088	10	14
15	20	Subscriptions, Dues, Awards		2,323,775	93	1,314		20,088	11	15
16	6	Furniture & Fixtures		2,323,775	93			20,088		16
17	6	Machinery & Equipment		2,323,775	93			20,088		17
18	35	Equipment Rental		2,323,775	93	2,077		20,088	18	18
19	6	Equipment Repair & Maint.		2,323,775	93	632		20,088	5	19
20	20	Employee Recruitment		2,323,775	93			20,088		20
21	7	Security & Waste Removal		2,323,775	93	201		20,088	2	21
22	21	All Other Miscellaneous		2,323,775	93	5,530		20,088	48	22
23	30	Depreciation		2,323,775	93	21,548		20,088	186	23
24										24
25	TOTALS					\$ 847,657	\$ 619,055		\$ 7,325	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Shady Oaks West

# 0040527

Report Period Beginning:

07/01/08

Ending: 06/30/09

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization	<u>Lutheran Social Services of Illinois</u>
Street Address	<u>1001 E. Touhy Avenue, Suite 50</u>
City / State / Zip Code	<u>Des Plaines, Illinois 60018</u>
Phone Number	<u>( 847) 635-4600</u>
Fax Number	<u>( 847) 635-6764</u>

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	17	Salaries & Wages	Non-Capital Direct Costs	552,988	93	\$ 330,752	\$ 330,752	20,088	\$ 12,015	1
2	22	Empl Benefits & Taxes		552,988	93	91,226	20,088	3,314	2	
3	19	Prof Fees & Contracts		552,988	93	30,789	20,088	1,118	3	
4	21	Supplies, Telephone,		552,988	93	75,513	20,088	2,743	4	
5	34	Rental of Space		552,988	93		20,088		5	
6	5	Utilities		552,988	93	171	20,088	6	6	
7	6	Bldg Repairs & Maintenance		552,988	93	53	20,088	2	7	
8	32	Interest		552,988	93		20,088		8	
9	33	Real Estate Taxes		552,988	93		20,088		9	
10	26	Insurance		552,988	93	348	20,088	13	10	
11	27	Advertising & Promotions		552,988	93	12,690	20,088	461	11	
12	25	Transportation		552,988	93	5,889	20,088	214	12	
13	35	Car Rental		552,988	93	554	20,088	20	13	
14	24	Conferences & Conventions		552,988	93	1,077	20,088	39	14	
15	20	Subscriptions, Dues, Awards		552,988	93	898	20,088	33	15	
16	6	Furniture & Fixtures		552,988	93		20,088		16	
17	6	Machinery & Equipment		552,988	93		20,088		17	
18	35	Equipment Rental		552,988	93	988	20,088	36	18	
19	6	Equipment Repair & Maint.		552,988	93	131	20,088	5	19	
20	20	Employee Recruitment		552,988	93		20,088		20	
21	7	Security & Waste Removal		552,988	93	17	20,088	1	21	
22	21	All Other Miscellaneous		552,988	93	48	20,088	2	22	
23	30	Depreciation		552,988	93	1,734	20,088	63	23	
24									24	
25	TOTALS					\$ 552,878	\$ 330,752	\$ 20,085	25	

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Shady Oaks West

# 0040527

Report Period Beginning:

07/01/08

Ending: 06/30/09

**VIII. ALLOCATION OF INDIRECT COSTS**

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

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

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

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

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	<b>TOTALS</b>				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Shady Oaks West

# 0040527

Report Period Beginning:

07/01/08

Ending: 06/30/09

**VIII. ALLOCATION OF INDIRECT COSTS**

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

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

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

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

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	<b>TOTALS</b>				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Shady Oaks West

# 0040527 Report Period Beginning: 07/01/08 Ending: 06/30/09

**VIII. ALLOCATION OF INDIRECT COSTS**

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	<b>TOTALS</b>				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Shady Oaks West

# 0040527

Report Period Beginning:

07/01/08

Ending: 06/30/09

**VIII. ALLOCATION OF INDIRECT COSTS**

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

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

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

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

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	<b>TOTALS</b>				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

Shady Oaks West

# 0040527

Report Period Beginning:

07/01/08

Ending:

06/30/09

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

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

1	2	3	4	5	6	7	8	9	10										
										Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
										YES	NO				Original	Balance			
<b>A. Directly Facility Related</b>																			
<b>Long-Term</b>																			
1	Tax Exempt Bonds		X	Construction of Facility		02/16/2006	\$ 316,000	\$ 294,828	02/16/2028	0.0523	\$ 14,087	1							
2												2							
3												3							
4												4							
5	See Supplemental Schedule											5							
<b>Working Capital</b>																			
6	LSSI Alloc. (sch VIII)	X		Management Allocation							4,340	6							
7												7							
8	See Supplemental Schedule											8							
9	TOTAL Facility Related						\$ 316,000	\$ 294,828			\$ 18,427	9							
<b>B. Non-Facility Related*</b>																			
10	Interest Income		X								(13)	10							
11												11							
12												12							
13	See Supplemental Schedule											13							
14	TOTAL Non-Facility Related						\$	\$			\$ (13)	14							
15	TOTALS (line 9+line14)						\$ 316,000	\$ 294,828			\$ 18,414	15							

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ N/A Line # \_\_\_\_\_

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Shady Oaks West

# 0040527

Report Period Beginning:

07/01/08

Ending:

06/30/09

**IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE - SUPPLEMENTAL SCHEDULE**

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

1	2	3	4	5	6	7	8	9	10											
										Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
											YES	NO				Original	Balance			
<b>A. Directly Facility Related</b>																				
<b>Long-Term</b>																				
1										1										
2										2										
3										3										
4										4										
5										5										
6										6										
7	<b>TOTAL Long-Term</b>									7										
<b>Working Capital</b>																				
8										8										
9										9										
10										10										
11										11										
12										12										
13										13										
14	<b>TOTAL Working Capital</b>									14										
<b>B. Non-Facility Related*</b>																				
15										15										
16										16										
17										17										
18										18										
19										19										
20	<b>TOTAL Non-Facility Related</b>									20										

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

(See instructions.)







Facility Name & ID Number Shady Oaks West

# 0040527

Report Period Beginning:

07/01/08

Ending:

06/30/09

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 5,243 B. General Construction Type: Exterior Face Brick/Siding Frame Wood Number of Stories 1

C. Does the Operating Entity?  (a) Own the Facility  (b) Rent from a Related Organization.  (c) Rent from Completely Unrelated Organization.  
(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity?  (a) Own the Equipment  (b) Rent equipment from a Related Organization.  (c) Rent equipment from Completely Unrelated Organization.  
(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.)  
List entity name, type of business, square footage, and number of beds/units available (where applicable).

None

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

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

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

**XI. OWNERSHIP COSTS:**

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1				\$	1
2					2
3	TOTALS			\$	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Shady Oaks West

# 0040527

Report Period Beginning:

07/01/08

Ending:

06/30/09

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9		
Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4				\$	\$		\$	\$	\$	4
5										5
6										6
7										7
8										8
Improvement Type**										
9	Various		1994	775		20	39	39	581	9
10	Various		1998	21,295		20	1,065	1,065	12,777	10
11	Various		1999	15,803		20	790	790	8,692	11
12	Various		2002	2,592		20	130	130	907	12
13	Various		2003	2,591		20	130	130	907	13
14	Various		2004	54,276		20	2,714	2,714	16,283	14
15	Various		2005	39,942		20	1,997	1,997	9,614	15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25										25
26										26
27										27
28										28
29										29
30										30
31										31
32										32
33										33
34										34
35										35
36										36

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

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

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67	Related Building Company (Pages 12F & 12G)	550,745	13,536			(13,536)		67
68	Related Party Allocations (Pages 12H & 12I)		8,062			(8,062)		68
69	Financial Statement Depreciation		20,883			(20,883)		69
70	TOTAL (lines 4 thru 69)	\$ 688,018	\$ 42,481		\$ 6,864	\$ (35,617)	\$ 49,760	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 688,018	\$ 42,481		\$ 6,864	\$ (35,617)	\$ 49,760	1
2	Window	2006	5,000		20	250	250	1,000	2
3	Window Replacement	2006	6,373		20	319	319	1,275	3
4	Window Replacement	2007	1,270		20	64	64	191	4
5	Doors, Door Jambs And Locks	2007	2,915		20	146	146	437	5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 703,576	\$ 42,481		\$ 7,642	\$ (34,839)	\$ 52,663	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
1		\$ 703,576	\$ 42,481		\$ 7,642	\$ (34,839)	\$ 52,663
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34	TOTAL (lines 1 thru 33)	\$ 703,576	\$ 42,481		\$ 7,642	\$ (34,839)	\$ 52,663

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
1		\$ 703,576	\$ 42,481		\$ 7,642	\$ (34,839)	\$ 52,663
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34	TOTAL (lines 1 thru 33)	\$ 703,576	\$ 42,481		\$ 7,642	\$ (34,839)	\$ 52,663

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 703,576	\$ 42,481		\$ 7,642	\$ (34,839)	\$ 52,663	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34	TOTAL (lines 1 thru 33)	\$ 703,576	\$ 42,481		\$ 7,642	\$ (34,839)	\$ 52,663	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	<b>Building Company Information</b>								1
2	<b>Buildings:</b>								2
3		1994	541,423	13,536	40	13,536		196,908	3
4									4
5									5
6									6
7									7
8	<b>Leasehold Improvements:</b>								8
9									9
10	<b>Management Assets - Security System</b>	1999	9,322		10	37	37	N/A	10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34									34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Shady Oaks West

# 0040527

Report Period Beginning:

07/01/08

Ending:

06/30/09

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$	\$		\$	\$	\$	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34	TOTAL (12F & 12G lines 1 thru 33)	\$ 550,745	\$ 13,536		\$ 13,573	\$ 37	\$ 196,908	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
1 Related Party Information		\$	\$		\$	\$	\$
2 Buildings:							
3							
4							
5							
6							
7							
8 Leasehold Improvements:							
9							
10							
11 Allocation from LSSI			8,062			(8,062)	
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1								1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34	TOTAL (12H & 12I lines 1 thru 33)		\$	\$ 8,062		\$ (8,062)	\$	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Shady Oaks West

# 0040527

Report Period Beginning:

07/01/08

Ending:

06/30/09

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 44,751	\$	\$ 4,318	\$ 4,318	10	\$ 30,978	71
72	Current Year Purchases							72
73	Fully Depreciated Assets	25,264				10	25,264	73
74								74
75	TOTALS	\$ 70,015	\$	\$ 4,318	\$ 4,318		\$ 56,242	75

D. Vehicle Depreciation (See instructions.)\*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Resident Transportation	98 CHEVY PASSENGER VAN F	1998	\$ 34,602	\$	\$	\$	5	\$ 34,602	76
77	Transit	2006 FORD/BRAUN PARA TRA	2006	34,256		6,851	6,851	5	20,553	77
78										78
79										79
80	TOTALS			\$ 68,858	\$	\$ 6,851	\$ 6,851		\$ 55,155	80

E. Summary of Care-Related Assets

	1 Reference	2 Amount		
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 842,449	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 42,481	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 18,811	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (23,670)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 360,968	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93			93
94			94
95		\$	95

\* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

\*\* This must agree with Schedule V line 30, column 8.

SEE ACCOUNTANTS' COMPILATION REPORT

**XII. RENTAL COSTS**

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

1. Name of Party Holding Lease: N/A

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?

If NO, see instructions.  YES  NO

	1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:			\$			3
4	Additions						4
5	<u>Parker Storage</u>			<u>3,870</u>			5
6	<u>LSSI Alloc. (Sch VIII)</u>			<u>12,366</u>			6
7	TOTAL			\$ <u>16,236</u>			7

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

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

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

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

15. Is Movable equipment rental included in building rental?

YES  NO

16. Rental Amount for movable equipment: \$ 358 Description: See Attached Schedule

(Attach a schedule detailing the breakdown of movable equipment)

**C. Vehicle Rental (See instructions.)**

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	<u>Corp Staff Alloc. (Sch VIII)</u>		\$	\$ <u>116</u>	17
18					18
19					19
20					20
21	TOTAL		\$	\$ <u>116</u>	21

10. Effective dates of current rental agreement:

Beginning \_\_\_\_\_

Ending \_\_\_\_\_

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

Fiscal Year Ending Annual Rent

12. \_\_\_\_\_/2009 \$ \_\_\_\_\_

13. \_\_\_\_\_/2010 \$ \_\_\_\_\_

14. \_\_\_\_\_/2011 \$ \_\_\_\_\_

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

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

**XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)**

**A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility.)**

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. <u>CLASSROOM PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. <u>CLINICAL PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
--	---	--

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

		Facility		Contract	Total
		1 Drop-outs	2 Completed		
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	<b>TOTALS</b>	\$	\$	\$	\$
10	<b>SUM OF line 9, col. 1 and 2 (e)</b>	\$			

**C. CONTRACTUAL INCOME**

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

\$

**D. NUMBER OF CNAs TRAINED**

<b>COMPLETED</b>	
1. From this facility	
2. From other facilities (f)	
<b>DROP-OUTS</b>	
1. From this facility	
2. From other facilities (f)	
<b>TOTAL TRAINED</b>	

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

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

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

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist		hrs	\$		\$				1
2	Licensed Speech and Language Development Therapist		hrs							2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs							4
5	Physician Care		visits							5
6	Dental Care	39 - 03	visits			1,290			1,290	6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy		# of prescripts							9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify): <u>See Supplemental</u>									13
14	TOTAL			\$		\$ 1,290	\$		\$ 1,290	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 06/30/09

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
<b>A. Current Assets</b>				
1	Cash on Hand and in Banks	\$	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance )			3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>See Attached Schedule</u>			9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$	\$	10
<b>B. Long-Term Assets</b>				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost			16
17	Accumulated Depreciation (book methods)			17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>See Attached Schedule</u>			23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$	\$	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$	\$	25

		1	2	
		Operating	After Consolidation*	
<b>C. Current Liabilities</b>				
26	Accounts Payable	\$	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable			30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
<b>Other Current Liabilities(specify):</b>				
36	<u>See Attached Schedule</u>			36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$	\$	38
<b>D. Long-Term Liabilities</b>				
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
<b>Other Long-Term Liabilities(specify):</b>				
43	<u>See Attached Schedule</u>			43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$	\$	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$	\$	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$	\$	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$	\$	48

**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1 Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>			<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	(112,919)	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	( )	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$	<b>24</b> *

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Shady Oaks West# 0040527Report Period Beginning: 07/01/08Ending: 06/30/09

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

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

		1	
Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 1,356,181	1
2	Discounts and Allowances for all Levels	( )	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 1,356,181	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$	23
<b>D. Non-Operating Revenue</b>			
24	Contributions	3,013	24
25	Interest and Other Investment Income***	14	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 3,027	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<a href="#">See Supplemental Schedule</a>		28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 1,359,208	30

		2	
Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	160,419	31
32	Health Care	793,287	32
33	General Administration	402,261	33
<b>B. Capital Expense</b>			
34	Ownership	57,814	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	1,290	35
36	Provider Participation Fee	57,056	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 1,472,127	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	(112,919)	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ (112,919)	43

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

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

\*\*\* See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. SEE ACCOUNTANTS' COMPILATION REPORT

\*\*\*\*Provide a detailed breakdown of "Other Revenue" on an attached sheet.

Facility Name & ID Number Shady Oaks West

# 0040527

Report Period Beginning:

07/01/08

Ending:

06/30/09

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4	
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing		\$	\$	1
2	Assistant Director of Nursing				2
3	Registered Nurses				3
4	Licensed Practical Nurses	2,169	48,971	20.44	4
5	CNAs & Orderlies				5
6	CNA Trainees				6
7	Licensed Therapist				7
8	Rehab/Therapy Aides				8
9	Activity Director	733	11,852	13.73	9
10	Activity Assistants				10
11	Social Service Workers				11
12	Dietician				12
13	Food Service Supervisor	730	14,327	15.76	13
14	Head Cook	2,750	33,501	10.99	14
15	Cook Helpers/Assistants	965	10,983	10.46	15
16	Dishwashers				16
17	Maintenance Workers				17
18	Housekeepers				18
19	Laundry				19
20	Administrator	861	29,498	27.67	20
21	Assistant Administrator				21
22	Other Administrative				22
23	Office Manager				23
24	Clerical				24
25	Vocational Instruction				25
26	Academic Instruction				26
27	Medical Director				27
28	Qualified MR Prof. (QMRP)	1,697	34,913	17.72	28
29	Resident Services Coordinator				29
30	Habilitation Aides (DD Homes)	26,047	362,134	12.52	30
31	Medical Records				31
32	Other Health Care(specify)				32
33	Other(specify) <u>See Supplemental</u>				33
34	TOTAL (lines 1 - 33)	35,952	546,179 *	13.58	34

\* This total must agree with page 4, column 1, line 45.

\*\* See instructions.

B. CONSULTANT SERVICES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference		
35	Dietary Consultant	As Needed	\$ 4,067	01-03	35
36	Medical Director	As Needed	2,250	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	As Needed	2,730	10-03	38
39	Pharmacist Consultant	As Needed	453	10-03	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify)				46
47	<u>Development Training Services</u>	As Needed	254,383	10-03	47
48					48
49	TOTAL (lines 35 - 48)		\$ 263,883		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses			50	
51	Licensed Practical Nurses	As Needed	14,786	10-03	51
52	Certified Nurse Assistants/Aides	As Needed	40,975	10-03	52
53	TOTAL (lines 50 - 52)		\$ 55,761		53

SEE ACCOUNTANTS' COMPILATION REPORT



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

(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013
1	N/A		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number Shady Oaks West

# 0040527

Report Period Beginning: 07/01/08

Ending: 06/30/09

**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? No  
If YES, give association name and amount. N/A
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? N/A
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes  
What was the average life used for new equipment added during this period? 10 Yrs
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 10,321 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No  
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over. N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 57,056  
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ No Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (16) Travel and Transportation  
a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation.  
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A  
c. What percent of all travel expense relates to transportation of nurses and patients? None  
d. Have vehicle usage logs been maintained? Yes  
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes  
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A  
**g. Does the facility transport residents to and from day training? No**  
**Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A**
- (17) Has an audit been performed by an independent certified public accounting firm? Yes  
Firm Name: Baker Tilly Virchow Krause, LLP The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? No If no, please explain. Not Complete
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report? Yes  
Attach invoices and a summary of services for all architect and appraisal fees.

**SEE ACCOUNTANTS' COMPILATION REPORT**