FOR BHF USE

LL1

2011
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2011)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH License ID Number: 0047035

Facility Name: Mid America Care Center, Llc

Address: 4920 N. Kenmore Ave (Number) Chicago (City) 60640 (Zip Code)

County: Cook

Telephone Number: (773) 769-2700 **Fax #** (773) 769-3226

HFS ID Number:

Date of Initial License for Current Owners: 00/00/75

Type of Ownership:

	VOLUNTARY,NON-PROFIT	X	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code			Corporation		Other
		X	"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: Steve Lavenda **Telephone Number:** (847) 236-1111
Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/11 to 12/31/11 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider
(Signed) (Date)
(Type or Print Name)
(Title)

Paid Preparer
(Signed) (Date)
(Print Name and Title) Cary N. Drazner, C.P.A.
(Firm Name & Address) Frost, Ruttenberg & Rothblatt, P.C.
111 Pfingsten Road, Suite 300 Deerfield, IL 60015
(Telephone) (847) 236-1111 Fax # (847) 236-1155

MAIL TO: BUREAU OF HEALTH FINANCE
ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES
201 S. Grand Avenue East
Springfield, IL 62763-0001 Phone # (217) 782-1630

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Mid America Care Center, Llc # 0047035 Report Period Beginning: 01/01/11 Ending: 12/31/11

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 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	310	Skilled (SNF)	310	113,150	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	310	TOTALS	310	113,150	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	54,484	2,184	6,413	63,081	8
9	SNF/PED					9
10	ICF	34,256			34,256	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	88,740	2,184	6,413	97,337	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 86.02%

D. How many bed-hold days during this year were paid by the Department?
None (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 [X]

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

I. On what date did you start providing long term care at this location?
Date started 1975

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

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 310 and days of care provided 5,937

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [X] NO [ ]

Tax Year: 12/31/2011 Fiscal Year: 12/31/2011

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Mid America Care Center, Llc # 0047035 Report Period Beginning: 01/01/11 Ending: 12/31/11

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	435,535	131,527	14,750	581,812		581,812		581,812			1
2	Food Purchase		574,944		574,944	(57,816)	517,128	(128)	517,000			2
3	Housekeeping	484,507	112,932		597,439		597,439	1,310	598,749			3
4	Laundry	203,679	20,654		224,333		224,333		224,333			4
5	Heat and Other Utilities			324,205	324,205		324,205	4,271	328,476			5
6	Maintenance	146,481	57,787	45,141	249,409		249,409	39,716	289,125			6
7	Other (specify):*											7
8	TOTAL General Services	1,270,202	897,844	384,096	2,552,142	(57,816)	2,494,326	45,169	2,539,495			8
	B. Health Care and Programs											
9	Medical Director			87,848	87,848		87,848		87,848			9
10	Nursing and Medical Records	3,640,985	275,207	87,374	4,003,566		4,003,566		4,003,566			10
10a	Therapy	308,062		3,156	311,218		311,218		311,218			10a
11	Activities	228,715	15,433		244,148		244,148		244,148			11
12	Social Services	293,810			293,810		293,810		293,810			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	4,471,572	290,640	178,378	4,940,590		4,940,590		4,940,590			16
	C. General Administration											
17	Administrative	291,549		458,124	749,673		749,673	(269,034)	480,639			17
18	Directors Fees											18
19	Professional Services			762,340	762,340	(4,500)	757,840	(717,314)	40,526			19
20	Dues, Fees, Subscriptions & Promotions			157,821	157,821		157,821	(106,875)	50,946			20
21	Clerical & General Office Expenses	168,405	58,344	334,554	561,303		561,303	(78,270)	483,033			21
22	Employee Benefits & Payroll Taxes			1,093,126	1,093,126	57,816	1,150,942		1,150,942			22
23	Inservice Training & Education											23
24	Travel and Seminar			4,181	4,181		4,181	492	4,673			24
25	Other Admin. Staff Transportation			6,824	6,824		6,824	(543)	6,281			25
26	Insurance-Prop.Liab.Malpractice			265,728	265,728		265,728	14,084	279,812			26
27	Other (specify):*							105,491	105,491			27
28	TOTAL General Administration	459,954	58,344	3,082,698	3,600,996	53,316	3,654,312	(1,051,969)	2,602,343			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	6,201,728	1,246,828	3,645,172	11,093,728	(4,500)	11,089,228	(1,006,800)	10,082,428			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 & ID Number Mid America Care Center, Llc #0047035 Report Period Beginning: 01/01/11 Ending: 12/31/11

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	Supplies	Other	Total							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			202,000	202,000		202,000	43,043	245,043			30
31	Amortization of Pre-Op. & Org.			899	899		899	(899)	(0)			31
32	Interest			116,487	116,487		116,487	53,395	169,882			32
33	Real Estate Taxes					4,500	4,500	304,794	309,294			33
34	Rent-Facility & Grounds			760,000	760,000		760,000	(760,000)				34
35	Rent-Equipment & Vehicles			8,665	8,665		8,665	(7,719)	946			35
36	Other (specify):*											36
37	TOTAL Ownership			1,088,051	1,088,051	4,500	1,092,551	(367,386)	725,165			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		427,971	757,001	1,184,972		1,184,972		1,184,972			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			542,648	542,648		542,648		542,648			42
43	Other (specify):*	210,690		43,507	254,197		254,197	(254,197)				43
44	TOTAL Special Cost Centers	210,690	427,971	1,343,156	1,981,817		1,981,817	(254,197)	1,727,620			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	6,412,418	1,674,799	6,076,379	14,163,596		14,163,596	(1,628,383)	12,535,213			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

Facility Name & ID Number Mid America Care Center, Llc # 0047035 Report Period Beginning: 01/01/11 Ending: 12/31/11

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.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 BHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(9,572)	06		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	3,003	30		9
10	Interest and Other Investment Income	(180,987)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(128)	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	(690)	06		18
19	Entertainment				19
20	Contributions	(60,655)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(305,785)	21		24
25	Fund Raising, Advertising and Promotional	(39,596)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax		21		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(293,036)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (887,445)		$	30

BHF USE ONLY									
48		49		50		51		52	

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

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(740,938)		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (740,938)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (1,628,383)		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 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.			$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44						44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

SEE ACCOUNTANTS' COMPILATION REPORT

Mid America Care Center, Llc

ID# 0047035

Report Period Beginning: 01/01/11

Ending: 12/31/11

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Vending Income	$ (2,835)	21	1
2	Jury Duty	(86)	21	2
3	Non-Allowable Accounting Fee	(5,000)	19	3
4	Marketing Salary	(210,690)	43	4
5	Marketing Consultant	(43,507)	43	5
6	Annual Fees	(309)	20	6
7	Bank Charges	(2,832)	21	7
8	Theft & Loss	(458)	21	8
9	Non-Allowable Auto Lease	(8,665)	35	9
10	COPE Dues	(7,477)	20	10
11	Building 4930 Real Estate Tax Expense	(7,725)	33	11
12	Non-Allowable Travel	(627)	25	12
13	Non-Allowable Legal	(2,595)	19	13
14	Building Company Amortization	(24,624)	31	14
15	Building Company Annual Fees	(175)	20	15
16	Building Company Office Expenses	(1,814)	21	16
17	Building Company Legal & Accounting	(3,397)	19	17
18	Building Company Utilities/R&M	(988)	06	18
19	Additional R&M	31,668	06	19
20	Amortization Expense	(899)	31	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	**Total**	(293,036)		49

Mid America Care Center, Llc

ID# 0047035

Report Period Beginning: 01/01/11

Ending: 12/31/11

	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 Mid America Care Center, Llc # 0047035 **Report Period Beginning:** 01/01/11 **Ending:** 12/31/11

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

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary													1
2	Food Purchase	(128)											(128)	2
3	Housekeeping			1,256		54							1,310	3
4	Laundry													4
5	Heat and Other Utilities			2,348		1,923							4,271	5
6	Maintenance	20,418	988	17,026		1,284							39,716	6
7	Other (specify):*													7
8	**TOTAL General Services**	20,290	988	20,630		3,261							45,169	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records													10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*													15
16	**TOTAL Health Care and Programs**													16
	C. General Administration													
17	Administrative			125,744	(395,693)	915							(269,034)	17
18	Directors Fees													18
19	Professional Services	(10,992)	7,897	(714,352)		133							(717,314)	19
20	Fees, Subscriptions & Promotions	(108,212)	175	1,123	39								(106,875)	20
21	Clerical & General Office Expenses	(313,810)	623	234,836	81								(78,270)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar			492									492	24
25	Other Admin. Staff Transportation	(627)		84									(543)	25
26	Insurance-Prop.Liab.Malpractice		12,576	1,138		370							14,084	26
27	Other (specify):*			100,789	4,702								105,491	27
28	**TOTAL General Administration**	(433,641)	21,271	(250,146)	(390,871)	1,418							(1,051,969)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(413,351)	22,259	(229,516)	(390,871)	4,679							(1,006,800)	29

STATE OF ILLINOIS **Summary B**

Facility Name & ID Number Mid America Care Center, Llc **#** 0047035 **Report Period Beginning:** 01/01/11 **Ending:** 12/31/11

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

	Capital Expense D. Ownership	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
30	Depreciation	3,003	33,704	5,845		491							43,043	30
31	Amortization of Pre-Op. & Org.	(25,523)	24,624										(899)	31
32	Interest	(180,987)	230,126	402		3,854							53,395	32
33	Real Estate Taxes	(7,725)	307,784			4,735							304,794	33
34	Rent-Facility & Grounds		(760,000)	18,833		(18,833)							(760,000)	34
35	Rent-Equipment & Vehicles	(8,665)		946									(7,719)	35
36	Other (specify):*													36
37	TOTAL Ownership	(219,897)	(163,762)	26,026		(9,753)							(367,386)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers													39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(254,197)											(254,197)	43
44	TOTAL Special Cost Centers	(254,197)											(254,197)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(887,445)	(141,503)	(203,490)	(390,871)	(5,074)							(1,628,383)	45

Facility Name & ID Number Mid America Care Center, Llc # 0047035 Report Period Beginning: 01/01/11 Ending: 12/31/11

VII. RELATED PARTIES

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
See Page 6-Supplemental		See Page 6-Supplemental		See Page 6-Supplemental		

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. [X] YES [ ] NO

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	34	Rent Income	$ 760,000	Mid America Convalescent Center, Inc.	100.00%	$	$ (760,000)	1
2	V	32	Interest	101,866	Mid America Convalescent Center, Inc.	100.00%	331,992	230,126	2
3	V	06	Utilities & Repairs/Maintenance		Mid America Convalescent Center, Inc.	100.00%	988	988	3
4	V	30	Depreciation		Mid America Convalescent Center, Inc.	100.00%	33,704	33,704	4
5	V	31	Amortization		Mid America Convalescent Center, Inc.	100.00%	24,624	24,624	5
6	V	33	Real Estate Taxes		Mid America Convalescent Center, Inc.	100.00%	307,784	307,784	6
7	V	20	Annual Fees		Mid America Convalescent Center, Inc.	100.00%	175	175	7
8	V	21	Office Expenses		Mid America Convalescent Center, Inc.	100.00%	1,814	1,814	8
9	V	26	Multiperil Insurance		Mid America Convalescent Center, Inc.	100.00%	12,576	12,576	9
10	V	19	Accounting & Legal		Mid America Convalescent Center, Inc.	100.00%	3,397	3,397	10
11	V	21	Adjustment of Prior Period		Mid America Convalescent Center, Inc.	100.00%	(1,191)	(1,191)	11
12	V	19	Appraisale Fee		Mid America Convalescent Center, Inc.	100.00%	4,500	4,500	12
13	V								13
14	Total			$ 861,866			$ 720,363	$ * (141,503)	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Mid America Care Center, Llc # 0047035 Report Period Beginning: 01/01/11 Ending: 12/31/11

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. [X] YES [ ] NO

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	3	HOUSEKEEPING	$	MANAGCARE, INC.	100.00%	$ 1,256	$ 1,256	15
16	V	5	UTILITIES		MANAGCARE, INC.	100.00%	2,348	2,348	16
17	V	6	REPAIRS AND MAINT.		MANAGCARE, INC.	100.00%	17,026	17,026	17
18	V	17	ADMINISTRATIVE		MANAGCARE, INC.	100.00%	125,744	125,744	18
19	V	19	PROFESSIONAL FEES		MANAGCARE, INC.	100.00%	648	648	19
20	V	20	FEES, SUBSCRIPTIONS		MANAGCARE, INC.	100.00%	1,123	1,123	20
21	V	21	CLERICAL AND GENERAL		MANAGCARE, INC.	100.00%	234,836	234,836	21
22	V	24	SEMINARS		MANAGCARE, INC.	100.00%	492	492	22
23	V	25	ADMIN. STAFF TRANS.		MANAGCARE, INC.	100.00%	84	84	23
24	V	26	INSURANCE		MANAGCARE, INC.	100.00%	1,138	1,138	24
25	V	27	GEN. ADMIN. EMP. BEN.		MANAGCARE, INC.	100.00%	100,789	100,789	25
26	V	30	DEPRECIATION		MANAGCARE, INC.	100.00%	5,845	5,845	26
27	V	32	INTEREST EXPENSE		MANAGCARE, INC.	100.00%	402	402	27
28	V	34	RENT - BUILDING (RELATED)		MANAGCARE, INC.	100.00%	18,833	18,833	28
29	V	35	EQUIPMENT RENTAL		MANAGCARE, INC.	100.00%	946	946	29
30	V								30
31	V	19	HOME OFFICE	715,000		100.00%		(715,000)	31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 715,000			$ 511,510	$ * (203,490)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Mid America Care Center, Llc # 0047035 Report Period Beginning: 01/01/11 Ending: 12/31/11

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. [X] YES [ ] NO

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	17	ADMINISTRATIVE	$	INTERCARE, LTD. C/O MANAGCARE	100.00%	$ 62,431	$ 62,431	15
16	V	20	FEES, SUBSCRIPTIONS		INTERCARE, LTD. C/O MANAGCARE	100.00%	39	39	16
17	V	21	CLERICAL & GENERAL		INTERCARE, LTD. C/O MANAGCARE	100.00%	81	81	17
18	V	27	EMPLOYEE BENEFITS		INTERCARE, LTD. C/O MANAGCARE	100.00%	4,702	4,702	18
19	V								19
20	V	17	MANAGEMENT FEES	458,124	INTERCARE, LTD. C/O MANAGCARE	100.00%		(458,124)	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	Total			$ 458,124			$ 67,253	$ * (390,871)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Mid America Care Center, Llc # 0047035 Report Period Beginning: 01/01/11 Ending: 12/31/11

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. [X] YES [ ] NO

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	3	HOUSEKEEPING	$	3553 WEST PETERSON AVE BLDG. PTR.	100.00%	$ 54	$ 54	15
16	V	5	UTILITIES		3553 WEST PETERSON AVE BLDG. PTR.		1,923	1,923	16
17	V	6	REPAIRS & MAINT.		3553 WEST PETERSON AVE BLDG. PTR.		1,284	1,284	17
18	V	17	ADMIN.-M. WOLF		3553 WEST PETERSON AVE BLDG. PTR.		915	915	18
19	V	19	PROFESSIONAL FEES		3553 WEST PETERSON AVE BLDG. PTR.		133	133	19
20	V	26	INSURANCE		3553 WEST PETERSON AVE BLDG. PTR.		370	370	20
21	V	30	DEPRECIATION		3553 WEST PETERSON AVE BLDG. PTR.		491	491	21
22	V	32	INTEREST EXPENSE		3553 WEST PETERSON AVE BLDG. PTR.		3,854	3,854	22
23	V	33	REAL ESTATE TAXES		3553 WEST PETERSON AVE BLDG. PTR.		4,735	4,735	23
24	V								24
25	V	34	RENT	18,833	3553 WEST PETERSON AVE BLDG. PTR.			(18,833)	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	Total			$ 18,833			$ 13,759	$ * (5,074)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Mid America Care Center, Llc # 0047035 Report Period Beginning: 01/01/11 Ending: 12/31/11

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 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
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	Total			$			$	$ *	39

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

Facility Name & ID Number Mid America Care Center, Llc # 0047035 Report Period Beginning: 01/01/11 Ending: 12/31/11

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 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
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	Total			$			$	$ *	39

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

Facility Name & ID Number Mid America Care Center, Llc # 0047035 Report Period Beginning: 01/01/11 Ending: 12/31/11

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 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
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	Total			$			$	$ *	39

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

Facility Name & ID Number Mid America Care Center, Llc # 0047035 Report Period Beginning: 01/01/11 Ending: 12/31/11

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 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
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	Total			$			$	$ *	39

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

Facility Name & ID Number Mid America Care Center, Llc # 0047035 Report Period Beginning: 01/01/11 Ending: 12/31/11

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 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
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	Total			$			$	$ *	39

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

Facility Name & ID Number Mid America Care Center, Llc # 0047035 Report Period Beginning: 01/01/11 Ending: 12/31/11

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 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
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	Total			$			$	$ *	39

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

Facility Name & ID Number Mid America Care Center, Llc # 0047035 Report Period Beginning: 01/01/11 Ending: 12/31/11

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	AHUVA WEINREB	0.590%	BRIGHTVIEW CARE CENTER, INC	CHICAGO	MID AMERICA CONVALESCENT CENTER, INC.		BUILDING CO.	1
2	DAVIS FAMILY TRUST	35.918%	LAKE SHORE HEALTHCARE & REHABILITATION CENTRE,LLC	CHICAGO	3553 WEST PETERSON AVE. BLDG. PTR.		BUILDING CO.	2
3	EDIE DAVIS	0.671%	MAYFIELD CARE CENTER, INC.	CHICAGO	MANAGCARE, INC.		MANAGEMENT CO.	3
4	ELIYAHU DAVIS	0.590%			INTERCARE, LTD. C/O MANAGCARE		MANAGEMENT CO.	4
5	MOSHE Y. DAVIS	0.590%						5
6	NESANEL B. DAVIS	0.590%						6
7	SHOSHANA BRAUN	0.590%						7
8	YEHOSHUA B. DAVIS	0.590%						8
9	YISROEL M. DAVIS	0.590%						9
10	YOSEF DAVIS	0.059%						10
11	YOSEF DAVIS DELTA TRUST	59.220%						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

Facility Name & ID Number Mid America Care Center, Llc # 0047035 Report Period Beginning: 01/01/11 Ending: 12/31/11

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1								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

Facility Name & ID Number Mid America Care Center, Llc # 0047035 Report Period Beginning: 01/01/11 Ending: 12/31/11

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	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Yosef Davis	Shareholder	Administrative	59.28%	See Attached	9.36	31.20%	Sal/Al. Sal	$ 77,431	17-1,17-7	1
2	Yehoshua Davis	Director	Administrative	0.59%	See Attached	46.00	95.83%	Salary	178,925	17-1	2
3											3
4											4
5											5
6											6
7	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only amounts anticipated to be considered allowable by the										7
8	IL Dept of HFS.										8
9											9
10											10
11											11
12											12
13								TOTAL	$ 256,356		13

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

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

Facility Name & ID Number Mid America Care Center, Llc # 0047035 Report Period Beginning: 01/01/11 Ending: 12/31/11

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 [X]

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 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 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	TOTALS					$	$		$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Mid America Care Center, Llc # 0047035 Report Period Beginning: 01/01/11 Ending: 12/31/11

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 [X] NO [ ]

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

Name of Related Organization: MANAGCARE, INC.
Street Address: 3553 W. PETERSON AVE -3RD FLR
City / State / Zip Code: CHICAGO, IL. 60659
Phone Number: (773) 463-1313
Fax Number: (773) 463- 5311

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	3	HOUSEKEEPING	PATIENT DAYS	265,143	4	$ 3,420	$	97,337	$ 1,256	1
2	5	UTILITIES	PATIENT DAYS	265,143	4	6,395		97,337	2,348	2
3	6	REPAIRS AND MAINT.	PATIENT DAYS	265,143	4	46,378		97,337	17,026	3
4	17	ADMINISTRATIVE	PATIENT DAYS	265,143	4	342,522	342,522	97,337	125,744	4
5	19	PROFESSIONAL FEES	PATIENT DAYS	265,143	4	1,765		97,337	648	5
6	20	FEES, SUBSCRIPTIONS	PATIENT DAYS	265,143	4	3,059		97,337	1,123	6
7	21	CLERICAL AND GENERAL	PATIENT DAYS	265,143	4	639,686	395,180	97,337	234,836	7
8	24	SEMINARS	PATIENT DAYS	265,143	4	1,339		97,337	492	8
9	25	ADMIN. STAFF TRANS.	PATIENT DAYS	265,143	4	229		97,337	84	9
10	26	INSURANCE	PATIENT DAYS	265,143	4	3,101		97,337	1,138	10
11	27	GEN. ADMIN. EMP. BEN.	PATIENT DAYS	265,143	4	274,547		97,337	100,789	11
12	30	DEPRECIATION	PATIENT DAYS	265,143	4	15,921		97,337	5,845	12
13	32	INTEREST EXPENSE	PATIENT DAYS	265,143	4	1,096		97,337	402	13
14	34	RENT - BUILDING (RELATED)	PATIENT DAYS	265,143	4	51,300		97,337	18,833	14
15	35	EQUIPMENT RENTAL	PATIENT DAYS	265,143	4	2,577		97,337	946	15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 1,393,335	$ 737,703		$ 511,510	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Mid America Care Center, Llc # 0047035 Report Period Beginning: 01/01/11 Ending: 12/31/11

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 [X] NO [ ]

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

Name of Related Organization: INTERCARE, LTD. C/O MANAGCARE
Street Address: 3553 W. PETERSON AVE. 3RD FLOOR
City / State / Zip Code: CHICAGO, IL. 60659
Phone Number: (773) 463-1313
Fax Number: (773) 463- 5311

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	17	ADMINISTRATIVE	AVG. HOURS WORKED	18	4	$ 120,000	$ 120,000	9	$ 62,431	1
2	20	FEES, SUBSCRIPTIONS	AVG. HOURS WORKED	18	4	75		9	39	2
3	21	CLERICAL & GENERAL	AVG. HOURS WORKED	18	4	155		9	81	3
4	27	EMPLOYEE BENEFITS	AVG. HOURS WORKED	18	4	9,037		9	4,702	4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 129,267	$ 120,000		$ 67,253	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Mid America Care Center, Llc # 0047035 Report Period Beginning: 01/01/11 Ending: 12/31/11

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 [X] NO [ ]

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

Name of Related Organization: 3553 W.PETERSON AVE. BLDG. PTR.
Street Address: 3553 W.PETERSON AVE.
City / State / Zip Code: CHICAGO, IL. 60659
Phone Number: (773) 463-1313
Fax Number: (773) 463- 5311

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	3	HOUSEKEEPING	MNGCR. PATIENT DAYS	265,143	4	$ 147	$	97,337	$ 54	1
2	5	UTILITIES	MNGCR. PATIENT DAYS	265,143	4	5,239		97,337	1,923	2
3	6	REPAIRS & MAINT.	MNGCR. PATIENT DAYS	265,143	4	3,498		97,337	1,284	3
4	17	ADMIN.-M. WOLF	MNGCR. PATIENT DAYS	265,143	4	2,492		97,337	915	4
5	19	PROFESSIONAL FEES	MNGCR. PATIENT DAYS	265,143	4	363		97,337	133	5
6	26	INSURANCE	MNGCR. PATIENT DAYS	265,143	4	1,007		97,337	370	6
7	30	DEPRECIATION	MNGCR. PATIENT DAYS	265,143	4	1,338		97,337	491	7
8	31	INTEREST EXPENSE	MNGCR. PATIENT DAYS	265,143	4	10,498		97,337	3,854	8
9	33	REAL ESTATE TAXES	MNGCR. PATIENT DAYS	265,143	4	12,899		97,337	4,735	9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 37,481	$		$ 13,759	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Mid America Care Center, Llc # 0047035 Report Period Beginning: 01/01/11 Ending: 12/31/11

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 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 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	TOTALS					$	$		$	25

Facility Name & ID Number Mid America Care Center, Llc # 0047035 Report Period Beginning: 01/01/11 Ending: 12/31/11

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 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 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	TOTALS					$	$		$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Mid America Care Center, Llc # 0047035 Report Period Beginning: 01/01/11 Ending: 12/31/11

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 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 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	TOTALS					$	$		$	25

Facility Name & ID Number Mid America Care Center, Llc # 0047035 Report Period Beginning: 01/01/11 Ending: 12/31/11

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 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 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	TOTALS					$	$		$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Mid America Care Center, Llc # 0047035 Report Period Beginning: 01/01/11 Ending: 12/31/11

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 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 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	TOTALS					$	$		$	25

Facility Name & ID Number Mid America Care Center, Llc # 0047035 Report Period Beginning: 01/01/11 Ending: 12/31/11

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 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 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	TOTALS					$	$		$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Mid America Care Center, Llc # 0047035 Report Period Beginning: 01/01/11 Ending: 12/31/11

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1	MB Financial		X	Mortgage			$	$ 2,193,846			$	1
2	MB Financial		X	Mortgage				8,872,256			301,373	2
3												3
4												4
5	See Supplemental Schedule											5
	Working Capital											
6	MB Financial		X	Line of Credit				4,650,000			144,252	6
7	Toyota Financial		X	Auto Financing				16,726			2,854	7
8	See Supplemental Schedule										4,256	8
9	TOTAL Facility Related						$	$ 15,732,828			$ 452,735	9
	B. Non-Facility Related*											
10	Interest Income		X								(180,987)	10
11	Interest Income- Bldg. Co.		X								(101,866)	11
12												12
13	See Supplemental Schedule											13
14	TOTAL Non-Facility Related						$	$			$ (282,853)	14
15	TOTALS (line 9+line14)						$	$ 15,732,828			$ 169,882	15

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

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

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 Mid America Care Center, Llc # 0047035 Report Period Beginning: 01/01/11 Ending: 12/31/11

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				
	A. Directly Facility Related Long-Term											
1							$	$			$	1
2												2
3												3
4												4
5												5
6												6
7	TOTAL Long-Term											7
	Working Capital											
8	Allocated From Managcare		X				$	$			$ 402	8
9	Allocated From Mazel		X								3,854	9
10												10
11												11
12												12
13												13
14	TOTAL Working Capital										4,256	14
	B. Non-Facility Related*											
15							$	$			$	15
16												16
17												17
18												18
19												19
20	TOTAL Non-Facility Related											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 Mid America Care Center, Llc **#** 0047035 **Report Period Beginning:** 01/01/11 **Ending:** 12/31/11

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2010 report.	**Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.**	$ 288,500	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		$ 292,192	2
3. Under or (over) accrual (line 2 minus line 1).		$ 3,692	3
4. Real Estate Tax accrual used for 2011 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 301,100	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.**		$ 4,500	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For Tax Year.** **(Attach a copy of the real estate tax appeal board's decision.)**		$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		$ 309,292	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2006	315,467	8
	2007	312,099	9
	2008	315,230	10
	2009	275,465	11
	2010	287,457	12

2011 Accrual = $287,457 X 1.05 = $301,100

Allocation From Mazel Management- $4,735

	FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2010	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

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

2010 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Mid America Care Center, Llc COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0047035

CONTACT PERSON REGARDING THIS REPORT Steve Lavenda

TELEPHONE (847) 236-1111 FAX #: (847) 236-1155

A. **Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2010 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2010.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	14-08-410-017-0000	Long Term Care Property	$ 7,725.94	$
2.	14-08-410-018-0000	Long Term Care Property	$ 78,724.25	$ 78,724.25
3.	14-08-410-019-0000	Long Term Care Property	$ 78,724.25	$ 78,724.25
4.	14-08-410-020-0000	Long Term Care Property	$ 78,724.25	$ 78,724.25
5.	14-08-410-021-0000	Long Term Care Property	$ 51,284.91	$ 51,284.91
6.	See Attached	Allocated From 3553 W. PETERSON	$ 53,964.18	$ 4,541.90
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 349,147.78	$ 291,999.56

B. **Real Estate Tax Cost Allocations**

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

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

C. **Tax Bills**

Attach a copy of the original 2010 tax bills which were listed in Section A to this statement. Be sure to use the 2010 tax bill which is normally paid during 2011.

PLEASE NOTE: ***Payment information from the Internet*** or otherwise is ***not considered acceptable tax bill documentation*** . Facilities located in Cook County are required to provide copies of their original **second installment** tax bill.

2000 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Mid America Care Center, Llc COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0047035

CONTACT PERSON REGARDING THIS REPORT

TELEPHONE ( ) FAX #: ( )

A. **Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2000 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2000.

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

B. **Real Estate Tax Cost Allocations**

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

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

C. **Tax Bills**

Attach a copy of the 2000 tax bills which were listed in Section A to this statement. Be sure to use the 2000 tax bill which is normally paid during 2001.

Facility Name & ID Number Mid America Care Center, Llc # 0047035 Report Period Beginning: 01/01/11 Ending: 12/31/11

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 94,500 B. General Construction Type: Exterior _____ Frame _____ Number of Stories _____

C. Does the Operating Entity? [ ] (a) Own the Facility [X] (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? [X] (a) Own the Equipment [X] (b) Rent equipment from a Related Organization. [X] (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 [X] 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 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Facility	94,500	1979	$ 307,874	1
2					2
3	TOTALS	94,500		$ 307,874	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Mid America Care Center, Llc # 0047035 Report Period Beginning: 01/01/11 Ending: 12/31/11

XI. OWNERSHIP COSTS (continued)

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

	1 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	310			1975	$ 3,258,613	$		$	$	$ 3,258,613	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Various			1978	2,575		20			2,575	9
10	Various			1979	33,995		20			33,995	10
11	Various			1980	13,673		20			13,673	11
12	Various			1981	107,932		20			107,932	12
13	Various			1982	4,750		20			4,750	13
14	Various			1983	1,787		20			1,787	14
15	Various			1984	25,291		20			25,042	15
16	Various			1985	17,828		20			17,679	16
17	Various			1986	62,698		20	195	195	62,650	17
18	Various			1987	18,422		20	437	437	18,225	18
19	Various			1988	33,825		20	1,353	1,353	32,097	19
20	Various			1989	23,916		20	226	226	23,300	20
21	Various			1990	23,550		20			23,550	21
22	Various			1991	20,020		20	309	309	11,918	22
23	Various			1992	51,260		20	2,513	2,513	49,555	23
24	Various			1993	7,134		20	353	353	6,843	24
25	Various			1994	32,273		20	1,614	1,614	27,861	25
26	Various			1995	227,831		20	11,236	11,236	188,715	26
27	Various			1996	136,732		20	6,837	6,837	106,459	27
28	Various			1997	26,804		20	1,340	1,340	19,484	28
29	Various			1998	81,506		20	4,075	4,075	54,837	29
30	Various			1999	113,499		20	5,675	5,675	71,079	30
31	Various			2000	308,605		20	15,262	15,262	179,052	31
32	Various			2001	56,517		20	2,826	2,826	29,717	32
33	Various			2002	66,827		20	4,373	4,373	57,554	33
34	Various			2003	33,074		20	2,693	2,693	23,179	34
35	Various			2004	12,735		20	915	915	6,849	35
36	Various			2005	13,227		20	1,213		7,463	36

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

See Page 12A, Line 70 for total

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

Facility Name & ID Number Mid America Care Center, Llc # 0047035 Report Period Beginning: 01/01/11 Ending: 12/31/11

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	Various	2006	$ 34,488	$	20	$ 2,683	$ 2,683	$ 15,201	37
38	Various	2007	118,844		20	14,072	14,072	61,960	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)								67
68	Related Party Allocations (Pages 12H & 12I)		109,374	787		2,624	1,837	94,022	68
69	Financial Statement Depreciation			235,704			(235,704)		69
70	TOTAL (lines 4 thru 69)		$ 5,079,606	$ 236,491		$ 82,823	$ (154,881)	$ 4,637,615	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Mid America Care Center, Llc # 0047035 Report Period Beginning: 01/01/11 Ending: 12/31/11

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		$ 5,079,606	$ 236,491		$ 82,823	$ (153,668)	$ 4,637,615	1
2	Cove Base/Wallcovering/Paint	2008	66,639		20	6,664	6,664	20,547	2
3	Gas Regulators For Hot Water Storage Tank	2008	4,121		20	412	412	1,271	3
4	Replace 20Hp Motor On Hvac System	2008	4,649		20	465	465	1,433	4
5	Digital Video Recorder For Security System	2008	2,927		20	293	293	902	5
6	Hw Supply Boiler	2008	4,806		20	481	481	1,482	6
7	Miscellaneous Concrete Work	2008	3,750		20	375	375	1,156	7
8	Building Permit For Construction In Various Areas	2008	9,801		20	980	980	3,022	8
9	Diamond Plate Cooler	2008	2,600		20	130	130	520	9
10	Replace Walls	2008	6,915		20	346	346	1,383	10
11	Diamond Plate Floors In Walk In Freezer	2008	2,600		20	130	130	520	11
12	Cove Base And Surfaces Replacement For Bathroom And 2Nd Flo	2008	2,511		20	126	126	502	12
13	Raypack Boiler	2008	11,475		20	574	574	2,295	13
14	Repaired Expansion Tank	2008	4,470		20	224	224	894	14
15	Walls/Cove Bases/Tiling/Floors/Walls	2009	141,854		20	14,185	14,185	29,553	15
16	Repaired Expansion Tank	2009	4,470		20	447	447	931	16
17	Walls/Covebase/Handrails/Ceiling/Lighting	2009	69,292		20	6,929	6,929	14,436	17
18	Electrical Work	2009	6,300		20	315	315	1,260	18
19	Remote Annunciator/Conduit/Electrical	2009	5,233		20	262	262	1,047	19
20	A/C Compressor	2009	18,680		20	934	934	2,802	20
21	Oem Expansion Valve Assem	2009	4,808		20	240	240	721	21
22	Rebuild Front Canopy	2009	4,700		20	235	235	705	22
23	Front Entry Roof	2009	3,600		20	180	180	540	23
24	Kitchen Door	2009	3,010		20	151	151	452	24
25	New Boiler Tubes	2009	13,500		20	675	675	2,025	25
26	4 Wanderguard Units	2009	6,831		20	342	342	1,025	26
27	Blinds/Cove/Handrails/Flooring	2009	37,400		20	1,870	1,870	5,610	27
28	Blinds/Cove/Handrails/Flooring	2009	7,444		20	372	372	1,117	28
29	Drive Way Wall Repair	2009	9,700		20	485	485	1,455	29
30	Doors	2009	11,390		20	570	570	1,709	30
31	Blinds/Cove/Handrails/Flooring	2009	58,803		20	2,940	2,940	8,820	31
32	2-5000 Watt Recessed Heaters	2009	11,250		20	563	563	1,688	32
33	Wanderguard Signalling Device/Alert System	2009	3,653		20	183	183	548	33
34	TOTAL (lines 1 thru 33)		$ 5,628,788	$ 236,491		$ 125,898	$ (110,593)	$ 4,749,985	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Mid America Care Center, Llc # 0047035 Report Period Beginning: 01/01/11 Ending: 12/31/11

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		$ 5,628,788	$ 236,491		$ 125,898	$ (110,593)	$ 4,749,985	1
2	Air Conditioning Repair	2009	4,093		20	205	205	614	2
3	Exhaust Manifold	2010	3,162		20	158	158	263	3
4	Sprinkler System Repair	2010	3,653		20	183	183	213	4
5	5Th Floor Corridor: Cove Base And Handrail Installation. Reside	2010	66,261		20	3,313	3,313	3,589	5
6	Epoxy Quartz Flooring	2011	22,000		20	1,222	1,222	1,222	6
7	Aluminum Double Hung Windows	2011	191,328		20	11,161	11,161	11,161	7
8	Custom Shaped Canopy	2011	6,080		20	608	608	608	8
9	Fire Rated Access Doors	2011	3,527		20	147	147	147	9
10	Custom Sign	2011	5,651		20	188	188	188	10
11	Builtcabinetry	2011	38,750		20	861	861	861	11
12	Elevator Wraps	2011	7,608		20	317	317	317	12
13	Galvanized Piping	2011	8,750		20	802	802	802	13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
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26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 5,989,650	$ 236,491		$ 145,062	$ (91,429)	$ 4,769,971	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Mid America Care Center, Llc # 0047035 Report Period Beginning: 01/01/11 Ending: 12/31/11

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		$ 5,989,650	$ 236,491		$ 145,062	$ (91,429)	$ 4,769,971	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
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27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 5,989,650	$ 236,491		$ 145,062	$ (91,429)	$ 4,769,971	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Mid America Care Center, Llc # 0047035 Report Period Beginning: 01/01/11 Ending: 12/31/11

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		$ 5,989,650	$ 236,491		$ 145,062	$ (91,429)	$ 4,769,971	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
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26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 5,989,650	$ 236,491		$ 145,062	$ (91,429)	$ 4,769,971	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Mid America Care Center, Llc # 0047035 Report Period Beginning: 01/01/11 Ending: 12/31/11

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Building Company Information								1
2	Buildings:								2
3									3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
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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 Mid America Care Center, Llc # 0047035 Report Period Beginning: 01/01/11 Ending: 12/31/11

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Building Company Information Continued		$	$		$	$	$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
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29									29
30									30
31									31
32									32
33									33
34	TOTAL (12F & 12G lines 1 thru 33)		$	$		$	$	$	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Mid America Care Center, Llc # 0047035 Report Period Beginning: 01/01/11 Ending: 12/31/11

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Related Party Information		$	$		$	$	$	1
2	Buildings:								2
3	Allocated From 3553 WEST PETERSON AVE. BLDG. PTR	1985	37,874		30	1,262	1,262	33,140	3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Allocated From Managcare	2008	5,134	280	20	513	233	2,011	9
10	Allocated From Managcare	1997	4,415		20			4,415	10
11	Allocated From Managcare	1993	346		20	17	17	322	11
12	Allocated From Managcare	1988	541	17	20		(17)	541	12
13	Allocated From Managcare	1986	40,960		20			40,957	13
14	Allocated From 3553 WEST PETERSON AVE BLDG. PTR.	2011	1,735	123	20	115	(8)	115	14
15	Allocated From 3553 WEST PETERSON AVE BLDG. PTR.	2007	2,229	57	20	111	54	507	15
16	Allocated From 3553 WEST PETERSON AVE BLDG. PTR.	2006	1,195	31	20	60	29	329	16
17	Allocated From 3553 WEST PETERSON AVE BLDG. PTR.	2005	893	80	20	89	9	579	17
18	Allocated From 3553 WEST PETERSON AVE BLDG. PTR.	2001	795	20	20	40	20	417	18
19	Allocated From 3553 WEST PETERSON AVE BLDG. PTR.	2000	402	10	20	20	10	226	19
20	Allocated From 3553 WEST PETERSON AVE BLDG. PTR.	1998	1,417	46	20	71	25	971	20
21	Allocated From 3553 WEST PETERSON AVE BLDG. PTR.	1997	1,321	34	20	66	32	947	21
22	Allocated From 3553 WEST PETERSON AVE BLDG. PTR.	1996	901	10	20	45	35	701	22
23	Allocated From 3553 WEST PETERSON AVE BLDG. PTR.	1995	204	5	20	10	5	169	23
24	Allocated From 3553 WEST PETERSON AVE BLDG. PTR.	1994	804	15	20	40	25	662	24
25	Allocated From 3553 WEST PETERSON AVE BLDG. PTR.	1993	475	14	20	24	10	438	25
26	Allocated From 3553 WEST PETERSON AVE BLDG. PTR.	1991	356	11	20	16	5	346	26
27	Allocated From 3553 WEST PETERSON AVE BLDG. PTR.	1990	553	11	20		(11)	543	27
28	Allocated From 3553 WEST PETERSON AVE BLDG. PTR.	1989	346	8	20	10	2	317	28
29	Allocated From 3553 WEST PETERSON AVE BLDG. PTR.	1987	786	15	20		(15)	786	29
30	Allocated From 3553 WEST PETERSON AVE BLDG. PTR.	1986	3,175		20			3,175	30
31	Allocated From 3553 WEST PETERSON AVE BLDG. PTR.	1985	221		20			221	31
32									32
33	Allocated From Intercare	2001	2,296		20	115	115	1,187	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 Mid America Care Center, Llc # 0047035 Report Period Beginning: 01/01/11 Ending: 12/31/11

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Related Party Information Continued								1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
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27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (12H & 12I lines 1 thru 33)		$ 109,374	$ 787		$ 2,624	$ 1,837	$ 94,022	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Mid America Care Center, Llc # 0047035 Report Period Beginning: 01/01/11 Ending: 12/31/11

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$ 795,405	$ 278	$ 78,395	$ 78,117	10	$ 467,062	71
72	Current Year Purchases	76,938	2,537	8,939	6,402	10	8,939	72
73	Fully Depreciated Assets	1,038,943		129	129	10	1,038,738	73
74								74
75	TOTALS	$ 1,911,286	$ 2,815	$ 87,463	$ 84,648		$ 1,514,738	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76		2010 Volkswagen Tiguan	2010	$ 22,507	$	$ 5,739	$ 5,739	5	$ 9,115	76
77		AUTOMOBILE	1983							77
78		1994 ALTIMA	1994							78
79		Allocated From Managcare	2011	41,889	2,732	6,777	4,045	5	27,672	79
80	TOTALS			$ 64,396	$ 2,732	$ 12,516	$ 9,784		$ 36,787	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)	$ 8,273,206	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 242,038	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 245,041	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 3,003	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 6,321,497	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	1994 ALTIMA - 1994	$ 17,799	$	$	86
87	4930 BLDG - 1998	159,035			87
88	4930 LAND - 1998	17,500			88
89					89
90					90
91	TOTALS	$ 194,334	$	$	91

G. Construction-in-Progress

	Description	Cost	
92	MTU 500kWe Generator	$ 155,634	92
93			93
94			94
95		$ 155,634	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.

Facility Name & ID Number Mid America Care Center, Llc # 0047035 Report Period Beginning: 01/01/11 Ending: 12/31/11

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								5
6								6
7	TOTAL				$ **			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: ____ *

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.	/2012	$
13.	/2013	$
14.	/2014	$

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: $ 946 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			$	$	17
18					18
19					19
20					20
21	TOTAL		$	$	21

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Mid America Care Center, Llc # 0047035 Report Period Beginning: 01/01/11 Ending: 12/31/11

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.)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?
   - [ ] YES
   - [X] NO

   If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - COMMUNITY COLLEGE [ ]
   - HOURS PER CNA ____

3. CLINICAL PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - HOURS PER CNA ____

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
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	TOTALS	$	$	$	$
10	SUM OF line 9, col. 1 and 2 (e)	$			

C. CONTRACTUAL INCOME

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

$

D. NUMBER OF CNAs TRAINED

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

(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

Facility Name & ID Number Mid America Care Center, Llc # 0047035 Report Period Beginning: 01/01/11 Ending: 12/31/11

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

	1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist	39 - 03	hrs	$		$ 333,678	$		$ 333,678	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			40,077			40,077	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			382,047			382,047	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39 - 02	# of prescrpts				262,545		262,545	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify): See Supplemental					1,199	165,426		166,625	13
14	TOTAL			$		$ 757,001	$ 427,971		$ 1,184,972	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

STATE OF ILLINOIS

Facility Name & ID Number Mid America Care Center, Llc # 0047035 Report Period Beginning: 01/01/11 Ending: 12/31/11

XV. BALANCE SHEET - Unrestricted Operating Fund. As of 12/31/11 (last day of reporting year)

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

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 449,987	$ 2,723,156	1
2	Cash-Patient Deposits	6,500	6,813	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	6,643,587	6,626,840	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	258,040	268,230	6
7	Other Prepaid Expenses	7,300	7,300	7
8	Accounts Receivable (owners or related parties)	1,647,769	1,647,769	8
9	Other(specify): See Attached Schedule	4,768,859	12,000,356	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 13,782,042	$ 23,280,464	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		325,374	13
14	Buildings, at Historical Cost		3,417,648	14
15	Leasehold Improvements, at Historical Cost	1,159,595	2,645,332	15
16	Equipment, at Historical Cost	692,359	1,952,378	16
17	Accumulated Depreciation (book methods)	(595,426)	(6,005,818)	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): See Attached Schedule	185,327	260,525	23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 1,441,855	$ 2,595,439	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 15,223,897	$ 25,875,903	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 570,458	$ 572,435	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	4,255,640	4,255,640	28
29	Short-Term Notes Payable	4,666,726	4,666,726	29
30	Accrued Salaries Payable	751,706	751,706	30
31	Accrued Taxes Payable (excluding real estate taxes)	19,502	19,502	31
32	Accrued Real Estate Taxes(Sch.IX-B)		301,100	32
33	Accrued Interest Payable	6,812	26,329	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Attached Schedule	58,091	235,446	36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 10,328,935	$ 10,828,884	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable		2,193,846	39
40	Mortgage Payable		8,872,256	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	See Attached Schedule			43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$	$ 11,066,102	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 10,328,935	$ 21,894,986	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 4,894,962	$ 3,980,917	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 15,223,897	$ 25,875,903	48

SEE ACCOUNTANTS' COMPILATION REPORT

***(See instructions.)**

Facility Name & ID Number Mid America Care Center, Llc # 0047035 Report Period Beginning: 01/01/11 Ending: 12/31/11

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 2,719,918	1
2	Restatements (describe):		2
3	**Rounding Adjustment**	3	3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 2,719,921	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	2,950,041	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	(775,000)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ 2,175,041	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 4,894,962	24 *

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Mid America Care Center, Llc # 0047035 Report Period Beginning: 01/01/11 Ending: 12/31/11

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.

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 16,497,749	1
2	Discounts and Allowances for all Levels	(1,245,906)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 15,251,843	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,297,420	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 1,297,420	8
	C. Other Operating Revenue		
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	271,722	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	22,689	19
20	Radiology and X-Ray	25,470	20
21	Other Medical Services	60,585	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 380,466	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	180,987	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 180,987	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Supplemental Schedule	2,921	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 2,921	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 17,113,637	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	2,552,142	31
32	Health Care	4,940,590	32
33	General Administration	3,600,996	33
	B. Capital Expense		
34	Ownership	1,088,051	34
	C. Ancillary Expense		
35	Special Cost Centers	1,439,169	35
36	Provider Participation Fee	542,648	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 14,163,596	40
41	**Income before Income Taxes (line 30 minus line 40)****	2,950,041	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 2,950,041	43

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

** **Does this agree with taxable income (loss) per Federal Income Tax Return? Not Complete 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 Mid America Care Center, Llc # 0047035 Report Period Beginning: 01/01/11 Ending: 12/31/11

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

(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,936	2,176	$ 107,414	$ 49.36	1
2	Assistant Director of Nursing	1,992	2,160	90,135	41.73	2
3	Registered Nurses	24,331	25,903	805,878	31.11	3
4	Licensed Practical Nurses	38,572	40,833	1,055,905	25.86	4
5	CNAs & Orderlies	124,950	137,775	1,523,595	11.06	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	16,789	19,055	308,062	16.17	8
9	Activity Director	1,936	2,184	53,851	24.66	9
10	Activity Assistants	15,806	17,494	174,864	10.00	10
11	Social Service Workers	16,116	17,628	293,810	16.67	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	34,807	38,254	435,535	11.39	15
16	Dishwashers					16
17	Maintenance Workers	8,511	9,406	146,481	15.57	17
18	Housekeepers	43,524	47,380	484,507	10.23	18
19	Laundry	16,665	18,660	203,679	10.92	19
20	Administrator	1,960	2,000	178,925	89.46	20
21	Assistant Administrator	2,024	2,240	97,624	43.58	21
22	Other Administrative	477	477	15,000	31.45	22
23	Office Manager					23
24	Clerical	17,645	19,055	168,405	8.84	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	3,756	4,180	58,058	13.89	31
32	Other Health Care(specify)					32
33	Other(specify) See Supplemental	4,837	4,923	210,690	42.80	33
34	TOTAL (lines 1 - 33)	376,634	411,783	$ 6,412,418 *	$ 15.57	34

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

** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	322	$ 14,750	01-03	35
36	Medical Director	Monthly	74,348	09-03	36
37	Medical Records Consultant	32	1,504	10-03	37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	16,330	10-03	39
40	Physical Therapy Consultant	6	541	10a-03	40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant	14	973	10a-03	42
43	Speech Therapy Consultant		1,642	10a-03	43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify)				46
47	Renal Therapy Consultant	Monthly	69,540	10-03	47
48	Geriatric Program Director	Monthly	13,500	09-03	48
49	TOTAL (lines 35 - 48)	374	$ 193,128		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses		$		50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)		$		53

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Mid America Care Center, Llc # 0047035 Report Period Beginning: 01/01/11 Ending: 12/31/11

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Yehoshua Davis	Administrator	0.59%	$ 178,925
Michael Applebaum	Asst. Admin	0.00%	97,624
Yosef Davis	Director	59.28%	15,000
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 291,549

B. Administrative - Other

Description	Amount
Management Fees - Intercare	$ 458,124
TOTAL (agree to Schedule V, line 17, col. 3)	$ 458,124
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Frost, Ruttenberg & Rothblatt	Accounting	$ 20,250
Legal	ADJ on Pg. 5A	2,595
Adar	Computer Services	1,654
Personnel Planners	Unemployment Tax Consult	2,053
E- Health Data Solutions	Computer Services	6,732
American Data	Computer Services	4,808
Managcare, Inc	Bookkeeping	715,619
Cimpar Consulting	Quality Assurance Consult	8,628
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $5,000, attach copy of invoices.)		$ 762,339

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 118,390
Unemployment Compensation Insurance	30,625
FICA Taxes	481,803
Employee Health Insurance	317,871
Employee Meals	57,816
Illinois Municipal Retirement Fund (IMRF)*	
Chicago Head Tax	7,944
Other Employee Benefits	47,376
Holiday Expense	4,701
Pension Expense	76,450
Disability	7,893
Dental Insurance	73
TOTAL (agree to Schedule V, line 22, col.8)	$ 1,150,942

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$
Advertising: Employee Recruitment	1,481
Health Care Worker Background Check	
(Indicate # of checks performed 46)	1,630
Patient Background Checks 315	6,340
Advertising & Promotions	39,596
Licenses & Permits	4,190
Dues & Subscriptions	36,143
Allocated From Managcare	1,123
Allocated From Intercare	39
Less: Public Relations Expense	( )
Non-allowable advertising	(39,596)
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 50,946

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	4,181
Allocated From Managcare	492
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 4,673

* Attach copy of IMRF notifications

**See instructions.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Mid America Care Center, Llc # 0047035 Report Period Beginning: 01/01/11 Ending: 12/31/11

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								
					FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
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 & ID Number Mid America Care Center, Llc # 0047035 Report Period Beginning: 01/01/11 Ending: 12/31/11

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **Yes**

(2) Are there any dues to nursing home associations included on the cost report? **Yes**
If YES, give association name and amount. **Illinois Council on LTC $30,039**

(3) Did the nursing home make political contributions or payments to a political action organization? **Yes** If YES, have these costs been properly adjusted out of the cost report? **Yes**

(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 Years**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **40,363** Line **10-2**

(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. $ **542,648**
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.

SEE ACCOUNTANTS' COMPILATION REPORT

(13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **N/A**

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? **No** For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **57,816** 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? **100% Ln 14**
d. Have vehicle usage logs been maintained? **No**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **N/A**
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? **No**
Firm Name: **N/A**

(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? **No**
Attach invoices and a summary of services for all architect and appraisal fees.