FOR BHF USE

LL1

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.

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

I. IDPH License ID Number: 0046920

Facility Name: Helia Healthcare of Carbondale

Address: 500 Lewis Lane (Number) Carbondale (City) 62901 (Zip Code)

County: Jackson

Telephone Number: (618) 529-5355 **Fax #** (618) 529-3189

HFS ID Number:

Date of Initial License for Current Owners: 11/01/04

Type of Ownership:

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

In the event there are further questions about this report, please contact:
Name: Cindy A. Tefteller **Telephone Number:** (618) 465-7717
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) Michael Parentin
(Title) Chief Financial Officer

Paid Preparer

(Signed) See Accountant's Compilation Report (Date)
(Print Name and Title) Cindy A. Tefteller
(Firm Name & Address) C.J. Schlosser & Company, L.L.C.
233 East Center Drive, Alton, IL 62002
(Telephone) (618) 465-7717 Fax # (618) 465-7710

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 Helia Healthcare of Carbondale # 0046920 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	118	Skilled (SNF)	118	43,070	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	118	TOTALS	118	43,070	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	11,733	3,075	4,095	18,903	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	11,733	3,075	4,095	18,903	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 43.89%

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)
N/A

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 [ ] NO [X]

I. On what date did you start providing long term care at this location?
Date started 11/01/04

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 11/01/04 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 118 and days of care provided 3,353

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: 12/31/11 Fiscal Year: 12/31/11

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Helia Healthcare of Carbondale # 0046920 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	113,392	19,938	8,085	141,415		141,415		141,415			1
2	Food Purchase		109,169		109,169		109,169	(88)	109,081			2
3	Housekeeping	82,997	28,119		111,116		111,116		111,116			3
4	Laundry	20,991	8,176	73,004	102,171		102,171		102,171			4
5	Heat and Other Utilities			131,049	131,049		131,049	(2,975)	128,074			5
6	Maintenance	39,867	24,036	61,527	125,430		125,430	3,409	128,839			6
7	Other (specify):*											7
8	TOTAL General Services	257,247	189,438	273,665	720,350		720,350	346	720,696			8
	B. Health Care and Programs											
9	Medical Director			12,000	12,000		12,000		12,000			9
10	Nursing and Medical Records	837,090	57,245	3,495	897,830		897,830	9,714	907,544			10
10a	Therapy		67		67		67		67			10a
11	Activities	35,751	8,930	3,465	48,146		48,146	(1,379)	46,767			11
12	Social Services	36,014	557	8,175	44,746		44,746		44,746			12
13	CNA Training											13
14	Program Transportation			3,937	3,937		3,937		3,937			14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	908,855	66,799	31,072	1,006,726		1,006,726	8,335	1,015,061			16
	C. General Administration											
17	Administrative	52,116		163,100	215,216		215,216	(139,012)	76,204			17
18	Directors Fees											18
19	Professional Services			13,304	13,304		13,304	6,146	19,450			19
20	Dues, Fees, Subscriptions & Promotions			62,886	62,886		62,886	(41,731)	21,155			20
21	Clerical & General Office Expenses	55,499	25,746	48,102	129,347		129,347	111,553	240,900			21
22	Employee Benefits & Payroll Taxes			252,788	252,788		252,788	37,828	290,616			22
23	Inservice Training & Education											23
24	Travel and Seminar			2,910	2,910		2,910	343	3,253			24
25	Other Admin. Staff Transportation			11,112	11,112		11,112	15,978	27,090			25
26	Insurance-Prop.Liab.Malpractice			58,790	58,790		58,790	735	59,525			26
27	Other (specify):*											27
28	TOTAL General Administration	107,615	25,746	612,992	746,353		746,353	(8,160)	738,193			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	1,273,717	281,983	917,729	2,473,429		2,473,429	521	2,473,950			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 Helia Healthcare of Carbondale #0046920 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			28,255	28,255		28,255	5,926	34,181			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			43,410	43,410		43,410	15,368	58,778			32
33	Real Estate Taxes			68,798	68,798		68,798	3,032	71,830			33
34	Rent-Facility & Grounds			335,610	335,610		335,610	7,925	343,535			34
35	Rent-Equipment & Vehicles			41,051	41,051		41,051	188	41,239			35
36	Other (specify):*											36
37	**TOTAL Ownership**			517,124	517,124		517,124	32,439	549,563			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		201,820	358,727	560,547		560,547		560,547			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			64,605	64,605		64,605		64,605			42
43	Other (specify):*											43
44	**TOTAL Special Cost Centers**		201,820	423,332	625,152		625,152		625,152			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	1,273,717	483,803	1,858,185	3,615,705		3,615,705	32,960	3,648,665			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 Helia Healthcare of Carbondale # 0046920 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 Reference	3 BHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(1,379)	11		4
5	Telephone, TV & Radio in Resident Rooms	(7,667)	5		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(717)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(88)	2		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	(915)	20		17
18	Fines and Penalties				18
19	Entertainment	(6,909)	21		19
20	Contributions	(2,831)	21		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(380)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional	(33,251)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(9,647)	Var.		29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (63,784)		$	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)	96,744	Var.	34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ 96,744		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ 32,960		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.		X	$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44						44
45	Other-Attach Schedule		X			45
46	Other-Attach Schedule		X			46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS **Page 5A**

Helia Healthcare of Carbondale

ID# **0046920**

Report Period Beginning: **01/01/11**

Ending: **12/31/11**

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Eliminate Gifts & Flowers	$ (6,757)	20	1
2	Offset Medical Records Income	(20)	10	2
3	Eliminate PAC Dues & Lobbying Expense	(2,870)	20	3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	(9,647)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Helia Healthcare of Carbondale # 0046920 **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	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(88)	0	0	0	0	0	0	0	0	0	0	(88)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(7,667)	4,451	241	0	0	0	0	0	0	0	0	(2,975)	5
6	Maintenance	0	3,409	0	0	0	0	0	0	0	0	0	3,409	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	(7,755)	7,860	241	0	0	0	0	0	0	0	0	346	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(20)	0	9,734	0	0	0	0	0	0	0	0	9,714	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	(1,379)	0	0	0	0	0	0	0	0	0	0	(1,379)	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	(1,399)	0	9,734	0	0	0	0	0	0	0	0	8,335	16
	C. General Administration													
17	Administrative	0	0	(139,012)	0	0	0	0	0	0	0	0	(139,012)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(380)	707	5,819	0	0	0	0	0	0	0	0	6,146	19
20	Fees, Subscriptions & Promotions	(43,793)	0	2,062	0	0	0	0	0	0	0	0	(41,731)	20
21	Clerical & General Office Expenses	(9,740)	15,310	105,983	0	0	0	0	0	0	0	0	111,553	21
22	Employee Benefits & Payroll Taxes	0	19,273	18,555	0	0	0	0	0	0	0	0	37,828	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	343	0	0	0	0	0	0	0	0	343	24
25	Other Admin. Staff Transportation	0	7,663	8,315	0	0	0	0	0	0	0	0	15,978	25
26	Insurance-Prop.Liab.Malpractice	0	63	672	0	0	0	0	0	0	0	0	735	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	**TOTAL General Administration**	(53,913)	43,016	2,737	0	0	0	0	0	0	0	0	(8,160)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(63,067)	50,876	12,712	0	0	0	0	0	0	0	0	521	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Helia Healthcare of Carbondale # 0046920 **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	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	0	2,936	2,990	0	0	0	0	0	0	0	0	5,926	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(717)	16,085	0	0	0	0	0	0	0	0	0	15,368	32
33	Real Estate Taxes	0	3,000	32	0	0	0	0	0	0	0	0	3,032	33
34	Rent-Facility & Grounds	0	1,650	6,275	0	0	0	0	0	0	0	0	7,925	34
35	Rent-Equipment & Vehicles	0	0	188	0	0	0	0	0	0	0	0	188	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(717)	23,671	9,485	0	0	0	0	0	0	0	0	32,439	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	TOTAL Special Cost Centers	0	0	0	0	0	0	0	0	0	0	0	0	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(63,784)	74,547	22,197	0	0	0	0	0	0	0	0	32,960	45

Facility Name & ID Number Helia Healthcare of Carbondale # 0046920 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
Stephen P. Miller	100%	Helia Healthcare of Belleville	Belleville, IL	Bridgemark Healthcare Services	St. Louis, MO	Management Co.
		Helia Healthcare of Benton	Benton, IL	Helia Healthcare Services	Benton, IL	Laundry, Maint.
		Helia Healthcare of Champaign	Champaign, IL	Bridgemark Employer Services	St. Louis, MO	Human Resources
		Helia Healthcare of Energy	Energy, IL	Bridgemark Medical Supply	St. Louis, MO	Medical Supplies
		Helia Healthcare of Olney	Olney, IL			
		Helia Healthcare of Greenville	Greenville, IL			
		Frankfort Healthcare & Rehab Center	West Frankfort, IL			

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	5	Utilities	$	Helia Healthcare Services	100.00%	$ 4,451	$ 4,451	1
2	V	6	Maintenance	3,000	Helia Healthcare Services	100.00%	6,409	3,409	2
3	V	19	Professional Services		Helia Healthcare Services	100.00%	707	707	3
4	V	21	Clerical & Office Expenses		Helia Healthcare Services	100.00%	15,310	15,310	4
5	V	22	Employee Benefits & Payroll Taxes		Helia Healthcare Services	100.00%	19,273	19,273	5
6	V	25	Admin Staff Transportation		Helia Healthcare Services	100.00%	7,663	7,663	6
7	V	26	Insurance		Helia Healthcare Services	100.00%	63	63	7
8	V	30	Depreciation		Helia Healthcare Services	100.00%	2,936	2,936	8
9	V	32	Interest		Helia Healthcare Services	100.00%	16,085	16,085	9
10	V	33	Real Estate Taxes		Helia Healthcare Services	100.00%	3,000	3,000	10
11	V	34	Rent		Helia Healthcare Services	100.00%	1,650	1,650	11
12	V								12
13	V								13
14	Total			$ 3,000			$ 77,547	$ * 74,547	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Helia Healthcare of Carbondale # 0046920 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	5	Utilities	$	Bridgemark Healthcare, LLC	100.00%	$ 241	$ 241	15
16	V	10	Nursing & Medical Records		Bridgemark Healthcare, LLC	100.00%	9,734	9,734	16
17	V	17	Management Fees	163,100	Bridgemark Healthcare, LLC	100.00%	24,088	(139,012)	17
18	V	19	Professional Fees		Bridgemark Healthcare, LLC	100.00%	5,819	5,819	18
19	V	20	Dues, Subscriptions		Bridgemark Healthcare, LLC	100.00%	2,062	2,062	19
20	V	21	Clerical & General Office Expenses		Bridgemark Healthcare, LLC	100.00%	105,983	105,983	20
21	V	22	Employee Benefits & Payroll Taxes		Bridgemark Healthcare, LLC	100.00%	18,555	18,555	21
22	V	24	Travel & Seminars		Bridgemark Healthcare, LLC	100.00%	343	343	22
23	V	25	Admin Staff Transportation		Bridgemark Healthcare, LLC	100.00%	8,315	8,315	23
24	V	26	Insurance		Bridgemark Healthcare, LLC	100.00%	672	672	24
25	V	30	Depreciation		Bridgemark Healthcare, LLC	100.00%	2,990	2,990	25
26	V	33	Real Estate Taxes		Bridgemark Healthcare, LLC	100.00%	32	32	26
27	V	34	Rent - Facility & Grounds		Bridgemark Healthcare, LLC	100.00%	6,275	6,275	27
28	V	35	Equipment Rental		Bridgemark Healthcare, LLC	100.00%	188	188	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			$ 163,100			$ 185,297	$ * 22,197	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Helia Healthcare of Carbondale # 0046920 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			Helia Southbelt Healthcare	Belleville, IL				1
2			Helia Healthcare of Rolla	Rolla, MO				2
3			Hillside Rehab & Care Center	Yorkville, IL				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 Helia Healthcare of Carbondale # 0046920 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	Stephen P. Miller	Owner	Administrative	100.00	350,912	3	6.42	Distribution	$ 24,088	17, 8	1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$ 24,088		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 Helia Healthcare of Carbondale # 0046920 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: Bridgemark Healthcare, LLC
Street Address: 11970 Borman Drive, Suite 100
City / State / Zip Code: St. Louis, MO 63146
Phone Number: (314) 431-0511
Fax Number: (314) 754-9176

	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	5	Utilities	Resident Days	294,279	12	$ 3,751	$	18,903	$ 241	1
2	10	Nursing & Medical Records	Resident Days	294,279	12	151,540	151,540	18,903	9,734	2
3	17	Owners Compensation	Resident Days	294,279	12	375,000		18,903	24,088	3
4	19	Professional Fees	Resident Days	294,279	12	90,588		18,903	5,819	4
5	20	Dues, Subscriptions	Resident Days	294,279	12	32,105		18,903	2,062	5
6	21	Salaries - Other	Resident Days	294,279	12	1,135,681	1,135,681	18,903	72,950	6
7	21	Clerical & Office Supplies	Resident Days	294,279	12	514,247		18,903	33,033	7
8	22	Emp Benefits & Payroll Taxes	Resident Days	294,279	12	288,855		18,903	18,555	8
9	24	Seminars	Resident Days	294,279	12	5,335		18,903	343	9
10	25	Admin Staff Travel	Resident Days	294,279	12	129,453		18,903	8,315	10
11	26	Insurance	Resident Days	294,279	12	10,464		18,903	672	11
12	30	Depreciation	Resident Days	294,279	12	46,555		18,903	2,990	12
13	33	Real Estate Taxes	Resident Days	294,279	12	492		18,903	32	13
14	34	Building Rent	Resident Days	294,279	12	94,784		18,903	6,088	14
15	34	Rental - Storage Unit	Resident Days	294,279	12	2,905		18,903	187	15
16	35	Equipment Rental	Resident Days	294,279	12	2,920		18,903	188	16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 2,884,675	$ 1,287,221		$ 185,297	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Helia Healthcare of Carbondale # 0046920 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: Helia Healthcare Services
Street Address: 308 N. Mcleansboro Street
City / State / Zip Code: Benton, IL 62812
Phone Number: (618) 435-3304
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	5	Utilities	Revenue	12,000	4	$ 17,805	$	3,000	$ 4,451	1
2	6	Maintenance	Revenue	12,000	4	25,635	24,101	3,000	6,409	2
3	19	Professional Services	Revenue	12,000	4	2,829		3,000	707	3
4	21	Clerical & Office Supplies	Revenue	12,000	4	61,241	57,223	3,000	15,310	4
5	22	Payroll Taxes & Emp. Ben.	Revenue	12,000	4	77,090		3,000	19,273	5
6	25	Other Admin Transportation	Revenue	12,000	4	30,650		3,000	7,663	6
7	26	Insurance	Revenue	12,000	4	251		3,000	63	7
8	30	Depreciation	Revenue	12,000	4	11,744		3,000	2,936	8
9	32	Interest	Revenue	12,000	4	64,340		3,000	16,085	9
10	33	Real Estate Taxes	Revenue	12,000	4	12,000		3,000	3,000	10
11	34	Rent	Revenue	12,000	4	6,600		3,000	1,650	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					$ 310,185	$ 81,324		$ 77,547	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Helia Healthcare of Carbondale # 0046920 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							$	$			$	1
2												2
3												3
4												4
5												5
	Working Capital											
6	MidCap Funding I, LLC		X	Line of Credit		10/22/09				Variable	43,410	6
7												7
8	Related Party Allocation - Helia Healthcare										16,085	8
9	TOTAL Facility Related						$	$			$ 59,495	9
	B. Non-Facility Related*											
10	Interest Income		X								(717)	10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$ (717)	14
15	TOTALS (line 9+line14)						$	$			$ 58,778	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 Helia Healthcare of Carbondale **#** 0046920 **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.**	$	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.)		$ 68,798	2
3. Under or (over) accrual (line 2 minus line 1).		$ 68,798	3
4. Real Estate Tax accrual used for 2011 report. (Detail and explain your calculation of this accrual on the lines below.)		$	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.**		$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For Tax Year.** **(Attach a copy of the real estate tax appeal board's decision.)**		$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		$ 68,798	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:		
2006	59,043	8
2007	58,933	9
2008	60,911	10
2009	61,442	11
2010	68,079	12

68,798 Line 7, Real Estate Tax portion of Lease Payments
32 Bridgemark Healthcare Allocation
3,000 Helia Healthcare Allocation
71,830 Total Schedule V, Line 33

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 Helia Healthcare of Carbondale COUNTY Jackson

FACILITY IDPH LICENSE NUMBER 0046920

CONTACT PERSON REGARDING THIS REPORT Michael Parentin

TELEPHONE (314) 431-0511 FAX #: (314) 754-9176

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.	15-22-326-010	Long Term Care	$ 68,078.74	$ 68,078.74
2.			$	$
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 68,078.74	$ 68,078.74

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 X 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.

Facility Name & ID Number Helia Healthcare of Carbondale # 0046920 Report Period Beginning: 01/01/11 Ending: 12/31/11

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 30,000 B. General Construction Type: Exterior Masonry Frame Wood Number of Stories 1

C. Does the Operating Entity? [ ] (a) Own the Facility [ ] (b) Rent from a Related Organization. [X] (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 [ ] (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	Related Party Allocation - Helia Healthcare			$ 1,250	1
2					2
3	TOTALS			$ 1,250	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Helia Healthcare of Carbondale # 0046920 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	Related Party Allocation - Helia Healthcare		2006	2006	$ 7,450	$	25	$ 969	$ 969	$ 2,173	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Concrete			2005	1,575	158	10	158		999	9
10	Fire Sprinkler			2005	2,070		5			2,070	10
11	Nurses Station & Med Room			2005	20,510	2,051	10	2,051		12,477	11
12	Exterior Sign			2005	319		5			319	12
13	Cubicle Curtains			2005	1,432		3			1,432	13
14	Door Signs			2005	512		3			512	14
15	Weatherproof Lights			2006	4,719	472	10	472		2,832	15
16	Phone Lines			2006	1,001		5			1,001	16
17	3-4 Ton A/C Units			2006	7,500	750	5	750		7,500	17
18	New Nurses Station			2006	2,995	300	10	300		1,648	18
19	New Sprinkler System			2007	39,969	3,997	10	3,997		18,941	19
20	Roof Reprair			2007	13,608	1,361	10	1,361		6,010	20
21	Compressor			2007	1,672	167	10	167		724	21
22	Front Building Sign			2007	1,271	127	10	127		583	22
23	Lowes-Tile			2008	738	74	10	74		277	23
24	Installed Sims 232 Card			2008	1,106	111	10	111		406	24
25	Roof Replacement			2008	14,548	1,455	10	1,455		4,607	25
26	Ceiling Tiles			2008	1,308	131	10	131		404	26
27	Fire Protection Annunciator for Front			2008	1,111	111	10	111		333	27
28	Plumbing Repair/Water Heater/Expansion Tank			2009	9,378	526	20	526		1,327	28
29	A/C Compressors			2009	2,489	166	15	166		415	29
30	Dry Pendent - Sprinkler System/Fire Equipment			2010	5,353	437	15	437		798	30
31	4-5 ton air handler			2010	3,000	150	20	150		275	31
32	New Locks			2010	770	110	7	110		192	32
33	Tear out existing pad and repour concrete			2010	2,500	167	15	167		278	33
34	20 KW Power Generator			2010	9,750	1,950	5	1,950		2,762	34
35											35
36											36

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Helia Healthcare of Carbondale # 0046920 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	Biohazard Shed	2010	$ 1,649	$ 165	10	$ 165	$	$ 261	37
38	Kitchen Remodel/C-Hall Renovation/Roof Repair	2011	3,211	185	15	185		185	38
39	4 A/C Units	2011	2,567	214	5	214		214	39
40	Hot Water Heater	2011	5,920	345	10	345		345	40
41									41
42									42
43	Related Party Allocation - Bridgemark Healthcare								43
44	New Office Build-Out	2011	8,724		20	209	209	209	44
45									45
46									46
47									47
48									48
49	Related Party Allocation - Helia Healthcare								49
50	Water & Sewer Pipe Installation	2006	475		20	24	24	129	50
51	Plumbing & Heating Installation	2006	569		20	28	28	154	51
52	A/C Unit - 4 Ton	2007	1,370		10	137	137	639	52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 183,139	$ 15,680		$ 17,047	$ 1,367	$ 73,431	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Helia Healthcare of Carbondale # 0046920 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	$ 70,752	$ 8,871	$ 12,152	$ 3,281	3-10	$ 49,938	71
72	Current Year Purchases	16,127	393	1,041	648	3-10	1,041	72
73	Fully Depreciated Assets	36,894					36,894	73
74								74
75	TOTALS	$ 123,773	$ 9,264	$ 13,193	$ 3,929		$ 87,873	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	Facility	Bus	2008	$ 7,995	$ 1,999	$ 1,999	$	4	$ 6,996	76
77	Facility	Truck	2008	5,250	1,312	1,312		4	4,485	77
78	Related Party Allocation - Bridgemark			854		330	330	5	551	78
79	Related Party Allocation - Helia			1,678		300	300	5	1,092	79
80	TOTALS			$ 15,777	$ 3,311	$ 3,941	$ 630		$ 13,124	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)	$ 323,939	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 28,255	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 34,181	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 5,926	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 174,428	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	Section N/A	$	$	$	86
87					87
88					88
89					89
90					90
91	TOTALS	$	$	$	91

G. Construction-in-Progress

	Description	Cost	
92	Section N/A	$	92
93			93
94			94
95		$	95

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

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

Facility Name & ID Number Helia Healthcare of Carbondale # 0046920 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: Ridgeway Associates, L.L.C.
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. [X] 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:		118		$ 335,610			3
4	Additions							4
5	Related Party Allocation - Bridgemark				6,275			5
6	Related Party Allocation - Helia				1,650			6
7	TOTAL		118		$ 343,535 **			7

8. List separately any amortization of lease expense included on page 4, line 34. N/A
   This amount was calculated by dividing the total amount to be amortized by the length of the lease N/A . N/A

9. Option to Buy: [ ] YES [X] 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? [X] YES [ ] NO
16. Rental Amount for movable equipment: $ 41,239 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	Section N/A		$	$	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 Helia Healthcare of Carbondale # 0046920 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 Helia Healthcare of Carbondale

STATE OF ILLINOIS
0046920 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		Outside Practitioner (other than consultant)		Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist		hrs	$		$	$		$	1
2	Licensed Speech and Language Development Therapist		hrs							2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10a, 3	hrs				67		67	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39, 2	# of prescrpts				154,994		154,994	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): Wound, Oxy, Enteral	39, 2					46,826		46,826	12
13	Physical, Occupational & Speech Ther Other (specify): X-Ray & Lab	39, 3				358,727			358,727	13
14	TOTAL			$		$ 358,727	$ 201,887		$ 560,614	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 Helia Healthcare of Carbondale # 0046920 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	$ 1,498	$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 90,250)	853,846		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	3,751		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): Deposits	500		9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 859,595	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost	146,578		15
16	Equipment, at Historical Cost	134,022		16
17	Accumulated Depreciation (book methods)	(157,899)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 122,701	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 982,296	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 453,440	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	67,291		30
31	Accrued Taxes Payable (excluding real estate taxes)	3,285		31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Due to Other Facilities	7,939		36
37	Due to Bridgemark	1,230,394		37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 1,762,349	$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	Note Payable - Owner	147,431		43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 147,431	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 1,909,780	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ (927,484)	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 982,296	$	48

SEE ACCOUNTANTS' COMPILATION REPORT

***(See instructions.)**

Facility Name & ID Number Helia Healthcare of Carbondale # 0046920 **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**	$ (516,062)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ (516,062)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(411,422)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ (411,422)	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)**	$ (927,484)	24 *

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Helia Healthcare of Carbondale # 0046920 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	$ 3,086,864	1
2	Discounts and Allowances for all Levels	(62,546)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 3,024,318	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	155,403	6
7	Oxygen	21,404	7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 176,807	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	63	13
14	Non-Patient Meals	1,379	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 1,442	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	717	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 717	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Medical Record Copies	20	28
28a	Miscellaneous Income	979	28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 999	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 3,204,283	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	720,350	31
32	Health Care	1,006,726	32
33	General Administration	746,353	33
	B. Capital Expense		
34	Ownership	517,124	34
	C. Ancillary Expense		
35	Special Cost Centers	560,547	35
36	Provider Participation Fee	64,605	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 3,615,705	40
41	**Income before Income Taxes (line 30 minus line 40)****	(411,422)	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ (411,422)	43

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

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

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

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

Facility Name & ID Number Helia Healthcare of Carbondale # 0046920 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	1,932	1,994	$ 48,578	$ 24.36	1
2	Assistant Director of Nursing	1,271	1,391	33,306	23.94	2
3	Registered Nurses	5,326	5,511	121,362	22.02	3
4	Licensed Practical Nurses	14,785	15,712	251,760	16.02	4
5	CNAs & Orderlies	39,257	41,573	382,084	9.19	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	2,818	3,056	35,751	11.70	10
11	Social Service Workers	2,184	2,224	36,014	16.19	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	11,838	12,448	113,392	9.11	15
16	Dishwashers					16
17	Maintenance Workers	2,210	2,347	39,867	16.99	17
18	Housekeepers	9,136	9,207	82,997	9.01	18
19	Laundry	2,585	2,606	20,991	8.05	19
20	Administrator	1,256	1,352	52,116	38.55	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	1,929	2,060	39,755	19.30	23
24	Clerical	1,055	1,055	15,744	14.92	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					31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	97,582	102,536	$ 1,273,717 *	$ 12.42	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		$ 8,085	1, 3	35
36	Medical Director		12,000	9, 3	36
37	Medical Records Consultant		1,764	10, 3	37
38	Nurse Consultant				38
39	Pharmacist Consultant		1,731	10, 3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant		3,465	11, 3	44
45	Social Service Consultant		2,175	12, 3	45
46	Other(specify)				46
47	Psych Consultant		6,000	12,3	47
48					48
49	TOTAL (lines 35 - 48)		$ 35,220		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses	Section N/A	$		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 Helia Healthcare of Carbondale # 0046920 Report Period Beginning: 01/01/11 Ending: 12/31/11

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Yvonne Fourez	Administrator	0	$ 46,578
Kristi Karch	Administrator	0	5,538
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			$ 52,116

B. Administrative - Other

Description	Amount
Bridgemark Healthcare LLC - Management Fees	$ 163,100
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)	$ 163,100

C. Professional Services

Vendor/Payee	Type	Amount
C.L. Schlosser & Company, LLC	Accounting Services	$ 4,120
Ceredian	Payroll Processing	7,893
Kramer & Frank	Collections	380
Craig & Craig	Legal Fees	911
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed $5,000, attach copy of invoices.)		$ 13,304

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 67,429
Unemployment Compensation Insurance	8,592
FICA Taxes	155,106
Employee Health Insurance	19,448
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
401 (k) Match	1,179
Employee Benefits	80
Uniforms	954
Related Party Allocation - Bridgemark	18,555
Related Party Allocation - Helia	19,273
TOTAL (agree to Schedule V, line 22, col.8)	$ 290,616

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

Description	Line #	Amount
Section N/A		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 1,327
Advertising: Employee Recruitment	7,887
Health Care Worker Background Check (Indicate # of checks performed)	
Patient Background Checks	4,070
Dues & Subscriptions	4,295
Advertising	33,251
Miscellaneous Licenses & Fees	692
Related Party Allocation - Bridgemark	2,062
Late Fees	822
Less: Public Relations Expense	( )
Non-allowable advertising	(33,251)
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 21,155

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	1,125
Seminar Expense	1,785
Related Party Allocation - Bridgemark	343
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 3,253

* Attach copy of IMRF notifications

**See instructions.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Helia Healthcare of Carbondale # 0046920 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	Schedule 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 Helia Healthcare of Carbondale # 0046920 Report Period Beginning: 01/01/11 Ending: 12/31/11

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **No**

(2) Are there any dues to nursing home associations included on the cost report? **Yes**
If YES, give association name and amount. **IHCA $4,211**

(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? **5-10 Yrs**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **6,770** Line **10**

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? **Yes** If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? **No**
If YES, give effective date of lease. **N/A**

(9) Are you presently operating under a sublease agreement? YES **X** NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO **X** If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. $ **64,605**
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? **Yes**

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

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **None** 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? **N/A**
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? **Yes**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **N/A**
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. $ **N/A**

(17) Has an audit been performed by an independent certified public accounting firm? **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? **N/A**
Attach invoices and a summary of services for all architect and appraisal fees.

Helia Healthcare of Carbondale
Attachment to Schedule XII B
Equipment Rentals
12/31/2011

	Description	
16A	Nursing Equipment Rental	$ 33,945
16B	Copier Lease	5,917
16C	Dietary Equipment Rental	1,189
16D	Related Party Allocation - Bridgemark	188
		$ 41,239