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.

2013
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2013)

I. IDPH License ID Number: 0046920

Facility Name: Helia Hlthcare 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 1/01/13 to 12/31/13 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 E. 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 Hlthcare of Carbondale # 0046920 Report Period Beginning: 1/01/13 Ending: 12/31/13

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	14,534	2,563	4,309	21,406	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	14,534	2,563	4,309	21,406	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 49.70%

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 [ ] 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 3,262

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: 12/31/13 Fiscal Year: 12/31/13

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Helia Hlthcare of Carbondale # 0046920 Report Period Beginning: 1/01/13 Ending: 12/31/13

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

	Operating Expenses	Costs Per General Ledger Salary/Wage	Supplies	Other	Total	Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	105,476	16,368	8,236	130,080		130,080		130,080			1
2	Food Purchase		120,797		120,797		120,797	(72)	120,725			2
3	Housekeeping	90,738	10,979	2,046	103,763		103,763		103,763			3
4	Laundry	257	18,596	90,250	109,103		109,103		109,103			4
5	Heat and Other Utilities			100,803	100,803		100,803	(7,409)	93,394			5
6	Maintenance	27,985	13,683	75,674	117,342		117,342	18,876	136,218			6
7	Other (specify):*											7
8	TOTAL General Services	224,456	180,423	277,009	681,888		681,888	11,395	693,283			8
	B. Health Care and Programs											
9	Medical Director			24,000	24,000		24,000		24,000			9
10	Nursing and Medical Records	913,699	83,413	17,899	1,015,011		1,015,011	4,988	1,019,999			10
10a	Therapy		417		417		417		417			10a
11	Activities	27,991	5,688	2,805	36,484		36,484	(806)	35,678			11
12	Social Services	51,190	30	2,421	53,641		53,641		53,641			12
13	CNA Training											13
14	Program Transportation			992	992		992		992			14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	992,880	89,548	48,117	1,130,545		1,130,545	4,182	1,134,727			16
	C. General Administration											
17	Administrative	64,413		176,200	240,613		240,613	(151,427)	89,186			17
18	Directors Fees											18
19	Professional Services			41,334	41,334	(782)	40,552	12,333	52,885			19
20	Dues, Fees, Subscriptions & Promotions			79,154	79,154	782	79,936	(53,313)	26,623			20
21	Clerical & General Office Expenses	29,546	14,710	62,269	106,525		106,525	138,659	245,184			21
22	Employee Benefits & Payroll Taxes			251,845	251,845		251,845	28,962	280,807			22
23	Inservice Training & Education											23
24	Travel and Seminar			5,790	5,790		5,790	4,260	10,050			24
25	Other Admin. Staff Transportation			11,222	11,222		11,222	9,936	21,158			25
26	Insurance-Prop.Liab.Malpractice			49,867	49,867		49,867	2,218	52,085			26
27	Other (specify):*											27
28	TOTAL General Administration	93,959	14,710	677,681	786,350		786,350	(8,372)	777,978			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	1,311,295	284,681	1,002,807	2,598,783		2,598,783	7,205	2,605,988			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 Hlthcare of Carbondale #0046920 Report Period Beginning: 1/01/13 Ending: 12/31/13

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			28,107	28,107		28,107	7,405	35,512			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			96,764	96,764		96,764	(28,665)	68,099			32
33	Real Estate Taxes			73,483	73,483		73,483	3,031	76,514			33
34	Rent-Facility & Grounds			363,330	363,330		363,330	10,918	374,248			34
35	Rent-Equipment & Vehicles			28,183	28,183		28,183	(9,563)	18,620			35
36	Other (specify):*											36
37	**TOTAL Ownership**			589,867	589,867		589,867	(16,874)	572,993			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		205,059	431,331	636,390		636,390		636,390			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			165,790	165,790		165,790		165,790			42
43	Other (specify):*											43
44	**TOTAL Special Cost Centers**		205,059	597,121	802,180		802,180		802,180			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	1,311,295	489,740	2,189,795	3,990,830		3,990,830	(9,669)	3,981,161			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 Hlthcare of Carbondale # 0046920 Report Period Beginning: 1/01/13 Ending: 12/31/13

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	(806)	11		4
5	Telephone, TV & Radio in Resident Rooms	(8,532)	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	(28,665)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(72)	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				17
18	Fines and Penalties				18
19	Entertainment	(15,061)	21		19
20	Contributions	(550)	21		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional	(48,202)	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	(7,234)	Var.		29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (109,122)		$	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)	99,453	Var.	34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ 99,453		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (9,669)		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

STATE OF ILLINOIS **Page 5A**

Helia Hlthcare of Carbondale

ID# **0046920**

Report Period Beginning: **1/01/13**

Ending: **12/31/13**

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Eliminate Gifts & Flowers	$ (4,370)	20	1
2	Offset Medical Records Income	(189)	10	2
3	Eliminate Chamber of Commerce Dues	(475)	20	3
4	Eliminate Out-of-period legal fees	(1,008)	19	4
5	Over-accrual of IDPH License	(829)	20	5
6	Eliminate Out of State Travel	(363)	24	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**	(7,234)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Helia Hlthcare of Carbondale **#** 0046920 **Report Period Beginning:** 1/01/13 **Ending:** 12/31/13

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	(72)	0	0	0	0	0	0	0	0	0	0	(72)	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	(8,532)	946	177	0	0	0	0	0	0	0	0	(7,409)	5
6	Maintenance	0	18,876	0	0	0	0	0	0	0	0	0	18,876	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	(8,604)	19,822	177	0	0	0	0	0	0	0	0	11,395	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	(189)	0	5,177	0	0	0	0	0	0	0	0	4,988	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	(806)	0	0	0	0	0	0	0	0	0	0	(806)	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**	(995)	0	5,177	0	0	0	0	0	0	0	0	4,182	16
	C. General Administration													
17	Administrative	0	0	(151,427)	0	0	0	0	0	0	0	0	(151,427)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(1,008)	1,071	12,270	0	0	0	0	0	0	0	0	12,333	19
20	Fees, Subscriptions & Promotions	(53,876)	0	563	0	0	0	0	0	0	0	0	(53,313)	20
21	Clerical & General Office Expenses	(15,611)	1,314	152,956	0	0	0	0	0	0	0	0	138,659	21
22	Employee Benefits & Payroll Taxes	0	8,876	20,086	0	0	0	0	0	0	0	0	28,962	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	(363)	0	4,623	0	0	0	0	0	0	0	0	4,260	24
25	Other Admin. Staff Transportation	0	6,474	3,462	0	0	0	0	0	0	0	0	9,936	25
26	Insurance-Prop.Liab.Malpractice	0	238	1,980	0	0	0	0	0	0	0	0	2,218	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	**TOTAL General Administration**	(70,858)	17,973	44,513	0	0	0	0	0	0	0	0	(8,372)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(80,457)	37,795	49,867	0	0	0	0	0	0	0	0	7,205	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Helia Hlthcare of Carbondale # 0046920 **Report Period Beginning:** 1/01/13 **Ending:** 12/31/13

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	0	884	6,521	0	0	0	0	0	0	0	0	7,405	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(28,665)	0	0	0	0	0	0	0	0	0	0	(28,665)	32
33	Real Estate Taxes	0	3,000	31	0	0	0	0	0	0	0	0	3,031	33
34	Rent-Facility & Grounds	0	1,680	9,238	0	0	0	0	0	0	0	0	10,918	34
35	Rent-Equipment & Vehicles	0	0	(9,563)	0	0	0	0	0	0	0	0	(9,563)	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	(28,665)	5,564	6,227	0	0	0	0	0	0	0	0	(16,874)	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)**	(109,122)	43,359	56,094	0	0	0	0	0	0	0	0	(9,669)	45

Facility Name & ID Number Helia Hlthcare of Carbondale # 0046920 Report Period Beginning: 1/01/13 Ending: 12/31/13

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	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%	$ 946	$ 946	1
2	V	6	Maintenance	3,000	Helia Healthcare Services	100.00%	21,876	18,876	2
3	V	19	Professional Services		Helia Healthcare Services	100.00%	1,071	1,071	3
4	V	21	Clerical & Office Expenses		Helia Healthcare Services	100.00%	1,314	1,314	4
5	V	22	Employee Benefits & Payroll Taxes		Helia Healthcare Services	100.00%	8,876	8,876	5
6	V	25	Admin Staff Transportation		Helia Healthcare Services	100.00%	6,474	6,474	6
7	V	26	Insurance		Helia Healthcare Services	100.00%	238	238	7
8	V	30	Depreciation		Helia Healthcare Services	100.00%	884	884	8
9	V	33	Real Estate Taxes		Helia Healthcare Services	100.00%	3,000	3,000	9
10	V	34	Rent		Helia Healthcare Services	100.00%	1,680	1,680	10
11	V								11
12	V								12
13	V								13
14	Total			$ 3,000			$ 46,359	$ * 43,359	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Helia Hlthcare of Carbondale # 0046920 Report Period Beginning: 1/01/13 Ending: 12/31/13

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%	$ 177	$ 177	15
16	V	10	Nursing & Medical Records		Bridgemark Healthcare, LLC	100.00%	5,177	5,177	16
17	V	17	Management Fees	176,200	Bridgemark Healthcare, LLC	100.00%	24,773	(151,427)	17
18	V	19	Professional Fees		Bridgemark Healthcare, LLC	100.00%	12,270	12,270	18
19	V	20	Dues, Subscriptions		Bridgemark Healthcare, LLC	100.00%	563	563	19
20	V	21	Clerical & General Office Expenses		Bridgemark Healthcare, LLC	100.00%	152,893	152,893	20
21	V	22	Employee Benefits & Payroll Taxes		Bridgemark Healthcare, LLC	100.00%	20,086	20,086	21
22	V	24	Travel & Seminars		Bridgemark Healthcare, LLC	100.00%	4,623	4,623	22
23	V	25	Admin Staff Transportation		Bridgemark Healthcare, LLC	100.00%	3,462	3,462	23
24	V	26	Insurance		Bridgemark Healthcare, LLC	100.00%	1,980	1,980	24
25	V	30	Depreciation		Bridgemark Healthcare, LLC	100.00%	4,027	4,027	25
26	V	33	Real Estate Taxes		Bridgemark Healthcare, LLC	100.00%	31	31	26
27	V	34	Rent - Facility & Grounds		Bridgemark Healthcare, LLC	100.00%	8,556	8,556	27
28	V								28
29	V								29
30	V								30
31	V								31
32	V	21	Clerical & General Office Expenses		Bridgemark Medical Supply	100.00%	63	63	32
33	V	30	Depreciation		Bridgemark Medical Supply	100.00%	2,494	2,494	33
34	V	34	Rent - Facility & Grounds		Bridgemark Medical Supply	100.00%	682	682	34
35	V	35	Equipment Rental	9,563	Bridgemark Medical Supply	100.00%		(9,563)	35
36	V								36
37	V								37
38	V								38
39	Total			$ 185,763			$ 241,857	$ * 56,094	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Helia Hlthcare of Carbondale # 0046920 Report Period Beginning: 1/01/13 Ending: 12/31/13

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			Hillside Rehab & Care Center	Yorkville, IL				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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Helia Hlthcare of Carbondale # 0046920 Report Period Beginning: 1/01/13 Ending: 12/31/13

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	
						Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**			
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Hours	Percent	Description	Amount	Schedule V. Line & Column Reference	
1	Stephen P. Miller	Owner	Administrative	100.00	276,816	4.11	8.21	Distribtion	$ 24,773	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	$ 24,773		13

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Helia Hlthcare of Carbondale # 0046920 Report Period Beginning: 1/01/13 Ending: 12/31/13

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	260,600	10	$ 2,150	$	21,406	$ 177	1
2	10	Nursing & Medical Records	Resident Days	260,600	10	63,025	63,025	21,406	5,177	2
3	17	Owners Compensation	Resident Days	260,600	10	301,589		21,406	24,773	3
4	19	Professional Fees	Resident Days	260,600	10	149,373		21,406	12,270	4
5	20	Dues, Subscriptions	Resident Days	260,600	10	6,850		21,406	563	5
6	21	Salaries - Other	Resident Days	260,600	10	1,295,190	1,295,190	21,406	106,388	6
7	21	Clerical & Office Supplies	Resident Days	260,600	10	566,161		21,406	46,505	7
8	22	Emp Benefits & Payroll Taxes	Resident Days	260,600	10	244,527		21,406	20,086	8
9	24	Seminars	Resident Days	260,600	10	56,285		21,406	4,623	9
10	25	Admin Staff Travel	Resident Days	260,600	10	42,147		21,406	3,462	10
11	26	Insurance	Resident Days	260,600	10	24,107		21,406	1,980	11
12	30	Depreciation	Resident Days	260,600	10	49,028		21,406	4,027	12
13	33	Real Estate Taxes	Resident Days	260,600	10	374		21,406	31	13
14	34	Building Rent	Resident Days	260,600	10	95,749		21,406	7,865	14
15	34	Rental - Storage Unit	Resident Days	260,600	10	8,407		21,406	691	15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 2,904,962	$ 1,358,215		$ 238,618	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Helia Hlthcare of Carbondale # 0046920 Report Period Beginning: 1/01/13 Ending: 12/31/13

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 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	$ 3,782	$	3,000	$ 946	1
2	6	Mainenance	Revenue	12,000	4	87,502	84,079	3,000	21,876	2
3	19	Professional Services	Revenue	12,000	4	4,285		3,000	1,071	3
4	21	Clerical & Office Supplies	Revenue	12,000	4	5,255		3,000	1,314	4
5	22	Payroll Taxes & Emp. Ben.	Revenue	12,000	4	35,504		3,000	8,876	5
6	25	Other Admin Transportation	Revenue	12,000	4	25,895		3,000	6,474	6
7	26	Insurance	Revenue	12,000	4	950		3,000	238	7
8	30	Depreciation	Revenue	12,000	4	3,535		3,000	884	8
9	33	Real Estate Taxes	Revenue	12,000	4	12,000		3,000	3,000	9
10	34	Rent	Revenue	12,000	4	6,720		3,000	1,680	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					$ 185,428	$ 84,079		$ 46,359	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Helia Hlthcare of Carbondale # 0046920 Report Period Beginning: 1/01/13 Ending: 12/31/13

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 Medical Supply
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	21	Clerical & Office Supplies	Revenue	98,304	7	$ 651	$	9,563	$ 63	1
2	30	Depreciation	Revenue	98,304	7	25,634		9,563	2,494	2
3	34	Rent	Revenue	98,304	7	7,010		9,563	682	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					$ 33,295	$		$ 3,239	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Helia Hlthcare of Carbondale # 0046920 Report Period Beginning: 1/01/13 Ending: 12/31/13

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	96,764	6
7												7
8												8
9	TOTAL Facility Related						$	$			$ 96,764	9
	B. Non-Facility Related*											
10	Interest Income Offset		X								(28,665)	10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$ (28,665)	14
15	TOTALS (line 9+line14)						$	$			$ 68,099	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 Hlthcare of Carbondale # 0046920 Report Period Beginning: 1/01/13 Ending: 12/31/13

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2012 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.)		$ 73,483	2
3. Under or (over) accrual (line 2 minus line 1).		$ 73,483	3
4. Real Estate Tax accrual used for 2013 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.		$ 73,483	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2008	60,911	8
	2009	61,442	9
	2010	68,079	10
	2011	70,002	11
	2012	73,219	12

73,483 Line 7, Real Estate Rax portion of Lease Payments
31 Bridgemark Healthcare Allocation
3,000 Helia Healthcare Allocation
76,514 Total Schedule V, Line 33

	FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2012	$	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.

SEE ACCOUNTANTS' COMPILATION REPORT

2012 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Helia Hlthcare 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 2012 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 2012.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	15-22-326-010	Long Term Care	$ 73,218.80	$ 73,218.80
2.			$	$
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 73,218.80	$ 73,218.80

B. **Real Estate Tax Cost Allocations**

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

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

C. **Tax Bills**

Attach a copy of the original 2012 tax bills which were listed in Section A to this statement. Be sure to use the 2012 tax bill which is normally paid during 2013.

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 Hlthcare of Carbondale # 0046920 Report Period Beginning: 1/01/13 Ending: 12/31/13

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			$ 1,253	1
2					2
3	TOTALS			$ 1,253	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Helia Hlthcare of Carbondale # 0046920 Report Period Beginning: 1/01/13 Ending: 12/31/13

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				$ 7,450	$		$ 373	$ 373	$ 2,918	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Concrete			2005	1,575	157	10	157		1,312	9
10	Fire Sprinkler			2005	2,070		5			2,070	10
11	Nurses Station & Med Room			2005	20,510	2,051	10	2,051		16,579	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		3,775	15
16	Phone Lines			2006	1,001		5			1,001	16
17	3-4 Ton A/C Units			2006	7,500		5			7,500	17
18	New Nurses Station			2006	2,995	299	10	299		2,247	18
19	New Sprinkler System			2007	39,969	3,997	10	3,997		26,934	19
20	Roof Reprair			2007	13,608	1,361	10	1,361		8,732	20
21	Compressor			2007	1,672	167	10	167		1,059	21
22	Front Building Sign			2007	1,271	127	10	127		837	22
23	Lowes-Tile			2008	738	74	10	74		424	23
24	Installed Sims 232 Card			2008	1,106	111	10	111		627	24
25	Roof Replacement			2008	14,548	1,455	10	1,455		7,516	25
26	Ceiling Tiles			2008	1,308	131	10	131		665	26
27	Fire Protection Annunciator for Front			2008	1,111	111	10	111		555	27
28	Plumbing Repair/Water Heater/Expansion Tank			2009	9,378	527	20	527		2,381	28
29	A/C Compressors			2009	2,489	166	15	166		747	29
30	Dry Pendent - Sprinkler System/Fire Equipment			2010	5,353	437	15	437		1,672	30
31	4-5 ton air handler			2010	3,000	150	20	150		575	31
32	New Locks			2010	770	110	7	110		413	32
33	Tear out existing pad and repour concrete			2010	2,500	167	15	167		611	33
34	20 KW Power Generator			2010	9,750	1,950	5	1,950		6,663	34
35	Biohazard Shed			2010	1,649	165	10	165		591	35
36	Kitchen Remodel/C-Hall Renovation/Roof Repair			2011	3,211	214	15	214		613	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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Helia Hlthcare of Carbondale # 0046920 Report Period Beginning: 1/01/13 Ending: 12/31/13

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	4 A/C Units	2011	$ 2,567	$ 513	5	$ 513	$	$ 1,241	37
38	Hot Water Heater	2011	5,920	592	10	592		1,529	38
39	Wireless Network System	2012	2,205	441	5	441		809	39
40	Secure Care Model wander system	2012	2,336	234	10	234		409	40
41	3 PTAC units	2012	1,617	162	10	162		269	41
42	New heat pump & dust system	2012	9,143	914	10	914		1,371	42
43	New Roof Top Unit	2012	5,032	503	10	503		755	43
44	Floring Tile for dining room in West/Upper side of facility	2012	8,908	891	10	891		1,262	44
45	PTAC Unit	2012	1,140	114	10	114		143	45
46	Heat Pump	2012	1,119	112	10	112		131	46
47	A/C Unit & Air Handler	2012	1,163	116	10	116		165	47
48	Privacy Fence	2013	10,084	1,050	8	1,050		1,050	48
49	2 Uplink Wires	2013	6,756	281	20	281		281	49
50	Windows	2013	302	3	15	3		3	50
51	GE Stoneline A/C Unit	2013	947	95	5	95		95	51
52	2 PTAC units	2013	1,284	107	5	107		107	52
53									53
54									54
55	Related Party Allocation - Helia Healthcare								55
56	Water & Sewer Pipe Installation	2006	475		20	24	24	176	56
57	Plumbing & Heating Installation	2006	569		20	29	29	211	57
58	A/C Unit - 4 ton	2007	1,370		10	137	137	913	58
59									59
60									60
61	Related Party Allocation - Bridgemark Healthcare								61
62	New Office Build-out	2011	11,156		20	591	591	1,449	62
63	Conference Rm Chair Rail & Paint	2012	126		5	25	25	34	63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 237,733	$ 20,527		$ 21,706	$ 1,179	$ 113,683	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 Hlthcare of Carbondale # 0046920 Report Period Beginning: 1/01/13 Ending: 12/31/13

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	$ 72,295	$ 7,283	$ 12,311	$ 5,028	5-15	$ 40,626	71
72	Current Year Purchases	11,726	297	1,102	805	5-15	1,102	72
73	Fully Depreciated Assets	49,449					48,449	73
74								74
75	TOTALS	$ 133,470	$ 7,580	$ 13,413	$ 5,833		$ 90,177	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	$	$	$	4	$ 7,995	76
77	Facility	Truck	2008	5,250				4	5,250	77
78	Related Party Allocation - Bridgemark			1,091		113	113		1,091	78
79	Related Party Allocation - Helia			1,678		280	280		1,655	79
80	TOTALS			$ 16,014	$	$ 393	$ 393		$ 15,991	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)	$ 388,470	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 28,107	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 35,512	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 7,405	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 219,851	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	Schedule 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.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Helia Hlthcare of Carbondale # 0046920 Report Period Beginning: 1/01/13 Ending: 12/31/13

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: Ridgeway Accociates, 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		$ 363,330			3
4	Additions							4
5								5
6	Related Party Allocations				10,918			6
7	TOTAL		118		$ 374,248 **			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 N/A
by the length of the lease 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.	/2014	$
13.	/2015	$
14.	/2016	$

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: $ 18,620 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 Hlthcare of Carbondale # 0046920 Report Period Beginning: 1/01/13 Ending: 12/31/13

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 Hlthcare of Carbondale # 0046920 Report Period Beginning: 1/01/13 Ending: 12/31/13

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				417		417	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				156,715		156,715	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): Wound, Oxy, Enterals	39,2					48,344		48,344	12
13	Other (specify): X-Ray, Lab, Therapy	39,3				431,331			431,331	13
14	TOTAL			$		$ 431,331	$ 205,476		$ 636,807	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

Facility Name & ID Number Helia Hlthcare of Carbondale # 0046920 Report Period Beginning: 1/01/13 Ending: 12/31/13

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/13 (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	$ 5,716	$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (135,900))	908,404		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): Deposits	500		9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 914,620	$	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	196,543		15
16	Equipment, at Historical Cost	110,861		16
17	Accumulated Depreciation (book methods)	(180,382)		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)**	$ 127,022	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 1,041,642	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 416,377	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	87,942		30
31	Accrued Taxes Payable (excluding real estate taxes)	(14,727)		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	Accrued Provider Assessments	28,578		36
37	Due to Bridgemark Healthcare	1,987,047		37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 2,505,217	$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	147,430		39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 147,430	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 2,652,647	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ (1,611,005)	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 1,041,642	$	48

SEE ACCOUNTANTS' COMPILATION REPORT

***(See instructions.)**

Facility Name & ID Number Helia Hlthcare of Carbondale # 0046920 Report Period Beginning: 1/01/13 Ending: 12/31/13

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ (1,080,638)	1
2	Restatements (describe):		2
3	**Prior Year Adjustments made after Cost Report Finalized**	20,173	3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ (1,060,465)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(550,540)	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)**	$ (550,540)	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)**	$ (1,611,005)	24 *

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Helia Hlthcare of Carbondale # 0046920 Report Period Beginning: 1/01/13 Ending: 12/31/13

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.

	I. Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 3,320,734	1
2	Discounts and Allowances for all Levels	(61,531)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 3,259,203	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	129,841	6
7	Oxygen	20,102	7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 149,943	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	806	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)**	$ 806	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	28,665	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 28,665	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Medical Record Copies	189	28
28a	Miscellaneous Income	1,484	28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 1,673	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 3,440,290	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	681,888	31
32	Health Care	1,130,545	32
33	General Administration	786,350	33
	B. Capital Expense		
34	Ownership	589,867	34
	C. Ancillary Expense		
35	Special Cost Centers	636,390	35
36	Provider Participation Fee	165,790	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 3,990,830	40
41	**Income before Income Taxes (line 30 minus line 40)****	(550,540)	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ (550,540)	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 1,439,881	44
45	Private Pay - Net Inpatient Revenue	372,095	45
46	Medicare - Net Inpatient Revenue	1,297,757	46
47	Other-(specify) Insurance	66,137	47
48	Other-(specify) Hospice	83,333	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 3,259,203	49

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

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Helia Hlthcare of Carbondale # 0046920 Report Period Beginning: 1/01/13 Ending: 12/31/13

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	1,937	2,069	$ 91,271	$ 44.11	1
2	Assistant Director of Nursing					2
3	Registered Nurses	6,153	6,530	159,017	24.35	3
4	Licensed Practical Nurses	14,415	15,096	281,002	18.61	4
5	CNAs & Orderlies	35,223	37,189	382,409	10.28	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	2,188	2,351	27,991	11.91	10
11	Social Service Workers	1,841	1,952	51,190	26.22	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	10,733	11,185	105,476	9.43	15
16	Dishwashers					16
17	Maintenance Workers	1,477	1,678	27,985	16.68	17
18	Housekeepers	9,019	9,490	90,738	9.56	18
19	Laundry	27	28	257	9.18	19
20	Administrator	1,916	2,123	64,413	30.34	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	1,427	1,527	29,546	19.35	23
24	Clerical					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)	86,356	91,218	$ 1,311,295 *	$ 14.38	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		$ 8,236	1,3	35
36	Medical Director		24,000	9,3	36
37	Medical Records Consultant		1,351	10,3	37
38	Nurse Consultant				38
39	Pharmacist Consultant		2,301	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		2,805	11,3	44
45	Social Service Consultant		2,421	12,3	45
46	Other(specify)				46
47	Psych Consultant		6,000	10,3	47
48					48
49	TOTAL (lines 35 - 48)		$ 47,114		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 Hlthcare of Carbondale # 0046920 Report Period Beginning: 1/01/13 Ending: 12/31/13

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Janet Squibb	Administrator	0	$ 8,682
Ashley Barrett	Administrator	0	55,731
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 64,413

B. Administrative - Other

Description	Amount
Bridgemark Healthcare LLC-Management Fees	$ 176,200
TOTAL (agree to Schedule V, line 17, col. 3)	$ 176,200
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
C.J. Schlosser & Company, LLC	Accounting Services	$ 3,205
Ceridian	Payroll Processing	12,104
Personnel Planners	Unemployment Consulting	4,198
Craig & Craig	Legal Fees	5,531
Much Shelist	Legal Fees	539
Hamlin & Burton	Legal Fees	650
Kramer & Frank PC	Legal Fees	17
Brankdon, Schmidt & Goffinet	Legal Fees	800
Womick Law	Post Mediation Agreement	12,500
Secretary of State	Annual Report	250
Much Shelist	Out-of-period Legal Fees	1,008
Centers for Medicare/Medicaid	CMS Revalidation Fees	532
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $5,000, attach copy of invoices.)		$ 41,334

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 56,743
Unemployment Compensation Insurance	70,937
FICA Taxes	99,884
Employee Health Insurance	16,012
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
401(k) Match	1,874
Employee Benefits	3,827
Uniforms	34
Other Employee Insurance	2,534
Related Party Allocation-Bridgemark	20,086
Related Party Allocation-Helia	8,876
TOTAL (agree to Schedule V, line 22, col.8)	$ 280,807

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	$ 1,990
Advertising: Employee Recruitment	15,209
Health Care Worker Background Check	
(Indicate # of checks performed)	3,510
Patient Background Checks	
Dues & Subscriptions	1,635
Late Fees	2,591
Miscellaneous Licenses & Fees	1,125
Related Party Allocation-Bridgemark	563
Advertising	48,202
Less: Public Relations Expense	( )
Non-allowable advertising	(48,202)
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 26,623

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	1,193
Seminar Expense	4,234
Related Pary Allocation-Bridgemark	4,623
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 10,050

* Attach copy of IMRF notifications

**See instructions.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Helia Hlthcare of Carbondale # 0046920 Report Period Beginning: 1/01/13 Ending: 12/31/13

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 Hlthcare of Carbondale # 0046920 Report Period Beginning: 1/01/13 Ending: 12/31/13

XX. GENERAL INFORMATION:

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

(2) Are there any dues to nursing home associations included on the cost report? **No**
If YES, give association name and amount. **N/A**

(3) Did the nursing home make political contributions or payments to a political action organization? **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. $ **9,713** 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. $ **165,790**
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. $ **No**

(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 out of Schedule V? **Yes**

(19) If total legal fees are in excess of $5,000, have legal invoices and a summary of services performed been attached to this cost report? **Yes**
Attach invoices and a summary of services for all architect and appraisal fees.

Helia Healthcare of Carbondale
Attachment to Schedule XII B
Equipment Rentals
12/31/2013

	Description	
16A	Nursing Equipment	$ 10,004
16B	Dietary Equipment	316
16C	Copier Lease	8,300
		$ 18,620

Helia Healthcare of Carbondale

ATTACHMENT TO SCHEDULE XIX, SECTION G

NAME OF EMPLOYEE ATTENDING SEMINAR	JOB TITLE	DATE	LOCATION	SEMINAR TITLE	SEMINAR SPONSOR	SEMINAR COST
A. Barrett, R. Wilkes	Admin/DON	01/21/13	Carterville, IL	The Evolution of Culture Change	Egyptian AAA	50.00
Ashley Barrett	Admin	02/09/13	Carterville, IL	Food Safety Certification	JALC	99.00
		02/13/13		Alzheimers Association Training		300.00
Sheila Sutton	Restorative	02/20/13	Peoria, IL	Axer Seminiar	Azer	179.00
Ashley Barrett	Admin	03/25/13	Colimbia, IL.	Transform Your Organization	Pioneer Coalition	40.00
Sharon Hart	Dietary Mgr	04/05/13	University of North Dakota	Reg Fee-Dietary Mgr Cert Program	Online Course	525.00
		05/14/13		Womens Health Conference		225.00
Jordan Crotser	Activity Dir	06/04/13	Champaign, IL	Activities Director Training Course	HSC	395.00
Butch Farmer	Dietary Mgr	06/04/13	John A Logan College	Safety & Sanitation Course	JALC	97.00
M.Blaise,L.Hogg,J.Green	Dietary Dept	10/21/13	Affordable Career Training Co.	IL Food Service Sanitation Manager	S. Park Herrin, IL	285.00
Ben Dahlem	LPN	11/11/13	O'Fallon, IL.	CPR Trainer Class	CLST, LLC	330.00
Whitney Scoggins	Activity Dir	12/03/13	Breese, IL	Activities Director Training Course	OSI	450.00
Lindsey Hogg	Dietary	12/03/13	Springfield, IL.	Training for Food Certification	IDPH	35.00
Janet Squibb	Admin	12/11/13	Cape Girardeau, MO.	Effective Management	Fred Pryor Semin	249.00
Ben Dahlem	LPN	12/19/13	Carbondale, IL	CPR Training for Staff	HHOC	180.00
Squibb,Barrett,Wilkes	MGMT	12/16/13	Springfield, IL.	Pioneer Coalition Annual Seminar	IL Pioneer Coalition	795.00
						4,234.00
					Travel/Lodging	1,193.13
					Home Office Allocation	4,623.00
						10,050.13
					Out of State Travel - Eliminate	363.15

TRAVEL/ LODGING COST
133.18
1,059.95
1,193.13