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.

2017
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2017)

I. IDPH License ID Number: 0048827

Facility Name: Helia Healthcare of Belleville

Address: 40 North 64th Street (Number) Belleville (City) 62223 (Zip Code)

County: St. Clair

Telephone Number: (618) 397-8400 **Fax #** (618)397-8470

HFS ID Number:

Date of Initial License for Current Owners: 12/01/07

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 01/01/17 to 12/31/17 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) Jason Mills
(Title) Chief Financial Officer

Paid Preparer

(Signed) See Accountant's Preparation Report (Date)
(Print Name and Title) Cindy A. Tefteller, Partner
(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' PREPARATION REPORT

Facility Name & ID Number Helia Healthcare of Belleville # 0048827 Report Period Beginning: 01/01/17 Ending: 12/31/17

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	122	Skilled (SNF)	122	44,530	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	122	TOTALS	122	44,530	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	21,818	1,425	4,513	27,756	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	21,818	1,425	4,513	27,756	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 62.33%

D. How many bed reserve days during this year were paid by the Department?
None (Do not include bed reserve 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 12/01/07

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 12/01/07 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 122 and days of care provided 3,455

Medicare Intermediary Wisconsin Physician Services

IV. ACCOUNTING BASIS

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

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

Tax Year: 12/31/17 Fiscal Year: 12/31/17

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Helia Healthcare of Belleville # 0048827 Report Period Beginning: 01/01/17 Ending: 12/31/17

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	160,365	16,753	28,261	205,379		205,379		205,379			1
2	Food Purchase		139,471		139,471		139,471	(6,445)	133,026			2
3	Housekeeping	154,019	43,446	3,508	200,973		200,973		200,973			3
4	Laundry	21,468	33,123		54,591		54,591		54,591			4
5	Heat and Other Utilities			139,646	139,646		139,646	(9,112)	130,534			5
6	Maintenance	69,914	13,962	110,346	194,222		194,222		194,222			6
7	Other (specify):*											7
8	**TOTAL General Services**	405,766	246,755	281,761	934,282		934,282	(15,557)	918,725			8
	B. Health Care and Programs											
9	Medical Director			17,175	17,175		17,175		17,175			9
10	Nursing and Medical Records	2,091,982	224,320	32,101	2,348,403		2,348,403	24,085	2,372,488			10
10a	Therapy	634,580	82,236	24,800	741,616		741,616	8,161	749,777			10a
11	Activities	55,076	15,374	4,639	75,089		75,089	(948)	74,141			11
12	Social Services	25,228	179	2,797	28,204		28,204		28,204			12
13	CNA Training											13
14	Program Transportation			6,545	6,545		6,545		6,545			14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	2,806,866	322,109	88,057	3,217,032		3,217,032	31,298	3,248,330			16
	C. General Administration											
17	Administrative	73,368		427,600	500,968		500,968	(365,871)	135,097			17
18	Directors Fees											18
19	Professional Services			48,976	48,976		48,976	16,914	65,890			19
20	Dues, Fees, Subscriptions & Promotions			155,979	155,979		155,979	(37,643)	118,336			20
21	Clerical & General Office Expenses	115,692	22,471	194,778	332,941		332,941	52,571	385,512			21
22	Employee Benefits & Payroll Taxes			452,699	452,699		452,699	22,959	475,658			22
23	Inservice Training & Education											23
24	Travel and Seminar			855	855		855	7,027	7,882			24
25	Other Admin. Staff Transportation			22,241	22,241		22,241	7,362	29,603			25
26	Insurance-Prop.Liab.Malpractice			109,236	109,236		109,236	2,068	111,304			26
27	Other (specify):*											27
28	**TOTAL General Administration**	189,060	22,471	1,412,364	1,623,895		1,623,895	(294,613)	1,329,282			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	3,401,692	591,335	1,782,182	5,775,209		5,775,209	(278,872)	5,496,337			29

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

SEE ACCOUNTANTS' PREPARATION 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 Belleville #0048827 Report Period Beginning: 01/01/17 Ending: 12/31/17

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4	5	6	7	8	9	10	
	D. Ownership											
30	Depreciation			65,304	65,304		65,304	7,822	73,126			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			28,380	28,380		28,380	(161)	28,219			32
33	Real Estate Taxes			61,772	61,772		61,772	21	61,793			33
34	Rent-Facility & Grounds			706,219	706,219		706,219	8,334	714,553			34
35	Rent-Equipment & Vehicles			125,134	125,134		125,134	713	125,847			35
36	Other (specify):*											36
37	**TOTAL Ownership**			986,809	986,809		986,809	16,729	1,003,538			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		475,197	456,077	931,274		931,274	(12,600)	918,674			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			219,830	219,830		219,830		219,830			42
43	Other (specify):*											43
44	**TOTAL Special Cost Centers**		475,197	675,907	1,151,104		1,151,104	(12,600)	1,138,504			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	3,401,692	1,066,532	3,444,898	7,913,122		7,913,122	(274,743)	7,638,379			45

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Helia Healthcare of Belleville # 0048827 Report Period Beginning: 01/01/17 Ending: 12/31/17

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	(948)	11		4
5	Telephone, TV & Radio in Resident Rooms	(9,353)	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	(123)	30		9
10	Interest and Other Investment Income	(276)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(6,445)	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	(94,890)	21		18
19	Entertainment	(1,147)	21		19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(93)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional	(33,666)	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	(5,883)	Var.		29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (152,824)		$	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)	(121,919)	Var.	34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (121,919)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (274,743)		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' PREPARATION REPORT

Helia Healthcare of Belleville

ID# 0048827

Report Period Beginning: 01/01/17

Ending: 12/31/17

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	To Eliminate Marketing Association Dues	$ (75)	20	1
2	To Eliminate Gifts & Flowers	(2,327)	20	2
3	To Eliminate Lobbying/PAC Dues	(2,420)	20	3
4	To Eliminate Medical Record Copies	(1,061)	10	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**	(5,883)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Helia Healthcare of Belleville # 0048827 Report Period Beginning: 01/01/17 Ending: 12/31/17

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	(6,445)	0	0	0	0	0	0	0	0	0	0	(6,445)	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	(9,353)	241	0	0	0	0	0	0	0	0	0	(9,112)	5
6	Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	(15,798)	241	0	0	0	0	0	0	0	0	0	(15,557)	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	(1,061)	25,146	0	0	0	0	0	0	0	0	0	24,085	10
10a	Therapy	0	0	8,161	0	0	0	0	0	0	0	0	8,161	10a
11	Activities	(948)	0	0	0	0	0	0	0	0	0	0	(948)	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**	(2,009)	25,146	8,161	0	0	0	0	0	0	0	0	31,298	16
	C. General Administration													
17	Administrative	0	(367,969)	2,098	0	0	0	0	0	0	0	0	(365,871)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(93)	17,007	0	0	0	0	0	0	0	0	0	16,914	19
20	Fees, Subscriptions & Promotions	(38,488)	844	1	0	0	0	0	0	0	0	0	(37,643)	20
21	Clerical & General Office Expenses	(96,037)	148,934	(326)	0	0	0	0	0	0	0	0	52,571	21
22	Employee Benefits & Payroll Taxes	0	21,499	1,460	0	0	0	0	0	0	0	0	22,959	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	6,944	83	0	0	0	0	0	0	0	0	7,027	24
25	Other Admin. Staff Transportation	0	7,125	237	0	0	0	0	0	0	0	0	7,362	25
26	Insurance-Prop.Liab.Malpractice	0	2,050	18	0	0	0	0	0	0	0	0	2,068	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	**TOTAL General Administration**	(134,618)	(163,566)	3,571	0	0	0	0	0	0	0	0	(294,613)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(152,425)	(138,179)	11,732	0	0	0	0	0	0	0	0	(278,872)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Helia Healthcare of Belleville # 0048827 **Report Period Beginning:** 01/01/17 **Ending:** 12/31/17

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	(123)	1,602	6,343	0	0	0	0	0	0	0	0	7,822	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(276)	0	115	0	0	0	0	0	0	0	0	(161)	32
33	Real Estate Taxes	0	21	0	0	0	0	0	0	0	0	0	21	33
34	Rent-Facility & Grounds	0	7,585	749	0	0	0	0	0	0	0	0	8,334	34
35	Rent-Equipment & Vehicles	0	0	713	0	0	0	0	0	0	0	0	713	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	(399)	9,208	7,920	0	0	0	0	0	0	0	0	16,729	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	(12,600)	0	0	0	0	0	0	0	0	(12,600)	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	(12,600)	0	0	0	0	0	0	0	0	(12,600)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(152,824)	(128,971)	7,052	0	0	0	0	0	0	0	0	(274,743)	45

Facility Name & ID Number Helia Healthcare of Belleville # 0048827 Report Period Beginning: 01/01/17 Ending: 12/31/17

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 Benton	Benton, IL	Bridgemark Healthcar	St. Louis, MO	Management Co.
		Helia Heathcare of Champaign	Champaign, IL	Helia Healthcare Servi	Benton, IL	Laundry, Maint.
		Helia Healthcare of Energy	Energy, IL	Bridgemark Employer	St. Louis, MO	Human Resources
		Helia Healthcare of Olney	Olney, IL	Bridgemark Medical S	St. Louis, MO	Medical Services
		Helia Healthcare of Greenville	Greenville, IL	NW Rehab, LLC	St. Louis, MO	Therapy
		Frankfort Healthcare & Rehab Center	West Frankfort, IL	Mid-South Health Car	Poplar Bluff, MO	Clinic
		Helia Southbelt Healthcare	Belleville, 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	$	Bridgemark Healthcare, LLC	100.00%	$ 241	$ 241	1
2	V	10	Nursing & Medical Records		Bridgemark Healthcare, LLC	100.00%	25,146	25,146	2
3	V	17	Management Fees	427,600	Bridgemark Healthcare, LLC	100.00%	59,631	(367,969)	3
4	V	19	Professional Services		Bridgemark Healthcare, LLC	100.00%	17,007	17,007	4
5	V	20	Dues, Subscriptions		Bridgemark Healthcare, LLC	100.00%	844	844	5
6	V	21	Clerical & General Office		Bridgemark Healthcare, LLC	100.00%	148,934	148,934	6
7	V	22	Employee Benefits & Payroll Taxes		Bridgemark Healthcare, LLC	100.00%	21,499	21,499	7
8	V	24	Travel & Seminar		Bridgemark Healthcare, LLC	100.00%	6,944	6,944	8
9	V	25	Admin Staff Transportation		Bridgemark Healthcare, LLC	100.00%	7,125	7,125	9
10	V	26	Insurance		Bridgemark Healthcare, LLC	100.00%	2,050	2,050	10
11	V	30	Depreciation		Bridgemark Healthcare, LLC	100.00%	1,602	1,602	11
12	V	33	Real Estate Taxes		Bridgemark Healthcare, LLC	100.00%	21	21	12
13	V	34	Rent		Bridgemark Healthcare, LLC	100.00%	7,585	7,585	13
14	Total			$ 427,600			$ 298,629	$ * (128,971)	14

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Helia Healthcare of Belleville # 0048827 Report Period Beginning: 01/01/17 Ending: 12/31/17

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	35	Equipment Rental	$	Bridgemark Healthcare, LLC	100.00%	$ 713	$ 713	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V	30	Depreciation		Bridgemark Medical Supplies	100.00%	6,343	6,343	20
21	V	34	Building Rent		Bridgemark Medical Supplies	100.00%	749	749	21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V	10a	Therapy		NW Rehab, LLC	100.00%	8,161	8,161	28
29	V	17	Admin Salaries		NW Rehab, LLC	100.00%	2,098	2,098	29
30	V	20	Dues & Subscriptions		NW Rehab, LLC	100.00%	1	1	30
31	V	21	Clerical & Office Supplies	480	NW Rehab, LLC	100.00%	154	(326)	31
32	V	22	Employee Benefits		NW Rehab, LLC	100.00%	1,460	1,460	32
33	V	24	Travel & Seminar		NW Rehab, LLC	100.00%	83	83	33
34	V	25	Other Admin Transportation		NW Rehab, LLC	100.00%	237	237	34
35	V	26	Insurance - Prop Liab, Maplrac		NW Rehab, LLC	100.00%	18	18	35
36	V	32	Interest		NW Rehab, LLC	100.00%	115	115	36
37	V	39	Ancillary Service Centers	12,600	NW Rehab, LLC	100.00%		(12,600)	37
38	V								38
39	Total			$ 13,080			$ 20,132	$ * 7,052	39

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Helia Healthcare of Belleville # 0048827 Report Period Beginning: 01/01/17 Ending: 12/31/17

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			Hillside Rehab & Care Center	Yorkville, IL				1
2			Helia Healthcare of Hillsboro	Hillsboro, IL				2
3			Helia Healthcare of Jerseyville	Jerseyville, IL				3
4			Helia Healthcare of Florissant	Florissant, MO				4
5			Helia Healthcare of Poplar Bluff	Poplar Bluff, MO				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 Belleville # 0048827 Report Period Beginning: 01/01/17 Ending: 12/31/17

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	717,157	3.84	7.68	Distribution	$ 59,631	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	$ 59,631		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 Belleville # 0048827 Report Period Beginning: 01/01/17 Ending: 12/31/17

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	361,568	13	$ 3,141	$	27,756	$ 241	1
2	10	Nursing & Medical Records	Resident Days	361,568	13	327,569	327,569	27,756	25,146	2
3	17	Owners Compensation	Resident Days	361,568	13	776,788		27,756	59,631	3
4	19	Professional Fees	Resident Days	361,568	13	221,539		27,756	17,007	4
5	20	Dues, Subscriptions	Resident Days	361,568	13	10,991		27,756	844	5
6	21	Salaries - Other	Resident Days	361,568	13	1,561,132	1,561,132	27,756	119,841	6
7	21	Clerical & Office Supplies	Resident Days	361,568	13	378,982		27,756	29,093	7
8	22	Emp Benefits & Payroll Taxes	Resident Days	361,568	13	280,058		27,756	21,499	8
9	24	Seminars	Resident Days	361,568	13	90,455		27,756	6,944	9
10	25	Admin Staff Travel	Resident Days	361,568	13	92,816		27,756	7,125	10
11	26	Insurance	Resident Days	361,568	13	26,710		27,756	2,050	11
12	30	Depreciation	Resident Days	361,568	13	20,874		27,756	1,602	12
13	33	Real Estate Taxes	Resident Days	361,568	13	270		27,756	21	13
14	34	Building Rent	Resident Days	361,568	13	95,731		27,756	7,349	14
15	34	Rental - Storage Unit	Resident Days	361,568	13	3,073		27,756	236	15
16	35	Equipment Rental	Resident Days	361,568	13	9,287		27,756	713	16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 3,899,416	$ 1,888,701		$ 299,342	25

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Helia Healthcare of Belleville # 0048827 Report Period Beginning: 01/01/17 Ending: 12/31/17

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						$	$		$	1
2	30	Depreciation	Revenue	70,485	7	17,596		25,408	6,343	2
3	34	Building Rent	Revenue	70,485	7	2,079		25,408	749	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					$ 19,675	$		$ 7,092	25

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Helia Healthcare of Belleville # 0048827 Report Period Beginning: 01/01/17 Ending: 12/31/17

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 NW Rehab
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2	10	Nursing & Medical Records	Revenue	2,581,783	19	71		13,080		2
3	10a	Therapy	Revenue	2,581,783	19	1,610,942	1,610,942	13,080	8,161	3
4	17	Admin Salaries	Revenue	2,581,783	19	414,065	414,065	13,080	2,098	4
5	20	Dues & Subscriptions	Revenue	2,581,783	19	136		13,080	1	5
6	21	Clerical & Office Supplies	Revenue	2,581,783	19	30,456		13,080	154	6
7	22	Employee Benefits	Revenue	2,581,783	19	288,251		13,080	1,460	7
8	24	Travel & Seminar	Revenue	2,581,783	19	16,377		13,080	83	8
9	25	Other Admin Transp	Revenue	2,581,783	19	46,860		13,080	237	9
10	26	Insurance - Prop Liab, Malprac	Revenue	2,581,783	19	3,500		13,080	18	10
11	32	Interest	Revenue	2,581,783	19	22,721		13,080	115	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					$ 2,433,379	$ 2,025,007		$ 12,327	25

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Helia Healthcare of Belleville # 0048827 Report Period Beginning: 01/01/17 Ending: 12/31/17

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	Americorp Financial, LLC			Capial Lease - Ventilators	$6,594.00	8/26/13	$ 318,568	$ 129,607	9/1/18	8.8800	$ 28,380	1
2												2
3												3
4												4
5												5
	Working Capital											
6	Related Party Allocations										115	6
7												7
8												8
9	TOTAL Facility Related				$6,594.00		$ 318,568	$ 129,607			$ 28,495	9
	B. Non-Facility Related*											
10	Interest Income Offset										(276)	10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$ (276)	14
15	TOTALS (line 9+line14)						$ 318,568	$ 129,607			$ 28,219	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' PREPARATION 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 Belleville # 0048827 **Report Period Beginning:** 01/01/17 **Ending:** 12/31/17

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2016 report.	**Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.**	$ 66,726	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.)		$ 64,249	2
3. Under or (over) accrual (line 2 minus line 1).		$ (2,477)	3
4. Real Estate Tax accrual used for 2017 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 64,249	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.		$ 61,772	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2012	64,439	8
	2013	64,329	9
	2014	66,733	10
	2015	72,713	11
	2016	64,249	12

61,772 Line 7 Real Estate Tax portion of Lease Payment
21 Bridgemark Allocation
61,793 Total Schedul V, Line 33

FOR BHF USE ONLY

13	FROM R. E. TAX STATEMENT FOR 2016	$	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.

2016 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Helia Healthcare of Belleville COUNTY St. Clair

FACILITY IDPH LICENSE NUMBER 0048827

CONTACT PERSON REGARDING THIS REPORT Jason Mills

TELEPHONE (314) 317-2003 FAX #: (314) 754-9176

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

Enter the tax index number and real estate tax assessed for 2016 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 2016.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	07-12.0-213-024	Penns 2nd Bub Log/Sec-61 PT LTS	$ 64,249.08	$ 64,249.08
2.		61, 62, & 64	$	$
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 64,249.08	$ 64,249.08

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 2016 tax bills which were listed in Section A to this statement. Be sure to use the 2016 tax bill which is normally paid during 2017.

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 Belleville # 0048827 Report Period Beginning: 01/01/17 Ending: 12/31/17

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: _____ B. General Construction Type: Exterior Brick Frame Brick 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 [X] (b) Rent equipment from a Related Organization. [X] (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

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

None

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

1. Total Amount Incurred: _____ 2. Number of Years Over Which it is Being Amortized: _____

3. Current Period Amortization: _____ 4. Dates Incurred: _____

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

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Section N/A			$	1
2					2
3	TOTALS			$	3

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Helia Healthcare of Belleville # 0048827 Report Period Beginning: 01/01/17 Ending: 12/31/17

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					$	$		$	$	$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Plasterers			2007	6,731	337	20	337		3,702	9
10	Air Unites			2007	1,215	61	10		(61)	1,215	10
11	Supplies For Sign			2007	1,060	62	10		(62)	1,060	11
12	100 Gal. Water Heater			2008	8,183	818	10	818		7,910	12
13	Vanities			2008	810	81	10	81		810	13
14	Windows			2008	1,065	53	20	53		497	14
15	Sprinklers			2008	7,898	527	15	527		4,870	15
16	Asphlalt for Rear of Building			2008	2,085		8			2,085	16
17	New Water Pump			2008	1,439	144	10	144		1,307	17
18	New Nurse's Station & Renovation of front entrane & hallways			2009	35,615	2,374	15	2,374		19,901	18
19	Asphalt for Front of Building			2009	1,295	94	8	94		1,295	19
20	Cabinets			2009	3,965	264	15	264		2,203	20
21	Carpet			2009	9,553		5			9,553	21
22	14 Doors			2009	4,382	292	15	292		2,386	22
23	Water Heater			2009	4,415	442	10	442		3,606	23
24	Cable Installation			2009	8,031	803	10	803		6,492	24
25	Wing Remodel - carpet, hand rails, paint, nurses station, plumbing doo			2010	56,248	2,812	20	2,812		20,390	25
26	Rooftop Heater & Compressor			2010	6,782	452	15	452		3,504	26
27	Cabinets for utility			2010	1,023	68	15	68		512	27
28	Tile & Caprpet			2010	4,793		5			4,793	28
29	Countertops			2010	1,352	90	10	90		669	29
30	Facility Signage			2010	3,292	329	10	329		2,360	30
31	Kick Plates for Hallway			2010	431		5			431	31
32	A/C Units			2011	6,876	688	10	688		4,756	32
33	Shower Room - flooring, electric, shower heads, fixutres, paint			2011	9,427	628	15	628		3,823	33
34	A/C Units			2011	6,675		5			6,675	34
35	2 Add'l cameras for Security System			2012	594	40	5	40		594	35
36	New Amp Memter			2012	595	59	10	59		337	36

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

See Page 12A, Line 70 for total

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

Facility Name & ID Number Helia Healthcare of Belleville # 0048827 Report Period Beginning: 01/01/17 Ending: 12/31/17

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	Replace security system keypad	2012	$ 717	$ 72	10	$ 72	$	$ 400	37
38	HVAC Sytsem	2012	6,755	450	15	450		2,477	38
39	Entrance Door	2012	2,397	160	15	160		826	39
40	PTAC Units	2012	2,169	217	10	217		1,157	40
41	Water Heater Booster	2012	1,448	145	10	145		760	41
42	Frigidaire PTAC Units	2013	2,895	579	5	579		2,528	42
43	Radiator for Generator	2014	3,846	385	10	385		1,506	43
44	Data Cabling & Wiring	2014	2,812	281	10	281		1,078	44
45	Hand Rail Lumber	2014	3,486	232	15	232		852	45
46	Nurses Station POC	2014	698	140	5	140		500	46
47	Room Signs	2014	1,695	339	5	339		1,186	47
48	Frigidaire coor/heater	2014	739	148	5	148		517	48
49	Alarm System	2014	2,350	235	10	235		783	49
50	3 Commodes	2014	828	83	10	83		269	50
51	3 New AC Units	2014	1,901	380	5	380		1,363	51
52	5 PTAC units	2015	3,000	600	5	600		1,650	52
53	Ventilator monitoring system and cameras	2015	6,645	1,329	15	1,329		2,990	53
54	Tile and Backing for front sitting area & therapy room	2015	8,279	828	10	828		1,725	54
55	Water Heater	2015	3,910	391	10	391		782	55
56									56
57									57
58									58
59									59
60									60
61	Related Party Allocation - Bridgemark Healthcare, LLC								61
62	New Office Build Out	2011	10,426		20	552	552	3,563	62
63	Conference Rm Chair Rail & Paint	2012	118		20	16	16	118	63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 262,944	$ 18,512		$ 18,957	$ 445	$ 144,766	70

SEE ACCOUNTANTS' PREPARATION REPORT

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

Facility Name & ID Number Helia Healthcare of Belleville # 0048827 Report Period Beginning: 01/01/17 Ending: 12/31/17

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	$ 477,912	$ 41,273	$ 48,650	$ 7,377		$ 216,927	71
72	Current Year Purchases	11,349	519	519			519	72
73	Fully Depreciated Assets	65,548					65,548	73
74								74
75	TOTALS	$ 554,809	$ 41,792	$ 49,169	$ 7,377		$ 282,994	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	2002 Ford E-450	2010	$ 4,000	$	$	$	4	$ 4,000	76
77	Facility	Van	2016	20,000	5,000	5,000		4	7,917	77
78	Related Party Allocation - Bridgemark			1,020				4	1,020	78
79										79
80	TOTALS			$ 25,020	$ 5,000	$ 5,000	$		$ 12,937	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 842,773	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 65,304	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 73,126	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 7,822	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 440,697	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 Belleville # 0048827 Report Period Beginning: 01/01/17 Ending: 12/31/17

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: Belleville Illinois, 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:		122		$ 704,578			3
4	Additions							4
5	Related Party Allocations - Bridgemark Healthcare				8,334			5
6	Storage Rental				1,641			6
7	TOTAL		122		$ 714,553 **			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.	/2018	$
13.	/2019	$
14.	/2020	$

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

15. Is Movable equipment rental included in building rental? [ ] YES [X] NO
16. Rental Amount for movable equipment: $ 125,847 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' PREPARATION REPORT

Facility Name & ID Number Helia Healthcare of Belleville # 0048827 Report Period Beginning: 01/01/17 Ending: 12/31/17

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' PREPARATION REPORT

Facility Name & ID Number Helia Healthcare of Belleville

STATE OF ILLINOIS
0048827 Report Period Beginning: 01/01/17 Ending: 12/31/17

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,2	hrs				64		64	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				256,791		256,791	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): Wound, Oxy, Enterals	39,2					218,406		218,406	12
13	Other (specify): X-Ray, Labs, Therapy	39,3				456,077			456,077	13
14	TOTAL			$		$ 456,077	$ 475,261		$ 931,338	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' PREPARATION REPORT

STATE OF ILLINOIS

Facility Name & ID Number Helia Healthcare of Belleville **#** 0048827 **Report Period Beginning:** 01/01/17 **Ending:** 12/31/17

XV. BALANCE SHEET - Unrestricted Operating Fund. **As of** 12/31/17 **(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	$ 2,189	$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 575,630)	1,902,446		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	198		7
8	Accounts Receivable (owners or related parties)	4,916,360		8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 6,821,193	$	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	239,832		15
16	Equipment, at Historical Cost	466,566		16
17	Accumulated Depreciation (book methods)	(353,389)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	66,256		21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 419,265	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 7,240,458	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 1,398,058	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	161,061		30
31	Accrued Taxes Payable (excluding real estate taxes)	3,686		31
32	Accrued Real Estate Taxes(Sch.IX-B)	64,249		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Accrued Provider Assessment	24,856		36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 1,651,910	$	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	Capital Lease - Ventilators	129,607		43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 129,607	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 1,781,517	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 5,458,941	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 7,240,458	$	48

SEE ACCOUNTANTS' PREPARATION REPORT

***(See instructions.)**

Facility Name & ID Number Helia Healthcare of Belleville # 0048827 Report Period Beginning: 01/01/17 Ending: 12/31/17

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 5,284,553	1
2	Restatements (describe):		2
3	**Prior Year Adjustments**	(4,618)	3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 5,279,935	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	179,006	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)**	$ 179,006	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)**	$ 5,458,941	24 *

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Helia Healthcare of Belleville # 0048827 Report Period Beginning: 01/01/17 Ending: 12/31/17

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	$ 8,337,804	1
2	Discounts and Allowances for all Levels	(353,592)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 7,984,212	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	90,590	6
7	Oxygen	7,426	7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 98,016	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	948	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)**	$ 948	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	276	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 276	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Miscellaneous	7,615	28
28a	Medical Record Copies	1,061	28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 8,676	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 8,092,128	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	934,282	31
32	Health Care	3,217,032	32
33	General Administration	1,623,895	33
	B. Capital Expense		
34	Ownership	986,809	34
	C. Ancillary Expense		
35	Special Cost Centers	931,274	35
36	Provider Participation Fee	219,830	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 7,913,122	40
41	**Income before Income Taxes (line 30 minus line 40)****	179,006	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 179,006	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 3,483,708	44
45	Private Pay - Net Inpatient Revenue	353,459	45
46	Medicare - Net Inpatient Revenue	1,862,073	46
47	Other-(specify) Insuranc & Missouri Medicaid	2,220,953	47
48	Other-(specify) Hospice	64,019	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 7,984,212	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' PREPARATION REPORT

Facility Name & ID Number Helia Healthcare of Belleville # 0048827 Report Period Beginning: 01/01/17 Ending: 12/31/17

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	2,061	2,187	$ 98,333	$ 44.96	1
2	Assistant Director of Nursing	3,061	3,324	114,763	34.53	2
3	Registered Nurses	6,805	7,258	228,977	31.55	3
4	Licensed Practical Nurses	25,538	27,356	717,443	26.23	4
5	CNAs & Orderlies	54,676	57,786	880,005	15.23	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	495	553	8,578	15.51	8
9	Activity Director					9
10	Activity Assistants	3,895	4,149	55,076	13.27	10
11	Social Service Workers	1,540	1,716	25,228	14.70	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	13,640	14,434	160,365	11.11	15
16	Dishwashers					16
17	Maintenance Workers	1,923	2,193	69,914	31.88	17
18	Housekeepers	12,724	13,858	154,019	11.11	18
19	Laundry	2,169	2,377	21,468	9.03	19
20	Administrator	1,967	2,105	73,368	34.85	20
21	Assistant Administrator					21
22	Other Administrative	5,181	5,580	115,692	20.73	22
23	Office Manager					23
24	Clerical					24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	2,001	2,210	45,023	20.37	31
32	Other Health Care(specify)	22,821	24,931	633,440	25.41	32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	160,497	172,017	$ 3,401,692 *	$ 19.78	34

SEE ACCOUNTANTS' PREPARATION REPORT

* 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		$ 28,261	1,3	35
36	Medical Director		17,175	9,3	36
37	Medical Records Consultant		2,904	10,3	37
38	Nurse Consultant				38
39	Pharmacist Consultant		7,936	10,3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant		24,800	10a,3	42
43	Speech Therapy Consultant				43
44	Activity Consultant		4,639	11,3	44
45	Social Service Consultant		2,797	12,3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		$ 88,512		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

Facility Name & ID Number Helia Healthcare of Belleville # 0048827 Report Period Beginning: 01/01/17 Ending: 12/31/17

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Karlene Dotson	Administrator	0	$ 73,368
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 73,368

B. Administrative - Other

Description	Amount
Bridgemark Healthcare, LLC - Management Fees	$ 427,600
TOTAL (agree to Schedule V, line 17, col. 3)	$ 427,600
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
C.J. Schlosser & Company, L.L.C.	Accounting Services	$ 1,093
Personal Planners	Unemployment Consulting	2,265
Much Shelist	Legal Fees	8,448
Steven B. Pearlman & Associates	Legal Fees	3,322
O'Halloran Kosoff Geitner & Co	Legal Fees	45
Clerk of the Circuit Court	Legal Fees	40
Paycom Payroll	Payroll Services	22,009
Riorden, Fulkerson, Hupert,		
and Coleman	Legal Fees	11,661
	Collection Fees (Eliminated)	93
TOTAL (agree to Schedule V, line 19, column 3)		
(For legal fee disclosure, see page 39 of instructions)		$ 48,976

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 93,041
Unemployment Compensation Insurance	55,459
FICA Taxes	256,532
Employee Health Insurance	38,530
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
401(k) Match	5,972
Employee Benefits	3,165
Other Employee Insurance	
Related Party Allocation - Bridgemark	21,499
Related Party Allocation - NW Rehab	1,460
TOTAL (agree to Schedule V, line 22, col.8)	$ 475,658

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	8,088
Health Care Worker Background Check	2,906
(Indicate # of checks performed)	
Patient Background Checks	
Dues & Subscriptions	8,772
Late Fees	94,284
Miscellaneous Licenses & Fees	1,451
Advertising	33,666
Related Party Allocations	845
Less: Public Relations Expense	( )
Non-allowable advertising	(33,666)
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 118,336

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	14
Seminar Expense	841
Related Party Allocation - Bridgemark	6,944
Related Party Allocation - NW Rehab	83
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 7,882

* Attach copy of IMRF notifications

**See instructions.

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Helia Healthcare of Belleville # 0048827 Report Period Beginning: 01/01/17 Ending: 12/31/17

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 $5,632**

(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? **3-15 Yrs**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **38,596** 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. $ **219,830**
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' PREPARATION 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? **Yes** Indicate the amount. $ **948**

(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? **N/A**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **N/A**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **N/A**
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. $ **N/A**

(17) Has an audit been performed by an independent certified public accounting firm? **No**
Firm Name: **N/A**

(18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? **Yes**

(19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. **Yes**
Attach invoices and a summary of services for all architect and appraisal fees

Helia Healthcare of Belleville
Attachment to Schedule XII B
Equipment Rentals
12/31/2017

	Description	
16A	Specialty Bed Rental	88,676
16B	Respiratory Equipment	34,613
16C	Copier Lease	1,845
16D	Related Party Allocation - Bridgemark Healthcare	713
		125,847

Helia Healthcare of Belleville
12/31/17

Account ID	Account Description	Date	Reference	Jrnl	Job Title	Trans Description	Debit Amt	
90652	Travel: Mileage/Fuel	1/2/17	010217	PJ	Assistant Director of Nursing	Cindy Bingham - reimburse for mileage	67.28	
90652	Travel: Mileage/Fuel	1/2/17	010217	PJ	Business Office Manager	Tracie Mittelbuscher	196.70	
90652	Travel: Mileage/Fuel	1/5/17	010517	PJ	Director of Admissions	Ledbetter Randy - reimburse expenses	156.92	
90652	Travel: Mileage/Fuel	1/5/17	010517	PJ	Director of Activities	Tina Pate - reimburse for expenses	73.44	
90652	Travel: Mileage/Fuel	1/30/17	013017	PJ	Assistant Director of Nursing	Cindy Bingham	236.66	
90652	Travel: Mileage/Fuel	1/30/17	013017	PJ		Circle K - gas	65.00	
90652	Travel: Mileage/Fuel	2/9/17	020917	PJ	Director of Maintenance	Verdu Andrew	218.95	
90652	Travel: Mileage/Fuel	2/18/17	021817	PJ		Nathan Fogle	54.57	
90652	Travel: Mileage/Fuel	2/23/17	022317	PJ		Circle K - gas	65.00	
90652	Travel: Mileage/Fuel	3/1/17	030117	PJ	Director of Nursing	April Pucket	100.00	
90652	Travel: Mileage/Fuel	3/1/17	030117	PJ	Business Office Manager	Tracie Mittelbuscher	404.39	
90652	Travel: Mileage/Fuel	3/1/17	030117	PJ	Director of Social Services	Anne Brod	72.97	
90652	Travel: Mileage/Fuel	3/6/17	030617	PJ	Director of Admissions	Tiffany Anderson	612.89	
90652	Travel: Mileage/Fuel	3/10/17	031017	PJ		Doctor Sheikh - pulmonogist time and travel reimbursement	2,875.00	
90652	Travel: Mileage/Fuel	3/13/17	031317	PJ	Director of Maintenance	Verdu Andrew	257.30	
90652	Travel: Mileage/Fuel	3/14/17	031417	PJ	Assistant Director of Nursing	Cindy Bingham	60.44	
90652	Travel: Mileage/Fuel	3/14/17	031417	PJ	Business Office Manager	Tracie Mittelbuscher	207.29	
90652	Travel: Mileage/Fuel	3/20/17	032017	PJ		Circle K - gas for van	65.00	
90652	Travel: Mileage/Fuel	3/22/17	032217	PJ		Doctor Sheikh - Time and Travel reimbursement for 3/22/17 visit	575.00	
90652	Travel: Mileage/Fuel	4/3/17	040317	PJ	Business Office Manager	Tracie Mittelbuscher	143.77	
90652	Travel: Mileage/Fuel	4/4/17	040417	PJ	Assistant Director of Nursing	Helen Marsh	150.00	
90652	Travel: Mileage/Fuel	4/11/17	041117	PJ	Environmental Services Specialist	Jamillia Franklin	32.48	
90652	Travel: Mileage/Fuel	4/14/17	041417	PJ		Doctor Sheikh - Travel Time and Mileage for pulmonogist	575.00	
90652	Travel: Mileage/Fuel	4/21/17	042117	PJ		Circle K - gas for van	75.00	
90652	Travel: Mileage/Fuel	4/24/17	042417	PJ	Director of Environmental Services	Anthony Watkins	33.17	
90652	Travel: Mileage/Fuel	4/24/17	042417	PJ	Director of Nursing	April Pucket	50.00	
90652	Travel: Mileage/Fuel	4/24/17	042417	PJ	Director of Maintenance	Verdu Andrew	165.13	
90652	Travel: Mileage/Fuel	4/24/17	042417	PJ	Environmental Services Specialist	Ravion Reynolds	41.24	
90652	Travel: Mileage/Fuel	4/28/17	042817	PJ		Doctor Sheikh - Travel Time and Mileage for pulmonogist	575.00	
90652	Travel: Mileage/Fuel	5/10/17	051017	PJ	Director of Nursing	April Pucket	239.13	
90652	Travel: Mileage/Fuel	5/10/17	051017	PJ	Business Office Manager	Tracie Mittelbuscher	87.79	
90652	Travel: Mileage/Fuel	5/12/17	051217	PJ		Doctor Sheikh - time, travel, mileage for pulmonologist	575.00	
90652	Travel: Mileage/Fuel	5/26/17	052617	PJ	Director of Admissions	Tiffany Anderson - march expenses	241.62	
90652	Travel: Mileage/Fuel	5/26/17	052617	PJ		Doctor Sheikh - time, travel, mileage for pulmonologist	575.00	
90652	Travel: Mileage/Fuel	6/1/17	060117	PJ	Director of Admissions	Tiffany Anderson - April expenses	473.76	
90652	Travel: Mileage/Fuel	6/1/17	KD: 2017-01	CDJ		- Mileage	6.48	
90652	Travel: Mileage/Fuel	6/1/17	Payroll: 2017-05-27	GENJ		Payable - Credit Card Chargebacks		50.00
90652	Travel: Mileage/Fuel	6/5/17	KD: 2017-06-05	CDJ		- Mileage	11.34	

90652	Travel: Mileage/Fuel	6/8/17	060817	PJ	Director of Nursing	April Pucket - expenses for May	204.96
90652	Travel: Mileage/Fuel	6/9/17	060917	PJ		Doctor Sheikh - time travel mileage	575.00
90652	Travel: Mileage/Fuel	6/15/17	061517	PJ	Director of Maintenance	Verdu Andrew - April expenses	512.58
90652	Travel: Mileage/Fuel	6/16/17	061617	PJ		Doctor Sheikh - time travel mileage	575.00
90652	Travel: Mileage/Fuel	6/22/17	062217	PJ	Assistant Director of Nursing	Helen Marsh - May expenses	113.39
90652	Travel: Mileage/Fuel	7/1/17	KD: 2017-03	CDJ		- Mileage	134.93
90652	Travel: Mileage/Fuel	7/1/17	KD: 2017-04	CDJ		- Mileage	13.48
90652	Travel: Mileage/Fuel	7/13/17	071317	PJ	Business Office Manager	Tracie Mittelbuscher - May and June expense report	306.76
90652	Travel: Mileage/Fuel	7/13/17	071317	PJ	Director of Nursing	April Pucket - june expenses	173.05
90652	Travel: Mileage/Fuel	7/18/17	071817	PJ	Director of Maintenance	Verdu Andrew - june expense	518.46
90652	Travel: Mileage/Fuel	8/1/17	KS 2017-08-01	CDJ		- auto expense: mileage	159.11
90652	Travel: Mileage/Fuel	8/4/17	080417	PJ	Director of Maintenance	Verdu Andrew - reimburse expenses	720.18
90652	Travel: Mileage/Fuel	8/7/17	080717	PJ	Business Office Manager	Tracie Mittelbuscher - July expenses	352.84
90652	Travel: Mileage/Fuel	8/11/17	081117	PJ	Director of Maintenance	Verdu Andrew - July Expense	157.00
90652	Travel: Mileage/Fuel	8/11/17	081117	PJ	Director of Nursing	April Pucket - July expenses	50.00
90652	Travel: Mileage/Fuel	8/30/17	083017	PJ		Circle K - gas	66.01
90652	Travel: Mileage/Fuel	9/1/17	090117	PJ	Director of Nursing	April Pucket	70.33
90652	Travel: Mileage/Fuel	9/1/17	090117	PJ	Director of Maintenance	Verdu Andrew	440.00
90652	Travel: Mileage/Fuel	9/8/17	090817	PJ	Medical Records	Kathy Bujnak	430.26
90652	Travel: Mileage/Fuel	9/8/17	090817	PJ	Business Office Manager	Tracie Mittelbuscher	213.17
90652	Travel: Mileage/Fuel	9/18/17	091817	PJ		Circle K	64.00
90652	Travel: Mileage/Fuel	9/19/17	091917	PJ	Assistant Director of Nursing	Helen Marsh - 2 months expenses	100.00
90652	Travel: Mileage/Fuel	10/4/17	100417	PJ	Director of Maintenance	Verdu Andrew - Expenses for Aug and Sept. 2017	228.04
90652	Travel: Mileage/Fuel	10/9/17	100917	PJ	Director of Environmental Services	Christina Boyd	30.98
90652	Travel: Mileage/Fuel	10/12/17	101217	PJ	Director of Nursing	April Pucket	50.00
90652	Travel: Mileage/Fuel	10/20/17	102017	PJ	Rehab Aide	Bruce Hubble	334.62
90652	Travel: Mileage/Fuel	10/27/17	102717	PJ	Director of Activities	Tina Pate	139.24
90652	Travel: Mileage/Fuel	10/31/17	KD 10.2017	CDJ		- Auto: Mileage	32.10
90652	Travel: Mileage/Fuel	11/2/17	110217	PJ	Director of Admissions	Tiffany Anderson - Oct. expense report	546.18
90652	Travel: Mileage/Fuel	11/6/17	110617	PJ	Director of Activities	Tina Pate - Feb, March, April 2017 expense report	444.68
90652	Travel: Mileage/Fuel	11/7/17	110717	PJ	Assistant Director of Nursing	Helen Marsh - September and October 2017 expense report	114.98
90652	Travel: Mileage/Fuel	11/8/17	110817	PJ	Director of Maintenance	Verdu Andrew - Oct. 2017 expense report	522.27
90652	Travel: Mileage/Fuel	11/30/17	113017	PJ	Activity Team Member	Theresa Orr - expense report for October 2017	24.08
90652	Travel: Mileage/Fuel	11/30/17	113017	PJ	Director of Activities	Tina Pate - July, August, September, October 2017 expense report	382.68
90652	Travel: Mileage/Fuel	12/4/17	120417	PJ	Director of Nursing	April Pucket - expense reports for October and November	173.35
90652	Travel: Mileage/Fuel	12/6/17	120617	PJ	Assistant Director of Nursing	Holly Olmstead - expense reports for September, October, and November	200.00
90652	Travel: Mileage/Fuel	12/11/17	KD EXP RPT	CDJ		- 12.11.2017 Mileage	34.24
90652	Travel: Mileage/Fuel	12/13/17	12317	PJ	Assistant Director of Nursing	Helen Marsh - November 2017 expense report and training.	557.85
90652	Travel: Mileage/Fuel	12/15/17	121517	PJ	Business Office Manager	Tracie Mittelbuscher - September October November 2017	401.26
90651	Travel: Vehicle Repairs/Tires	1/10/17	011017	PJ		Poelkers Garage - vehicle inspection	33.00
90651	Travel: Vehicle Repairs/Tires	5/3/17	050317	PJ		Poelkers Garage - towing of van when broke down on appointment	200.00
90651	Travel: Vehicle Repairs/Tires	5/9/17	050917	PJ		Poelkers Garage - tow van to shop for repairs	75.00

90651	Travel: Vehicle Repairs/Tires	5/12/17	051217	PJ	Rowan Tire - fix van (brakes, cylinder, etc)	788.97
90651	Travel: Vehicle Repairs/Tires	8/1/17	080117	PJ	Midwest Equipment - van repairs	407.72
90651	Travel: Vehicle Repairs/Tires	8/29/17	082917	PJ	Poelkers Garage - vehicle inspection	33.00
90651	Travel: Vehicle Repairs/Tires	11/1/17	110117	PJ	Poelkers Garage - van towing	170.00
						22,290.46