

Facility Name & ID Number Helia Healthcare of Benton

0049775 Report Period Beginning: 01/01/16 Ending: 12/31/16

III. STATISTICAL DATA

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

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	83	Skilled (SNF)	83	30,378	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	83	TOTALS	83	30,378	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		2 Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	14,704	6,260	5,409	26,373	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	14,704	6,260	5,409	26,373	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 86.82%

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

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES NO

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

Date started 08/15/08

J. Was the facility purchased or leased after January 1, 1978?

YES Date 08/15/08 NO

K. Was the facility certified for Medicare during the reporting year?

YES NO If YES, enter number of beds certified 83 and days of care provided 4,633

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: 12/31/16 Fiscal Year: 12/31/16

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Helia Healthcare of Benton # 0049775 Report Period Beginning: 01/01/16 Ending: 12/31/16

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	106,415	18,360	153,769	278,544	278,544		278,544			1
2	Food Purchase		273,942		273,942	273,942	(322)	273,620			2
3	Housekeeping	123,430	42,914	1,163	167,507	167,507		167,507			3
4	Laundry	15,688	17,680	72,450	105,818	105,818	(10,257)	95,561			4
5	Heat and Other Utilities			89,913	89,913	89,913	563	90,476			5
6	Maintenance	18,181	29,260	34,788	82,229	82,229	21,416	103,645			6
7	Other (specify):*										7
8	TOTAL General Services	263,714	382,156	352,083	997,953	997,953	11,400	1,009,353			8
	B. Health Care and Programs										
9	Medical Director			12,000	12,000	12,000		12,000			9
10	Nursing and Medical Records	1,207,951	103,926	23,525	1,335,402	1,335,402	13,418	1,348,820			10
10a	Therapy		9		9	9		9			10a
11	Activities	35,553	15,622	3,549	54,724	54,724	(3,265)	51,459			11
12	Social Services	38,409		1,308	39,717	39,717		39,717			12
13	CNA Training										13
14	Program Transportation			1,120	1,120	1,120		1,120			14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	1,281,913	119,557	41,502	1,442,972	1,442,972	10,153	1,453,125			16
	C. General Administration										
17	Administrative	78,132		255,000	333,132	333,132	(229,239)	103,893			17
18	Directors Fees										18
19	Professional Services			20,606	20,606	20,606	5,094	25,700			19
20	Dues, Fees, Subscriptions & Promotions			72,282	72,282	72,282	(50,141)	22,141			20
21	Clerical & General Office Expenses	83,316	24,311	97,403	205,030	205,030	138,734	343,764			21
22	Employee Benefits & Payroll Taxes			255,720	255,720	255,720	39,798	295,518			22
23	Inservice Training & Education										23
24	Travel and Seminar			2,859	2,859	2,859	4,940	7,799			24
25	Other Admin. Staff Transportation			6,086	6,086	6,086	21,619	27,705			25
26	Insurance-Prop.Liab.Malpractice			73,050	73,050	73,050	4,451	77,501			26
27	Other (specify):*										27
28	TOTAL General Administration	161,448	24,311	783,006	968,765	968,765	(64,744)	904,021			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	1,707,075	526,024	1,176,591	3,409,690	3,409,690	(43,191)	3,366,499			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 Benton

#0049775

Report Period Beginning:

01/01/16

Ending:

12/31/16

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			21,391	21,391		21,391	13,223	34,614			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			43,671	43,671		43,671	(1,933)	41,738			32
33	Real Estate Taxes			21,000	21,000		21,000	(20,248)	752			33
34	Rent-Facility & Grounds			305,795	305,795		305,795	(286,816)	18,979			34
35	Rent-Equipment & Vehicles			33,466	33,466		33,466	(2,538)	30,928			35
36	Other (specify):*											36
37	TOTAL Ownership			425,323	425,323		425,323	(298,312)	127,011			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		211,970	588,058	800,028		800,028		800,028			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			161,333	161,333		161,333		161,333			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		211,970	749,391	961,361		961,361		961,361			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	1,707,075	737,994	2,351,305	4,796,374		4,796,374	(341,503)	4,454,871			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 Benton**

0049775

Report Period Beginning:

01/01/16

Ending:

12/31/16

VI. ADJUSTMENT DETAIL

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

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(3,265)	11		4
5	Telephone, TV & Radio in Resident Rooms	(5,313)	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	(1,933)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(322)	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	(610)	20		17
18	Fines and Penalties				18
19	Entertainment	(3,354)	21		19
20	Contributions	(477)	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	(40,271)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(9,905)	Var.		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (65,450)		\$	30

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

		1	2	
		Amount	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)	(276,053)	Var.	34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (276,053)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (341,503)		37

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

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

		1	2	3	4
		Yes	No	Amount	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

BHF USE ONLY							
48		49		50		51	52

SEE ACCOUNTANTS' PREPARATION REPORT

Helia Healthcare of Benton

ID# 0049775

Report Period Beginning: 01/01/16

Ending: 12/31/16

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Eliminate Gifts & Flowers	\$ (7,469)	20	1
2	Eliminate Lobbying & PAC Dues	(2,381)	20	2
3	Eliminate Medical Record Copies	(55)	10	3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(9,905)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Helia Healthcare of Benton

0049775

Report Period Beginning:

01/01/16

Ending:

12/31/16

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
		(to Sch V, col.7)												
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(322)	0	0	0	0	0	0	0	0	0	0	(322)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	(10,257)	0	0	0	0	0	0	0	0	(10,257)	4
5	Heat and Other Utilities	(5,313)	183	5,693	0	0	0	0	0	0	0	0	563	5
6	Maintenance	0	0	21,416	0	0	0	0	0	0	0	0	21,416	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(5,635)	183	16,852	0	11,400	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	(55)	13,473	0	0	0	0	0	0	0	0	0	13,418	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	(3,265)	0	0	0	0	0	0	0	0	0	0	(3,265)	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	(3,320)	13,473	0	0	0	0	0	0	0	0	0	10,153	16
	C. General Administration													
17	Administrative	0	(229,239)	0	0	0	0	0	0	0	0	0	(229,239)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	4,147	947	0	0	0	0	0	0	0	0	5,094	19
20	Fees, Subscriptions & Promotions	(50,731)	590	0	0	0	0	0	0	0	0	0	(50,141)	20
21	Clerical & General Office Expenses	(3,831)	139,726	2,839	0	0	0	0	0	0	0	0	138,734	21
22	Employee Benefits & Payroll Taxes	0	21,309	18,489	0	0	0	0	0	0	0	0	39,798	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	4,940	0	0	0	0	0	0	0	0	0	4,940	24
25	Other Admin. Staff Transportation	0	6,340	15,279	0	0	0	0	0	0	0	0	21,619	25
26	Insurance-Prop.Liab.Malpractice	0	1,012	3,439	0	0	0	0	0	0	0	0	4,451	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	TOTAL General Administration	(54,562)	(51,175)	40,993	0	(64,744)	28							
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(63,517)	(37,519)	57,845	0	(43,191)	29							

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Helia Healthcare of Benton # 0049775 Report Period Beginning: 01/01/16 Ending: 12/31/16

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	0	1,708	11,515	0	0	0	0	0	0	0	0	13,223	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(1,933)	0	0	0	0	0	0	0	0	0	0	(1,933)	32
33	Real Estate Taxes	0	19	(20,267)	0	0	0	0	0	0	0	0	(20,248)	33
34	Rent-Facility & Grounds	0	7,895	(294,711)	0	0	0	0	0	0	0	0	(286,816)	34
35	Rent-Equipment & Vehicles	0	0	(2,538)	0	0	0	0	0	0	0	0	(2,538)	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(1,933)	9,622	(306,001)	0	(298,312)	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)	(65,450)	(27,897)	(248,156)	0	(341,503)	45							

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 Champaign	Champaign, IL	Helia Healthcare Services	Benton, IL	Laundry, Maint.
		Helia Healthcare of Energy	Energy, IL	Bridgemark Employer Serv.	St. Louis, MO	Human Resources
		Helia Healthcare of Olney	Olney, IL	Bridgemark Medical Serv.	St. Louis, MO	Medical Supplies
		Helia Healthcare of Greenville	Greenville	NW Rehab, LLC	St. Louis, MO	Therapy
		Frankfort Healthcare & Rehab Center	West Frankfort, IL	Mid-South Health Clinic	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. YES NO

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
1	V	5 Utilities	\$	Bridgemark Healthcare, LLC	100.00%	\$ 183	\$	183	1
2	V	10 Nursing & Medical Records		Bridgemark Healthcare, LLC	100.00%	13,473		13,473	2
3	V	17 Management Fees	255,000	Bridgemark Healthcare, LLC	100.00%	25,761		(229,239)	3
4	V	19 Professional Services		Bridgemark Healthcare, LLC	100.00%	4,147		4,147	4
5	V	20 Dues, Subscriptions		Bridgemark Healthcare, LLC	100.00%	590		590	5
6	V	21 Clerical & General Office		Bridgemark Healthcare, LLC	100.00%	139,726		139,726	6
7	V	22 Employee Benefits & Payroll Taxes		Bridgemark Healthcare, LLC	100.00%	21,309		21,309	7
8	V	24 Travel & Seminar		Bridgemark Healthcare, LLC	100.00%	4,940		4,940	8
9	V	25 Admin Staff Transportation		Bridgemark Healthcare, LLC	100.00%	6,340		6,340	9
10	V	26 Insurance		Bridgemark Healthcare, LLC	100.00%	1,012		1,012	10
11	V	30 Depreciation		Bridgemark Healthcare, LLC	100.00%	1,708		1,708	11
12	V	33 Real Estate Taxes		Bridgemark Healthcare, LLC	100.00%	19		19	12
13	V	34 Rent		Bridgemark Healthcare, LLC	100.00%	7,895		7,895	13
14	Total		\$ 255,000			\$ 227,103	\$ *	(27,897)	14

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

SEE ACCOUNTANTS' PREPARATION REPORT

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	35 Equipment Rental	\$	Bridgemark Healthcare, LLC	100.00%	\$ 783	\$ 783
16	V						
17	V	21 Clerical & Office Supplies		Bridgemark Medical Supply	100.00%	5	5
18	V	30 Depreciation		Bridgemark Medical Supply	100.00%	482	482
19	V	34 Building Rent		Bridgemark Medical Supply	100.00%	185	185
20	V	35 Equipment Rental	3,321	Bridgemark Medical Supply	100.00%		(3,321)
21	V						
22	V	4 Laundry	49,200	Helia Healthcare Services	100.00%	38,943	(10,257)
23	V	5 Utilities		Helia Healthcare Services	100.00%	5,693	5,693
24	V	6 Maintenance	3,000	Helia Healthcare Services	100.00%	24,416	21,416
25	V	19 Professional Services		Helia Healthcare Services	100.00%	947	947
26	V	21 Clerical & Office Supplies		Helia Healthcare Services	100.00%	2,834	2,834
27	V	22 Employee Benefits & Payroll Taxes		Helia Healthcare Services	100.00%	18,489	18,489
28	V	25 Admin Staff Transportation		Helia Healthcare Services	100.00%	15,279	15,279
29	V	26 Insurance		Helia Healthcare Services	100.00%	3,439	3,439
30	V	30 Depreciation		Helia Healthcare Services	100.00%	2,792	2,792
31	V	33 Real Estate Taxes		Helia Healthcare Services	100.00%	733	733
32	V	34 Rent - Facility & Grounds		Helia Healthcare Services	100.00%	3,054	3,054
33	V						
34	V	30 Depreciation		BM Properties I - Benton	100.00%	8,241	8,241
35	V	33 Real Estate Taxes	21,000	BM Properties I - Benton	100.00%		(21,000)
36	V	34 Rent - Facility & Grounds	302,950	BM Properties I - Benton	100.00%	5,000	(297,950)
37	V						
38	V						
39	Total		\$ 379,471			\$ 131,315	\$ * (248,156)

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number

Helia Healthcare of Benton

0049775

Report Period Beginning:

01/01/16

Ending:

12/31/16

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 Florissant	Florissant, MO				3
4			Helia Healthcare of Jerseyville	Jerseyville, IL				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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number

Helia Healthcare of Benton

0049775

Report Period Beginning:

01/01/16

Ending:

12/31/16

VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Stephen P. Miller	Owner	Administrative	100.00	335,782	3.56	7.13	Distribution	\$ 25,761	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	\$ 25,761		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' PREPARATION REPORT

Facility Name & ID Number Helia Healthcare of Benton

0049775

Report Period Beginning:

01/01/16

Ending: 12/31/16

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization 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	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	5	Utilities	Resident Days	370,125	13	\$ 2,569	\$ 26,373	\$ 183	1	
2	10	Nursing & Medical Records	Resident Days	370,125	13	189,088	189,088	26,373	13,473	2
3	17	Owners Compensation	Resident Days	370,125	13	361,543	26,373	25,761	3	
4	19	Professional Fees	Resident Days	370,125	13	58,207	26,373	4,147	4	
5	20	Dues, Subscriptions	Resident Days	370,125	13	8,280	26,373	590	5	
6	21	Salaries - Other	Resident Days	370,125	13	1,575,742	1,491,031	26,373	112,278	6
7	21	Clerical & Office Supplies	Resident Days	370,125	13	385,214	26,373	27,448	7	
8	22	Emp Benefits & Payroll Taxes	Resident Days	370,125	13	299,056	26,373	21,309	8	
9	24	Seminars	Resident Days	370,125	13	69,325	26,373	4,940	9	
10	25	Admin Staff Trave	Resident Days	370,125	13	88,978	26,373	6,340	10	
11	26	Insurance	Resident Days	370,125	13	14,200	26,373	1,012	11	
12	30	Depreciation	Resident Days	370,125	13	23,966	26,373	1,708	12	
13	33	Real Estate Taxes	Resident Days	370,125	13	267	26,373	19	13	
14	34	Building Rent	Resident Days	370,125	13	102,424	26,373	7,298	14	
15	34	Rental - Storage	Resident Days	370,125	13	8,376	26,373	597	15	
16	35	Equipment Rental	Resident Days	370,125	13	10,984	26,373	783	16	
17									17	
18									18	
19									19	
20									20	
21									21	
22									22	
23									23	
24									24	
25	TOTALS					\$ 3,198,219	\$ 1,680,119	\$ 227,886	25	

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Helia Healthcare of Benton

0049775

Report Period Beginning:

01/01/16

Ending: 12/31/16

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization Bridgemark Medical Supply
 Street Address _____
 City / State / Zip Code _____
 Phone Number () _____
 Fax Number () _____

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	21	Clerical & Office Supplies	Revenue	121,165	7	\$ 168	\$ 3,321	\$ 5	1
2	30	Depreciation	Revenue	121,165	7	17,596	3,321	482	2
3	34	Building Rent	Revenue	121,165	7	6,757	3,321	185	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					\$ 24,521	\$	\$ 672	25

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Helia Healthcare of Benton

0049775

Report Period Beginning:

01/01/16

Ending: 12/31/16

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization Helia Healthcare Services
 Street Address 308 Mcleansboro St
 City / State / Zip Code Benton, IL 62812
 Phone Number (618) 435-3304
 Fax Number ()

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	4	Laundry	Revenue	115,875	3	\$ 86,447	\$ 86,447	52,200	\$ 38,943	1
2	5	Utilities	Revenue	115,875	3	12,637		52,200	5,693	2
3	6	Maintenance	Revenue	115,875	3	54,199	54,199	52,200	24,416	3
4	19	Professional Services	Revenue	115,875	3	2,102		52,200	947	4
5	21	Clerical & Office Supplies	Revenue	115,875	3	6,291		52,200	2,834	5
6	22	Payroll Taxes & Emp Benefits	Revenue	115,875	3	41,042		52,200	18,489	6
7	25	Other Admin Transportation	Revenue	115,875	3	33,916		52,200	15,279	7
8	26	Insurance	Revenue	115,875	3	7,635		52,200	3,439	8
9	30	Depreciation	Revenue	115,875	3	6,197		52,200	2,792	9
10	33	Real Estate Taxes	Revenue	115,875	3	1,627		52,200	733	10
11	34	Rent	Revenue	115,875	3	6,780		52,200	3,054	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					\$ 258,873	\$ 140,646		\$ 116,619	25

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number

Helia Healthcare of Benton

0049775

Report Period Beginning:

01/01/16

Ending:

12/31/16

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	Name of Lender	2		3	4	5	6		7	8	9	10						
		Related**					Purpose of Loan	Monthly Payment Required					Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO											Original	Balance			
A. Directly Facility Related																		
Long-Term																		
1							\$	\$			\$	1						
2												2						
3												3						
4												4						
5												5						
Working Capital																		
6	MidCap Funding I, LLC		X	Line of Credit		10/22/09					Variable	43,671	6					
7													7					
8													8					
9	TOTAL Facility Related						\$	\$			\$	43,671	9					
B. Non-Facility Related*																		
10	Interest Income Offset		X									(1,933)	10					
11													11					
12													12					
13													13					
14	TOTAL Non-Facility Related						\$	\$			\$	(1,933)	14					
15	TOTALS (line 9+line14)						\$	\$			\$	41,738	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.)

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

B. Real Estate Taxes

Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.

1. Real Estate Tax accrual used on 2015 report.		\$	1,969	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.)		\$		2
3. Under or (over) accrual (line 2 minus line 1).		\$	(1,969)	3
4. Real Estate Tax accrual used for 2016 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	3,877	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.		\$	1,908	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:	2011	8
	2012	9
	2013	See Note on 10
	2014	Tax Statement 11
	2015	12

FOR BHF USE ONLY

13	FROM R. E. TAX STATEMENT FOR 2015	\$	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' PREPARATION REPORT

Facility Name & ID Number Helia Healthcare of Benton

0049775 Report Period Beginning:

01/01/16 Ending:

12/31/16

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 39,067 B. General Construction Type: Exterior Brick Masonary Frame Metal Number of Stories 1

C. Does the Operating Entity? (a) Own the Facility (b) Rent from a Related Organization. (c) Rent from Completely Unrelated Organization.

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

D. Does the Operating Entity? (a) Own the Equipment (b) Rent equipment from a Related Organization. (c) Rent equipment from Completely Unrelated Organization.

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

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.)

List entity name, type of business, square footage, and number of beds/units available (where applicable).

None

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? YES NO

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.

Table with 5 columns: Use, Square Feet, Year Acquired, Cost, and a final column with values 1, 2, 3. Row 1: Related Party Allocation - Helia Healthcare, \$ 2,257, 1. Row 2: (blank), 2. Row 3: TOTALS, \$ 2,257, 3.

SEE ACCOUNTANTS' PREPARATION REPORT

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	Helia Healthcare Allocation	2006	\$ 60,155	\$	25	\$ 1,061	\$ 1,061	\$ 7,661	4
5	83	2008	134,098		30	4,470	4,470	37,622	5
6									6
7									7
8									8
Improvement Type**									
9	Nurse's Station	2009	1,221	81	15	81		643	9
10	Exterior Sign	2009	5,265	527	10	527		4,125	10
11	Wallcovering for hallways & entranceway, door, shower remodel	2009	11,252	750	15	750		5,501	11
12	Carpet	2009	1,170		5			1,170	12
13	Nurse's Station Remodel/Wiring	2009	2,556	170	15	170		1,234	13
14	New Pipes, Install Eye Wash	2010	2,215	89	25	89		585	14
15	AC, Fans, dehumidifier	2010	1,609	161	10	161		1,046	15
16	Outside singe door & frame	2010	4,168	278	15	278		1,737	16
17	Shower room - tile, shower heads, electrical work, fixtures, paint	2011	3,860	257	15	257		1,435	17
18	Dinette/Common area remodel - doors, windows, counters, cabinetry								18
19	(cont.) flooring, electrical, plywood, paint	2011	13,693	913	15	913		5,098	19
20	Back-up generator	2011	12,864	643	20	643		3,430	20
21	Sprinkler System	2012	97,800	3,912	25	3,912		19,560	21
22	Fire doors	2012	9,942	663	15	663		3,204	22
23	Oxygen Shed	2012	1,941	194	10	194		857	23
24	AC Equipment North Hallway	2014	1,896	190	10	190		475	24
25	Painting 1 room, 1/2 North Hall	2014	250	50	5	50		108	25
26	Therapy Remodel - flooring, painting, & lighting	2015	4,045	270	15	270		449	26
27	Vinyl Sliding Door & Installation	2015	5,325	355	15	355		503	27
28	Flooring in North hall rooms and hallway	2015	7,282	485	15	485		647	28
29									29
30									30
31									31
32									32
33									33
34									34
35									35
36									36

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

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

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' PREPARATION REPORT

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37								37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67								67
68								68
69								69
70								70
TOTAL (lines 4 thru 69)		\$ 403,709	\$ 9,988		\$ 16,685	\$ 6,697	\$ 103,636	

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 Benton

0049775

Report Period Beginning:

01/01/16

Ending:

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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	\$ 143,545	\$ 10,177	\$ 15,914	\$ 5,737	3-15	\$ 80,961	71
72	Current Year Purchases	31,773	1,226	2,015	789	3-15	2,015	72
73	Fully Depreciated Assets	35,273					35,273	73
74								74
75	TOTALS	\$ 210,591	\$ 11,403	\$ 17,929	\$ 6,526		\$ 118,249	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	2011	\$ 28,821	\$	\$	\$	4	\$ 28,821	76
77	Related Party Allocation - Bridgemark		2005	947				4	947	77
78	Related Party Allocation - Helia		2006	3,024				4	3,024	78
79										79
80	TOTALS			\$ 32,792	\$	\$	\$		\$ 32,792	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)	\$ 649,349	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 21,391	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 34,614	83**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 13,223	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 254,677	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.

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Helia Healthcare of Benton

0049775

Report Period Beginning: 01/01/16

Ending: 12/31/16

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: Section N/A

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

If NO, see instructions. YES NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5	Storage Rental				2,845			5
6	Related Party Allocation				16,134			6
7	TOTAL				\$ 18,979			7

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.	_____ /2017	\$ _____
13.	_____ /2018	\$ _____
14.	_____ /2019	\$ _____

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

This amount was calculated by dividing the total amount to be amortized by the length of the lease N/A N/A.

9. Option to Buy: YES NO Terms: _____*

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

15. Is Movable equipment rental included in building rental?

YES NO

16. Rental Amount for movable equipment: \$ 30,928 Description: See Attached Schedule

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	<u>Section N/A</u>		\$	\$	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

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

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

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

B. EXPENSES

ALLOCATION OF COSTS (d)

		Facility			
		1	2	3	4
		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**

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

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist		hrs	\$		\$				1
2	Licensed Speech and Language Development Therapist		hrs							2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10a,2	hrs				9		9	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				170,049		170,049	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): <u>Wound, Oxy, Enterals</u>	39,2					41,920		41,920	12
13	Other (specify): <u>X-Ray, Labs, Therapy</u>	39,3				588,058			588,058	13
14	TOTAL			\$		\$ 588,058	\$ 211,978		\$ 800,036	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

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of **12/31/16**

(last day of reporting year)

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

		1	2	
		Operating	After	
			Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 1,071	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>126,778</u>)	1,164,571		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	22,153		7
8	Accounts Receivable (owners or related parties)	2,652,374		8
9	Other(specify): <u>Deposits</u>	100		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 3,840,269	\$	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	188,354		15
16	Equipment, at Historical Cost	153,045		16
17	Accumulated Depreciation (book methods)	(136,597)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	42,000		21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 246,802	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 4,087,071	\$	25

		1	2	
		Operating	After	
			Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 1,055,750	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	62,625		30
31	Accrued Taxes Payable (excluding real estate taxes)	(822)		31
32	Accrued Real Estate Taxes(Sch.IX-B)	3,877		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>Accrued Provider Assessment</u>	9,710		36
37	<u>Accrued Expenses</u>	8,318		37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,139,458	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	123,729		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)	\$ 123,729	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 1,263,187	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 2,823,884	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 4,087,071	\$	48

SEE ACCOUNTANTS' PREPARATION REPORT

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 2,709,124	1
2	Restatements (describe):		2
3	Prior Year Adjustment to Accrued Property Taxes	19,100	3
4	Prior Year Adjustment to Workers Comp Audit	(156,849)	4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 2,571,375	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	252,509	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)	\$ 252,509	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)	\$ 2,823,884	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' PREPARATION REPORT

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

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

1			
I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 4,941,630	1
2	Discounts and Allowances for all Levels	(66,127)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 4,875,503	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	165,376	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 165,376	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	3,265	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)	\$ 3,265	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	1,932	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 1,932	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>Miscellaneous</u>	2,752	28
28a	<u>Medical Record Copies</u>	55	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 2,807	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 5,048,883	30

2			
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	997,953	31
32	Health Care	1,442,972	32
33	General Administration	968,765	33
B. Capital Expense			
34	Ownership	425,323	34
C. Ancillary Expense			
35	Special Cost Centers	800,028	35
36	Provider Participation Fee	161,333	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 4,796,374	40
41	Income before Income Taxes (line 30 minus line 40)**	252,509	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 252,509	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 1,668,377	44
45	Private Pay - Net Inpatient Revenue	872,460	45
46	Medicare - Net Inpatient Revenue	2,094,844	46
47	Other-(specify) <u>Insurance</u>	223,109	47
48	Other-(specify) <u>Hospice</u>	16,713	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 4,875,503	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 Benton

0049775

Report Period Beginning: 01/01/16

Ending: 12/31/16

12/31/16

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	2,018	2,142	\$ 69,301	\$ 32.35	1
2	Assistant Director of Nursing					2
3	Registered Nurses	12,002	12,810	328,134	25.62	3
4	Licensed Practical Nurses	11,125	12,131	247,415	20.40	4
5	CNAs & Orderlies	48,399	51,527	556,693	10.80	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	2,856	3,056	35,553	11.63	10
11	Social Service Workers	2,060	2,211	38,409	17.37	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	8,401	9,038	106,415	11.77	15
16	Dishwashers					16
17	Maintenance Workers	918	974	18,181	18.67	17
18	Housekeepers	10,512	11,244	123,430	10.98	18
19	Laundry	1,760	1,837	15,688	8.54	19
20	Administrator	1,892	2,094	78,132	37.31	20
21	Assistant Administrator					21
22	Other Administrative	1,165	1,260	34,362	27.27	22
23	Office Manager	2,056	2,274	48,954	21.53	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	269	740	6,408	8.66	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	105,433	113,338	\$ 1,707,075 *	\$ 15.06	34

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

** See instructions.

B. CONSULTANT SERVICES

	1	2	3	
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant			35
36	Medical Director	12,000	9,3	36
37	Medical Records Consultant	2,317	10,3	37
38	Nurse Consultant			38
39	Pharmacist Consultant	2,232	10,3	39
40	Physical Therapy Consultant			40
41	Occupational Therapy Consultant			41
42	Respiratory Therapy Consultant			42
43	Speech Therapy Consultant			43
44	Activity Consultant	3,549	11,3	44
45	Social Service Consultant	1,308	12,3	45
46	Other(specify)			46
47				47
48				48
49	TOTAL (lines 35 - 48)	\$ 21,406		49

C. CONTRACT NURSES

	1	2	3	
	Number of Hrs. Paid & Accrued	Total Contract Wages	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' PREPARATION REPORT

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
Loretta Ellis	Administrator	0	\$ 78,132	Workers' Compensation Insurance	\$ 61,902	IDPH License Fee	\$ 1,990	
				Unemployment Compensation Insurance	45,111	Advertising: Employee Recruitment	6,671	
				FICA Taxes	126,997	Health Care Worker Background Check	4,540	
				Employee Health Insurance	12,519	(Indicate # of checks performed _____)		
				Employee Meals		Patient Background Checks		
				Illinois Municipal Retirement Fund (IMRF)*		Dues & Subscriptions	6,203	
				401(k) Match	3,013	Late Fees	2,066	
				Employee Benefits	6,176	Miscellaneous Licenses & Fees	81	
				Other Employee Insurance	2	Advertising	40,271	
						Related Party Allocation - Bridgemark	590	
						Less: Public Relations Expense	()	
TOTAL (agree to Schedule V, line 17, col. 1)			\$ 78,132	Related Party Allocation - Bridgemark	21,309	Non-allowable advertising	(40,271)	
(List each licensed administrator separately.)				Related Party Allocation - Helia Healthcare	18,489	Yellow page advertising	()	
				TOTAL (agree to Schedule V, line 22, col.8)	\$ 295,518	TOTAL (agree to Sch. V, line 20, col. 8)	\$ 22,141	
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description			Amount	Description	Line #	Amount	Description	Amount
Bridgemark Healthcare LLC - Management Fees			\$ 255,000	Section N/A		\$	Out-of-State Travel	\$
TOTAL (agree to Schedule V, line 17, col. 3)			\$ 255,000				In-State Travel	
(Attach a copy of any management service agreement)								
C. Professional Services								
Vendor/Payee	Type			Description	Line #	Amount		
C.J. Schlosser & Company, LLC	Accounting	\$ 3,775					Seminar Expense	2,859
Paycom Payroll, LLC	Payroll Processing	11,240					Related Party Allocation - Bridgemark	4,940
Personnel Planners, Inc.	Unemployment Consulting	1,682						
Craig and Craig	Legal fees	3,425					Entertainment Expense	()
Ashman & Stein	Legal fees	119					(agree to Sch. V, line 24, col. 8)	
HK Payroll Services	WOTC Program	365					TOTAL	\$ 7,799
TOTAL (agree to Schedule V, line 19, column 3)			\$ 20,606	TOTAL		\$		
(For legal fee disclosure, see page 39 of instructions)								

* Attach copy of IMRF notifications
SEE ACCOUNTANTS' PREPARATION REPORT

**See instructions.

Facility Name & ID Number Helia Healthcare of Benton# 0049775Report Period Beginning: 01/01/16Ending: 12/31/16**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 \$3,647
- (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. \$ 17,587 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. \$ 161,333
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ None Has any meal income been offset against related costs? Yes Indicate the amount. \$ 3,265
- (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

SEE ACCOUNTANTS' PREPARATION REPORT

Helia Healthcare of Benton
Attachment to Schedule XII B
Equipment Rentals
12/31/2016

Description		
16A	Nursing Equipment	26,177
16B	Copier Lease	3,433
16C	Related Party Allocation - Bridgemark Healthcare	783
16D	Dietary Equipment	535
		<u>30,928</u>