FOR BHF USE

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2020
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2020)

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

I. IDPH License ID Number: 0019109

Facility Name: The Lutheran Home

Address: 6901 North Galena Rd (Number) Peoria (City) 61614 (Zip Code)

County: Peoria

Telephone Number: (314) 968-9313 **Fax #** (314) 968-5590

HFS ID Number:

Date of Initial License for Current Owners: 2/25/2007

Type of Ownership:

X	VOLUNTARY,NON-PROFIT		PROPRIETARY		GOVERNMENTAL
X	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code 501(c)3			Corporation		Other
			"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: Kevin Wellen, CPA **Telephone Number:** (314) 925-4300
Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 1/1/2020 to 12/31/2020 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) Chad Sneed
(Title) Chief Financial Officer

Paid Preparer

(Signed) _____ (Date)
(Print Name and Title) Kevin Wellen, CPA, Director
(Firm Name & Address) CliftonLarsonAllen LLP, 600 Washington Ave. Suite 1800, St. Louis, MO 63101
(Telephone) (314) 925-4300 Fax # (314) 925-4350

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

Facility Name & ID Number The Lutheran Home # 0019109 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

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 _____

	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	107	Skilled (SNF)	107	39,162	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	107	TOTALS	107	39,162	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	1,888	20,132	2,644	24,664	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	1,888	20,132	2,644	24,664	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 62.98%

D. How many bed reserve days during this year were paid by the Department?
0 (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 [X] NO [ ]

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

I. On what date did you start providing long term care at this location?
Date started 6/1/1976

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

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 107 and days of care provided 1,910

Medicare Intermediary National Government Services, Inc.

IV. ACCOUNTING BASIS

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

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

Tax Year: 12/31/2020 Fiscal Year: 12/31/2020

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

Facility Name & ID Number The Lutheran Home # 0019109 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

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	1,475,284	149,052	33,359	1,657,695		1,657,695	(1,069,915)	587,780			1
2	Food Purchase		873,321		873,321		873,321	(567,911)	305,410			2
3	Housekeeping	647,884	45,814	7,089	700,787		700,787	(445,109)	255,678			3
4	Laundry	69,727	17,973	4,306	92,006		92,006		92,006			4
5	Heat and Other Utilities			851,477	851,477		851,477	(731,908)	119,569			5
6	Maintenance	550,902	125,579	606,001	1,282,482		1,282,482	(1,074,788)	207,694			6
7	Other (specify):*											7
8	**TOTAL General Services**	2,743,797	1,211,739	1,502,232	5,457,768		5,457,768	(3,889,631)	1,568,137			8
	B. Health Care and Programs											
9	Medical Director			4,875	4,875		4,875		4,875			9
10	Nursing and Medical Records	3,402,716	113,862	298,863	3,815,441		3,815,441		3,815,441			10
10a	Therapy			350,112	350,112		350,112		350,112			10a
11	Activities	272,384	8,298	20,633	301,315		301,315	(122,031)	179,284			11
12	Social Services	62,578		1,268	63,846		63,846		63,846			12
13	CNA Training											13
14	Program Transportation	75,098	8,438	11,825	95,361		95,361	(72,983)	22,378			14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	3,812,776	130,598	687,576	4,630,950		4,630,950	(195,014)	4,435,936			16
	C. General Administration											
17	Administrative	119,801		652,484	772,285		772,285	52,044	824,329			17
18	Directors Fees											18
19	Professional Services			196,267	196,267		196,267	(133,704)	62,563			19
20	Dues, Fees, Subscriptions & Promotions			44,336	44,336	1,619	45,955	(16,786)	29,169			20
21	Clerical & General Office Expenses	483,040	38,847	448,652	970,539	(1,619)	968,920	(619,983)	348,937			21
22	Employee Benefits & Payroll Taxes			897,070	897,070		897,070		897,070			22
23	Inservice Training & Education											23
24	Travel and Seminar			1,928	1,928		1,928	(433)	1,495			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			119,577	119,577		119,577		119,577			26
27	Other (specify):* Marketing	294,634	22,359	16,715	333,708		333,708	(333,708)				27
28	**TOTAL General Administration**	897,475	61,206	2,377,029	3,335,710		3,335,710	(1,052,570)	2,283,140			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	7,454,048	1,403,543	4,566,837	13,424,428		13,424,428	(5,137,215)	8,287,213			29

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

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 The Lutheran Home #0019109 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			930,276	930,276		930,276	(175,583)	754,693			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			525,147	525,147		525,147	(141,907)	383,240			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			6,868	6,868		6,868	(4,764)	2,104			35
36	Other (specify):*											36
37	TOTAL Ownership			1,462,291	1,462,291		1,462,291	(322,254)	1,140,037			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		173,974	136,146	310,120		310,120		310,120			39
40	Barber and Beauty Shops			3,615	3,615		3,615	(3,615)				40
41	Coffee and Gift Shops			28,047	28,047		28,047		28,047			41
42	Provider Participation Fee			193,863	193,863		193,863		193,863			42
43	Other (specify):* AL/IL	1,667,547	52,100	6,600,591	8,320,238		8,320,238	(8,320,238)				43
44	TOTAL Special Cost Centers	1,667,547	226,074	6,962,262	8,855,883		8,855,883	(8,323,853)	532,030			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	9,121,595	1,629,617	12,991,390	23,742,602		23,742,602	(13,783,322)	9,959,280			45

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

Facility Name & ID Number The Lutheran Home # 0019109 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

VI. ADJUSTMENT DETAIL

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

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 BHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(19,933)	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	(205,830)	30		9
10	Interest and Other Investment Income	(41,856)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(5,331)	21		24
25	Fund Raising, Advertising and Promotional	(333,708)	27		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				29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (606,658)		$	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)	(17,529)		34
35	Other- Attach Schedule	(13,159,135)		35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (13,176,664)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (13,783,322)		37

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

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

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.			$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44						44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

The Lutheran Home

ID# 0019109

Report Period Beginning: 1/1/2020

Ending: 12/31/2020

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Barber & Beauty Income (limited to expense)	$ (3,615)	40	1
2	Transportation Income	(4,632)	14	2
3	Interest on Past Due Accounts	(231)	32	3
4	Maintenance Services Income	(2,422)	6	4
5	Activities Income	(396)	11	5
6	IL and IL Direct Expenses	(8,320,238)	43	6
7	Non-SNF Dietary Costs	(1,069,915)	1	7
8	Non-SNF Food Purchases	(567,031)	2	8
9	Non-SNF Housekeeping	(445,109)	3	9
10	Non-SNF Utilities	(711,975)	5	10
11	Non-SNF Maintenance	(1,072,366)	6	11
12	Non-SNF Activities	(121,635)	11	12
13	Non-SNF Transportation	(68,351)	14	13
14	Non-SNF Professional Fees	(133,704)	19	14
15	Non-SNF Dues, Fees, Subscriptions, & Promotions	(16,786)	20	15
16	Non-SNF Clerical & Office Expense	(614,652)	21	16
17	Non-SNF Travel & Seminar	(433)	24	17
18	Non-SNF Equipment Rental	(4,764)	35	18
19	Liquor Expense	(880)	2	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**	(13,159,135)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number The Lutheran Home # 0019109 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

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 TOTALS	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
1	Dietary	(1,069,915)	0	0	0	0	0	0	0	0	0	0	(1,069,915)	1
2	Food Purchase	(567,911)	0	0	0	0	0	0	0	0	0	0	(567,911)	2
3	Housekeeping	(445,109)	0	0	0	0	0	0	0	0	0	0	(445,109)	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(731,908)	0	0	0	0	0	0	0	0	0	0	(731,908)	5
6	Maintenance	(1,074,788)	0	0	0	0	0	0	0	0	0	0	(1,074,788)	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(3,889,631)	0	0	0	0	0	0	0	0	0	0	(3,889,631)	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	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	(122,031)	0	0	0	0	0	0	0	0	0	0	(122,031)	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	(72,983)	0	0	0	0	0	0	0	0	0	0	(72,983)	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	(195,014)	0	0	0	0	0	0	0	0	0	0	(195,014)	16
	C. General Administration													
17	Administrative	0	52,044	0	0	0	0	0	0	0	0	0	52,044	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(133,704)	0	0	0	0	0	0	0	0	0	0	(133,704)	19
20	Fees, Subscriptions & Promotions	(16,786)	0	0	0	0	0	0	0	0	0	0	(16,786)	20
21	Clerical & General Office Expenses	(619,983)	0	0	0	0	0	0	0	0	0	0	(619,983)	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	(433)	0	0	0	0	0	0	0	0	0	0	(433)	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	(333,708)	0	0	0	0	0	0	0	0	0	0	(333,708)	27
28	TOTAL General Administration	(1,104,614)	52,044	0	0	0	0	0	0	0	0	0	(1,052,570)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(5,189,259)	52,044	0	0	0	0	0	0	0	0	0	(5,137,215)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number The Lutheran Home **#** 0019109 **Report Period Beginning:** 1/1/2020 **Ending:** 12/31/2020

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

	Capital Expense D. Ownership	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
30	Depreciation	(205,830)	30,247	0	0	0	0	0	0	0	0	0	(175,583)	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(42,087)	(99,820)	0	0	0	0	0	0	0	0	0	(141,907)	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	(4,764)	0	0	0	0	0	0	0	0	0	0	(4,764)	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	(252,681)	(69,573)	0	0	0	0	0	0	0	0	0	(322,254)	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	(3,615)	0	0	0	0	0	0	0	0	0	0	(3,615)	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):*	(8,320,238)	0	0	0	0	0	0	0	0	0	0	(8,320,238)	43
44	**TOTAL Special Cost Centers**	(8,323,853)	0	0	0	0	0	0	0	0	0	0	(8,323,853)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(13,765,793)	(17,529)	0	0	0	0	0	0	0	0	0	(13,783,322)	45

Facility Name & ID Number The Lutheran Home # 0019109 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

VII. RELATED PARTIES

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
See Board Listing at PG6-Supp		Lutheran Convalscent Home	Webster Groves, MO	Lutheran Senior Servic	St. Louis, MO	Home Office
		Mason Pointe Care Center	Chesterfield, MO	In Home Services & H	St. Louis, MO	HHA/Hospice
		Breeze Park	St. Charles, MO	Richmond Terrace	Richmond Heights, MO	AL
		Heisinger Lutheran Home	Jefferson City, MO	Provident Group	St. Louis, MO	Mgt Co
		Lenoir Woods	Columbia, MO	Affordable Housing	St. Louis, MO	Housing
		Concordia Village Care Center	Springfield, IL	LSS Endownment Fun	St. Louis, MO	Foundation
		Meramec Bluffs	St. Louis, MO	Heisinger Hope Found	Jefferson City, MO	Foundation

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	17	Management Fee - Operating	$ 652,484	Lutheran Senior Services	100.00%	$ 704,528	$ 52,044	1
2	V	30	Management Fee - Capital		Lutheran Senior Services	100.00%	30,247	30,247	2
3	V	32	HO Excess Interest Income		Lutheran Senior Services	100.00%	(99,820)	(99,820)	3
4	V	1	Dieticians	34,069	Lutheran Senior Services	100.00%	34,069		4
5	V	10	Medical Records	8,380	Lutheran Senior Services	100.00%	8,380		5
6	V	21	HR Recruitment	11,451	Lutheran Senior Services	100.00%	11,451		6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$ 706,384			$ 688,855	$ * (17,529)	14

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

Facility Name & ID Number The Lutheran Home # 0019109 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

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	Anderson, David	BOD	Lutheran Hillside Village	Peoria, IL				1
2	Anderson, Garry	BOD	St. Joseph's Bluffs	Jefferson City, MO				2
3	Bantle, Julie	BOD						3
4	Brown, Dan	BOD						4
5	Christell, Rev. Roy	BOD						5
6	Drollinger, Diane	BOD						6
7	Dunn, Jeffery	BOD						7
8	Komlos, John	BOD						8
9	Kuhlmann, Dr. F Mathew	BOD						9
10	Mueller, Harry	BOD						10
11	Scholl, Rev. Dr. Travis	BOD						11
12	Sombart, Lisa	BOD						12
13	Strand, Sherri	BOD						13
14	Tice, Paul	BOD						14
15	Toon, Norman	BOD						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 The Lutheran Home # 0019109 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

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	N/A								$		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	$		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 The Lutheran Home # 0019109 Report Period Beginning: 1/1/2020 Ending: 2/31/2020

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: Lutheran Senior Services
Street Address: 1150 Hanley Industrial Court
City / State / Zip Code: St. Louis, MO 63144
Phone Number: (314)968-9313
Fax Number: (314)968-5590

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	17	Management - Operating	Direct Cost	249,622,883	24	$ 15,938,951	$ 12,041,987	11,033,711	$ 704,526	1
2	30	Management - Capital	Direct Cost	249,622,883	24	684,299		11,033,711	30,247	2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 16,623,250	$ 12,041,987		$ 734,773	25

Facility Name & ID Number The Lutheran Home # 0019109 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

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	Debt Financing Costs						$	$			$ (46,863)	1
2	2016B Bonds		X	Campus Expansion	Various	7/16/2009	5,750,142	4,481,427	2/1/2037	5.0000	288,432	2
3	2016A Bonds		X	Campus Expansion	Various	2/1/2016	9,325,282	7,525,114	2/1/2046	5.0000	283,578	3
4	HO Excess Interest Income Offset										(99,820)	4
5	Interest Income Offset										(42,087)	5
	Working Capital											
6												6
7												7
8												8
9	TOTAL Facility Related						$ 15,075,424	$ 12,006,541			$ 383,240	9
	B. Non-Facility Related*											
10												10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$	14
15	TOTALS (line 9+line14)						$ 15,075,424	$ 12,006,541			$ 383,240	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. $ _____ Line # _____

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

** 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 The Lutheran Home # 0019109 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2019 report.	**Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.**	$	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		$	2
3. Under or (over) accrual (line 2 minus line 1).		$	3
4. Real Estate Tax accrual used for 2020 report. (Detail and explain your calculation of this accrual on the lines below.)		$	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**		$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For Tax Year.** **(Attach a copy of the real estate tax appeal board's decision.)**		$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		$	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2015		8
	2016		9
	2017		10
	2018		11
	2019		12

FOR BHF USE ONLY

13	FROM R. E. TAX STATEMENT FOR 2019	$	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.

2019 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME The Lutheran Home COUNTY Peoria

FACILITY IDPH LICENSE NUMBER 0019109

CONTACT PERSON REGARDING THIS REPORT Chad Sneed, CFO

TELEPHONE (314) 446-2405 FAX #: (314) 446-2574

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

Enter the tax index number and real estate tax assessed for 2019 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 2019.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	14-10-378-008	7.676 Acres	$ 49,290.60	$
2.	14-10-378-010	5.386 Acres	$ 90,973.22	$
3.	14-10-378-011	5.311 Acres	$ 30,077.14	$
4.	14-10-378-012	4.174 Acres	$ 26,760.30	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 197,101.26	$

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 copies of the original 2019 tax bills which were listed in Section A to this statement. Be sure to use the 2019 tax bill which is normally paid during 2020.

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 The Lutheran Home # 0019109 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 59,981 B. General Construction Type: Exterior Masonry Frame Wood Number of Stories 1

C. Does the Operating Entity? [X] (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? [X] (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).

Lutheran Hillside Village operates 63 assisted living units, 20 assisted living memory care units, 126 independent living apartments, and 48 patio homes and villas

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

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

3. Current Period Amortization: 4. Dates Incurred:

Nature of Costs:

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

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Facility	35,725	1976	$ 149,068	1
2	Facility	28,611	1985	180,000	2
3	TOTALS	64,336		$ 329,068	3

Facility Name & ID Number The Lutheran Home # 0019109 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

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	107			1976	$ 1,662,540	$	40	$	$	$ 1,662,540	4
5				1985	477,628	5,044	Various	5,044		477,628	5
6				1986	698,531	17,463	Various	17,463		589,350	6
7				2002	3,674,294	70,778	Various	70,778		2,355,795	7
8											8
	Improvement Type**										
9	Building Improvements			1996	36,400	1,174	30	1,174		28,571	9
10	Building Improvements			1997	22,168	520	Various	520		13,366	10
11	Building Improvements			1999	12,125	404	Various	404		8,641	11
12	Building Improvements			2000	7,057					7,057	12
13	Building Improvements			2002	16,862	432	40	432		7,999	13
14	Building Improvements			2003	320,977	1,731	Various	1,731		286,141	14
15	Building Improvements			2004	752,513	21,956	Various	21,956		390,137	15
16	Building Improvements			2005	52,654	1,566	15	1,566		52,654	16
17	Building Improvements			2006	59,649	3,627	Various	3,627		57,836	17
18	Building Improvements			2007	314,667	17,467	Various	17,467		288,467	18
19	Building Improvements			2008	258,378	16,239	Various	16,239		217,780	19
20	Building Improvements			2009	390,805	26,054	Various	26,054		299,617	20
21	Building Improvements			2010	39,400	2,627	15	2,627		27,580	21
22	Building Improvements			2011	91,956	6,130	Various	6,130		56,938	22
23	Building Improvements			2012	388,513	25,228	Various	25,228		219,534	23
24	Building Improvements			2013	49,874	3,104	Various	3,104		27,877	24
25	Building Improvements			2014	84,307	6,582	Various	6,582		43,143	25
26	Building Improvements			2015	1,008	67	15	67		380	26
27	Building Improvements			2016	2,305,285	170,587	Various	170,587		711,944	27
28											28
29											29
30	Replace Drywall CC RM D-1			2017	6,000	400	15	400		1,600	30
31	Water Softener C-Wing CC			2017	26,550	1,770	15	1,770		7,080	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

Facility Name & ID Number The Lutheran Home # 0019109 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

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			$	$		$	$	$	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	TOTAL (lines 4 thru 69)		$ 11,750,141	$ 400,950		$ 400,950	$	$ 7,839,655	70

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

Facility Name & ID Number The Lutheran Home # 0019109 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		$ 11,750,141	$ 400,950		$ 400,950	$	$ 7,839,655	1
2	PROGRESS BILLING-ADD ACCESS CTRL	2017	4,582	305	15	305		1,222	2
3	INSTL WTR SOFTENER VALVES C-WING	2017	1,229	82	15	82		321	3
4	Emanuel Tub	2017	12,785	852	15	852		3,267	4
5	SMOKE DETECTORS - HC B WING	2017	1,118	75	15	75		286	5
6	Furn/Install 9 Keymark Cylinders	2017	1,806	120	15	120		451	6
7	Replace Locks-Rm 3 & 6	2017	598	40	15	40		150	7
8	DOOR & HARDWARE QTY 4	2017	4,341	289	15	289		1,061	8
9	139 Interior Signs	2017	7,840	523	15	523		1,917	9
10	Countertop - BP Saido Rm	2017	2,457	164	15	164		601	10
11	Interior Signage Qty 15	2017	9,159	611	15	611		2,239	11
12	Painting	2017	39,315	5,616	7	5,616		20,594	12
13	Plumbing	2017	29,665	1,978	15	1,978		7,251	13
14	Electrical	2017	49,826	3,322	15	3,322		12,180	14
15	Interior Signage Qty 15	2017	788	53	15	53		188	15
16	Plumbing	2017	54,098	3,607	15	3,607		12,623	16
17	Heating, Ventilating, and Air Conditioni	2017	97,924	6,528	15	6,528		22,849	17
18	Electrical	2017	394,465	26,298	15	26,298		92,042	18
19	Furn/Inst Locks HC Kitchen Qty 3	2017	1,649	110	15	110		366	19
20	PAINT UNIT 19	2017	309	44	7	44		143	20
21	REPL CLOSED CIRCUIT CAMERAS QTY 2	2017	1,563	104	15	104		330	21
22	REPL CLOSED CIRCUIT CAMERAS QTY 5	2017	4,705	314	15	314		993	22
23	Carpet Tile - Samaritan Landing	2017	2,804	401	7	401		1,235	23
24	Fire Device Programming Changes	2017	2,933	196	15	196		603	24
25	Interior Signage Qty 17	2017	718	48	15	48		148	25
26	Addition to Secure Care	2017	4,271	285	15	285		878	26
27	Plumbing	2017	3,418	228	15	228		703	27
28	Heating, Ventilating, and Air Conditioni	2017	13,804	920	15	920		2,837	28
29	Painting	2017	1,476	211	7	211		650	29
30	Plumbing	2017	2,195	146	15	146		451	30
31	Electrical	2017	3,643	243	15	243		749	31
32	AUTOMATIC DOOR OPENER	2018	2,550	170	15	170		510	32
33	AUTOMATIC DOOR OPENER	2018	2,919	195	15	195		584	33
34	TOTAL (lines 1 thru 33)		$ 12,511,094	$ 455,025		$ 455,025	$	$ 8,030,076	34

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

Facility Name & ID Number The Lutheran Home # 0019109 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		$ 12,511,094	$ 455,025		$ 455,025	$	$ 8,030,076	1
2	REPAIR AUOMATIC DOORS	2018	887	59	7	59		177	2
3	DOOR HOLDER QTY 2 - EMMANUEL	2018	1,030	69	15	69		195	3
4	VINYL-EMMANUAL PLACE BATHROOMS	2018	1,003	201	15	201		602	4
5	CARPET-EMMANUAL PLACE 8 RMS	2018	13,331	2,666	15	2,666		7,998	5
6	PAINT-EMMANUAL ALZ WINGS/8 RMS	2018	8,613	1,230	15	1,230		3,691	6
7	AUTOMATIC DOOR-REACH	2018	2,627	175	15	175		409	7
8	VS ADD PROJECT	2018	3,238	216	7	216		450	8
9	INST SEAL KIT-D WING SYS PUMP 2	2018	1,465	98	15	98		212	9
10	AWNING - EMMANUAL PLACE	2018	723	48	15	48		120	10
11	VARIABE FREQUENCY DR-LAVENDER	2018	1,710	114	15	114		238	11
12	REPLACE MIXING VALVE	2018	4,270	285	15	285		593	12
13	PROGRAM/TEST CTRL REPLAY MODULE	2019	1,480	99	15	99		181	13
14	Interior doors HARDWARE-LINEN CLOSET	2019	1,601	107	15	107		187	14
15	Interior doors AUTO DOOR(2)-D WING	2019	3,386	226	5	226		395	15
16	Compressor B WING	2019	17,723	1,182	5	1,182		1,871	16
17	Delayed Egress WANDERGUARD CONTROLLER	2019	2,705	180	7	180		240	17
18	Bathroom components SHOWER VALVE DW 8	2019	1,130	75	15	75		107	18
19	Bathroom components SHOWER VALVE LAV 9	2019	1,130	75	15	75		107	19
20	Floor-tile(ceramic/quarry) SHOWER RM	2019	1,296	185	15	185		262	20
21	Replace large window at Emmanuel Place	2019	4,300	287	15	287		406	21
22	Roof	2020	316,597	7,035	15	7,035		7,035	22
23	Locks UPDATE	2020	7,680	469		469		469	23
24	PTAC/PTHP/VTAC (3)	2020	2,165	103		103		103	24
25	Fire door MORTISE LOCK	2020	1,106	74		74		74	25
26	Fire door DOOR CLOSER	2020	770	51		51		51	26
27									27
28	HO CAPITAL ALLOCATION			30,247		30,247			28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 12,913,060	$ 500,580		$ 500,580	$	$ 8,056,248	34

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

Facility Name & ID Number The Lutheran Home # 0019109 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

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	$ 1,842,189	$ 250,075	$ 250,075	$	Various	$ 1,099,767	71
72	Current Year Purchases	14,650	2,731	2,731		Various	2,731	72
73	Fully Depreciated Assets	723,880	1,307	1,307		Various	723,880	73
74								74
75	TOTALS	$ 2,580,719	$ 254,113	$ 254,113	$		$ 1,826,378	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	Care Center	Car	2000	$ 10,630	$	$	$	8	$ 10,630	76
77	Care Center	Vehicle Wheelchair Coversion	2007	16,029				5	16,029	77
78										78
79										79
80	TOTALS			$ 26,659	$	$	$		$ 26,659	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)	$ 15,849,506	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 754,693	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 754,693	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 9,909,285	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	AL/IL	$ 79,740,425	$ 2,683,900	$ 41,041,301	86
87	Land	40,000			87
88	Non-Care Site Improvements	811,597	41,025	168,099	88
89	Non-Care Bldg & Bldg Imprvmnts	6,524,268	164,805	661,961	89
90					90
91	TOTALS	$ 87,116,290	$ 2,889,730	$ 41,871,361	91

G. Construction-in-Progress

	Description	Cost	
92	CIP - Apt Unit Renovation	$ 80,733	92
93			93
94			94
95		$ 80,733	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 The Lutheran Home # 0019109 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4? If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				$			3
4	Additions							4
5								5
6								6
7	TOTAL				$ **			7

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

9. Option to Buy: ☐ YES ☐ NO Terms: *

10. Effective dates of current rental agreement:
Beginning
Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2021	$
13.	/2022	$
14.	/2023	$

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: $ 6,868 Description: Activities and Maintenance Equipment
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			$	$	17
18					18
19					19
20					20
21	TOTAL		$	$	21

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

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

Facility Name & ID Number The Lutheran Home # 0019109 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

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.

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

	1	2		3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist	V10A-3	hrs	$	1,974	$ 135,201	$	1,974	$ 135,201	1
2	Licensed Speech and Language Development Therapist	V10A-3	hrs		544	43,046		544	43,046	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	V10A-3	hrs		2,465	171,865		2,465	171,865	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	V39-2	# of prescrpts				77,242		77,242	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): Billable Supplies and B	V39-2					96,732		96,732	12
13	Other (specify): Lab, Xray, Hospital	V39-2				136,146			136,146	13
14	TOTAL			$	4,983	$ 486,258	$ 173,974	4,983	$ 660,232	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.

STATE OF ILLINOIS

Facility Name & ID Number The Lutheran Home # 0019109 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2020 (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	$ 2,025,896	$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	488,860		3
4	Supply Inventory (priced at)	59,676		4
5	Short-Term Investments			5
6	Prepaid Insurance	92,208		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):	69,375		9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 2,736,015	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable	99,400		11
12	Long-Term Investments			12
13	Land	369,068		13
14	Buildings, at Historical Cost	96,227,229		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	6,369,499		16
17	Accumulated Depreciation (book methods)	(51,780,646)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (spe CIP	80,733		22
23	Other(specify):			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 51,365,283	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 54,101,298	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 169,295	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	454,601		30
31	Accrued Taxes Payable (excluding real estate taxes)	9,973		31
32	Accrued Real Estate Taxes(Sch.IX-B)	203,014		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Current Long Term Debt	1,103,124		36
37	Other Current Liabilities	2,442,614		37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 4,382,621	$	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	Due to Related Party	49,840,718		43
44	Entrance fees payable and resident deposit	28,632,720		44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 78,473,438	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 82,856,059	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ (28,754,761)	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 54,101,298	$	48

*(See instructions.)

Facility Name & ID Number The Lutheran Home # 0019109 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ (27,830,208)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ (27,830,208)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(924,553)	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)**	$ (924,553)	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)**	$ (28,754,761)	24 *

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

Facility Name & ID Number The Lutheran Home # 0019109 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

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	$ 8,830,212	1
2	Discounts and Allowances for all Levels	(1,356,790)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 7,473,422	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	877,078	6
7	Oxygen	3,149	7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 880,227	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	3	12
13	Barber and Beauty Care	4,326	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	104,286	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	19,713	19
20	Radiology and X-Ray	5,288	20
21	Other Medical Services	271,371	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 404,987	23
	D. Non-Operating Revenue		
24	Contributions	355,020	24
25	Interest and Other Investment Income***	41,856	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 396,876	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Other Revenue	805,408	28
28a	IL and AL Revenue	12,857,129	28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 13,662,537	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 22,818,049	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	5,457,768	31
32	Health Care	4,630,950	32
33	General Administration	3,335,710	33
	B. Capital Expense		
34	Ownership	1,462,291	34
	C. Ancillary Expense		
35	Special Cost Centers	8,662,020	35
36	Provider Participation Fee	193,863	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 23,742,602	40
41	**Income before Income Taxes (line 30 minus line 40)****	(924,553)	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ (924,553)	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 307,674	44
45	Private Pay - Net Inpatient Revenue	6,580,996	45
46	Medicare - Net Inpatient Revenue	414,878	46
47	Other-(specify) Managed Care	169,874	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 7,473,422	49

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

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

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

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

Facility Name & ID Number The Lutheran Home # 0019109 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

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	16,287	17,133	$ 623,658	$ 36.40	1
2	Assistant Director of Nursing					2
3	Registered Nurses	11,989	13,013	429,777	33.03	3
4	Licensed Practical Nurses	27,082	30,684	782,516	25.50	4
5	CNAs & Orderlies	81,666	93,462	1,531,276	16.38	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	12,522	13,237	272,384	20.58	10
11	Social Service Workers	2,229	2,229	62,578	28.07	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	94,122	101,735	1,475,284	14.50	15
16	Dishwashers					16
17	Maintenance Workers	23,583	25,514	550,902	21.59	17
18	Housekeepers	39,184	43,527	647,884	14.88	18
19	Laundry	4,732	4,983	69,727	13.99	19
20	Administrator	2,080	2,080	119,801	57.60	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	29,526	30,453	483,040	15.86	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	2,063	2,072	35,489	17.13	31
32	Other Health C: Transportation	4,816	5,210	75,098	14.41	32
33	Other(specify) AL/IL/Marketing	87,199	90,904	1,962,181	21.59	33
34	TOTAL (lines 1 - 33)	439,080	476,236	$ 9,121,595 *	$ 19.15	34

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

** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant		$		35
36	Medical Director	70	7,584	V9-3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	609	8,652	V39-3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	16	1,268	V11-3	44
45	Social Service Consultant	16	1,268	V12-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	711	$ 18,772		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses	84	$ 5,173	V10-3	50
51	Licensed Practical Nurses	832	41,668	V10-3	51
52	Certified Nurse Assistants/Aides	8,858	254,346	V10-3	52
53	TOTAL (lines 50 - 52)	9,774	$ 301,187		53

Facility Name & ID Number The Lutheran Home # 0019109 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Michelle Pollard	Administrator	0	$ 119,801
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 119,801

B. Administrative - Other

Description	Amount
Lutheran Senior Services - Management Fee	$ 652,484
TOTAL (agree to Schedule V, line 17, col. 3)	$ 652,484
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Helper Broom & Husch Blackwell	Legal Fees	$ 2,777
CliftonLarsonAllen	Cost Reports/Taxes	8,110
Microsoft Systems	Data Processing	55,666
Yardi Systems, Inc/Touchtown	Data Processing	8,488
Relias/SimpleLTC/Solarwinds	Data Processing	13,437
BKD, LLP/Tech Electronics Inc	Data Processing	3,863
SHI International/Sirius	Data Processing	23,273
Full Count/Fox Logic, LLC	Data Processing	11,278
Corvid Cyberdefense/Speartip	Data Processing	8,980
Dude Solutions, Inc.	Data Processing	4,215
QLIQSoft/Intrado Interactive	Data Processing	1,112
Workday/Kronos	Data Processing	55,068
TOTAL (agree to Schedule V, line 19, column 3)		
(For legal fee disclosure, see page 39 of instructions)		$ 196,267

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 226,299
Unemployment Compensation Insurance	10,508
FICA Taxes	289,006
Employee Health Insurance	322,673
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Disability Insurance	9,865
Life Insurance	4,799
Pension	19,605
Dental Insurance	14,315
TOTAL (agree to Schedule V, line 22, col.8)	$ 897,070

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

Description	Line #	Amount
N/A		$
TOTAL		$

* Attach copy of IMRF notifications

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 3,980
Advertising: Employee Recruitment	
Health Care Worker Background Check	
(Indicate # of checks performed 123)	459
Patient Background Checks 116	1,160
Subscriptions	75
Licenses	1,634
Other Dues and Memberships	5,546
Leading Age	16,315
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 29,169

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	748
Seminar Expense	747
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 1,495

**See instructions.

Facility Name & ID Number The Lutheran Home # 0019109 Report Period Beginning: 1/1/2020 Ending: 12/31/2020

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. **Leading Age, $16,315**

(3) Did the nursing home make political contributions or payments to a political action organization? **No** If YES, have these costs been properly adjusted out of the cost report? **N/A**

(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?

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **44,719** Line **39**

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

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

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

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

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. $ **193,863**
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. $ **0** Has any meal income been offset against related costs? **No** Indicate the amount. $ **0**

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **No**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **No** If YES, please indicate the amount of income earned from such a program during this reporting period. $ **N/A**
c. What percent of all travel expense relates to transportation of nurses and patients? **100**
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? **Yes**
Firm Name: **CliftonLarsonAllen LLP**

(18) Have all costs which do not relate to the provision of long term care been adjusted out 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.