FOR BHF USE

LL1

2025
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2025)

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: 0029892

Facility Name: Highland Oaks

Address: 2750 W Highland Ave (Number) Elgin (City) 60124 (Zip Code)

County: Kane

Telephone Number: (847) 741-4543 **Fax #** (847) 760-6224

HFS ID Number:

Date of Initial License for Current Owners: 11/07/1985

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		

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/2025 to 12/31/2025 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) Diana J. Genz

(Title) Administrator

Paid Preparer

(Signed) An Accountants' Compilation Report Is Attached (Date)

(Print Name and Title) Matthew J. Schambach, CPA

(Firm Name & Address) Porte Brown, LLC, 1752 Capital Street, Suite 400, Elgin, IL 60124

(Telephone) (847) 250-9536 Fax # (847) 956-6780

In the event there are further questions about this report, please contact:
Name: Matthew Schambach Telephone Number: (847) 250-9536
Email Address:

MAIL TO: BUREAU OF HEALTH FINANCE
ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES
2200 Churchill Rd.
Springfield, IL 62702-3406 Phone # (217) 782-1630

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Highland Oaks # 0029892 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

III. STATISTICAL DATA

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

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	52	Skilled (SNF)	52	18,980	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	52	TOTALS	52	18,980	7

B. Census-For the entire report period.

	1 Level of Care	2 Medicaid Fee for Service	3 Medicaid MLTSS	4 MMAI Medicaid Primary	5 MMAI Medicare Primary	6 Private Pay	7 Medicare Part A Only	8 Other	9 Total	
		Patient Days by Level of Care and Primary Source of Payment								
8	SNF	243	57	433		8,624			9,357	8
9	SNF/PED									9
10	ICF	97	140	936		6,484			7,657	10
11	ICF/DD									11
12	SC									12
13	DD 16 OR LESS									13
14	TOTALS	340	197	1,369		15,108			17,014	14

C. Percent Occupancy. (Column 9, line 14 divided by total licensed bed days on column 4, line 7.) 89.64%

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)
Guest Meals & Housekeeping Services In Common Areas For Apartment Residents

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 11/07/1985

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 [ ] NO [X] If YES, enter certified beds.
number of certified beds

Medicare Intermediary

IV. ACCOUNTING BASIS

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

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

Tax Year: December 31 Fiscal Year: December 31

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Highland Oaks # 0029892 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

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	373,401	26,584	4,240	404,225	(7,110)	397,115		397,115			1
2	Food Purchase		178,833		178,833	(3,203)	175,630		175,630			2
3	Housekeeping	169,823	16,938		186,761		186,761		186,761			3
4	Laundry	61,955	16,855		78,810		78,810		78,810			4
5	Heat and Other Utilities			87,675	87,675		87,675		87,675			5
6	Maintenance	116,630	20,303	77,508	214,441		214,441		214,441			6
7	Other (specify):* Waste Removal			20,915	20,915		20,915		20,915			7
8	TOTAL General Services	721,809	259,513	190,338	1,171,660	(10,313)	1,161,347		1,161,347			8
	B. Health Care and Programs											
9	Medical Director			6,000	6,000		6,000		6,000			9
10	Nursing and Medical Records	2,680,527	202,921	22,056	2,905,504		2,905,504		2,905,504			10
10a	Therapy	59,548			59,548		59,548		59,548			10a
11	Activities	156,001	21,089	1,698	178,788		178,788		178,788			11
12	Social Services	30,820	6,053	2,218	39,091		39,091		39,091			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	2,926,896	230,063	31,972	3,188,931		3,188,931		3,188,931			16
	C. General Administration											
17	Administrative	126,993			126,993		126,993		126,993			17
18	Directors Fees											18
19	Professional Services			74,553	74,553		74,553		74,553			19
20	Dues, Fees, Subscriptions & Promotions			24,442	24,442		24,442	(420)	24,022			20
21	Clerical & General Office Expenses	100,733	5,157	7,150	113,040		113,040		113,040			21
22	Employee Benefits & Payroll Taxes			807,808	807,808	10,313	818,121		818,121			22
23	Inservice Training & Education			10,303	10,303		10,303		10,303			23
24	Travel and Seminar			5,465	5,465		5,465		5,465			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			92,933	92,933		92,933		92,933			26
27	Other (specify):*											27
28	TOTAL General Administration	227,726	5,157	1,022,654	1,255,537	10,313	1,265,850	(420)	1,265,430			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,876,431	494,733	1,244,964	5,616,128		5,616,128	(420)	5,615,708			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 Highland Oaks #0029892 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4	5	6	7	8	9	10	
	D. Ownership											
30	Depreciation			277,259	277,259		277,259	(59,728)	217,531			30
31	Amortization of Pre-Op. & Org.											31
32	Interest											32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds			1	1		1	(1)				34
35	Rent-Equipment & Vehicles											35
36	Other (specify):* Asset Retirement Loss			245	245		245		245			36
37	**TOTAL Ownership**			277,505	277,505		277,505	(59,729)	217,776			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers											39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			166,932	166,932		166,932		166,932			42
43	Other (specify):* Apt Expense/Invmnt Fees		26,216	109,640	135,856		135,856	(135,856)				43
44	**TOTAL Special Cost Centers**		26,216	276,572	302,788		302,788	(135,856)	166,932			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	3,876,431	520,949	1,799,041	6,196,421		6,196,421	(196,005)	6,000,416			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 Highland Oaks # 0029892 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

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	(26,216)	43		4
5	Telephone, TV & Radio in Resident Rooms				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				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(353)	43		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions	(59,728)	30		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				24
25	Fund Raising, Advertising and Promotional				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	(109,708)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (196,005)		$	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)			34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (196,005)		37

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

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

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

SEE ACCOUNTANTS' PREPARATION REPORT

Highland Oaks

ID# 0029892

Report Period Beginning: 01/01/2025

Ending: 12/31/2025

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Political Action Committee Payments	$ (420)	20	1
2	Other Expenses Related to Lobbying Activities			2
3	Apartment Expense	(70,213)	43	3
4	Volunteer Expense	(1,197)	43	4
5	Rent On Land Paid To Related Party	(1)	34	5
6	Investment Management Fees	(7,425)	43	6
7	Market Depreciation on Investments	(27,708)	43	7
8	Benefit Dinner Expense	(2,744)	43	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**	(109,708)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Highland Oaks # 0029892 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

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

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	0	0	0	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0	0	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**	0	0	0	0	0	0	0	0	0	0	0	0	16
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Fees, Subscriptions & Promotions	(420)	0	0	0	0	0	0	0	0	0	0	(420)	20
21	Clerical & General Office Expenses	0	0	0	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0	0	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):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	**TOTAL General Administration**	(420)	0	0	0	0	0	0	0	0	0	0	(420)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(420)	0	0	0	0	0	0	0	0	0	0	(420)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Highland Oaks # 0029892 **Report Period Beginning:** 01/01/2025 **Ending:** 12/31/2025

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	(59,728)	0	0	0	0	0	0	0	0	0	0	(59,728)	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	0	0	0	0	0	0	0	0	0	0	0	0	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	(1)	0	0	0	0	0	0	0	0	0	0	(1)	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	(59,729)	0	0	0	0	0	0	0	0	0	0	(59,729)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	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):*	(135,856)	0	0	0	0	0	0	0	0	0	0	(135,856)	43
44	**TOTAL Special Cost Centers**	(135,856)	0	0	0	0	0	0	0	0	0	0	(135,856)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(196,005)	0	0	0	0	0	0	0	0	0	0	(196,005)	45

Facility Name & ID Number Highland Oaks # 0029892 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

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
Apostolic Christian Church Of Elgin	100%					

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		34	Land Lease	$ 1	Apostolic Christian Church Of Elgin	100.00%	$ 1	$	1
2	V									2
3	V									3
4	V									4
5	V									5
6	V									6
7	V									7
8	V									8
9	V									9
10	V									10
11	V									11
12	V									12
13	V									13
14	Total				$ 1			$ 1	$ *	14

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Highland Oaks # 0029892 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

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 [X] NO

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$ 0	$ *	39

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

SEE ACCOUNTANTS' PREPARATION REPORT

STATE OF ILLINOIS **Ownership Listing-1**

Highland Oaks

ID# **0029892**

Report Period Beginning: **01/01/2025**

Ending: **12/31/2025**

N/A

N/A

-Names of individual owners must be listed. (Full legal name (no nicknames) and middle initial)
-Owners of companies must be listed instead of company names.
-Names of trust beneficiaries must be listed.

	First Name	M.I.	Last Name	Place of Residence City	State	Operator/Licensee Ownership Percentage	Building Co. Ownership Percentage	Management Co. /Home Office Ownership Percentage	
1	Thomas	L	Schambach	Elgin	IL	0.00000	0.00000	0.00000	1
2	Morris	L	Young	DeKalb	IL	0.00000	0.00000	0.00000	2
3	Thomas	J	Schifferer	South Elgin	IL	0.00000	0.00000	0.00000	3
4	Robert	L	Cox	Elgin	IL	0.00000	0.00000	0.00000	4
5	Sheila	F	McCoy	Muskego	WI	0.00000	0.00000	0.00000	5
6	Greg	G	Rassi	Darien	IL	0.00000	0.00000	0.00000	6
7	Jason	L	Schambach	Elgin	IL	0.00000	0.00000	0.00000	7
8									8
9									9
10									10
11									11
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14									14
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73									73
74									74
75									75

STATE OF ILLINOIS **Ownership Listing-2**

Highland Oaks

ID# **0029892**

Report Period Beginning: **01/01/2025**

Ending: **12/31/2025**

-Names of individual owners must be listed. (Full legal name (no nicknames) and middle initial)
-Owners of companies must be listed instead of company names.
-Names of trust beneficiaries must be listed.

	First Name	M.I.	Last Name	Place of Residence City	State	Operator/Licensee Ownership Percentage	Building Co. Ownership Percentage	Management Co. /Home Office Ownership Percentage	
76									76
77									77
78									78
79									79
80									80
81									81
82									82
83									83
84									84
85									85
86									86
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140									140
141									141
142									142
143									143
144									144
145									145
146									146
147									147
148									148
149									149
150									150

Facility Name & ID Number Highland Oaks # 0029892 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

VII. RELATED PARTIES

A. (Continued) **Enter below the names of ALL related nursing homes and related organizations (parties) as defined in the instructions.**

	1 RELATED NURSING HOMES		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Facility Name	City, State	Facility Name	City, State	Name	City, State	Type of Business	
1								1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

Facility Name & ID Number Highland Oaks # 0029892 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

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									$		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 Highland Oaks # 0029892 Report Period Beginning: 01/01/2025 Ending: 2/31/2025

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 [X]

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

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

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										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					$	$		$	25

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Highland Oaks # 0029892 Report Period Beginning: 01/01/2025 Ending: 2/31/2025

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 [X]

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

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

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										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
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16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Highland Oaks # 0029892 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1							$	$			$	1
2												2
3												3
4												4
5												5
	Working Capital											
6												6
7												7
8												8
9	TOTAL Facility Related						$	$			$	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

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.)

SEE ACCOUNTANTS' PREPARATION REPORT

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)

Facility Name & ID Number Highland Oaks # 0029892 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2024 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 2025 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

Assessed Value from Real Estate Tax Bill:	2024		8
Real Estate Tax Bill for Calendar Year:	2020		9
	2021		10
	2022		11
	2023		12
	2024		13

FOR BHF USE ONLY

14	FROM R. E. TAX STATEMENT FOR 2024	$	14
15	PLUS APPEAL COST FROM LINE 5	$	15
16	LESS REFUND FROM LINE 6	$	16
17	AMOUNT TO USE FOR RATE CALCULATION	$	17

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.

2024 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Highland Oaks COUNTY Kane

FACILITY IDPH LICENSE NUMBER 0029892

CONTACT PERSON REGARDING THIS REPORT

TELEPHONE ( ) FAX #: ( )

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

Enter the tax index number and real estate tax assessed for 2024 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 2024.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.			$	$
2.			$	$
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$	$

B. **Real Estate Tax Cost Allocations**

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

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

C. **Tax Bills**

Attach copies of the original 2024 tax bills which were listed in Section A to this statement. Be sure to use the 2024 tax bill which is normally paid during 2025.

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 Numb Highland Oaks # 0029892 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 24,100 B. General Construction Type: Exterior 80%Brick/20%Cedar Frame Steel 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).

Eighteen (18) congregate housing units (apartments) are attached to the nursing home. Utilities are separately metered and costs are handled separately.

F. List the bed capacity for the building if it differs from the licensed total.

G. Have you properly capitalized all major repairs and equipment purchases? YES

H. Are you presently operating under a sale and leaseback arrangement? NO
If YES, give effective date of lease.

I. Are you presently operating under a sublease agreement? NO

J. 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.

K. 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				$	1
2					2
3	TOTALS			$	3

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Highland Oaks # 0029892 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

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	50		1985	1985	$ 1,990,264	$ 33,519	40	$ 33,519	$	$ 1,990,264	4
5			1986	1986	10,064	252	40	252		9,942	5
6			1987	1987	67,246	1,681	40	1,681		64,722	6
7			1988	1988	91,817	2,295	40	2,295		86,073	7
8	2		2021	2021	4,858	324	15	324		1,592	8
	Improvement Type**										
9	Building Improvements - Replace Windows & Labor			2005	28,966	724	40	724		14,956	9
10	Building Improvements - Replace Windows & Labor			2006	24,955	624	40	624		12,062	10
11	Building Improvements - Fire Protection System			2011	113,422	4,537	25	4,537		66,541	11
12	Building Improvements - New Activity Room Shell Construction			2011	161,499	4,037	40	4,037		59,217	12
13	Building Improvements - New Activity Room Carpentry & Millwork			2011	120,857	8,057	15	8,057		118,172	13
14	Building Improvements - New Activity Room Aluminum Doors			2011	7,070	353	20	353		5,185	14
15	Building Improvements - New Activity Room Plumbing & Radiant			2011	14,299	953	15	953		13,982	15
16	Building Improvements - New Activity Room Roofing			2011	8,398		10			8,398	16
17	Building Improvements - New Activity Room Electrical System			2011	62,500	3,472	18	3,472		50,926	17
18	Building Improvements - New Activity Room Painting			2011	12,723		5			12,723	18
19	Building Improvements - New Activity Room Accordian Door			2011	5,892		10			5,892	19
20	Building Improvements - New Activity Room HVAC System			2011	42,670	2,845	15	2,845		41,722	20
21	Building Improvements - New Activity Room Cabinets			2011	30,808	2,054	15	2,054		30,124	21
22	Land Improvements - General Land Improvements			1985	21,667		15			21,667	22
23	Land Improvements - General Land Improvements			1986	4,800		15			4,800	23
24	Land Improvements - General Land Improvements			1989	2,069		15			2,069	24
25	Land Improvements - General Land Improvements			1990	590		15			590	25
26	Land Improvements - Stone Pavers For Employee Break Area Patio			1997	15,126		15			15,126	26
27	Land Improvements - Sidewalk To Parking Lot			2005	5,315		15			5,315	27
28	Land Improvements - Timber Landscape			2009	4,100		10			4,100	28
29	Land Improvements - Retaining Walls			2009	7,300	365	20	365		5,931	29
30	Land Improvements - Landscaping & Court Yard			2010	1,800		10			1,800	30
31	Land Improvements - Storm Water Structure & Piping For Downspouts			2010	12,477	499	25	499		7,694	31
32	Land Improvements - Concrete Patio Outside New Activity Room			2011	2,025	135	15	135		1,980	32
33	Land Improvements - Fencing Around New Activity Room Patio			2011	3,018		8			3,018	33
34	Land Improvements - Landscaping Around New Activity Room Patio			2011	4,560		10			4,560	34
35	Land Improvements - New Asphalt Driveway & Parking Lot			2012	44,914		8			44,914	35
36	Land Improvements - Concrete Sidewalks at Building Entrance			2012	1,905	127	15	127		1,725	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 Highland Oaks # 0029892 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

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	Land Improvements - Landscaping At Building's Front Entrance	2012	$ 6,387	$	10	$	$	$ 6,387	37
38	Land Improvements - Monument Sign	2014	4,950	330	15	330		3,795	38
39	Land Improvements - Storm Line To Pond	2015	14,625	585	25	585		6,191	39
40	Land Improvements - Stone Pavers For Employee Break Area Pat	2017	2,400	120	20	120		1,050	40
41	Land Improvements - Dumpster Enclosure	2018	5,712	714	8	714		5,355	41
42	Land Improvements - New Dumpster Area	2018	2,795	186	15	186		1,397	42
43	Land Improvements - Sewer Line & Excavation	2018	76,661	3,066	25	3,066		22,998	43
44	Land Improvements - Paving Delivery Entrance & Parking Lot	2018	45,000	5,625	8	5,625		41,250	44
45	Land Improvements - Landscaping Master Plan	2018	2,195	220	10	220		1,573	45
46	Land Improvements - Yard Drainage Pipe Repair	2018	3,690	148	25	148		1,046	46
47	Land Improvements - Stamped Concrete Patio	2019	41,204	2,747	15	2,747		17,855	47
48	Land Improvements - Front Patio Fencing	2019	2,180	145	15	145		945	48
49	Land Improvements - Front Patio Landscaping	2019	2,162	216	10	216		1,406	49
50	Land Improvements - Front Patio Landscape Lighting	2019	1,578	105	15	105		684	50
51	Land Improvements - Parking Lot Sealcoating & Stripping	2019	6,561		2			6,561	51
52	Land Improvements - Storm Water Piping & Drainage	2020	6,878	275	25	275		1,536	52
53	Land Improvements - Fencing Around Air Conditioning Units	2020	2,547	318	8	318		1,698	53
54	Building Improvements - General Building Improvements	1987	8,669		20			8,669	54
55	Building Improvements - General Building Improvements	1988	28,461		20			28,461	55
56	Building Improvements - General Building Improvements	1989	500		20			500	56
57	Building Improvements - General Building Improvements	1990	6,091		20			6,091	57
58	Building Improvements - General Building Improvements	1991	6,846		20			6,846	58
59	Building Improvements - Air Conditioner	1992	13,749		20			13,749	59
60	Building Improvements - RPZ Valve	1994	885		20			885	60
61	Building Improvements - Patio Door	1998	2,100		20			2,100	61
62	Building Improvements - Automatic Door	1998	2,029		20			2,029	62
63	Building Improvements - Faucets	2001	2,372		20			2,372	63
64	Building Improvements - Grease Trap	2001	3,769		20			3,769	64
65	Building Improvements - Door Shades	2001	562		20			562	65
66	Building Improvements - Damper	2001	710		20			710	66
67	Building Improvements - Doors For PT Room	2001	600		20			600	67
68	Building Improvements - Electromagnetic Front Doors	2003	1,717		20			1,717	68
69	Building Improvements - Air Conditioner	2003	3,100		20			3,100	69
70	TOTAL (lines 4 thru 69)		$ 3,239,659	$ 81,653		$ 81,653	$	$ 2,921,669	70

SEE ACCOUNTANTS' PREPARATION REPORT

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

Facility Name & ID Number Highland Oaks # 0029892 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

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		$ 3,239,659	$ 81,653		$ 81,653	$	$ 2,921,669	1
2	Building Improvements - Fire Dampers	2003	2,160		20			2,160	2
3	Building Improvements - Hot Water Coil Replacement	2004	3,408		20			3,408	3
4	Building Improvements - Exit Door Alarms at Service Entrance	2004	994		20			994	4
5	Building Improvements - Smoke Detectors With Office Window	2004	953		20			953	5
6	Building Improvements - Fire Doors	2005	3,230	107	20	107		3,230	6
7	Building Improvements - 3 Wings Security Door Systems	2005	6,600	275	20	275		6,600	7
8	Building Improvements - Duct Detectors	2005	1,167	53	20	53		1,167	8
9	Building Improvements - Smoke Dampers	2005	4,607	211	20	211		4,607	9
10	Building Improvements - Smoke Detectors	2005	5,158	258	20	258		5,158	10
11	Building Improvements - Elevator Motor	2008	3,846	192	20	192		3,350	11
12	Building Improvements - Generator	2008	2,511		5			2,511	12
13	Building Improvements - Room Doors	2009	8,669		15			8,669	13
14	Building Improvements - Elevator Pump Motor & Soft Start	2010	5,399	270	20	270		4,274	14
15	Building Improvements - New Tub	2010	14,963	748	20	748		11,846	15
16	Building Improvements - Upgrade Ansul System & Rewire Hood	2010	5,669		10			5,669	16
17	Building Improvements - Relocate 5 & Furnish 5 A/C Condensing	2010	36,336	1,817	15	1,817		36,336	17
18	Building Improvements - New Activity Room - Sound System	2011	15,382		10			15,382	18
19	Building Improvements - New Activity Room - Vinyl Flooring	2011	18,937		10			18,937	19
20	Building Improvements - Internal Sewer Line Replacement	2011	9,611	480	20	480		6,968	20
21	Building Improvements - Attic Smoke Walls & Wood Doors	2012	12,000	800	15	800		11,133	21
22	Building Improvements - Sprinkler System Update	2013	3,567		10			3,567	22
23	Building Improvements - Kitchen A/C & Compressor	2013	13,552	903	15	903		11,293	23
24	Building Improvements - Fire Alarm Panel Replacement	2013	23,000		10			23,000	24
25	Building Improvements - Activity Room Automatic Door	2013	5,660		10			5,660	25
26	Building Improvements - RN Station Leak	2013	4,650	232	20	232		2,848	26
27	Building Improvements - (2) 75-Gallon Commercial Water Heater	2014	10,600		10			10,600	27
28	Building Improvements - Mechanical Door Restrictor For Elevato	2014	3,131		10			3,131	28
29	Building Improvements - Dining Room Update - Carpentry & Mil	2014	13,919	928	15	928		10,826	29
30	Building Improvements - Dining Room Update - Acoustical Ceilin	2014	1,500		8			1,500	30
31	Building Improvements - Dining Room Update - Vinyl Tiling Floo	2014	8,346		10			8,346	31
32	Building Improvements - Dining Room Update - LED Can Lights	2014	5,825		10			5,825	32
33	Building Improvements - Admin Office Update - Windows	2014	1,200	31	39	31		346	33
34	TOTAL (lines 1 thru 33)		$ 3,496,209	$ 88,958		$ 88,958	$	$ 3,161,963	34

SEE ACCOUNTANTS' PREPARATION REPORT

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

Facility Name & ID Number Highland Oaks # 0029892 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

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		$ 3,496,209	$ 88,958		$ 88,958	$	$ 3,161,963	1
2	Building Improvements - Admin Office Update - Carpentry & Mil	2014	52,599	3,507	15	3,507		39,449	2
3	Building Improvements - Admin Office Update - Acoustical Ceilin	2014	2,528		8			2,528	3
4	Building Improvements - Admin Office Update - Cabinets	2014	17,044	1,136	15	1,136		12,783	4
5	Building Improvements - Admin Office Update - Counter Tops	2014	10,104	674	15	674		7,578	5
6	Building Improvements - Admin Office Update - Light Fixtures	2014	6,800		10			6,800	6
7	Building Improvements - Admin Office Update - Carpeting	2014	4,628		5			4,628	7
8	Building Improvements - Admin Office Update - Wood Doors & F	2014	2,151	143	15	143		1,613	8
9	Building Improvements - Lobby/Hallway Update - Carpentry & M	2015	75,131	5,009	15	5,009		54,678	9
10	Building Improvements - Lobby/Hallway Update - Fixtures & Lig	2015	7,500	63	10	63		7,500	10
11	Building Improvements - Lobby/Hallway Update - Textured Paper	2015	3,311		5			3,311	11
12	Building Improvements - Lobby/Hallway Update - Sprinkler Syste	2015	3,579	143	25	143		1,563	12
13	Building Improvements - Lobby/Hallway Update - Fireplace	2015	7,148	60	10	60		7,148	13
14	Building Improvements - Lobby/Hallway Update - Acoustical Ceil	2015	6,647		8			6,647	14
15	Building Improvements - Lobby/Hallway Update - Carpeting	2015	2,063		5			2,063	15
16	Building Improvements - Lobby/Hallway Update - Ceramic Tiling	2015	6,493	325	20	325		3,544	16
17	Building Improvements - Lobby/Hallway Update - Vinyl Flooring	2015	15,929	133	10	133		15,929	17
18	Building Improvements - Beauty Shop/Therapy - Vinyl Flooring	2015	4,495	37	10	37		4,495	18
19	Building Improvements - Beauty Shop/Therapy - Carpentry & Mi	2015	6,890	459	15	459		5,015	19
20	Building Improvements - Spa Ceramic Tiling	2015	12,152	608	20	608		6,582	20
21	Building Improvements - Spa Drainage & Plumbing Update	2015	2,750	137	20	137		1,490	21
22	Building Improvements - Hallway Update - Textured Paper	2015	6,174		5			6,174	22
23	Building Improvements - Hallway Update - Acoustical Ceiling	2015	10,072		8			10,072	23
24	Building Improvements - Beauty Shop/Therapy Update - Cabinetr	2015	11,093	740	15	740		7,888	24
25	Building Improvements - Hallway Update - Fixtures & Lighting	2015	4,959	207	10	207		4,959	25
26	Building Improvements - Hallway Update - Vinyl Flooring	2015	19,651	819	10	819		19,651	26
27	Building Improvements - Toilet Replacement Project	2015	1,991	100	20	100		1,028	27
28	Building Improvements - ADON / Exam Room Updates	2015	15,706	1,047	15	1,047		10,732	28
29	Building Improvements - Desks/Cabinets For SS, Exam Room, Nu	2015	10,724	536	20	536		5,451	29
30	Building Improvements - RN Office / RN Station Updates - Carpet	2015	7,935	529	15	529		5,334	30
31	Building Improvements - RN Office / RN Station Updates - Vinyl I	2015	9,341	856	10	856		9,341	31
32	Building Improvements - Nurse Call System	2015	41,799		5			41,799	32
33	Building Improvements - MPR & Storage Room - Carpentry & M	2015	3,394	226	15	226		2,262	33
34	TOTAL (lines 1 thru 33)		$ 3,888,990	$ 106,452		$ 106,452	$	$ 3,481,998	34

SEE ACCOUNTANTS' PREPARATION REPORT

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

Facility Name & ID Number Highland Oaks # 0029892 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

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 12C, Carried Forward		$ 3,888,990	$ 106,452		$ 106,452	$	$ 3,481,998	1
2	Building Improvements - Med & Storage Room - Carpentry & Mi	2016	31,991	2,133	15	2,133		20,616	2
3	Building Improvements - Med & Storage Room - Vinyl Flooring	2016	2,723	272	10	272		2,632	3
4	Building Improvements - Med & Storage Room - Acoustical Ceilin	2016	4,821		8			4,821	4
5	Building Improvements - ADON Office Plumbing Updates	2016	1,320	66	20	66		633	5
6	Building Improvements - New Compressor on Main A/C	2016	5,811	387	15	387		3,680	6
7	Building Improvements - Toilet Replacement Project	2016	5,183	259	20	259		2,462	7
8	Building Improvements - Resident Room Updates - Vinyl Flooring	2016	7,231	723	10	723		6,870	8
9	Building Improvements - Resident Room Updates - Carpentry & M	2016	6,493	433	15	433		4,112	9
10	Building Improvements - Re-Key Building Locks	2016	3,172	211	15	211		1,991	10
11	Building Improvements - Hallway & Public Bathrooms - Carpentr	2016	3,410	227	15	227		2,122	11
12									12
13	Building Improvements - DON Office - Carpentry & Millwork	2016	3,063	204	15	204		1,906	13
14	Building Improvements - Hallway & Public Bathrooms - Light Fix	2016	3,506	351	10	351		3,272	14
15	Building Improvements - New Doors For Dining Room	2016	4,874	325	15	325		3,006	15
16	Building Improvements - Resident Room Updates - Carpentry & M	2016	10,507	700	15	700		6,421	16
17	Building Improvements - Nurse Breakroom / Bathrooms - Carpen	2016	3,450	230	15	230		2,089	17
18	Building Improvements - East Spa Ceramic Tiling & Plumbing Up	2017	11,244	562	20	562		5,013	18
19	Building Improvements - Hallway Frames Carpentry & Millwork	2017	15,629	1,042	15	1,042		9,204	19
20	Building Improvements - Storage Room Carpentry & Millwork	2017	1,287	86	15	86		751	20
21	Building Improvements - Resident Rooms - Acoustical Ceilings	2017	3,359	140	8	140		3,358	21
22	Building Improvements - Resident Rooms - Vinyl Flooring	2017	3,367	337	10	337		2,918	22
23	Building Improvements - Resident Rooms - Plumbing Updates	2017	3,103	155	20	155		1,345	23
24	Building Improvements - Resident Rooms - Carpentry & Millwork	2017	10,665	711	15	711		6,162	24
25	Building Improvements - Employee Breakroom - Carpeting	2017	7,472		5			7,472	25
26	Building Improvements - Employee Breakroom - Carpentry & Mi	2017	12,524	835	15	835		7,166	26
27	Building Improvements - Attic Insulation Spray Foam	2017	6,839	456	15	456		3,876	27
28	Building Improvements - Air Conditioner Line Improvements	2017	3,772	189	20	189		1,587	28
29	Building Improvements - Activity Office - Carpentry & Millwork	2017	3,018	201	15	201		1,677	29
30	Building Improvements - Activity Office - Carpeting	2017	415		5			415	30
31	Building Improvements - Activity Office - Acoustical Ceiling	2017	560	47	8	47		560	31
32	Building Improvements - Dietary Office - Carpeting	2017	715		5			715	32
33	Building Improvements - Dietary Office - Acoustical Ceiling	2017	960	90	8	90		959	33
34	TOTAL (lines 1 thru 33)		$ 4,071,474	$ 117,824		$ 117,824	$	$ 3,601,809	34

SEE ACCOUNTANTS' PREPARATION REPORT

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

Facility Name & ID Number Highland Oaks # 0029892 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

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 12D, Carried Forward		$ 4,071,474	$ 117,824		$ 117,824	$	$ 3,601,809	1
2	Building Improvements - Watts Tempering Valve For Water Heat	2017	2,895	290	10	290		2,388	2
3	Building Improvements - Dining Room Wall Coverings	2017	5,905	394	15	394		3,182	3
4	Building Improvements - Exterior Door / Parking Lot LED Lights	2018	2,949	164	18	164		1,270	4
5	Building Improvements - Resident Storage Room - Carpentry & M	2018	2,272	151	15	151		1,136	5
6	Building Improvements - Resident Rooms - Acoustical Ceilings	2018	3,583	448	8	448		3,359	6
7	Building Improvements - Resident Rooms - Vinyl Flooring	2018	10,962	1,096	10	1,096		8,222	7
8	Building Improvements - Resident Rooms - Carpentry & Millwork	2018	13,732	915	15	915		6,866	8
9	Building Improvements - Basement Laundry - Carpentry & Millw	2018	8,660	577	15	577		4,282	9
10	Building Improvements - Basement Laundry - Plumbing Updates	2018	6,810	341	20	341		2,525	10
11	Building Improvements - Resident Rooms - Carpentry & Millwork	2018	31,815	2,121	15	2,121		15,200	11
12	Building Improvements - Resident Rooms - Vinyl Flooring	2018	23,281	2,328	10	2,328		16,685	12
13	Building Improvements - Resident Rooms - Acoustical Ceilings	2018	2,722	340	8	340		2,438	13
14	Building Improvements - Front Door & Patio Door Alarms	2018	10,017	1,002	10	1,002		7,095	14
15	Building Improvements - Resident Rooms - Acoustical Ceilings	2018	5,468	684	8	684		4,785	15
16	Building Improvements - Resident Rooms - Carpentry & Millwork	2018	11,991	799	15	799		5,596	16
17	Building Improvements - Resident Rooms - Carpentry & Millwork	2019	11,593	773	15	773		5,281	17
18	Building Improvements - Soiled Utility Room - Ceramic Tiling	2019	936	47	20	47		312	18
19	Building Improvements - Soiled Utility Room - Carpentry & Millw	2019	2,760	184	15	184		1,227	19
20	Building Improvements - Soiled Utility Room - Sink/Faucet Replac	2019	737	37	20	37		246	20
21	Building Improvements - Doors/Frames For Oxygen Room & Rec	2019	4,071	204	20	204		1,340	21
22	Building Improvements - Resident Rooms - Carpentry & Millwork	2019	16,388	1,093	15	1,093		7,010	22
23	Building Improvements - Basement Laundry - Concrete, Electrica	2019	43,873	2,194	20	2,194		13,640	23
24	Building Improvements - Delivery Entrance - Vinyl Flooring	2019	3,543	354	10	354		2,214	24
25	Building Improvements - Basement Stairway - Carpeting	2019	2,551	255	10	255		1,594	25
26	Building Improvements - Basement Laundry - Vinyl Flooring	2019	2,598	260	10	260		1,624	26
27	Building Improvements - Basement Laundry - HVAC System	2019	15,950	1,063	15	1,063		6,646	27
28	Building Improvements - Kitchen Water Heater	2019	3,250	325	10	325		2,031	28
29	Building Improvements - Hallway Lighting Fixtures	2019	1,607	161	10	161		984	29
30	Building Improvements - West Spa - Ceramic Tiling	2020	9,555	478	20	478		2,787	30
31	Building Improvements - West Spa - Electrical & Plumbing Updat	2020	21,032	1,052	20	1,052		6,134	31
32	Building Improvements - West Spa - HVAC System	2020	2,470	165	15	165		961	32
33	Building Improvements - West Spa - Carpentry & Millwork	2020	10,250	683	15	683		3,986	33
34	TOTAL (lines 1 thru 33)		$ 4,367,700	$ 138,802		$ 138,802	$	$ 3,744,855	34

SEE ACCOUNTANTS' PREPARATION REPORT

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

Facility Name & ID Number Highland Oaks # 0029892 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

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 12E, Carried Forward		$ 4,367,700	$ 138,802		$ 138,802	$	$ 3,744,855	1
2	Building Improvements - Resident Rooms - Electrical & Plumbing	2020	11,644	582	20	582		3,396	2
3	Building Improvements - Resident Rooms - Carpentry & Millwork	2020	39,667	2,645	15	2,645		15,426	3
4	Building Improvements - Resident Rooms - Vinyl Flooring	2020	5,471	547	10	547		3,191	4
5	Building Improvements - Resident Rooms - Sprinkler System	2020	7,385	295	25	295		1,723	5
6	Building Improvements - Keypad Entry & Locking System	2020	8,707	871	10	871		5,006	6
7	Building Improvements - Kitchen Water Heater	2020	4,960	496	10	496		2,769	7
8	Building Improvements - Kitchen Air Conditioner	2020	16,951	1,695	10	1,695		9,323	8
9	Building Improvements - Exterior Staining Project	2020	3,429	572	5	572		3,429	9
10	Building Improvements - Resident Rooms - Carpentry & Millwork	2020	4,668	311	15	311		1,556	10
11	Building Improvements - Door Alarm / Monitoring	2022	6,537	654	10	654		2,506	11
12	Building Improvements - Wireless Network / Access Points	2022	3,193	639	5	639		2,129	12
13	Building Improvements - Resident Rooms - Carpentry & Millwork	2023	42,223	2,815	15	2,815		7,037	13
14	Building Improvements - Front Office A/C Repairs & Compressor	2023	17,957	1,197	15	1,197		2,693	14
15	Building Improvements - Wheelchair Washing Room Concrete, El	2023	38,202	1,910	20	1,910		3,820	15
16	Building Improvements - Wheelchair Washing Room Concrete, El	2024	2,064	103	20	103		198	16
17	Building Improvements - Electric Zone Valves & Thermostats For	2024	16,200	1,080	15	1,080		1,980	17
18	Building Improvements - Air Conditioner Repair & Freon	2024	8,017	534	15	534		802	18
19	Building Improvements - Elevator Repairs/Improvements	2024	24,238	1,212	20	1,212		1,818	19
20	Building Improvements - Resident Rooms - Carpentry & Millwork	2024	6,941	463	15	463		694	20
21	Building Improvements - Water Heater, Mixing Valves, Temperin	2024	15,125	1,513	10	1,513		1,638	21
22	Building Improvements - Smoke Damper & Fusible Links	2025	7,295	304	20	304		304	22
23	Building Improvements - Replace Compressor & Evap Coil on Ma	2025	44,485	1,483	15	1,483		1,483	23
24	Building Improvements - Security Camera System	2025	5,809	194	10	194		194	24
25	Building Improvements - Repair DR Rooftop HVAC Unit	2025	6,531	145	15	145		145	25
26	Building Improvements - Bus Garage	2025	132,128	551	40	551		551	26
27	Land Improvements - Stamped Concrete for Gazebo Area	2025	18,628	724	15	724		724	27
28	Land Improvements - Retaining Wall for Gazebo Area	2025	14,331	418	20	418		418	28
29	Land Improvements - Patio Seat Wall Installation	2025	6,837	266	15	266		266	29
30	Land Improvements - Gazebo, Furniture, Planters	2025	4,115	160	15	160		160	30
31	Land Improvements - Replace Light Pole	2025	2,366	53	15	53		53	31
32	Land Improvements - Parking Lot Sealcoating, Striping, Crack Se	2025	11,160	1,860	2	1,860		1,860	32
33									33
34	TOTAL (lines 1 thru 33)		$ 4,904,964	$ 165,094		$ 165,094	$	$ 3,822,147	34

SEE ACCOUNTANTS' PREPARATION REPORT

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

Facility Name & ID Number Highland Oaks # 0029892 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

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	$ 511,550	$ 41,601	$ 41,601	$	5/10/12/15	$ 314,438	71
72	Current Year Purchases	44,250	2,941	2,941		5/10/15	2,941	72
73	Fully Depreciated Assets	350,633				3/5/7/10/12	350,633	73
74								74
75	TOTALS	$ 906,433	$ 44,542	$ 44,542	$		$ 668,012	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	Van - Care Related Use	2019 Ford Eldorado	2020	$ 78,946	$ 7,895	$ 7,895	$	10	$ 46,710	76
77		Aerotech Bus								77
78										78
79										79
80	TOTALS			$ 78,946	$ 7,895	$ 7,895	$		$ 46,710	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)	$ 5,890,343	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 217,531	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 217,531	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)	$ 4,536,869	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	Apartments-86/91/06/09	$ 944,446	$ 23,611	$ 851,869	86
87	Land Improvements-86/90/91/12	85,353		85,353	87
88	Equipment-14/17/18	55,468	2,716	45,641	88
89	Building Improvements-00-03/07-25	559,839	33,401	322,063	89
90					90
91	TOTALS	$ 1,645,106	$ 59,728	$ 1,304,926	91

G. Construction-in-Progress

	Description	Cost	
92		$	92
93			93
94			94
95		$	95

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

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

Facility Name & ID Number Highland Oaks # 0029892 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease:
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.	/2026	$
13.	/2027	$
14.	/2028	$

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: $ Description:
(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.

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Highland Oaks # 0029892 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

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

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

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

[ ] YES
[X] NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM [ ]
IN OTHER FACILITY [ ]
COMMUNITY COLLEGE [ ]
HOURS PER CNA ____

3. CLINICAL PORTION:

IN-HOUSE PROGRAM [ ]
IN OTHER FACILITY [ ]
HOURS PER CNA ____

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	$	$	$	$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	$	$	$	$
10	SUM OF line 9, col. 1 and 2 (e)	$			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training CNAs from other facilities.

$

D. NUMBER OF CNAs TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.
(e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Highland Oaks

STATE OF ILLINOIS
0029892 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

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

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist		hrs	$		$	$		$	1
2	Licensed Speech and Language Development Therapist		hrs							2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs							4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy		# of prescrpts							9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify):									13
14	TOTAL			$		$	$		$	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' PREPARATION REPORT

STATE OF ILLINOIS

Facility Name & ID Number Highland Oaks # 0029892 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

XV. BALANCE SHEET - Unrestricted Operating Fund. As of 12/31/2025 (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	$ 359,059	$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	98,601		3
4	Supply Inventory (priced at cost)	40,548		4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	16,850		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 515,058	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments	3,346,358		12
13	Land			13
14	Buildings, at Historical Cost	6,494,602		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	1,040,847		16
17	Accumulated Depreciation (book methods)	(5,841,795)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): Equity In Insurance Groups	106,126		23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 5,146,138	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 5,661,196	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 521,187	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	242,903		30
31	Accrued Taxes Payable (excluding real estate taxes)	8,329		31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable			33
34	Deferred Compensation	86,439		34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36				36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 858,858	$	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	Security Deposits	19,500		43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 19,500	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 878,358	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 4,782,838	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 5,661,196	$	48

SEE ACCOUNTANTS' PREPARATION REPORT

*(See instructions.)

Facility Name & ID Number Highland Oaks # 0029892 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 4,357,858	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 4,357,858	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	424,980	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)**	$ 424,980	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)**	$ 4,782,838	24 *

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Highland Oaks # 0029892 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

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	$ 6,003,639	1
2	Discounts and Allowances for all Levels	(187,851)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 5,815,788	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants	15,647	10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals	8,775	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	7,440	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 31,862	23
	D. Non-Operating Revenue		
24	Contributions	184,791	24
25	Interest and Other Investment Income***	114,239	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 299,030	26
	E. Other Revenue (specify):**		
27	**Settlement Income (Insurance, Legal, Etc.)**		27
28	**Other Revenues**	474,721	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 474,721	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 6,621,401	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,171,660	31
32	Health Care	3,188,931	32
33	General Administration	1,255,537	33
	B. Capital Expense		
34	Ownership	277,505	34
	C. Ancillary Expense		
35	Special Cost Centers	135,856	35
36	Provider Participation Fee	166,932	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 6,196,421	40
41	**Income before Income Taxes (line 30 minus line 40)****	424,980	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 424,980	43

	III. Net Inpatient Revenue detailed by Payer Source for each line		
44	Medicaid Fee for Service	$ 83,494.00	44
45	Medicaid Managed Long Term Services and Supports (MLTSS)	50,136.00	45
46	MMAI-Medicaid is the Primary Payer	335,145.00	46
47	MMAI-Medicare is the Primary Payer		47
48	Private Pay	5,347,013.00	48
49	Medicare Part A		49
50	Other-(specify)		50
51	Other-(specify)		51
52	Other-(specify)		52
53	Other-(specify)		53
54	Other-(specify)		54
55	Other-(specify)		55
56	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 5,815,788	56

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Highland Oaks # 0029892 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

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

(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,699	1,843	$ 119,611	$ 64.90	1
2	Assistant Director of Nursing	1,496	1,654	97,684	59.06	2
3	Registered Nurses	14,156	15,097	606,598	40.18	3
4	Licensed Practical Nurses	10,218	11,300	466,273	41.26	4
5	CNAs & Orderlies	57,435	61,339	1,335,946	21.78	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	2,525	2,723	59,548	21.87	8
9	Activity Director	1,453	1,614	39,278	24.34	9
10	Activity Assistants	6,062	6,392	116,723	18.26	10
11	Social Service Workers	1,557	1,557	30,820	19.79	11
12	Dietician					12
13	Food Service Supervisor	1,433	1,686	47,231	28.01	13
14	Head Cook	4,884	5,286	137,792	26.07	14
15	Cook Helpers/Assistants	10,135	10,681	188,378	17.64	15
16	Dishwashers					16
17	Maintenance Workers	3,179	3,370	116,630	34.61	17
18	Housekeepers	9,441	10,182	169,823	16.68	18
19	Laundry	3,203	3,363	61,955	18.42	19
20	Administrator	2,002	2,064	126,993	61.53	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	3,422	3,803	100,733	26.49	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified ID Prof (QIDP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify) Nursing Secretary	2,066	2,270	54,415	23.97	33
34	TOTAL (lines 1 - 33)	136,366	146,224	$ 3,876,431 *	$ 26.51	34

SEE ACCOUNTANTS' PREPARATION REPORT

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

** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	96	$ 4,240	1-3	35
36	Medical Director	180	6,000	9-3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	84	1,872	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	20	1,698	11-3	44
45	Social Service Consultant	28	2,218	12-3	45
46	Other(specify)				46
47	Dental Consultant	15	780	10-3	47
48					48
49	TOTAL (lines 35 - 48)	423	$ 16,808		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses		$		50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)		$		53

Facility Name & ID Number Highland Oaks # 0029892 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Diana J. Genz	Administrator	0%	$ 126,402
Matthew J. Kinsinger	Executive Director	0%	591
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 126,993

B. Administrative - Other

Description	Amount
	$
TOTAL (agree to Schedule V, line 17, col. 3)	$
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Porte Brown, LLC	CPA, Cost Report, 990	$ 11,407
Paylocity	Payroll Processing	34,062
MCC Technology, Inc.	Network Support & Monitoring	14,339
Konica Minolta	Copier Service & Support	6,044
OnShift, Inc.	Scheduling Service	6,136
Namecheap.com	Domain Services	64
American United Life	Pension Reporting	250
Virtru Corporation	SMB Endpoint Email Protection	1,352
Advanced Wireless	Wireless Service	899
TOTAL (agree to Schedule V, line 19, column 3)		
(For legal fee disclosure, see page 39 of instructions)		$ 74,553

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 56,659
Unemployment Compensation Insurance	
FICA Taxes	290,906
Employee Health Insurance	327,590
Employee Meals	10,313
Illinois Municipal Retirement Fund (IMRF)*	
Employee Life Insurance	543
Employee Pension Expense	86,439
Employee Health Services	2,899
Employee Relations	32,265
Employee Physicals and Hiring	10,507
TOTAL (agree to Schedule V, line 22, col.8)	$ 818,121

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

Description	Line #	Amount
		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$
Advertising: Employee Recruitment	
Health Care Worker Background Check	
(Indicate # of checks performed 25)	
Patient Background Checks 32	300
Association Dues (total from pg 22, #4)	7,000
Dues / Subscriptions / Memberships	15,873
Trade Associations / Treasury Department	104
City Of Elgin / Secretary of State Licenses	1,165
Less: Public Relations Expense	( )
PAC and Lobbying payments	(420)
All non-allowable advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 24,022

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Vehicle Expense	1,509
Seminar Expense	3,956
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 5,465

* Attach copy of IMRF notifications

**See instructions.

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Highland Oaks # 0029892 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

XX. GENERAL INFORMATION:

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

(2) Please list the ALLOWABLE PAYMENTS OR dues paid to provider associations on the lines below. Use the drop down list to identify the association.

Association Name	Amount
LEADING AGE	6,580
	6,580 Total

(3) List the amount of NON-ALLOWABLE payments OR DUES made to PROVIDER ASSOCIATIONS OR political action organizations.
The total amount for Question #3 will be adjusted out of the cost report on Page 5A, Line 1.

LEADING AGE	420
	420 Total

(4) EXHIBIT: Total payments OR DUES TO EACH ORGANIZATION LISTED ABOVE (2 and 3 combined)

LEADING AGE	7,000
	7,000 Total

(5) Indicate the total amount of both disposable and non-disposable incontinent expense and the location of this expense on Sch. V. $ 63,858 Line 10-2

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

(7) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. $ 166,932
This amount is to be recorded on line 42 of Schedule V.

(8) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? YES If YES, attach an explanation of the allocation.

(9) 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

(10) 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? YES 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.

(11) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ 10,313 Has any meal income been offset against related costs? NO Indicate the amount. $

(12) 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. $

c. What percent of all travel expense relates to transportation of nurses and patients? 100%

d. Have vehicle usage logs been maintained? YES

e. Are all vehicles stored at the nursing home during the night and all other times when not in use? YES

f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? YES

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. $

(13) Has an audit been performed by an independent certified public accounting firm? NO
Firm Name:

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

(15) 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.

Page 3, Schedule V, Line 7, Other

Expenses related to removal of general waste	$ 20,915

Page 4, Schedule V, Line 36, Other

Loss On Retirement of Assets	$ 245

Page 4, Schedule V, Line 43, Other Expenses

Apartment Expense	$ 70,213
Market Depreciation On Investments	27,708
Non-Resident Meal Costs	26,216
Investment Management Fees	7,425
Miscellaneous Non-Operating Expense (Sales Tax)	353
Benefit Dinner Expense	2,744
Volunteer Expense	1,197
Column 4 Total	135,856
Apartment Expense - Page 5A - Non-Allowable Expense	(70,213)
Market Depreciation On Investments - Page 5A - Non-Allowable Expense	(27,708)
Non-Resident Meal Costs - Page 5 - Non-Allowable Expense	(26,216)
Investment Management Fees - Page 5A - Non-Allowable Expense	(7,425)
Miscellaneous Non-Operating Expense (Sales Tax) - Page 5 - Non-Allowable Expense	(353)
Benefit Dinner Expense - Page 5A - Non-Allowable Expense	(2,744)
Volunteer Expense - Page 5A - Non-Allowable Expense	(1,197)
Column 8, Adjusted Total	$ -

Pages 3 & 4, Schedule V, Column 5 Reclassifications

Reclassify Staff Meals From Line 1, Dietary Wages & Supplies	$ (7,110)
Reclassify Staff Meals From Line 2, Meal Costs	(3,203)
Reclassify Staff Meals To Line 22, Employee Benefits	10,313
Net Effect Of All Reclassifications	$ -

Page 3, Schedule V, Line 23 Inservice Training & Education

Date	Vendor	Description	
1/1/2025	Relias Learning, LLC	Online Education Service For Employee Self Study & Self Training Requirements	$ 7,738
2/20/2025	Arlington Medical Supply	CPR Training For Staff	560
6/23/2025	Arlington Medical Supply	CPR Training For Staff	385
9/30/2025	Arlington Medical Supply	CPR Training For Staff	720
12/18/2025	Arlington Medical Supply	CPR Training For Staff	900
			$ 10,303

Page 19, Schedule XVII, Line 25, Interest Income

Interest income was not offset against interest expense, as there was no interest expense incurred during 2025.

Page 19, Schedule XVII, Line 28, Other Revenues

Apartment Income	$ 375,500
Market Appreciation On Investments	94,040
Miscellaneous Non-Operating Income	5,181
Miscellaneous Operating Income	-
	$ 474,721

Notes:
Apartment Expense is already adjusted out of Schedule V, Line 43.

Page 21, Schedule XIX, Section C, Legal Expense

Invoice Date	Payee	Service Description	Allowable Amount
			$ -
		none for 2025	-
			$ -

Page 21, Schedule XIX, Section D, Pension Expense

Pension Costs For Owners and Related Parties	$ -
Pension Costs For All Other Employees	86,439
	$ 86,439

Note - 45 employees received pension contributions for year 2025.

Attachment to Page 15, Schedule XIII, Section A

Nurse assistants were not trained in Basic Nurse Assistant courses during the reporting period due to our policy to hire nursing assistants who are currently enrolled in a Basic Nurse Assistant Training program or are already listed on the Illinois Nurse Assistant Registry. Our facility had 33 nurse assistants leave employment during 2025 and all replacements met the above requirement.

Attachment to Page 22, Schedule XX, General Information # 12

Employees are hired for a specific department and specific job. However, an employee may cross departments and is paid for those hours worked in that department. Wage costs are allocated based on hours worked in each department.

Attachment to Page 22, Schedule XX, General Information # 14

A portion of the building consists of 18 independent congregate living units. Costs are allocated to this portion of the building on the basis of square footage, exact costs (if able to be determined), and provider estimates of service costs. All these costs have been included in Non-Allowable Expenses on Pages 5 and 5A.

Name	Title	Date	City	State	Seminar Title	Sponsor	Cost
Delgado, Andrea	Dietary Assistant	01/10/25	Webinar	IL	Food Handler's Certification	Food Service Prep	$ 8
Weiby, Tiffany	LPN	03/03/25	Webinar	IL	The IV Video	The IV Guy	$ 548
Kellenberger, Diana	Administrator	03/06/25	Webinar	IL	INHAA Conference	INHAA	$ 280
Sauer, Tonya	Infection Prevention Nurse	05/09/25	Online	IL	LTC IP Initial Certification Examination	Infection Control and Epidemiology	$ 430
Sauer, Tonya	Director of Nursing	06/11/25	Schaumburg	IL	LeadingAge Annual Meeting & Expo	LeadingAge Illinois	$ 399
Hagerman, Gretchen	RN	06/11/25	Schaumburg	IL	LeadingAge Annual Meeting & Expo	LeadingAge Illinois	$ 399
Anliker, Joni	Activity Director	06/11/25	Schaumburg	IL	LeadingAge Annual Meeting & Expo	LeadingAge Illinois	$ 399
Kellenberger, Diana	Administrator	06/11/25	Schaumburg	IL	LeadingAge Annual Meeting & Expo	LeadingAge Illinois	$ 399
Gutierrez, Genesis	Dietary Assistant	06/27/25	Webinar	IL	Food Handler's Certification	Food Service Prep	$ 16
Alonso, Guillermo	Dietary Assistant	07/14/25	Webinar	IL	Food Handler's Certification	Food Service Prep	$ 8
Kellenberger, Diana	Administrator	07/18/25	Webinar	IL	Food Handler's Certification	Food Service Prep	$ 8
Hernandez, Yudely	Dietary Assistant	07/25/25	Webinar	IL	Food Handler's Certification	Food Service Prep	$ 8
Marshall, CJ	Activity Assistant	07/28/25	Webinar	IL	Food Handler's Certification	Food Service Prep	$ 8
Chavez, Yair	Dietary Assistant	07/31/25	Webinar	IL	Food Handler's Certification	Food Service Prep	$ 8
Covarrubias, Stefany	Activity Assistant	09/02/25	Webinar	IL	Food Handler's Certification	Food Service Prep	$ 8
Wonneberg, Gail	Activity Assistant	09/05/25	Webinar	IL	Food Handler's Certification	Food Service Prep	$ 8
Weiby, Tiffany	LPN	09/22/25	Webinar	IL	Wound Care Certification	WoundEducators.com	$ 898
Tamayo, Jordan	Dietary Assistant	10/06/25	Webinar	IL	Food Handler's Certification	Food Service Prep	$ 8
Koga, Mary	Infection Prevention Nurse	12/01/25	Naperville	IL	Infection Prevention 3-Day Training	Hektoen Institute	$ 100
Smith, Nicole	Activity Assistant	12/18/25	Webinar	IL	Food Handler's Certification	Food Service Prep	$ 8
Flores, Citlali	Activity Assistant	12/22/25	Webinar	IL	Food Handler's Certification	Food Service Prep	$ 8
							$ 3,956