

CENTER FOR HEALTH INFORMATION AND ANALYSIS

PRICING GROUP

501 BOYLSTON STREET

BOSTON, MA 02116

INSTRUCTIONS FOR PREPARING AND FILING

NURSING FACILITY REALTY COST REPORT

2018 HCF-2-NH

TABLE OF CONTENTS

	Page
Introduction	3
Who, What Form and When to File	3
Where and How to File	3
Additional Information	3
General Information	4
Determination of Need	4
Cost Splitting	5
Final Check-Off	6
Realty Company Report – HCF-2-NH	7
1 General Information, Preparer and Cost Report Related Questions	7
Disclosure Information	8
2 Realty Company Statement of Income and Expenses	8
3 Detail of Other Operating Expenses	9
4 Detail of Claimed Fixed costs	9
5 Balance Sheet	9
6 Reconciliation of Income	12
7 Reconciliation of Net Worth	12
8 Proprietorship, Partnership or Corporate Information	13
9 Summary of Notes Payable	13
10Footnotes and Explanations	13
Attestation	13

INTRODUCTION

The Center for Health Information and Analysis (Center) uses Forms HCF-1, HCF-2-NH and MGT-CR, Management Company Cost Report (formerly the HCF-3) as the basis for computing per diem rates of payment for Long-Term Care facilities that care for publicly-aided patients and for informational purposes in various databases. It is extremely important that these reports are prepared by persons who are familiar with the regulation 101 CMR 206.00 Standard Payments to Nursing Facilities. Copies of this regulation may be obtained on the Executive Office of Health and Human Services' (EOHHS) website at <https://www.mass.gov/lists/provider-payment-rates-hospitalsnursing-facilities-and-rest-homes> .

WHO MUST FILE:

All Nursing Facilities who render care to publicly-aided patients must file form HCF-1.

WHAT FORM TO FILE:

Nursing Facility Cost Report (HCF-1) - Each provider must complete and file an HCF-1 each calendar year with the Center. The HCF-1 is filed electronically. A paper copy of the HCF-1 cost report and instructions are available on our website at www.chiamass.gov.

Realty Company Cost Report (HCF-2-NH) - A provider that does not own the real property of the nursing facility and pays rent to an affiliated or non-affiliated realty trust or other business entity must file or cause to be filed an HCF-2 with the Center.

Management Company Cost Report (MGT-CR) - A provider must file a separate Management Company Cost Report with the Center for each entity for which it reports management or central office expenses related to the care of Massachusetts publicly aided residents. **A new Management Company Cost Report will be deployed Spring 2019.**

WHEN TO FILE:

The nursing facility cost reports are calendar year cost reports. The 2018 due date will be extended. The Center will adjust the due dates of the 2018 HCF-1, HCF-2-NH and MGT-CR (formerly HCF-3) reports to allow facilities not less than 60 days following the release of the MGT-CR.

If a provider has closed on or before November 30, the provider is not required to file an HCF-1 report. New facilities should review the filing requirements as stated in 101 CMR 206.07. If a provider changed ownership on or before November 30, the seller is not required to file.

When a provider is required to file a cost report for a base year before the Center has rewritten the report to reflect that base year's regulations, e.g. new facilities, etc., the prior year's cost report should be used. This cost report should be clearly marked informing the Center that the prior year's cost report is being utilized.

WHERE AND HOW TO FILE:

The HCF-2-NH should be emailed to CHIA.Data@state.ma.us in the portable document format (PDF). The name of the PDF file must include the name of the facility or entity and cost report type (HCF-2-NH).

The HCF-1 is an electronic filing via the Center's INET system.

ADDITIONAL INFORMATION

For assistance in completing these forms, contact the Help Desk at (617) 701-8297 or email CHIAcostreports.LTCF@state.ma.us.

GENERAL INFORMATION

Forms HCF-1, HCF-2-NH and MGT-CR must be completed on the accrual basis. These reports are essentially balance sheets and income statements which must accurately reflect the complete financial condition of the facility, realty trust, Management Company or other reporting entity. **IT IS ESSENTIAL THAT EACH REPORT REFLECT THE ENTIRE FINANCIAL STATEMENT OF THE REPORTING ENTITY. (PARTIAL REPORTING IS NOT ACCEPTABLE).** There is a minor exception to this requirement. Certain timing differences between the books of the provider and the claim for reimbursement requirements may occur which could result in modest variances between the report and the provider's books. When this occurs, Schedule 6 of the HCF-2-NH, Reconciliation of Income per Report with Income per Books should identify the variances.

In addition to being a complete financial statement, these forms also constitute a claim for reimbursement. On form HCF-1, the conversion from a financial statement to a claim for reimbursement begins with entering the total expenses, and subtracting the non-allowable expenses.

NO CHANGES TO THE ACCOUNT NUMBERS OR FORMATS ARE ALLOWED. The forms should be **TYPED OR HANDWRITTEN CAREFULLY IN BLACK INK.** Only the original form, a very clear photocopy, or an approved facsimile will be accepted. Only **WHOLE DOLLARS** should be reported and rounding off of cents should be done carefully to ensure that all totals balance precisely.

ALL SCHEDULES THAT ARE NOT APPLICABLE SHOULD BE MARKED WITH "N/A."
BLANK SCHEDULES WILL BE RETURNED TO THE PROVIDER.

Footnotes which reveal special information are not only permissible but are required whenever the cost report says "Explain." However, please place such additional information and/or audit marks away from the account and value information which will be keypunched. Please put all comments, explanations and addendum on the page marked "Footnotes and Explanations," (Sch 20 of the HCF-1 and Sch 10 of the HCF-2-NH).

ORIGINAL SIGNATURES ARE REQUIRED FOR EACH SECTION OF THE ATTESTATION IN THE HCF-2-NH PAGES 2 AND 3 IN THE CERTIFICATION SECTION OF THE COST REPORT. THE SIGNER MUST BE AN OWNER, OFFICER, PARTNER OR OTHER LEGALLY AUTHORIZED PERSON.

Computer generated facsimiles are acceptable if the cost report(s) is identical to the report(s) provided by the Center and is approved in advance. All applications for approval must be submitted to the Center by March 22.

DETERMINATION OF NEED

If the facility received a letter of final approval of a Determination of Need, please attach a copy of the letter outlining the approved maximum capital expenditures. A detailed analysis reconciling the Determination of Need letter to the claim on Schedule 4 of the HCF-2-NH, Detail of Claimed Fixed Costs, is required. This analysis should be provided in the Footnotes and Explanations section.

COST SPLITTING

Any cost which is split across two or more accounts on the cost report(s) shall be supported by adequate documentation. Adequate documentation for personnel costs that are split shall be defined as follows: complete and detailed time records such as time cards or sheets recorded on an individual basis and supporting the splitting of the personnel cost among the accounts, as well as work schedules and job descriptions. Each account impacted by such cost splitting shall be identified and the cost splitting fully explained in the Footnotes and Explanation section of the cost report.

FINAL CHECK-OFF

Many cost reports are returned, rates delayed, or unnecessary disputes are created because of reporting errors. To help you avoid these pitfalls and allow the Center to process rates timely and efficiently, please review the following checklist.

1. Has the HCF-2-NH been signed in two places?
2. Is the report mathematically correct? Please review the mathematical calculations for accuracy in areas including but not limited to bucket account totals, totals from supplementary schedule details that must reconcile with the general accounts totals, and amounts that must match values reported either on another schedule and/or an account value from a prior year report. Please check for differences caused by the rounding to whole dollars.
3. Have the fixed costs been claimed on the allowable basis instead of actual cost?
4. On Reconciliation of Net Worth Schedule, does the beginning balance of Net Worth on line 1 equal the ending balance of the prior year cost report?
5. Have the schedules of non-allowable expenses been completed?
6. Have copies of equipment leases, and pension plans been filed with the Center?
7. Are you satisfied that by converting this report to a claim that the resulting rate will accurately reflect all of the provisions of 101 CMR 206.00 which define reasonable operating costs as those costs incurred by a provider which are reasonable and necessary in providing adequate care to publicly-aided patients?

REALTY COMPANY REPORT OR INDIVIDUAL REAL PROPERTY OWNER – HCF-2-NH

HCF-1 Rent - If the operating company incurs rent expense or if a value is reported on the HCF-1 in Real Property Rent Expense, account (4535.8) a Realty Company Report, Form HCF-2-NH must be filed. Real property rent expense will be disallowed but the allowable costs of the realty company will be added to the capital calculation. The HCF-2-NH is required whether or not the realty is owned by a related party.

MGT-CR Rent - If rent expense from a related entity is claimed on the MGT-CR, account (9382.2) a Realty Company Report, Form HCF-2-NH must be filed. If rent is paid to an unrelated party, an HCF-2-NH is not required.

Whenever rent is paid to or expenses or allowances are claimed by a realty company which owns more than one property, an HCF-2-NH form which reports all of the financial activity and condition of that entity should be filed. **In addition, subsidiary form HCF-2-NH's should be filed for each facility and clearly marked "HCF-2-NHA", "HCF-2-NHB", etc.** Each subsidiary HCF-2-NH should also clearly indicate the name, address and provider number of the nursing facility or rest home which it represents, as well as, if applicable, the identification of other properties for which no claims are being made.

For example, if a realty trust owns a nursing facility in Athol, a resident care facility in Orange and apartments in Greenfield, a total of four (4) form HCF-2-NHs must be filed. One form will report the financial condition of the entire entity and be clearly marked, "See also HCF-2-NHA, HCF-2-NHB, and HCF-2-NHC". The HCF-2-NHA should report that portion of the entity which relates to the nursing facility, the HCF-2-NHB should report that portion of the entity which relates to the resident care facility and the HCF-2-NHC should report the remainder of the activities and be marked "Other Non-Claimed Realty Report". The subsidiary reports must total to and be consistent with the overall realty report.

HCF-2-NH SCHEDULES

1: General Information This schedule contains the following sections: Preparer Information, Cost Report Related Questions and Disclosure Information. **All sections must be completed. Do not leave any items blank.** If any item or question does not pertain to your entity, then please write the words "non-applicable" or "N/A" in the field so that it is apparent that the item or question was not overlooked.

Preparer Information: If someone other than the Owner, Partner or Officer prepared this report, enter the preparer information and circle the type of accounting service that was performed.

Cost Report Related Questions: The questions in this section pertain to changes in financing, reported asset holdings and renters of the realty's assets. This information needs to be updated annually to keep the Center's records current.

If a change of ownership occurred for the realty company during the year, the date of the change must be entered. If such a change of ownership did take place during the reporting year, the Help Desk must be contacted at (617) 701-8297 or email CHIAcostreports.LTCF@state.ma.us for further instructions regarding the filing requirements of the HCF-2(s).

(HCF-2-NH continued)

Disclosure Questions: This section contains questions regarding the direct and indirect ownership of the realty company, common ownership with any Massachusetts and Non-Massachusetts Nursing Homes and Rest Homes, and related party transactions.

A direct owner is the legal entity or individual that is the nursing facility's owner of record. Enter the name of the corporation, trust, partnership, government agency, sole proprietor or other legal entity that is the legal owner of record.

An indirect owner is any individual or entity that holds a 5% or greater financial interest in the nursing facility direct owner. Enter the name of each stockholder, trust beneficiary, partner or any other individual or entity with such an interest.

A related party is an individual or organization associated or affiliated with, or that has control of, or is controlled by, the Provider; or is related to the Provider, or any director, stockholder, trustee, partner or administrator of the Provider by common ownership or control or in a manner specified in sections 267(b) and (c) of the Internal Revenue Code of 1954 as amended provided, however, that 10% is the operative factor as set out in sections 267(b)(2) and (3). Related individuals include spouses, parents, children, spouses of children, grandchildren, siblings, fathers-in-law, mothers-in-law, brothers-in-law and sisters-in-law.

2: Realty Company Statement of Income and Expenses

The information on this schedule must also be reported on HCF-1 Schedule 22.

Income

3510.0 Rental from Nursing Facility Income: This account represents the income earned from renting the building and/or equipment to a nursing facility.

3520.0 Other Rental: This account represents the rental income earned from any person or entity, except for a nursing facility.

3530.0 Other Income: This account represents the income generated from non-rental transactions.

3540.0 Fixed Recoverable Income: This is a new account which should be used to report any fixed cost recoverable income.

Expenses

This section of the report is broken down by expense category subtotals; fixed, operating and non-allowable. Please report the gross expenses in the Reported Expense field, self disallow any non-nursing home related and/or any other non-allowable amounts of the gross expenses by entering them into the Non-Allowable field and enter the claimed expense amount in the Total Allowable Expense field.

Please note that for the fixed cost expenses, the non-allowable amount should be the difference between the gross reported expense and the amount claimed on the HCF-2-NH, Schedule 4: Detail of Claimed Fixed Costs. Therefore, the total allowable amounts must equal the amounts claimed on Schedule 4: Detail of Fixed Costs.

Subtotal: Other Operating Expenses - Reported, Non-Allowable, and Total Allowable Expenses must equal the total amounts reported in HCF-2-NH, Schedule 3: Detail of Other Operating Expenses, account, 9502.2.

Interest on Working Capital and Interest on Late Payments, Penalties are non-allowable for reimbursement purposes. The total amount reported for these expenses in the Reported Expense column should also be reported in the Non-Allowable Expense column.

(HCF-2-NH continued)

Total Expenses is the sum of the fixed costs (account 9950.2), other operating expenses (account 9502.2) and non-allowable expense (account 9530.0) subtotals.

All of the detailed totals of income and expenses reported in HCF-2-NH, Schedule 2, must also be reported in HCF-1, Schedule 22.

3: Detail of Other Operating Expenses – Schedule 3 has been revised to segregate the HCF-2-NH Other Expenses (9502.3) and Utilities/Plant Operation Expenses (9502.4). The amount reported in account 9502.4 is added-back on the HCF-1, Schedule 4, Variable Expenses. The amount reported in account 9502.3, Other Expenses, is added back on the HCF-1, Schedule 3, Administrative and General. A line item detail of each operating expense that is included in Other Operating expenses (9502.2) in Schedule 2 must be provided. The total of the line items for reported, self-disallowed expenses, and claimed HCF-2-NH operating expenses must equal the amount reported in account 9502.2 on Schedule 2. The Details of Other Operating Expenses listed in HCF-2-NH must also be reported in HCF-1, Schedule 24.

4: Detail of Claimed Fixed Costs

Great care should be taken with this schedule since this is the basis of your fixed cost reimbursement. Errors and omissions on this schedule cause serious delays in computing rates. The allowable basis is seldom the same as actual cost; carefully review the provisions of 101 CMR 206.00. The starting point of this schedule should be your ending allowable basis from the previous year and prior rate period rate calculations. Be sure to reflect the additions and deletions previously reported. The claimed building depreciation expense should be adjusted to the amount calculated based upon the building depreciation rate reflected on previous rates which may be greater than the 2.5%. Your claim for long-term interest including related period expense such as service fees, mortgage insurance, etc. as well as any new allowable Long Term Debt should reflect all permanent factors calculated on your existing debt as well as any new Long Term Debt. Make complete disclosure of your calculations supporting the permanent factor(s) of your new debt in the Footnotes and Explanations section. The claimed fixed costs in Schedule 4 must equal the claimed fixed costs by line item in Schedule 2. The claimed fixed costs in HCF-2-NH Schedule 4 must also be reported on the HCF-1, Schedule 5.

5: Balance Sheet

The information in this schedule must also be reported in HCF-1 Schedule 21.

Assets:

Current

1050.0 Other Cash - Other cash assets not included in checking account and cash on hand.

1010.0 Total Cash - Calculation (Total of accounts 1020.0 through 1050.0)

1270.0 Prepaid Interest - Interest benefit paid for in advance.

1280.0 Prepaid Insurance - Insurance benefit paid for in advance.

1300.0 Other Prepaid Expenses - This account should be used to record expenditures for future benefits. An example would be prepaid rent. This account should not be used to capitalize improvements or maintenance expenses which, in the provider's opinion, may benefit future periods. Improvements or maintenance costs that will benefit future periods should be capitalized into the appropriate Improvement Fixed Asset Account and depreciated over the aggregate useful lives established by the Center's regulations. Similarly, this account should not be used to record and subsequently claim pre-opening costs which are not reimbursable or training costs which, while reimbursable, are to be expensed in the period in which they are incurred.

1005.0 Total Current Assets - Calculation (Total of Accounts 1010.0, 1150.0, 1260.0, and 1310.0).

(HCF-2-NH continued)

Non-Current Assets

1511.1 Land-Cost

Gross value of land.

- 1510.0** Land- Book Value
Net amount of land.
- 1521.1** Building-Cost
Gross value of building.
- 1522.2** Building-Accumulated Depreciation
Cumulative amount of depreciation on building.
- 1520.0** Building-Book Value
Net amount of building.
- 1611.1** Building Improvements -Cost
Gross value of building improvements.
- 1612.2** Building Improvements-Accumulated Depreciation
Cumulative amount of depreciation on building improvements.
- 1610.0** Building Improvements-Book Value
Net amount of building improvements.
- 1631.1** Other Improvements – Cost
Gross value of other improvements.
- 1632.2** Other Improvements – Accumulated Depreciation
Cumulative amount of depreciation on other improvements.
- 1630.0** Other Improvements – Book Value
Net amount of other improvements.
- 1616.1** HCF Capital Improvements – Cost
Gross value of HCF Capital Improvements.
- 1617.2** HCF Capital Improvements – Accumulated Depreciation
Cumulative amount of depreciation on HCF capital improvements.
- 1615.0** HCF Capital Improvements – Book Value
Net amount of HCF Capital Improvements.
- 1651.1** Equipment – Cost
Gross value of equipment.
- 1652.2** Equipment – Accumulated Depreciation
Cumulative amount of depreciation on equipment.
- 1650.0** Equipment – Book Value
Net amount of equipment.
- 1661.1** HCF Capital Equipment – Cost
Gross value of HCF Capital Equipment.
- 1662.2** HCF Capital Equipment – Accumulated Depreciation.
Cumulative amount of depreciation on HCF capital equipment.
- 1660.0** HCF Capital Equipment – Book Value
Net amount of HCF Capital Equipment.
- 1701.1** Motor Vehicles - Cost
Gross value of motor vehicles.
- 1702.2** Motor Vehicles – Accumulated Depreciation
Cumulative amount of depreciation on motor vehicles.
- 1700.0** Motor Vehicles – Book Value
Net amount of motor vehicles.
- 1710.1** Software - Cost
Gross value of software.
- 1710.2** Software – Accumulated Depreciation
Cumulative amount of depreciation on software.
- (HCF-2-NH continued)**
- 1710.0** Software – Book Value
Net amount of software.
- 1715.1** HCF Capital Software – Cost

- Gross value of HCF Capital Software.
- 1715.2** HCF Capital Software – Accumulated Depreciation
Cumulative amount of depreciation on HCF capital software.
- 1715.0** HCF Capital Software – Book Value
Net amount of HCF Capital Software.
- 1500.0** TOTAL - FIXED ASSETS
Calculation (Total of accounts 1510.0 through 1715.0)

Deferred Charges And Other

- 1975.1** Mortgage Acquisition Costs
This account is used by providers to disclose the balances that relate to the annual amortization reported as additional interest expense on Schedule 9, Analysis of Mortgages and Notes Payable.
- 1979.0** Construction in Progress
Construction in progress or work in progress should be reported in this account. Such construction or work in progress should never be reported and claimed as an allowable asset on the Detail of Claimed Fixed Costs schedule. Only when the asset has been converted to full use for the care of patients should it be entered there.
- 1980.0** Other
All other non-current assets.
- 1000.0** Total Assets
Calculation (Total of Accounts 1005.0, 1500.0, and 1900.0)

Liabilities and Net Worth:

Current Liabilities:

- 2110.0** Officer, Owner, Related Parties
The portion of loans to the realty company by the Owner, Officer or Related Parties due within a year.
- 2120.0** Subsidiaries and Affiliates
As above but loan would be from subsidiary or affiliate
- 2130.0** Banks
Line of credit due within a year.
- 2150.0** Other Short-Term Financing
Working Capital from any source not individually listed that is due within a year.
- 2160.0** Payments Due w/in One Year on Long Term Debt:
Most providers have long-term debt and accordingly, report values in Mortgages (**2310.0**), and Other Long Term Debt (**2320.0**). Any provider who reports a mortgage or other Long Term Debt must also enter the amount which is due within one year under Current Liabilities, acct. 2160.0. If no portion of the long-term debt is due within one year, an explanation should be provided in the Footnotes and Explanations section.
- 2100.0** Total Notes and Loans Payable (Total of accounts 2110.0 through 2160.0)
- 2240.0** Accrued Taxes- Realty and Management - Taxes that have been incurred, but not yet paid.
- 2295.0** Other Current Liabilities - All other current liabilities not cited above.
- 2005.0** Total Current Liabilities – (Total of Accounts 2100.0, 2240.0 and 2295.0)

(HCF-2-NH continued)

Net Worth Not-For-Profit

NET ASSETS

2410.0 Unrestricted

The part of net assets that is neither permanently restricted nor temporarily restricted by donor imposed stipulations.

2420.0 Temporarily Restricted

The part of the net assets resulting from (i) contributions and other assets whose use is limited by donor imposed stipulations that either expire with the passage of time or can be fulfilled and removed by actions pursuant to those stipulations, (ii) other asset enhancements and diminishments subject to the same kind of stipulations, **or** (iii) reclassification to (or from) other classes of net assets as a consequence of donor-imposed stipulations, their expiration by passage of time, or their fulfillment and removal by actions pursuant to those stipulations.

2430.0 Permanently Restricted

The part of the net assets resulting from (i) contributions and other assets whose use is limited by donor imposed stipulations that neither expire with the passage of time nor can be fulfilled and removed by actions of the organization, (ii) other asset enhancements and diminishments subject to the same kind of stipulations, **and** (iii) reclassification to (or from) other classes of net assets as a consequence of donor-imposed stipulations.

2400.0 TOTAL NET ASSETS

Calculation (Total of accounts 2410.0 through 2430.0)

Net Worth Proprietorship or Partnership

2545.0 Contributions - This account has been added to record Proprietorship and Partnership Contributions. This amount should also be reported in HCF-2-NH Schedule 7.

2510.0 Total Proprietorship or Partnership

Calculation (Total of accounts 2520.0 through 2550.0)

Net Worth Corporate

2610.0 Total Corporation Calculation

(Total of accounts 2620.0 through 2650.0)

2000.0 Total Liabilities And Net Worth

Calculation (Total of accounts 2005.0, 2300.0 and 2500.0)

6: Reconciliation of Income per Report with Income per Books

This schedule should be used to disclose any difference between the cost report and the books of the provider. Net Income (loss) before reconciling items must agree with Schedule 7, Net Income (Loss). Material items appearing on this schedule should be explained in detail in the Footnotes and Explanations section.

7: Reconciliation of Net Worth This schedule summarizes the changes in net worth during the reporting period. Proprietorships and partnerships should complete Part 1, Corporations should complete Part 2 and Non-Profits should complete the schedule on page 14. The beginning balance of Net Worth on line one must be the same as the reported ending net worth on the previous year's cost report. Any variance must be explained in detail with footnotes. The ending balance must agree with the reported net worth on this year's cost report. The Net Income (Loss) amount must equal the amount reported on Schedule 6 before reconciling items. The column names and descriptions should not be changed. This format facilitates structured entry into the schedule. If for any reason this schedule presents reporting problems, provide a complete explanation in the Footnotes and Explanations section.

(HCF-2-NH continued)

8: Proprietorship, Partnership or Corporate Information

This schedule is used to report the names of the legal owners of the business and to disclose the salary and other compensation paid to owners as well as what accounts were charged. Sole proprietors should report the same amount as reported in the draw account and under no circumstances should any amount be claimed for personal services in an account other than draw. If additional space is needed, use Schedule 10, Footnotes and Explanations.

9: Summary of Notes Payable

This schedule should include all mortgages and notes payable whether or not interest expense has been incurred. Rates of interest should be clearly indicated. For Variable rate mortgages use "VAR" or "P + #" if appropriate. **Period expenses** such as mortgage insurance should be reported as a period expense and a detailed disclosure should be made in the Footnotes and Explanation section. All existing debt should reconcile to the Balance Sheet and Income Statement accounts. Consistent balances should be carried forward from the previous year's cost report. New financing or refinancing should be completely disclosed on Schedule 10. Details of items such as Mortgage Acquisition Costs, Bond Discounts, Bond Premiums, Bond Service Fees, Interest earned on Escrow Funds and Negative Principal Payments, as well as any other significant information with regards to this Long Term Debt should be disclosed in the Footnotes and Explanations section. Long-Term Debt - Bonds should be reported at Face or Stated Value of the Bonds at the time of issue and Bond Discounts or Premiums reported as a Mortgage Acquisition Cost. Total disclosure of all facts regarding such financing should be made in the Footnotes and Explanations section.

10: Footnotes and Explanations

This page is used to provide detail to any of the information provided on the HCF-2-NH report that needs elaboration, explanation or clarification.

Attestation

Please go back and review the information reported in the HCF-2-NH before completing the Attestation Sections of the cost report. Once you are satisfied that the information is correct, complete Attestation Sections A and B attesting to the preparation and accuracy of the HCF-2-NH Report.

Section A: This section must be completed by the HCF-2-NH Cost Report preparer other than the owner, partner or officer. If there is no preparer other than the owner, partner or officer, then please mark this section "N/A".

Section B- This section must be completed and signed off with an original signature by the authorized signatory, typically the owner, partner or officer.