THE COMMONWEALTH OF MASSACHUSETTS CENTER FOR HEALTH INFORMATION AND ANALYSIS

501 BOYLSTON STREET BOSTON, MASSACHUSETTS 02116

2020 HCF-2-RH REST HOME

REALTY COMPANY REPORT OR INDIVIDUAL REAL PROPERTY OWNER REPORT

Batch #

1a. Facility VPN

1b. Facility Provider ID

2. Balance Sheet Date

(MO-DA-YR)

3. Name of Facility

Street Address

City

Zip

4. Telephone ( )

Area Code - Number

5. FAX ( )

Area Code - Number

6. Name of Realty Co.

or Individual

Street Address

City

Zip

7. Has the facility had a change in long-term financing in 2020?

(Enter Y = Yes or N = No)

The HCF-2-RH should be completed when expenses are included in the "Rent Expenses for Real Property" account 4535.8 on the HCF-4. It must be returned to this office accompanied by the HCF-4. If more than one facility or office is involved, file a copy with each HCF-4. (Please refer to the Realty Company section in the Instructions Manual for specific filing requirements.) This form should be filed whenever rent is paid to an Individual, Partnership, Realty Trust or other entity whether affiliated or not. The HCF-2-RH serves the dual purpose of being a report to the Center by the individual or business entity which owns the real property to accurately reflect its complete financial condition and is, at the same time, a claim for reimbursement.

Please type or print using BOLD, BLACK INK. Use whole dollar amounts and accounts with no dollar amounts should be left blank. Use N/A on all schedules that are not applicable.

THIS REPORT IS DUE:

June 4, 2021 WHEN FILED WITH THE HCF-4. For assistance in completing this form, email the Help Desk at

[CHIAcostreports.LTCF@state.ma.us.](mailto:CHIAcostreports.LTCF@state.ma.us)

Misrepresentation or falsification of any information contained in this cost report may be punishable by fine and/or imprisonment under state or federal law.

CERTIFICATION BY OWNER, PARTNER OR OFFICER

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for:

Provider Name Vendor Payment Number

for the Cost Report period beginning

and ending

and that to the best of my knowledge and belief, the statement, accompanying Cost Report, and supporting schedules are true, accurate, complete and prepared in accordance with applicable regula- tions and instructions, and that the statement, Cost Report, and supporting schedules are prepared from the books and records of the provider(s) except as noted. If prepared by the person other than owner, partner, or officer, his declaration is based on all information of which he has any knowledge.

This certification is signed under pains and penalties of perjury. Facsimile signatures are not acceptable.

Name of Owner, Partner, or Officer

Last Name

First Name M.I.

Email Address

Title Date of Signature (MO-DA-YR)

Signature of Owner, Partner or Officer

(See Schedule A - Disclosure Information - and the instructions thereon.)

Name of Preparer other than Owner, Partner or Officer

Firm Name

Preparer’s Name

Preparer’s Title

Preparer’s Address

Phone

Email Address

Date of Signature (MO-DA-YR)

Signature of Preparer other than Owner, Partner or

Officer

Type of Accounting Service Performed 1

1 A = Audit R = Review C = Compilation O = Other

2020 HCF-2-RH Page 2

SCHEDULE A - DISCLOSURE INFORMATION{PRIVATE }

Answer all questions. Use N/A if applicable. Facsimile signatures are not acceptable. If extra space is needed, please photocopy form.

Instructions:

a) Schedule A is an integral part of the HCF-2-RH form. This schedule must be completed in its entirety and signed by each owner with an interest of 5% or more. Signatures of Board of Directors members are required from publicly held corporations. An individual signing for an estate must indicate his legal capacity to sign for the estate.

b) A direct owner is a person or entity having any rights or benefits of ownership and having an interest of record in any partnership, joint venture, corporation or other entity.

c) An indirect beneficial owner is a person having any benefits or rights of ownership, either direct or indirect, through one or more intermediaries, through any understanding or relationship with a person or entity, resulting in benefits of ownership which are not of record. It is incumbent upon the owner to fully disclose such interest. FAILURE TO DISCLOSE THIS INFORMATION WILL

BE SUBJECT TO SANCTIONS AS PRESCRIBED UNDER REGULATION 101 CMR 204.00.

1. List all direct and indirect owners with an interest of 5% or more in this realty company. If the company is owned by a corporation or chain, list the name of the corporation under “Last Name”. If the company is held under a trust, the beneficial owner(s) must be identified under “Last Name”.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Last Name | First Name | MI | Address | Percent  Ownership | Direct or  Indirect |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |

2. List the name(s) of any other nursing and/or rest homes in which the owners listed in item #1 own, directly or indirectly, an interest of 5% or more.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Nursing and/or Rest  Home | VPN | Name of Owner | Address of Company | % Ownership |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |

3. List any indebtedness (mortgages, deeds, trust instruments, notes or other financial information) of the realty company to the direct or indirect owners listed in item #1.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Creditor | Original debt amount | Date Issued | Balance 12/31/2020 | Name of Owner |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |

4. List any indebtedness (mortgages, deeds, trust instruments, notes or other financial information) of the direct or indirect owner listed in item #1 to the realty company.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Creditor | Original debt amount | Date Issued | Balance 12/31/2020 | Name of Owner |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |

5. Indicate any entity, person or related party as defined in REGULATION 101 CMR 204.00 and that (a) provides services, facilities, goods and/or supplies to this company; or (b) receives any salary, fee or other compensation from this company. Indicate the amount paid by this company for this reporting year. (Attach addendum if necessary.)

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Entity/Person | Goods/Services | Billing/ Compensation | Mark up | Cost | Account  Posted | Name of Owner | % Ownership |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |

CERTIFICATION

The undersigned certifies, under penalty of perjury, that he has read the Disclosure Information, has completed Schedule A, and that the schedule is a true and correct statement of all such interest in this company.

SIGNATURE:

TITLE:

DATE:

SIGNATURE:

TITLE:

DATE:

SIGNATURE:

TITLE:

DATE:

PROPRIETORSHIP, PARTNERSHIP OR CORPORATE INFORMATION

FAILURE TO INCLUDE DOLLAR AMOUNTS AND ACCOUNT NUMBERS, EVEN IF NOT CLAIMING FOR REIMBURSEMENT, MAY RESULT IN A DELAY OF YOUR RATE.

Sole Proprietorship:

Last Name

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Account | #2530.01 | # XXX | # XXX | # XXX | # XXX |
| % Time Devoted | % | XXX % | XXX % | XXX % | XXX % |
| Salary | $ XXX | $ XXX | $ XXX | $ XXX | $ XXX |
| Employee Benefits | $ XXX | $ XXX | $ XXX | $ XXX | $ XXX |
| Payroll Taxes | $ XXX | $ XXX | $ XXX | $ XXX | $ XXX |
| Workers’ Comp. | $ XXX | $ XXX | $ XXX | $ XXX | $ XXX |
| Gr. Life/Health Ins. | $ XXX | $ XXX | $ XXX | $ XXX | $ XXX |
| Draw: | $ | $ XXX | $ XXX | $ XXX | $ XXX |
| Other: | $ XXX | $ XXX | $ XXX | $ XXX | $ XXX |
| Total | $ | $ XXX | $ XXX | $ XXX | $ XXX |

First Name

Title

Partnership:

Last Name

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Account | #2540.01 | # | # | # | # |
| % Time Devoted | % | % | % | % | % |
| Salary | $ XXX | $ | $ | $ | $ |
| Employee Benefits | $ XXX | $ | $ | $ | $ |
| Payroll Taxes | $ XXX | $ | $ | $ | $ |
| Workers’ Comp. | $ XXX | $ | $ | $ | $ |
| Gr. Life/Health Ins. | $ XXX | $ | $ | $ | $ |
| Draw: | $ | $ | $ | $ | $ |
| Other: | $ XXX | $ | $ | $ | $ |
| Total | $ | $ | $ | $ | $ |

First Name

Title Circle one:

Owner / Officer / Partner

Last Name

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Account | #2540.01 | # | # | # | # |
| % Time Devoted | % | % | % | % | % |
| Salary | $ XXX | $ | $ | $ | $ |
| Employee Benefits | $ XXX | $ | $ | $ | $ |
| Payroll Taxes | $ XXX | $ | $ | $ | $ |
| Workers’ Comp. | $ XXX | $ | $ | $ | $ |
| Gr. Life/Health Ins. | $ XXX | $ | $ | $ | $ |
| Draw: | $ | $ | $ | $ | $ |
| Other: | $ XXX | $ | $ | $ | $ |
| Total | $ | $ | $ | $ | $ |

First Name

Title Circle one:

Owner / Officer / Partner

Corporation:

Last Name

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Account | # | # | # | # | # |
| % Time Devoted | % | % | % | % | % |
| Salary | $ | $ | $ | $ | $ |
| Employee Benefits | $ | $ | $ | $ | $ |
| Payroll Taxes | $ | $ | $ | $ | $ |
| Workers’ Comp. | $ | $ | $ | $ | $ |
| Gr. Life/Health Ins. | $ | $ | $ | $ | $ |
| Other: | $ | $ | $ | $ | $ |
| Total | $ | $ | $ | $ | $ |

First Name

Title Circle one:

Owner / Officer / Partner

Last Name

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Account | # | # | # | # | # |
| % Time Devoted | % | % | % | % | % |
| Salary | $ | $ | $ | $ | $ |
| Employee Benefits | $ | $ | $ | $ | $ |
| Payroll Taxes | $ | $ | $ | $ | $ |
| Workers’ Comp. | $ | $ | $ | $ | $ |
| Gr. Life/Health Ins. | $ | $ | $ | $ | $ |
| Other: | $ | $ | $ | $ | $ |
| Total | $ | $ | $ | $ | $ |

First Name

Title Circle one:

Owner / Officer / Partner

Last Name

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Account | # | # | # | # | # |
| % Time Devoted | % | % | % | % | % |
| Salary | $ | $ | $ | $ | $ |
| Employee Benefits | $ | $ | $ | $ | $ |
| Payroll Taxes | $ | $ | $ | $ | $ |
| Workers’ Comp. | $ | $ | $ | $ | $ |
| Gr. Life/Health Ins. | $ | $ | $ | $ | $ |
| Other: | $ | $ | $ | $ | $ |
| Total | $ | $ | $ | $ | $ |

First Name

Title Circle one:

Owner / Officer / Partner

1Annual Draw or Earnings Distribution

FOOTNOTES AND EXPLANATIONS

Enter any footnotes, explanations or disagreements relating to this cost report in the space provided below. The Center relies on accurate reporting which is consistent with regulations, forms, instructions and advisory rulings. Providers should report both actual and allowable costs and explain all discrepancies. Please attach an additional page if needed.

SCHEDULE 1: REALTY COMPANY BALANCE SHEET (DOLLARS ONLY - DO NOT RECORD CENTS) ASSETS

Current Assets

Cash

|  |  |  |  |
| --- | --- | --- | --- |
| Checking Account | (1020.0) |  |  |
| On Hand | (1030.0) |  |
| Other | (1050.0) |  |
| Total Cash |  | (1010.0) |
| Loans Receivable  Officers/Owner | (1160.0) |  |
| Employees | (1170.0) |  |
| Affiliates/Related Parties | (1180.0) |  |
| Other Loans Receivable | (1185.0) |  |
| Total Loans Receivable |  | (1150.0) |
| Prepaid Expenses  Prepaid Interest | (1270.0) |  |
| Prepaid Insurance | (1280.0) |  |
| Other Prepaid Expenses\* | (1300.0) |  |
| Total Prepaid Expenses |  | (1260.0) |
| Other Current Assets |  | (1310.0) |
| Total Current Assets |  |  | (1005.0) |
| Fixed Assets |  |  |  |

Land

Cost (1511.1)

Book Value (1510.0)

Building

|  |  |  |
| --- | --- | --- |
| Cost | (1521.1) |  |
| Accum. Depr. | (1522.2) ( ) |
| Book Value |  | (1520.0) |
| Building Improvements  Cost | (1611.1) |  |
| Accum. Depr. | (1612.2) ( ) |  |
| Book Value |  | (1610.0) |
| Other Improvements  Cost | (1631.1) |  |
| Accum. Depr. | (1632.2) ( ) |  |
| Book Value |  | (1630.0) |
| HCF Capitalization-Improveme  Cost | nts  (1616.1) |  |
| Accum. Depr. | (1617.2) ( ) |  |
| Book Value |  | (1615.0) |

\* See Instructions

Equipment

|  |  |  |
| --- | --- | --- |
| Cost | (1651.1) |  |
| Accum. Depr. | (1652.2) ( ) |
| Book Value |  | (1650.0) |
| HCF Capitalization- Equipme  Cost | nt  (1661.1) |  |
| Accum. Depr. | (1662.2) ( ) |  |
| Book Value |  | (1660.0) |
| Motor Vehicles  Cost | (1701.1) |  |
| Accum. Depr. | (1702.2) ( ) |  |
| Book Value |  | (1700.0) |
| Software/Limited Life Assets  Cost | (1710.1) |  |
| Accum. Depr. | (1710.2) ( ) |  |
| Book Value |  | (1710.0) |
| HCF Capitalization-Software/ Cost | Limited Life Assets  (1715.1) |  |
| Accum. Depr. | (1715.2) ( ) |  |
| Book Value |  | (1715.0) |

Total Fixed Assets (1500.0)

Deferred Charges and Other Assets

Mortgage Acq. Cost\* (1975.1)

Accumulated Amort. of

Mort. Acq. Cost (1975.2) ( )

Unamortized Mort. Acq. Cost (1975.0)

Construction in Progress\* (1979.0)

Other1 (1980.0)

Total Deferred Charges and Other Assets (1900.0)

TOTAL ASSETS (1000.0)

\* See Instructions.

1 Provide description of Other on the Footnotes and Explanations section of this report.

Facility Name VPN #

Balance Sheet Date (MO-DA-YR)

2020 HCF-2-RH

LIABILITIES AND NET WORTH

Current Liabilities

Notes and Loans Payable (See Schedule 5) Officer, Owner or

Related Parties (2110.0)

Subsidiaries & Affiliates (2120.0)

Banks (2130.0)

Other Short-Term Financing (2150.0)

Payments Due w/in One Yr on

Long-Term Debt\* (2160.0)

Total Notes and Loans Payable (2100.0)

Accrued Taxes - Realty & Mgmt (2240.0)

Other Current Liabilities (2295.0)

Total Current Liabilities (2005.0)

Long-Term Liabilities

Mortgages\* (2310.0 )

Other Long Term Debt\* (2320.0)

Total Long-Term Liabilities (2300.0)

NET WORTH

Proprietorship or Partnership

Capital (2520.0)

Proprietor Drawings (2530.0) ( )

Partnership Drawings (2540.0) ( )

Net Profit (loss) Year to Date (2550.0)

Total Proprietorship or Partnership (2510.0)

Corporation

Capital Stock (2620.0)

Additional Paid in Capital (2630.0)

Treasury Stock (2640.0) ( )

Retained Earnings (2650.0)

Total Corporation (2610.0)

Total Net Worth (2500.0)

TOTAL LIABILITIES AND NET WORTH (2000.0)

\* See instructions

SCHEDULE 2: REALTY COMPANY STATEMENT OF INCOME AND EXPENSE

For the Year Ended December 31, 2020 or for the Period - MO-DA-YR to

INCOME

Rental from Nursing or Residential Care Facility (3510.0)

Other Rental (Explain): (3520.0)

Other Income (Explain): (3530.0)

Recoverable Fixed Cost Income (3540.0)

TOTAL INCOME (3500.0)

EXPENSES

Taxes, Real Estate (9540.0)

Taxes, Personal Property (9540.5)

Interest, Long-Term (Schedule 5) (9545.0)

Interest on Working Capital (9545.5)

Interest on Late Payments, Penalties (9546.0)

Other1 (9547.0)

Building Depreciation (9550.0)

Building Improvement Depreciation (9560.8)

HCF Capitalization - Improvement Depreciation (9562.8)

Equipment Depreciation (9570.0)

HCF Capitalization-Equipment Depreciation (9571.0)

Software/Limited Life Assets Depreciation (9575.0)

HCF Capitalization-Software/Limited Life Assets Depreciation (9576.0)

Insurance-Building, Building Improvement & Equipment (9580.0)

Other Operating Expenses (Schedule 4) (9590.0)

TOTAL EXPENSES (9500.0)

------------------------------------------------------------------------------------------------------------------------------------------------------------------

NON-ALLOWABLE EXPENSES

Automatic Disallowed (Schedule 13) (9501.1)

Self-Disallowed Other Operating Costs (Schedule 4) (9501.2)

TOTAL NON-ALLOWABLE EXPENSES (9501.0)

EXPENSES CLAIMED

Fixed Costs (Schedule 15) (9502.1)

Other Operating Expense (Schedule 4) (9502.2)

TOTAL EXPENSES CLAIMED (9502.0)

\* See Instructions.

1 Provide description of Other on the Footnotes and Explanations section of this report.

SCHEDULE 4: DETAIL OF OTHER OPERATING EXPENSES

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | DESCRIPTION | EXPENSE | SELF-DISALLOWED | CLAIMED |
| 1 |  |  |  |  |
| 2 |  |  |  |  |
| 3 |  |  |  |  |
| 4 |  |  |  |  |
| 5 |  |  |  |  |
| 6 |  |  |  |  |
| 7 |  |  |  |  |
| 8 |  |  |  |  |
| 9 |  |  |  |  |
| 10 |  |  |  |  |
|  | TOTAL |  |  |  |
|  |  | (9590.0)\* | (9501.2)\* | (9502.2)\* |

\* Enter these amounts on the previous page. Also enter it on the HCF-4 if applicable.

ADDITIONAL INFORMATION REQUIRED

1. Does this report incorporate more than the one facility represented by the Vendor Payment Number found on page 1?

Yes

No

If Yes:

Facility Name/Other Entities Vendor Payment Number

2. Does this report incorporate all the assets owned by this realty company?

Yes No

If no, explain:

3. Are the expenses reported for a full calendar year?

Yes No

If no, indicate time period of reporting

Facility Name VPN #

Balance Sheet Date (MO-DA-YR)

2020 HCF-2-RH

1. Mortgages and Notes Supporting Fixed Assets 1

SCHEDULE 5: ANALYSIS OF MORTGAGES AND NOTES PAYABLE

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Lender  Name | Rel. Party Y/N | Date Mort. Acquired Mo-Da-Yr | Due Date  Mo-Da-Yr | No. of Months Amort. | Monthly  Payments | Original Mortgage Amount | Mort. Acq. Costs | 2020  Amort. of Mort. Acq Costs | Bal.  1/1/2020 | Principal  Payment | Bal.  12/31/2020 | Rate  % | Interest  Expense | Period  Expense\* |
| 1st Mortgage |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2nd Mortgage |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3rd Mortgage |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4th Mortgage |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Chattel Note |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Chattel Note |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Capital Lease |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Totals | XXXXX | XXX | XXXXX | XXXXX | XXXX | XXXXX | XXXXX |  | (a) | XXXX | XXXXX |  | XXX | (b) | (c) |

Total Fixed Interest a + b + c (9545.0) = $

\* See Instructions.

1 This schedule should include all mortgages and notes payable whether or not interest expense is incurred. Each new note should be reported with all information items filled in completely. New notes or enhancements of existing notes should be reported on a new line separately.

2020 HCF-2-RH Page 11

Facility Name VPN #

Balance Sheet Date (MO-DA-YR)

2020 HCF-2-RH

SCHEDULE 7: RECONCILIATION OF INCOME PER REPORT WITH INCOME PER BOOKS

Total Income per Report (Account #3500.0) $

Total Operating Expenses (Account #9500.0) $

HCF-2-RH Net Income (Loss) before Reconciling Items $ 1

Reconciling Items:

Items recorded on this Report but not on Books. Explain below.

$

$

$

$

Items recorded on Books but not on this Report. Explain below.

$

$

$

$

Net Reconciling Items $

NET INCOME (LOSS) PER BOOKS $ 2

Comments/Explanations of Reconciling Items:

1 This amount should agree with Schedule 8, line 4 for proprietorship and partnerships or line 5 for corporations.

2 Do not use this amount on Schedule 8.

SCHEDULE 8: RECONCILIATION OF NET WORTH, PROPRIETORSHIP AND PARTNERSHIP

1. Balance 12/31/2019 (2500.0) 1

2. Other: Prior Period Adjustment(s) 2

3. Capital Contribution during Year

4. HCF-2-RH Net Income (Loss) Sch. 7

5. Drawing during Year ( )

6. Balance 12/31/2020 (2500.0) 3

CORPORATION

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Capital | Additional | Retained | Treasury |  |
| Stock | Paid-In | Earnings | Stock | Total |
| (2620.0) | (2630.0) | (2650.0) | (2640.0) | (2500.0) |

1. Balance 12/31/2019 1 1

2. Other:

Prior Period

Adjustments: 2 xxxxxxxxxxxx

xxxxxxxxxxxx 2

3. Sale of Stock

xxxxxxxxxxxx xxxxxxxxxxxxx xxxxxxxxxxxx

4. Additional Paid-

In Capital xxxxxxxxxxxx

xxxxxxxxxxxxx

5. HCF-2-RH Net Income

(Loss) Sch. 7 xxxxxxxxxxxx xxxxxxxxxxxxx

xxxxxxxxxxxxx

6. Dividends Paid xxxxxxxxxxxx xxxxxxxxxxxxx ( ) xxxxxxxxxxxxx ( )

7. Treasury Stock

Purchased/Sold xxxxxxxxxxxx xxxxxxxxxxxxx xxxxxxxxxxxxx

8. Balance 12/31/2020 3

3

(2620.0) (2630.0) (2650.0) (2640.0) (2500.0)

1 This amount should agree with acct. #2500.0, Total Net Worth, page 8, on 2019 HCF-2-RH.

2 Disclose all facts relative to adjustment(s) and explain any impact on reimbursable cost as reported on prior year(s) cost report identifying the specific accounts affected.

3 This amount should agree with acct. #2500.0, Total Net Worth, page 8, on 2020 HCF-2-RH. Detail explanation for any difference.

SCHEDULE 13: DETAIL OF AUTOMATICALLY DISALLOWED EXPENSES

NOTE: The HCF-2-RH serves the dual purpose of being a report of the financial condition and a claim statement for reimbursement. Schedule 13 should be used to convert the amount reported in the financial statements into a claim for reimbursement.

Schedule 13 lists expense categories which the Center automatically disallows. This schedule is included in the report as an informational tool for the facility administrator.

Acct. # Amount Account Name

3540.0

Recoverable Fixed Cost Income

9540.0

Real Estate Taxes

9540.5

Personal Property Taxes

9545.0

Interest-Long Term

9545.5

Interest on Working Capital

9546.0

Interest on Late Payments

9547.0

Other

9550.0

Building Depreciation

9560.8

Building Improvement Depreciation

9562.8

HCF Capitalization Improvement Depreciation

9570.0

Equipment Depreciation

9571.0

HCF Capitalization-Equipment Depreciation

9575.0

Software/Limited Life Assets\* Depreciation

9576.0

HCF Capitalization-Software/Limited Life Assets\* Depreciation

9580.0

Insurance - Building, Building Improvement, Equipment

9501.1

TOTAL AUTOMATIC DISALLOWED COSTS

(Enter this amount on Page 9)

\*See Instructions

2020 HCF-2-RH Page 14

Facility Name VPN #

Balance Sheet Date (MO-DA-YR)

2020 HCF-2-RH

SCHEDULE 15: DETAIL OF CLAIMED FIXED COSTS

The Center’s automatic adjustment process will disallow all fixed costs such as depreciation, mortgage interest, and real estate taxes. This schedule should be used to claim those fixed costs which are ALLOWABLE and summarized in account 9502.1. Preparers of this schedule should carefully review regulation 101 CMR 204.00. Incorrect reporting could delay the setting of rates.

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | Allowable Basis or  Cost Beg. of Yr. | Claimed  Additions | Claimed  Deletions2 | Allowable Basis  Cost End of Yr. | Rate % | Depreciation  Claimed HCF-2-RH |
| Land |  |  | ( ) |  | XXX | XXXXX |
| Building |  |  | ( ) |  | 2.5 |  |
| Improvements |  |  | ( ) |  | 5.0 |  |
| HCF Cap. Improv. |  |  | ( ) |  | 5.0 |  |
| Equipment |  |  | ( ) |  | 10 |  |
| HCF Cap. Equipment |  |  | ( ) |  | 10 |  |
| Software/Ltd Life Assets\* |  |  | ( ) |  | 33.3 |  |
| HCF Cap. Software/Ltd Life  Assets\* |  |  | ( ) |  | 33.3 |  |
| Long-Term Int. Claimed\* | XXXXX | XXXXX | XXXXX | XXXXX | XXX |  |
| Mass. Corp Excise Tax- Non- Income Portion | XXXXX | XXXXX | XXXXX | XXXXX | XXX | XXXXX |
| Building Insurance | XXXXX | XXXXX | XXXXX | XXXXX | XXX |  |
| Real Estate Taxes | XXXXX | XXXXX | XXXXX | XXXXX | XXX |  |
| Personal Property Taxes | XXXXX | XXXXX | XXXXX | XXXXX | XXX |  |
| Other (9547.0) | XXXXX | XXXXX | XXXXX | XXXXX | XXX |  |
| Recoverable F/C Income |  |  |  |  |  | ( ) |
| TOTALS | XXXXX | XXXXX | XXXXX | XXXXX | XXX | (9502.1)3 |

1. Allowable basis is the portion of assets used for public patient care.

2. Deletions include retired, sold, written off, damaged, and fully depreciated assets.

3. The breakdown of 9502.1 should be entered on the

HCF-4, Schedule 15.

\* See instructions.

2020 HCF-2-RH Page 15