

**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.

Facility Name _____ VPN # _____

Balance Sheet Date (MO-DA-YR) _____ 2020 HCF-2-RH

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 regulations 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

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 _____

First Name _____

Title _____

Account	#2530.0 ¹	# 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

Partnership:

Last Name _____

First Name _____

Title _____

Circle one:

Owner / Officer / Partner

Account	#2540.0 ¹	#	#	#	#
% Time Devoted	%	%	%	%	%
Salary	\$ XXX	\$	\$	\$	\$
Employee Benefits	\$ XXX	\$	\$	\$	\$
Payroll Taxes	\$ XXX	\$	\$	\$	\$
Workers’ Comp.	\$ XXX	\$	\$	\$	\$
Gr. Life/Health Ins.	\$ XXX	\$	\$	\$	\$
Draw:	\$	\$	\$	\$	\$
Other:	\$ XXX	\$	\$	\$	\$
Total	\$	\$	\$	\$	\$

Last Name _____

First Name _____

Title _____

Circle one:

Owner / Officer / Partner

Account	#2540.0 ¹	#	#	#	#
% Time Devoted	%	%	%	%	%
Salary	\$ XXX	\$	\$	\$	\$
Employee Benefits	\$ XXX	\$	\$	\$	\$
Payroll Taxes	\$ XXX	\$	\$	\$	\$
Workers’ Comp.	\$ XXX	\$	\$	\$	\$
Gr. Life/Health Ins.	\$ XXX	\$	\$	\$	\$
Draw:	\$	\$	\$	\$	\$
Other:	\$ XXX	\$	\$	\$	\$
Total	\$	\$	\$	\$	\$

Corporation:

Last Name _____

First Name _____

Title _____

Circle one:

Owner / Officer / Partner

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

Last Name _____

First Name _____

Title _____

Circle one:

Owner / Officer / Partner

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

Last Name _____

First Name _____

Title _____

Circle one:

Owner / Officer / Partner

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

¹Annual Draw or Earnings Distribution

Facility Name _____ VPN # _____

Balance Sheet Date (MO-DA-YR) _____ 2020 HCF-2-RH

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-Improvements			
Cost	(1616.1)	_____	
Accum. Depr.	(1617.2)	(_____)	
Book Value			(1615.0) _____

* See Instructions

Facility Name _____ VPN # _____

Balance Sheet Date (MO-DA-YR) _____ 2020 HCF-2-RH

Equipment		
Cost	(1651.1) _____	
Accum. Depr.	(1652.2) (_____)	
Book Value		(1650.0) _____
HCF Capitalization- Equipment		
Cost	(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/Limited Life Assets		
Cost	(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) _____
Other ¹		(1980.0) _____
Total Deferred Charges and Other Assets		(1900.0) _____
<u>TOTAL ASSETS</u>		(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:

<u>Facility Name/Other Entities</u>	<u>Vendor Payment Number</u>
_____	_____
_____	_____
_____	_____
_____	_____

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

SCHEDULE 5: ANALYSIS OF MORTGAGES AND NOTES PAYABLE

1. Mortgages and Notes Supporting Fixed Assets ¹

	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.

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.

Facility Name _____ VPN # _____

Balance Sheet Date (MO-DA-YR) _____ 2020 HCF-2-RH

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 Stock (2620.0)	Additional Paid-In (2630.0)	Retained Earnings (2650.0)	Treasury Stock (2640.0)	Total (2500.0)
1. Balance 12/31/2019 ¹	_____	_____	_____	_____	_____ ¹
2. Other: Prior Period Adjustments: ²	<u>xxxxxxxxxxxx</u>	_____	<u>xxxxxxxxxxxx</u>	_____	_____ ²
3. Sale of Stock	_____	<u>xxxxxxxxxxxx</u>	<u>xxxxxxxxxxxx</u>	<u>xxxxxxxxxxxx</u>	_____
4. Additional Paid- In Capital	<u>xxxxxxxxxxxx</u>	_____	<u>xxxxxxxxxxxx</u>	_____	_____
5. HCF-2-RH Net Income (Loss) Sch. 7	<u>xxxxxxxxxxxx</u>	<u>xxxxxxxxxxxx</u>	_____	<u>xxxxxxxxxxxx</u>	_____
6. Dividends Paid	<u>xxxxxxxxxxxx</u>	<u>xxxxxxxxxxxx</u>	(_____)	<u>xxxxxxxxxxxx</u>	(_____)
7. Treasury Stock Purchased/Sold	<u>xxxxxxxxxxxx</u>	<u>xxxxxxxxxxxx</u>	<u>xxxxxxxxxxxx</u>	_____	_____
8. Balance 12/31/2020 ³	_____ (2620.0)	_____ (2630.0)	_____ (2650.0)	_____ (2640.0)	_____ (2500.0) ³

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.

Facility Name _____ VPN # _____

Balance Sheet Date (MO-DA-YR) _____ 2020 HCF-2-RH

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.

<u>Acct. #</u>	<u>Amount</u>	<u>Account Name</u>
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

Facility Name _____ VPN # _____

Balance Sheet Date (MO-DA-YR) _____ 2020 HCF-2-RH

SCHEDULE 15: DETAIL OF CLAIMED FIXED COSTS

	Allowable Basis or Cost Beg. of Yr.	Claimed Additions	Claimed Deletions ²	Allowable Basis Cost End of Yr.	Rate %	Depreciation Claimed HCF-2-RH
Land			(_____)		XXX	XXXXXX
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*	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXX	
Mass. Corp Excise Tax- Non- Income Portion	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXX	XXXXXX
Building Insurance	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXX	
Real Estate Taxes	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXX	
Personal Property Taxes	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXX	
Other (9547.0)	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXX	
Recoverable F/C Income						(_____)
TOTALS	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXX	(9502.1) ³

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.

- 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.