

**Commonwealth of Massachusetts**

**Center for Health Information and Analysis**

**NURSING FACILITY REALTY COMPANY REPORT OR INDIVIDUAL REAL PROPERTY OWNER REPORT**

**2018 HCF-2-NH**

|  |  |
| --- | --- |
| VPN |  |
| Provider ID |  |
| Balance Sheet Date |  |
| Reporting Period | From: To: |
| Facility Name |  |
| Facility Street Address |  |
| Facility City |  |
| Facility ZIP |  |

|  |  |
| --- | --- |
|  |  |
| Name of Realty Co. or Individual |  |
| Realty Company Street Address |  |
| Realty Company City |  |
| Realty Company ZIP |  |

**Contact Person for this report:**

|  |  |
| --- | --- |
| Name |  |
| Firm (if not facility) |  |
| Title |  |
| Street Address |  |
| State |  |
| City |  |
| Zip |  |
| Telephone |  |
| Fax |  |
| E-mail address |  |

**Preparer Information:**

|  |  |
| --- | --- |
| Firm Name |  |
| Name of Contact |  |
| Title |  |
| Street Address |  |
| City |  |
| State |  |
| Zip |  |
| Telephone |  |
| Fax |  |
| E-mail address |  |
| Type of Accounting Service Performed |  Audit Review Compilation Other |

**Cost Report Related Questions:**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  | **Yes** | **No** | **Description/Explanation if applicable** |
| 1 | Has this facility had a change in long-term financing in 2018? |  |  |  |
| 2 | Does this report incorporate all the assets owned by this realty company? If, no please explain: |  |  | Explain: |
| 3 | Does this report incorporate more than one facility represented by the Vendor Payment Number found on page 1? If yes, please identify the other facilities/entities name(s) and vendor payment numbers (VPN). Attach a list if necessary. |  |  | Facility/Entity Name VPN\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_ |
| 4 | Has the realty company changed ownership during the year? If yes, please enter the transaction date. |  |  | Date: |

**Disclosure Information**

1. Please enter the name(s), address(es) and % share of all direct and indirect Owners with an interest of 5% or more in this realty company. See instructions for the definition of “Owner”.

|  |  |  |  |
| --- | --- | --- | --- |
| **Direct or Indirect?** | **Name of Owner(s)**  | **Address** | **% Share** |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |

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

|  |  |  |
| --- | --- | --- |
| **Nursing Home or** **Rest Home**  | VPN |  **Name of Owner(s)** |
|   |   |   |
|  |  |  |
|  |  |  |

1. List the name(s) of any **non-Massachusetts** **nursing homes or rest homes** in which the owners listed in item #1 own, directly or indirectly, an interest of 5% or more.

|  |  |  |  |
| --- | --- | --- | --- |
| **Nursing Home or** **Rest Home** | State |  **Name of Owner(s)** | **% Share** |
|  |  |   |  |
|  |  |  |  |
|  |  |  |  |

1. List any indebtedness (mortgages, deeds, trust instruments, notes or other financial information) between the realty company and any direct or indirect owners listed in item #1. (For example, if the owner borrowed $x from the realty company, report the owner as ‘Borrower’. If the realty company borrowed $y from the owner, list the realty company as ‘Borrower’.)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  **Creditor** | **Original debt amount** | **Date Issued** | Balance (end of period) | Borrower |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |

1. Indicate any entity, person or related party as defined in REGULATION 101 CMR 206.00 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** |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |

**INCOME**

|  |  |  |  |
| --- | --- | --- | --- |
| **ACCOUNT**  | **DESCRIPTION** | **SUBTOTAL** | **TOTAL** |
| 3510.0 | Rental from Nursing Facility |  |  |
| 3520.0 | Other Rental  |  |  |
| 3530.0 | Other Income |  |  |
| 3540.0 | Recoverable Fixed Income |  |  |
| **3500.0** | **TOTAL INCOME** |  |  |

**EXPENSES**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **ACCOUNT** | **DESCRIPTION** | **REPORTED EXPENSES** | **NON-ALLOWABLE EXPENSES** 2 | **TOTAL ALLOWABLE EXPENSES** |
| 9540.0 | Taxes, Real Estate  |  |  |  |
| 9540.5 | Taxes, Personal Property  |  |  |  |
| 9545.0 | Interest, Long Term (Schedule 9)  |  |  |  |
| 9547.0 | Other 1 |  |  |  |
| 9550.0 | Building Depreciation |  |  |  |
| 9560.8 | Building Improvements Depreciation |  |  |  |
| 9562.8 | HCF Capitalization – Improvements 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 Improvements & Equipment |  |  |  |
| 3540.0 | Recoverable Fixed Income (above) |  |  | ( ) |
| **9950.2** | **SUBTOTAL: FIXED COSTS** |  |  |  |
|  |  |  |  |  |
|  **9502.2** | **SUBTOTAL: OTHER OPERATING EXPENSES (from Schedule 3)** |  |  |  |
|  |  |  |  |  |
| 9545.5 | Interest on Working Capital \* |  |  |  |
| 9546.0 | Interest on Late Payments, Penalties \* |  |  |  |
| **9530.0** | **SUBTOTAL: NON-ALLOWABLE EXP** |  |  |  |
|  |  |  |  |  |
| **9500.0** | **TOTAL EXPENSES** |  |  |  |

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

2 For Fixed Cost expenses, the Non-Allowable portion should be the difference between the Reported Expenses and the Allowable Fixed Costs on Schedule 4.

\* Non-Allowable Expense

**DETAIL OF OTHER OPERATING EXPENSES**

|  |  |  |  |
| --- | --- | --- | --- |
| **DESCRIPTION** | **REPORTED EXPENSES** | **NON-ALLOWABLE** **EXPENSES** | **CLAIMED** **OTHER OPERATING EXPENSES** |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
| **SUBTOTAL: OTHER EXPENSES (9502.3) (A)** |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
| **SUBTOTAL: UTILITIES & PLANT OPERATION****EXPENSES (9502.4) (B)** |  |  |  |
|  |  |  |  |
| **TOTAL: HCF-2-NH OTHER OPERATING** **EXPENSES (9502.2) (A) + (B)** |  |  |  |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Allowable Basis, Cost Begin of Year** | **Claimed** **Additions** | **Claimed** **Deletions** | **Allowable Basis, Cost End of Year** | **Rate %** | **HCF-2-NH** **Expense Account Number** | **Claimed** **HCF-2-NH****Fixed Costs****(Report on HCF-1, Sch 5 and Allowable Expense Column, HCF-2-NH, Sch 2)** |
| Land HCF-2-NH |  |  | ( ) |  |  |  |  |
| Building HCF-2-NH |  |  | ( ) |  | 2.5 | 9550.0 |  |
| Improvements HCF-2-NH |  |  | ( ) |  | 5 | 9560.8 |  |
| HCF Cap. Improv. HCF-2-NH |  |  | ( ) |  | 5 | 9562.8 |  |
| Equipment HCF-2-NH |  |  | ( ) |  | 10 | 9570.0 |  |
| HCF Cap. Equip. HCF-2-NH |  |  | ( ) |  | 10 | 9571.0 |  |
| Software HCF-2-NH |  |  | ( ) |  | 33.3 | 9575.0 |  |
| HCF Cap. Software HCF-2-NH |  |  | ( ) |  | 33.3 | 9576.0 |  |
| Long-Term Interest |  |  |  |  |  | 9545.0 |  |
| Building Insurance |  |  |  |  |  | 9580.0 |  |
| Real Estate Taxes |  |  |  |  |  | 9540.0 |  |
| Personal Property Taxes |  |  |  |  |  | 9540.5 |  |
| Other (Explain in Schedule 10) |  |  |  |  |  | 9547.0 |  |
| Recoverable Fixed Income |  |  |  |  |  | 3540.0 | ( ) |
| **Total HCF-2-NH Fixed Costs Claimed** |  |  |  |  |  | 9950.2 |  |

###### ASSETS

###### HCF-2-NH CURRENT ASSETS

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Account** | Description | **ACCOUNT BALANCE** | SUBTOTAL | TOTAL |
|  | Cash |  |  |  |
| 1020.0 |  Checking Account |  |  |  |
| 1030.0 |  On Hand |  |  |  |
| 1050.0 |  Other |  |  |  |
| 1010.0 | Total Cash |  |  |  |
|  | Loans Receivable |  |  |  |
| 1160.0 |  Officers/Owners |  |  |  |
| 1170.0 |  Employees |  |  |  |
| 1180.0 |  Affiliates/Related Parties |  |  |  |
| 1185.0 |  Other Loans Receivable |  |  |  |
| 1150.0 | Total Loans Receivable |  |  |  |
|  | Prepaid Expenses |  |  |  |
| 1270.0 |  Prepaid Interest |  |  |  |
| 1280.0 |  Prepaid Insurance |  |  |  |
| 1300.0 |  Other Prepaid Expenses \* |  |  |  |
| 1260.0 | Total Prepaid Expenses |  |  |  |
| 1310.0 | Other Current Assets |  |  |  |
| 1005.0 | TOTAL CURRENT ASSETS |  |  |  |

###### HCF-2-NH NON-CURRENT ASSETS

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| 1511.1 | Land – Cost |  |  |  |
| 1510.0 | Land – Book Value |  |  |  |
| 1521.1 | Building – Cost |  |  |  |
| 1522.2 | Building – Accum. Deprc. | ( ) |  |  |
| 1520.0 | Building – Book Value |  |  |  |
| 1611.1 | Building Improvements - Cost |  |  |  |
| 1612.2 | Building Improvements – Accum. Deprc. | ( ) |  |  |
| 1610.0 | Building Improvements – Book Value  |  |  |  |
| 1631.1 | Other Improvements – Cost |  |  |  |
| 1632.2 | Other Improvements – Accum. Deprc. | ( ) |  |  |
| 1630.0 | Other Improvements – Book Value |  |  |  |
| **Account** | Description | **ACCOUNT BALANCE** | SUBTOTAL | TOTAL |
| 1616.1 | HCF Cap. Improvements – Cost |  |  |  |
| 1617.2 | HCF Cap. Improvements – Accum. Deprc.  | ( ) |  |  |
| 1615.0 | HCF Cap. Improvements – Book Value |  |  |  |
| 1651.1 | Equipment – Cost |  |  |  |
| 1652.2 | Equipment – Accum. Deprc. | ( ) |  |  |
| 1650.0 | Equipment – Book Value |  |  |  |
| 1661.1 | HCF Cap. Equipment – Cost |  |  |  |
| 1662.2 | HCF Cap. Equipment – Accum. Deprc. | ( ) |  |  |
| 1660.0 | HCF Cap Equipment – Book Value |  |  |  |
| 1701.1 | Motor Vehicles - Cost |  |  |  |
| 1702.2 | Motor Vehicles – Accum. Deprc. | ( ) |  |  |
| 1700.0 | Motor Vehicles – Book Value |  |  |  |
| 1710.1 | Software - Cost |  |  |  |
| 1710.2 | Software – Accum. Deprc. | ( ) |  |  |
| 1710.0 | Software – Book Value |  |  |  |
| 1715.1 | HCF Cap. Software – Cost |  |  |  |
| 1715.2 | HCF Cap. Software – Accum. Deprc. | ( ) |  |  |
| 1715.0 | HCF Cap. Software – Book Value |  |  |  |
| 1500.0 | TOTAL - FIXED ASSETS |  |  |  |

DEFERRED CHARGES AND OTHER ASSETS

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| 1975.1 | Mortgage Acquisition Cost\* |  |  |  |
| 1975.2 | Accumulated Amortization of Mortgage Acq. Cost | ( ) |  |  |
| 1979.0 | Construction in Progress\* |  |  |  |
| 1980.0 | Other1 |  |  |  |
| **1900.0** | **TOTAL DEFERRED CHARGES AND OTHER ASSETS** |  |  |  |
|  |  |  |  |  |
| **1000.0** | **TOTAL ASSETS** **(1005.0 + 1500.0 + 1900.0)**  |  |  |  |

\* See instructions

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

###### LIABILITIES AND NET WORTH

###### HCF-2-NH CURRENT AND LONG-TERM LIABILITIES

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Account | Description | **ACCOUNT BALANCE** | SUBTOTAL | TOTAL |
|  | Notes and Loans Payable |  |  |  |
| 2110.0 |  Officer, Owner or Related Parties |  |  |  |
| 2120.0 |  Subsidiaries & Affiliates |  |  |  |
| 2130.0 |  Banks |  |  |  |
| 2150.0 |  Other Short-Term Financing |  |  |  |
| 2160.0 |  Payments Due within One Year on Long Term Debt \* |  |  |  |
| 2100.0 | Total Notes and Loans Payable |  |  |  |
| 2240.0 | Accrued Taxes – Realty and Management |  |  |  |
| 2295.0 | Other Current Liabilities |  |  |  |
| 2005.0 | TOTAL CURRENT LIABILITIES |  |  |  |
|  | Long Term Liabilities |  |  |  |
| 2310.0 |  Mortgages \* |  |  |  |
| 2320.0 |  Other Long Term Debt \* |  |  |  |
| 2300.0 | TOTAL LONG-TERM LIABILITIES |  |  |  |

NET WORTH

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Not-For-Profit** |  |  |  |
|  | Net Assets |  |  |  |
| 2410.0 |  Unrestricted |  |  |  |
| 2420.0 |  Temporarily Restricted |  |  |  |
| 2430.0 |  Permanently Restricted |  |  |  |
| 2400.0 | Total Net Assets |  |  |  |
|  | **Proprietorship or Partnership** |  |  |  |
| 2520.0 |  Capital |  |  |  |
| 2530.0 |  Proprietorship Drawings | ( ) |  |  |
| 2540.0 |  Partnership Drawings | ( ) |  |  |
| 2545.0 |  Contributions |  |  |  |
| 2550.0 |  Net Profit(loss) Year to Date |  |  |  |
| 2510.0 | Total Proprietorship or Partnership |  |  |  |

**\* See Instructions**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Account | Description  | **ACCOUNT BALANCE** | SUBTOTAL | TOTAL |
|  | **Corporation** |  |  |  |
| 2620.0 |  Capital Stock |  |  |  |
| 2630.0 |  Additional Paid in Capital |  |  |  |
| 2640.0 |  Treasury Stock | ( ) |  |  |
| 2650.0 |  Retained Earnings |  |  |  |
| 2610.0 | Total Corporation |  |  |  |
| **2500.0** | **TOTAL NET WORTH** **(2400.0 or 2510.0 or 2610.0)** |  |  |  |
|  |  |  |  |  |
| **2000.0** | **TOTAL LIABILITIES AND NET WORTH** **(2005.0 + 2300.0 + 2500.0)** |  |  |  |

|  |  |
| --- | --- |
| Total income reported on HCF-2-NH (#3500.0) |  |
| Total operating expenses on HCF-2-NH (#9500.0) |  |
| HCF-2-NH Net income/(loss) before reconciling items | 1 |

Reconciling Items

Items reported on HCF-2-NH but not on financials. Explain below.

|  |  |
| --- | --- |
|  |  |
|  |  |
|  |  |
| Subtotal |  |

Items reported on financials but not on HCF-2-NH. Explain below.

|  |  |
| --- | --- |
|  |  |
|  |  |
|  |  |
| Subtotal |  |

|  |  |
| --- | --- |
| Net income/(loss) per financials | 2 |

**Explanation**

1 This amount should agree with Schedule 7, Net Income/(Loss)

2 Do not use this amount on Schedule 7.

**PROPRIETORSHIP and PARTNERSHIP**

|  |  |
| --- | --- |
| Balance: 12/31/2017 (2500.0) | 1 |
| Other: Prior Period Adjustment(s) | 2 |
| Capital contribution during year |  |
| HCF-2-NH Net income |  |
| Drawing during year | ( ) |
| Balance: 12/31/2018 (2500.0) | 3 |

**CORPORATION**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **Capital Stock**  | **Additional Paid-in** | **Retained earnings** | **Treasury Stock** | **Total** |
| Balance: 12/31/2017  |  |  |  |  | 1 |
| Other: Prior Period Adjustment(s) |  |  |  |  | 2 |
| Sale of stock |  |  |  |  |  |
| Additional paid-in capital |  |  |  |  |  |
| HCF-2-NH Net income/(loss) |  |  |  |  |  |
| Dividends paid |  |  | ( ) |  | ( ) |
| Treasury stock Purchased/Sold |  |  |  |  |  |
| Balance: 12/31/2018 |  |  |  | ( ) | 3 |
|  | (2620.0) | (2630.0) | (2650.0) | (2640.0) | (2500.0) |

1 This amount should agree with acct. #2500.0, Total Net Worth on page 11 of 2017 HCF-2-NH.

2 Disclose all facts relative to adjustments(s) and explain on the Footnotes and Explanations page any impact on reimbursable costs 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 on page 11 of 2018 HCF-2-NH. Provide a detailed explanation for any difference.

**NOT-FOR-PROFIT**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Unrestricted****Net Assets** | **Temporarily****Restricted Net Assets** | **Permanently****Restricted****Net Assets** | **Total****Net Assets** |
| Balance: 12/31/2017  |  |  |  | 1 |
| Increases (decreases): |  |  |  |  |
| Prior Period Adjustment(s) |  |  |  | 2 |
| HCF-2-NH Net Income / (loss) |  |  |  |  |
| Gain(Loss) on Investments |  |  |  |  |
| Contributions, Gifts and Other |  |  |  |  |
| Change in Unrealized Gains |  |  |  |  |
| Net Assets Released from Restriction for Property or Equipment |  |  |  |  |
| Other |  |  |  |  |
| Balance: 12/31/2018 |  |  |  | 3 |
|  | (2410.0) | (2420.0) | (2430.0) | (2500.0) |

1 This amount should agree with Account 2500.0, Total Net Worth on page 11 of 2017 HCF-2.

2 Disclose all facts relative to adjustments(s) and explain on the Footnotes and Explanations page any impact

on reimbursable costs as reported on prior year(s) cost report identifying the specific accounts affected.

3 This amount should agree with Account 2500.0, Total Net Worth on page 11 of 2018 HCF-2-NH. Provide a detailed explanation for any difference.

**Sole Proprietorship:**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|   | Account | #2530.01 |  |  |  |  |
| Last Name \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | % Time Devoted | % |  |  |  |  |
|   | Salary |  |  |  |  |  |
| First Name \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | Emp. Benefits |  |  |  |  |  |
|  | Payroll Taxes |  |  |  |  |  |
|   | Workers’ Comp. |  |  |  |  |  |
| Title \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | Gr. Life/Hlth Ins. |  |  |  |  |  |
|  | Draw  | $ |  |  |  |  |
|  | Other:  |  |  |  |  |  |
|  | Total | $ |  |  |  |  |

**Partnership:**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|   | Account | #2540.01 | # | # | # | # |
| Last Name \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | % Time Devoted | % | % | % | % | % |
|   | Salary |  | $ | $ | $ | $ |
| First Name\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | Emp Benefits |  | $ | $ | $ | $ |
|  | Payroll Taxes |  | $ | $ | $ | $ |
|   | Workers’ Comp. |  | $ | $ | $ | $ |
| Title | Gr. Life/Hlth Ins. |  | $ | $ | $ | $ |
| *(Circle one)* | Draw  | $ | $ | $ | $ | $ |
|  Officer / Partner | Other:  |  | $ | $ | $ | $ |
|  | Total | $ | $ | $ | $ | $ |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|   | Account | #2540.01 | # | # | # | # |
| Last Name \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | % Time Devoted | % | % | % | % | % |
|   | Salary |  | $ | $ | $ | $ |
| First Name \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | Empl Benefits |  | $ | $ | $ | $ |
|  | Payroll Taxes |  | $ | $ | $ | $ |
|   | Workers’ Comp. |  | $ | $ | $ | $ |
| Title | Gr. Life/Hlth Ins. |  | $ | $ | $ | $ |
| *(Circle one)* | Draw  | $ | $ | $ | $ | $ |
|  Officer / Partner | Other:  |  | $ | $ | $ | $ |
|  | Total | $ | $ | $ | $ | $ |

1Annual Draw or Earnings Distribution

**Corporation:**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|   | Account | # | # | # | # | # |
| Last Name\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | % Time Devoted | % | % | % | % | % |
|   | Salary | $ | $ | $ | $ | $ |
| First Name \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | Emp Benefits | $ | $ | $ | $ | $ |
|   | Payroll Taxes | $ | $ | $ | $ | $ |
| Title | Workers’ Comp. | $ | $ | $ | $ | $ |
| *(Circle one)* | Gr. Life/Hlth Ins.  | $ | $ | $ | $ | $ |
| Officer or Other(specify) | Other: | $ | $ | $ | $ | $ |
| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | Total | $ | $ | $ | $ | $ |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|   | Account | # | # | # | # | # |
| Last Name\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | % Time Devoted | % | % | % | % | % |
|   | Salary | $ | $ | $ | $ | $ |
| First Name \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | Emp Benefits | $ | $ | $ | $ | $ |
|   | Payroll Taxes | $ | $ | $ | $ | $ |
| Title | Workers’ Comp. | $ | $ | $ | $ | $ |
| *(Circle one)* | Gr. Life/Hlth Ins.  | $ | $ | $ | $ | $ |
| Officer or Other(specify) | Other: | $ | $ | $ | $ | $ |
| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | Total | $ | $ | $ | $ | $ |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|   | Account | # | # | # | # | # |
| Last Name\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | % Time Devoted | % | % | % | % | % |
|   | Salary | $ | $ | $ | $ | $ |
| First Name \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | Emp Benefits | $ | $ | $ | $ | $ |
|   | Payroll Taxes | $ | $ | $ | $ | $ |
| Title | Workers’ Comp. | $ | $ | $ | $ | $ |
| *(Circle one)* | Gr. Life/Hlth Ins.  | $ | $ | $ | $ | $ |
| Officer or Other(specify) | Other: | $ | $ | $ | $ | $ |
| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | Total | $ | $ | $ | $ | $ |

**Mortgages and Notes Supporting Fixed Assets 1**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Type of Notes Payable |  Lender Name  | Rel. Party Y/N | Date Mort. AcquiredMo-Da-Yr | Due DateMo-Da-Yr | No.of Months Amort. | Monthly Payments | Original MortgageAmount | Mort.Acq.Costs | 2018 Amort. of Mort. Acq Costs | Bal. 1/1/2018**2** | Principal Payment | Bal. 12/31/2018 | Rate %  | InterestExpense | Period Expense\* |
| 1st Mortgage |  |  |   |  |  |  |  |  |  |  |  |  |  |  |  |
| 2nd Mortgage |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3rd Mortgage |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4th Mortgage |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Chattel Note |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Capital Lease |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Other Total**3** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Totals | XXXX | XXX | XXXXX | XXXX | XXX | XXX | XXXXX |  |  | XXXX | XXXX |  | XXX |  |  |

 a b c

\*See Instructions

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

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.
2. For new loans in 2018, post the beginning mortgage balance of the loan in this column.
3. Summarize Other Mortgages and Notes in this row and provide details in Schedule 10: Footnotes and Explanations.

Please explain any discrepancies and note any additional information relating to the data provided on this report in the space below. Attach additional pages if needed.

**Submission Attestation Sections**

Signatures are required to submit this cost report. There are two sections that require signature: (A) Preparer certification and (B) Accuracy of Reported Costs certification by Owner, Partner or Officer.

**Section A - Preparer Type of Accounting Service:**

CERTIFICATION BY PREPARER OTHER THAN OWNER, PARTNER OR OFFICER

Enter below the Name of Preparer other than Owner, Partner or Officer:

|  |  |
| --- | --- |
| Firm Name |  |
| Preparer’s Last Name |  |
| Middle Name |  |
| First Name |  |
| Title |  |
| Preparer’s Address |  |
| Phone Number:(###-###-####) |  |
| Type of service performed by preparer | Audit Review Compilation Other |

**By signing below I hereby certify that I am the preparer noted above and that the type of accounting service performed is accurate as noted.**

|  |  |
| --- | --- |
| Signature of Authorized Cost Report Submitter: |  |
| Date of Authorization(MO/DA/YR): |  |

**Section B - Accuracy of Reported Costs:**

CERTIFICATION BY OWNER, PARTNER OR OFFICER

Provider Name : \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Vendor Payment Number: \_\_\_\_\_\_\_\_\_\_\_\_\_\_

Reporting Period : From:(MO/DA/YR) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_To:(MO/DA/YR) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

I declare and affirm under the penalties of perjury that this cost report and supporting schedules have been examined by me and, to the best of my knowledge and belief, are a true and correct statement of total operating expenditures, balance sheet, earnings and expenses. Further, I declare that the report and supplemental information were prepared from the books and records of the provider, unless otherwise noted, in accordance with applicable regulations and instructions. I understand that any payment resulting from this report will be from state and federal funds and that any false statements or documents, or the concealment of a material fact, may be prosecuted under applicable federal and state laws. I also understand that this report and supporting schedules are subject to audit and verification by the Center for Health Information and Analysis or any other state or federal agency or their subcontractors. I will keep all records, books, and other information pertaining to this cost report for a period of five years. If there is an unresolved audit exception, I will keep these records until all issues are resolved.

Enter below the Name of the Owner, Partner, or Officer authorizing this certification:

|  |  |
| --- | --- |
| Last Name |  |
| First Name |  |
| Middle Name |  |
| Title |  |

**By signing below I hereby certify that I am the authorizing person noted above.**

|  |  |
| --- | --- |
| Signature of Authorized Cost Report Submitter: |  |
| Date of Authorization(MO/DA/YR): |  |