

# RPIE - 2023

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## WORKSHEET FOR ADULT CARE, AND NURSING HOME FACILITIES

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### Real Property Income and Expense Worksheet and Instructions for Adult Care and Nursing Home Facilities



**This is NOT the RPIE form.  
This document is designed to assist you in completing the RPIE form for adult care and nursing home facilities.**

RPIE-WORKSHEET

Revised 1.23.2024

[nyc.gov/rpie](https://nyc.gov/rpie)



# 2023 REAL PROPERTY INCOME AND EXPENSE WORKSHEET AND INSTRUCTIONS FOR ADULT CARE AND NURSING HOME FACILITIES

FILING DEADLINE: JUNE 3, 2024

**This is NOT the Real Property Income and Expense (RPIE) form. You MUST file all RPIE forms electronically. This form is to be used for worksheet purposes only.**

## GENERAL INFORMATION

Owners of income-producing properties with an Actual Assessed Value of more than \$40,000 as stated on the 2024-2025 Tentative Assessment Roll are required to file Real Property Income and Expense statements ("RPIE") or a Claim of Exclusion annually with the Department of Finance (DOF). Finance uses this and/or information from similar properties to estimate the market value of property for tax purposes.

Even if your income-producing property has an Actual Assessed Value of less than \$40,000, you may still want to provide information about your property electronically to assist us in providing a more accurate estimate of the market value.

Please note that this worksheet and instructions are for adult care and nursing home facilities. These instructions do not apply to the following specialty property types: hotels, theaters or concert halls, gas station, car wash, and oil change facilities. These property types are covered in their own instructions that you can download from [nyc.gov/rpie](http://nyc.gov/rpie).

### RPIE EXCLUSIONS

#### How do you file a Claim of Exclusion?

To file a Claim of Exclusion, you must complete Section D of the RPIE-2023 form. Owners of real property who are not required to file income and expense information must submit a Claim of Exclusion each year.

**Please note:** If you own the property but have no knowledge of the income and expenses for the entire calendar or fiscal year, you must file a Claim of Exclusion.

#### Who does not have to file an RPIE or Claim of Exclusion? Owners with:

- Properties that have an Actual Assessed Value of \$40,000 or less
- Residential properties containing 10 or fewer dwelling units
- Tax Class 1 or Tax Class 2 properties with six or fewer dwelling units and no more than one commercial unit
- Special franchise properties

## IMPORTANT FILING INFORMATION

- **Online Filing Requirement:** All filers are legally required to file electronically unless the Department of Finance grants a waiver. Filers who wish to request a waiver from the electronic filing should call 311 for an application or download the application from [nyc.gov/rpie](http://nyc.gov/rpie). The deadline for electronic waiver requests is **May 1, 2024**.
- **Deadline --** The submission deadline for all RPIE filings is **June 3, 2024**.

## CUSTOMER ASSISTANCE

Please call 311 or email the Department of Finance at [rpie@finance.nyc.gov](mailto:rpie@finance.nyc.gov)

**PART I: OWNER AND PROPERTY INFORMATION**

Please check your mailing address for accuracy. Owners are responsible for maintaining a current mailing address with Department of Finance at all times. You can see the mailing address on file by looking at your latest Notice of Property Value or Property Tax bill. Changes to your address can be made online at <http://nyc.gov/changemailingaddress> or by calling 311.

**SECTION A – OWNER/FILER INFORMATION**

- 1a.** Enter name(s) of up to two owners of the property.
- b./c.** Enter each listed owner’s Employer Identification Number (EIN) or Social Security Number (SSN).

The Federal Privacy Act of 1974, as amended, requires Finance to inform you as to whether compliance with the request is voluntary or mandatory, the legal authority to request the information, and how the information will be used. Owners must provide their Social Security Number on this form under the authority of section 11-102.1 of the Administrative Code of the City of New York. Social Security Numbers are required to facilitate the processing of real property income and expense data for tax administration purposes. The Social Security Numbers may be further disclosed to other departments or agencies, or to persons employed by such departments or agencies, only for tax administration purposes, or as otherwise provided by law or judicial order.

- 2a.** Enter the name of the person filing the RPIE. The filer may be an owner, owner representative, lessee or lessee representative who is authorized to provide this information and has knowledge of such information.
- b./c.** Enter the filer’s Employer Identification Number or Social Security Number.
- d.** Use the dropdown box to select the filer’s relationship to the property.

**SECTION B - CONTACT INFORMATION**

Provide contact information for the person who can respond to questions about this filing and receive the confirmation email once the RPIE is submitted. Additional email addresses for the confirmation email can be entered on the Certification page.

**SECTION C – NOT APPLICABLE FOR ADULT CARE AND NURSING HOME FACILITIES****SECTION D - RPIE EXCLUSIONS**

If you are identified as a required RPIE-2023 filer, you will need to complete an income and expense form or complete a claim of exclusion in Section D. If your property is income-producing and eligible to claim an RPIE exclusion, please identify one of the exclusions listed in the section below.

**Exclusions include:**

- a.** Properties with actual AV (Assessed Value) as shown on the Tentative Assessment Roll 2024-2025 of \$40,000 or less.
- b.** Properties that are both exclusively residential and have 10 or fewer apartments, including both vacant and occupied units.

- c.** Properties that have both of the following: six or fewer residential units and no more than one commercial unit. Your property must be in Tax Class 1 or Tax Class 2, and the unit count must include all units whether vacant or occupied. For example, if your property has five residential and two commercial units, you must file an RPIE because you have two commercial units.
- d.** Residential cooperative apartment buildings with no more than 2,500 square feet of commercial space (not including garage space). To claim this exclusion you must still complete the RPIE-2023 (Parts I and IV). An RPIE is required for unsold sponsor-owned units if 10% or more of the units remain unsold.
- e.** Individual residential units in a condominium building/development. For a residential condominium that has commercial space, professional space, and/or has 10% or more unsold sponsor-owned units, an RPIE must be filed for the commercial space, professional space or the unsold sponsor-owned units. An RPIE must also be filed for residential units that are rentals and not intended to be individually owned.
- f.** If the property is rented exclusively to a person or entity related to the owner:
- Business entities under common control.
  - Fiduciaries and the beneficiaries for whom they act.
  - Spouse, parents, children, siblings and parents in-law.
  - Owner-controlled business entities.
- g.** The entire property is owner-occupied. This exclusion does not apply to owners of department stores of 10,000 square feet or more, hotels or motels (whether occupied in part or in their entirety), parking garages or lots, power plants and other utility-property, adult care/nursing home facilities, gas stations, car washes, oil change facilities, self-storage, theatres or concert halls.
- h.** The property is owned by a not-for-profit organization, government entity or is otherwise fully exempt from property taxes and is not rented to any commercial, non-exempt tenants. If the property is rented to a commercial, non-exempt tenant, the filing requirement may be satisfied by the tenant or lessee filing an RPIE on behalf of the property.
- i.** The property is vacant or uninhabitable and has no existing leases. If there are any existing leases, the owner must file the RPIE.
- j.** “Vacant, non-income-producing land” applies to empty lots only.
- k.** The owner has not operated the property and does not know the income and expenses for the entire calendar or fiscal year of the reporting period.

If you claimed exclusion(s), but still want to file income and expense information with the Department of Finance, select “OK” at the pop-up message prompting you for a response on voluntary filing.

**PART II: INCOME AND EXPENSE STATEMENT FOR ADULT CARE AND NURSING HOME FACILITIES FACILITIES ONLY**

**SECTION E, F - NOT APPLICABLE FOR ADULT CARE AND NURSING HOME FACILITIES**  
**SECTION G – THIS SECTION IS NO LONGER USED**

**SECTION H - LEASE AND OCCUPANCY INFORMATION**

- 1) Indicate if the tenant leases the entire property.  Yes  No
- 2) Indicate if the tenant pays utility expenses.  Yes  No
- 3) Indicate if the tenant pays maintenance and repair expenses.  Yes  No
- 4) Indicate if the tenant pays property tax for the space occupied.  Yes  No
- 5) Enter the amount of Annual Rent paid to the Property Owner. \_\_\_\_\_
- 6) Indicate if the net lessee or owner related party subleasing is any of the property.
  - a) If yes, list the number Square Footage. \_\_\_\_\_
  - b) If yes, list the Use of Space. \_\_\_\_\_
  - c) If yes, enter the Annual Rent. \_\_\_\_\_
- 7) Indicate if you are filing as ground lessor.
  - a) If yes, enter the Ground Lease Amount that you are receiving. \_\_\_\_\_  
 A ground lease is a lease in which the right of use and occupancy of land is granted.

**SECTION I - REPORTING PERIOD**

**Please Note:** Data for 2023 is required for submission. Data for both 2022 and 2021 is not mandatory.

- 1-2. Indicate whether the RPIE filing is for a calendar, fiscal or partial year, and enter the start and end dates of the reporting period.
- 3. Provide the name of the adult care / nursing home facility.
- 4. Number of beds: Provide the total number of beds.
- 5a-e. Patient Mix: Enter the percentage of patients that paid via Medicare Part A, Medicaid, Private & Other, Managed Care and Assisted Living. The percentages must total to 100%.
- 6. Potential Patient Days: This is calculated to be the number of beds (#4 above) multiplied by 365 (number of days in the year).
- 7. Actual patient days: Calculated to be the sum of the actual patient days for Medicare Part A, Medicaid, Private & Other, Managed Care and Assisted Living (7a – e).
- 7a-e. Actual patient days for Medicare Part A, Medicaid, Private & Other, Managed Care and Assisted Living: Enter the Actual Patient Days for Medicare Part A, Medicaid, Private & Other, Managed Care and Assisted Living.
- 8. Overall Occupancy Rate: This is calculated to be actual patient days (#7 above) divided by potential patient days (#6 above).
- 8a-e. Breakdown of Overall Occupancy Rate for Medicare Part A, Medicaid, Private & Other, Managed Care and Assisted Living: This is calculated to be the Overall Occupancy Rate (#8 above) multiplied by the corresponding Patient Mix percentage (#5a through #5e above).

**SECTION J – NOT APPLICABLE FOR ADULT CARE AND NURSING HOME FACILITIES**

**SECTION K - INCOME****Adult Care / Nursing Home Facility Real Estate Rental Income**

1. Rent: Amount received from renting the adult care / nursing home facility (does not include business income).

**Adult Care / Nursing Home Facility Income****2. Payor Source**

1. Medicare Part A: Amount received from Medicare Part A payments.
2. Medicaid: Amount received from Medicaid payments.
3. Private & Other: Amount received from private & other payments.
4. Managed Care: Amount received from managed care payments.
5. Assisted Living: Amount received from assisted living payments.

**3. Additional Services**

6. Ancillary: Amount received from ancillary income sources.
7. Miscellaneous: Amount received from miscellaneous income sources.

**4. Total Adult Care / Nursing Home Facility Income**

8. Signage/billboard: Amount received from renting any signage or billboard space anywhere on the property.
9. Cell towers: Amount received for placing a cell tower or antenna anywhere on the property.
10. Other (describe): Any income generated by the property that has not been previously specified. **Do not include interest on bank accounts or tenants' deposits.** You must itemize the sources of this income.

5. **Total Income:** Calculated as the sum of all income items listed above in the "Adult Care / Nursing Home Facility Real Estate Rental Income" and "Adult Care / Nursing Home Facility Income" sections.

**SECTION L – EXPENSES****1. Patient Care**

1. Nursing care: Includes the salaries, wages, and benefits for the director of nursing, nursing supervisors, staff registered nurses (RNs), licensed practical nurses (LPNs), certified nurse aids (CNAs), and agency nurses; in-service nursing staff training; medical and other related supplies; and non-prescription drugs.
2. Social services and activities: Includes programs that address the spiritual, social and recreational needs of patients. Includes the wages of social workers and the staff responsible for coordinating activities, plus supplies for activities. Most of this expense is in the form of wages and benefits for full-time and part-time employees.
3. Therapy and ancillary: Includes expenses for providing therapy (physical, speech, and occupational), certain medical supplies, certain medical equipment, pharmacy products, x-rays and lab diagnostic tests, limited ambulance transportation.

**2. Support Costs**

4. Dietary: Includes the cost of raw food, staff wages, supplies, nutritional supplements, maintenance, and consulting fees.
5. Laundry and housekeeping: Includes supplies, salaries and employee benefits.

**3. Real Estate Related Costs**

6. Project maintenance and repairs: Amounts paid or incurred for contracts with maintenance companies. Include any amounts that were paid for routine repair services and for material or parts used for repairs. **Do not include reserves for replacements.**
7. Energy: Costs of electricity, fuel oil, gas or steam, water and sewer, cable/satellite TV service.
8. Insurance: Annual charges for fire, liability, theft coverage and other insurance premiums paid to protect the real property. Pro-rate multi-year premiums to calculate an average annual expense.
9. Administrative and general expenses: Includes the wages of the administrative staff as well as the cost of business supplies, telephone, postage, legal fees, franchise fees, employee recruiting and in-service training, marketing, advertising, education, travel, license fees, and accounting.
10. Employee benefits: Annual amount of wages, payroll taxes, workers' compensation, health insurance, and other employee benefits.
11. Management fee: Includes overall supervision, financial services, long-range planning, and governmental relations. These services are generally conducted off premises at corporate offices.
12. Other (describe): The "Other" field should be reserved for expenses that can not be otherwise categorized, such as petty cash and sundry. Filers will be prevented from entering expense items that are ineligible. Please review the charts on pages 9 through 12 for a list of frequently miscategorized expenses and corresponding expense categories.

13. **Total Expenses:** Calculated as the sum of lines 1 through 12 in "Section L – Expenses."

**SECTION L2- RECAPITULATION, FURNITURE, FIXTURES AND EQUIPMENT**

**Furniture, Fixtures and Equipment (FF & E):** Movable furniture, fixtures or other equipment that have no permanent connection to the structure of the building or utilities.

**PART III – NOT APPLICABLE FOR ADULT CARE AND NURSING HOME FACILITIES****PART IV – RPIE CERTIFICATION**

To successfully submit your RPIE filing you must certify the information by clicking "Sign and Submit." If you do not complete this step you will not be in compliance with the RPIE filing requirement.



# MISCELLANEOUS EXPENSE CATEGORIES CHART

Types of Expenses	Correct Category	Types of Expenses	Correct Category
Advertising related to specific property rentals Newspaper ads NYC illuminated sign charge Promotional ads Television ads	<b>Advertising</b>	A/C repairs or upkeep Air conditioning repairs or upkeep Alarm system maintenance Appliance repairs Asbestos maintenance Asphalt repair Boiler repairs Building repairs Burglar and fire alarm system maintenance Carpenters Chemicals for cleaning Cleaning Service Cleaning Supplies Electrical system repairs Electricians Elevator repairs Emergency repair service Equipment rental Exterior painting Exterminator/Pest Control Gardening Gas service General maintenance and repairs Glaziers Graffiti removal Hall maintenance Hardware HVAC Insecticide Intercom repairs Iron work Janitorial Services Janitorial Supplies Landscaping Lawn Lobby Maintenance Locksmiths Masonry Outside labor Parking lot repairs	<b>Repairs and Maintenance</b>
Cleaning service contract	<b>Cleaning Contracts</b>		
Con Ed steam Gas for heating Oil	<b>Fuel</b>		
Boiler explosion premium Fire premium Liability premium Rent fidelity bonds premium Theft premium	<b>Insurance</b>		
Brushes Decorating Interior Painting Labor for interior decorating Paint Painting and Plastering Spackling Wallpaper	<b>Interior Painting and Decorating</b>		
Amortized leasing commissions Brokers' fees Consultants' fees Leasing agent's fees Leasing contracts Prorated leasing commissions	<b>Leasing Commissions</b>		
City and State utility tax Electricity Gas for cooking stove NYC and NYS utility tax	<b>Light and Power</b>		



Types of Expenses	Correct Category	Types of Expenses	Correct Category
Plastering Plumbers Plumbing repairs Pointing (\$500 or less) Pollution repairs Refrigeration repairs Roof repairs Safety devices Security Sidewalk repairs Smoke detectors Snow removal Sprinkler system maintenance Stairwell maintenance Supplies necessary for maintenance and repairs Swimming pool maintenance Tile repairs Waterproofing Welders Window cleaning Window guards	<b>Repairs and Maintenance</b>	Escalation billing service Eviction fees (except \$1000 and under) Food for watchdogs General office expense Inspections (boilers, elevator, fire, etc.) Interim Multiple Dwelling filing fee Keys Legal Fees Loft Board fees Management agent fees Management fees Marshall's fees Maximum base rent filing fee Membership fees Messenger (\$200 or less) Meter reading service (water meters, electric meters, etc.) Office expense Office Supplies Outside management Outside services (other than subcontracted labor) Permits Post Office Box fee Postage Professional Fees Protection Real Estate Publications and Journals Realty Advisory Board fees Rent collection fees Rent stabilization association fee Rubbish removal Scavenger service Security Guards Security Service Service charges Service contracts Settlement Small property owners association Stationery	<b>Management and Administration</b>
Accounting Fees Administrative fees ADT computer payroll service Association dues Auditing BID fees Bookkeeping fees Building registration fee Carting Certified mail Collection fees Computer processing Consultation fees Credit Card Fees Credit Check Data processing costs DHCR Monitoring Directory service Dispossess filing fees Dues Elevator service contract Environmental protection	<b>Management and Administration</b>		

Types of Expenses	Correct Category
Superintendent's telephone Tank registration Telecommunication Telephone Tenant relations Trash/Garbage/Rubbish removal Uniforms Uniforms (purchase and cleaning) Vault tax Water conditioning Water purification Water treatment service	<p style="text-align: center;"><b>Management and Administration</b></p>
Disability welfare Employee benefits Federal unemployment insurance Federal, State and City withholding tax FICA social security tax Health insurance Hospitalization Major medical Management commissions New York State unemployment insurance Payroll Tax Pension Salaries (except directors & officers) State unemployment insurance Union dues Workmen's compensation	<p style="text-align: center;"><b>Wages and Payroll</b></p>
Frontage Sewer charges or taxes Water charges or taxes	<p style="text-align: center;"><b>Water and Sewer</b></p>

Below are **Ineligible Miscellaneous Expenses** and expenses that are **Eligible** to be included in the Expense portion of the RPIE.

<b>Ineligible Miscellaneous Expenses</b>		
Air rights	Engineer's fee	Personal insurance
Alterations	Equipment purchase	Pointing - over \$500
Amortization (except leasing)	Estimate expenses (except real estate taxes)	Projected expenses
Appliances	Financial charges or expenses	Pro-rated expense of any kind (except leasing and insurance)
Appraisal fee	Fines	Public phone charge
Architects fees	Franchise taxes	Real estate abatement fees
Automobile expenses	Furniture	Real estate fees
Bad debt	General expense	Real estate taxes
Bank charges	Gifts	Rebates
Blanket insurance policies	Ground rent	Recovery charges
Bond premium	Health club/gym	Refunds
Building rent	Improvement loan	Reimbursements of any type
Business insurance	In rem payments	Renovations
Business organization expenses	Income taxes	Rent
Cable service	Insulation	Rent strike settlement
Capital improvements	Intercom	Reserves for replacement
Car fare	Interest payments	Return of rent
Certificate of occupancy costs	J51 exemption/abatement filing fee (421a filing fee)	Safe deposit boxes
Certiorari costs	Janitor's apartment and/or utilities	Storage
Christmas expenses	General expense	Superintendent's apartment and/or utilities
Claims of any kind	Late charges	Tenant buyout
Closing costs	Lawsuit settlement	Tenant holdovers
Commercial rent tax	Lease cancellation costs	Tenant moving expense
Commitment costs	Lease surrender	Tenant refund
Common charges	Leasehold interest	Tenant's refund
Compactor	Lien	Termination fee
Computer purchases	Local law 5 or 10 filing fee	Title insurance
Construction	Management training	Transportation
Consultation fee (other than that specified for management or leasing)	Merchants association dues	Travel
Contributions	Miscellaneous expense	Unincorporated business tax
Corporation expenses	Mortgage Interest	Vacancy
Corporation taxes	Negative (bracketed) amounts	Vacancy and loss of rent
Debt service	Occupancy tax	Vacating expense
Delivery expense	Office rent	Variance costs
Demolition	Officers' salaries	Violations
Depreciation	Organization expenses	Write off on leasing & renting
Drawing	Parking	Zoning fees
Dumpster	Partners' salaries	Xmas expenses
Electrical survey	Penalties	

<b>Eligible Miscellaneous Expenses</b>			
Petty cash	Lease buy-out	Special assessments	Sundry

**Reserve for Replacement Items**

1. Air conditioning equipment and systems (roof-top)
2. Air conditioning units in existing sleeves replacement
3. Bathroom and kitchen exhaust fans
4. Bathroom cabinet/countertop/flooring replacement
5. Bathroom plumbing fixtures/controls/fittings replacement
6. Cooling plants (including cooling towers, piping and ductwork)
7. Decking replacement
8. Elevator upgrade/replacement
9. Emergency generators replacement/installation
10. Exterior door/storm door replacement/installation
11. Exterior painting/caulking/weatherproofing
12. Exterior siding replacement/installation
13. Gutter system replacement/installation
14. Hard-wired smoke detector system/carbon monoxide detector system
15. Heat/fire/smoke suppression systems
16. Heating equipment/controls replacement/installation
17. Heating plant components (boilers/furnaces, piping/ductwork and chimneys/flues) replacement/installation
18. Hot water heaters/controls replacement/installation
19. Kitchen appliance replacement
20. Kitchen cabinet/countertop/flooring replacement
21. Kitchen plumbing components/controls/fittings replacement
22. Laundry appliance replacement
23. Masonry re-pointing, minor brick replacement
24. Parking structure modification
25. Pool/tennis court/fitness center/playground replacement
26. Roof surface replacement/installation
27. Security systems replacement
28. Site grading and retaining wall replacement/installation
29. Site paving replacement/installation, including parking areas and sidewalks



# RPIE-2023 CONFIDENTIAL

FILING DEADLINE: JUNE 3, 2024

## REAL PROPERTY INCOME AND EXPENSE FORM Adult Care and Nursing Home Facilities

**Check Your Mailing Address:** All owners must maintain a current mailing address for each property with the NYC Department of Finance. To check your mailing address for this property, look at the latest Property Tax Bill found. Mailing addresses can be updated online or by calling 311.

Address of Property: \_\_\_\_\_

Borough: \_\_\_\_\_ Block: \_\_\_\_\_ Lot: \_\_\_\_\_

### SECTION A - OWNER/FILER INFORMATION

1a. Owner's Name: \_\_\_\_\_

b. Owner's Employer Identification Number:

■

OR

c. Owner's Social Security Number:

■  ■

d. Additional Owner's Name: \_\_\_\_\_

e. Additional Owner's Employer Identification Number:

■

OR

f. Additional Owner's Social Security Number:

■  ■

2a. Name of Entity Filing (if different from the owner): \_\_\_\_\_

b. Filer's Employer Identification Number:

■

OR

c. Filer's Social Security Number:

■  ■

d. Entity's Relationship to the Property:  Owner  Lessee  Owner Representative  Lessee Representative

### SECTION B - CONTACT INFORMATION

1. Contact Name: \_\_\_\_\_ 2. Firm Name: \_\_\_\_\_

3. Address: \_\_\_\_\_

NUMBER AND STREET

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

4. Telephone #: \_\_\_\_\_ 5. E-mail Address: \_\_\_\_\_

### SECTION D - RPIE EXCLUSIONS

To be completed only if you are not required to File an RPIE for Tax Year 2023.

I am not required to file a RPIE for this year because my property:

- a.  has an **Actual Assessed Value** of \$40,000 or less.
- b.  is **exclusively residential** with 10 or fewer apartments.
- c.  is **primarily residential** with **6 or fewer** apartments and **no more than one** commercial unit, and is in **Tax Class 1** or **Tax Class 2**.
- d.  is a **residential cooperative** apartment building with less than 2,500 square feet of commercial space (not including garage space).
- e.  is an **individual residential unit** that was **sold** and is **not** owned by the sponsor.
- f.  is rented exclusively to a **related person or entity**.
- g.  is **occupied exclusively by the owner** but is not a department store with 10,000 or more gross square feet; hotel or motel; parking garage or lot; power plant; or other utility property; selfstorage warehouse; gas station; car wash or theater.
- h.  is owned and used exclusively by a **fully exempt not-for-profit organization or government entity** and generates no rental income.
- i.  is **vacant or uninhabitable** and non-income-producing for the entire year.
- j.  is **vacant, non-income-producing** land.
- k.  The **owner** has not operated the property and is without knowledge of the income and expenses for the **entire calendar or fiscal year** of the reporting period.

**SECTION H - LEASE AND OCCUPANCY INFORMATION**

1. Does the tenant lease the entire property?  Yes  No

2. Does the tenant pay utility expenses?  Yes  No

3. Does the tenant pay maintenance and repair expenses?  Yes  No

4. Does the tenant pay property tax for the space occupied?  Yes  No

5. What is the Annual Rent paid to the Property Owner? \_\_\_\_\_

6. Is the net lessee or owner related party subleasing any of the property?  
**if YES, then please provide responses to questions 6a-c.**

a) What is the Square Footage? \_\_\_\_\_

b) What is the Use of Space? \_\_\_\_\_

c) What is the Annual Rent? \_\_\_\_\_

7. Are you filing as ground lessor?  
**if YES, then please respond to question 7a**

a) What is the Ground Lease Amount that you are receiving? \_\_\_\_\_

**SECTION I - REPORTING PERIOD**

1. The **2023** income and expense statement is for a:  Calendar Year  Fiscal Year  Partial Year

The **2022** income and expense statement is for a:  Calendar Year  Fiscal Year  Partial Year

The **2021** income and expense statement is for a:  Calendar Year  Fiscal Year  Partial Year

2. Indicate the period covered in this statement:  
 Month Year Month Year Month Year Month Year  
 From \_\_\_\_\_ / 2023 To \_\_\_\_\_ / 2023 From \_\_\_\_\_ / 2022 To \_\_\_\_\_ / 2022 From \_\_\_\_\_ / 2021 To \_\_\_\_\_ 2021

3. Name of the Adult Care / Nursing Home Facility: \_\_\_\_\_

4. **For 2021** 4a. Total # of Beds: \_\_\_\_\_ 4b. Potential Patient Days: \_\_\_\_\_ 4c. Actual Patient Days: \_\_\_\_\_

**For 2022** 4a. Total # of Beds: \_\_\_\_\_ 4b. Potential Patient Days: \_\_\_\_\_ 4c. Actual Patient Days: \_\_\_\_\_

**For 2023** 4a. Total # of Beds: \_\_\_\_\_

5. Patient Mix (Must Total 100%)  
 5a. Medicare Part A: \_\_\_\_\_% 5b. Medicaid: \_\_\_\_\_% 5c. Private & Other: \_\_\_\_\_% 5d. Managed Care: \_\_\_\_\_% 5e. Assisted Living: \_\_\_\_\_%

6. Potential Patient Days (2023) \_\_\_\_\_  
 6a. Medicare Part A: \_\_\_\_\_ 6b. Medicaid: \_\_\_\_\_ 6c. Private & Other: \_\_\_\_\_ 6d. Managed Care: \_\_\_\_\_ 6e. Assisted Living: \_\_\_\_\_

7. Actual Patient Days (2023) \_\_\_\_\_  
 7a. Medicare Part A: \_\_\_\_\_ 7b. Medicaid: \_\_\_\_\_ 7c. Private & Other: \_\_\_\_\_ 7d. Managed Care: \_\_\_\_\_ 7e. Assisted Living: \_\_\_\_\_

8. Overall Occupancy Rate for 2023 \_\_\_\_\_%  
 8a. Medicare Part A: \_\_\_\_\_% 8b. Medicaid: \_\_\_\_\_% 8c. Private & Other: \_\_\_\_\_% 8d. Managed Care: \_\_\_\_\_% 8e. Assisted Living: \_\_\_\_\_%

<b>SECTION K - INCOME Do not list any negative figures.</b>						
	<b>2023</b>		<b>2022</b>		<b>2021</b>	
	Income (\$ per year) (Rounded to nearest \$)	Income per Patient per Day (PPD)	Income (\$ per year) (Rounded to nearest \$)	Income per Patient per Day (PPD)	Income (\$ per year) (Rounded to nearest \$)	Income per Patient per Day (PPD)
<b>Adult Care / Nursing Home Facility Real Estate Rental Income</b>						
1. Rent						
<b>Adult Care / Nursing Home Facility Income</b>						
<b>2. Payor Source</b>						
1. Medicare Part A						
2. Medicaid						
3. Private & Other						
4. Managed Care						
5. Assisted Living						
<b>3. Additional Services</b>						
6. Ancillary						
7. Miscellaneous						
<b>4. Total Adult Care / Nursing Home Facility Income</b>						
8. Signage / Billboard						
9. Cell Towers						
10. Other (describe)						
a.						
b.						
c.						
<b>5. Total Income</b>						

USE  
AS  
WORKSHEET  
ONLY!  
NOT  
FOR  
SUBMISSION

<b>SECTION L - EXPENSES. Do not list any negative figures.</b>						
20	<b>2023</b>		<b>2022</b>		<b>2021</b>	
	Expenses (\$ per year) (Rounded to nearest \$)	Expenses per Patient per Day (PPD)	Expenses (\$ per year) (Rounded to nearest \$)	Expenses per Patient per Day (PPD)	Expenses (\$ per year) (Rounded to nearest \$)	Expenses per Patient per Day (PPD)
<b>1. Patient Care</b>						
1. Nursing Care						
2. Social Services & Activities						
3. Therapy & Ancillary						
<b>2. Support Costs</b>						
4. Dietary						
5. Laundry & Housekeeping						



**SECTION L - EXPENSES (CON'T). Do not list any negative figures.**

20	2023		2022		2021	
	Expenses (\$ per year) (Rounded to nearest \$)	Expenses per Patient per Day (PPD)	Expenses (\$ per year) (Rounded to nearest \$)	Expenses per Patient per Day (PPD)	Expenses (\$ per year) (Rounded to nearest \$)	Expenses per Patient per Day (PPD)
<b>3. Real Estate Related Costs</b>						
6. Project Maintenance & Repair						
7. Energy						
8. Insurance						
9. Administrative & General						
10. Employee Benefits						
11. Management Fee						
12. Other (describe)						
a.						
b.						
c.						
<b>4. Total Expenses</b>						

**SECTION L2 - RECAPITULATION, FURNITURE, FIXTURES AND EQUIPMENT.**

1. Furniture, Fixtures & Equipment (FF & E) Used in Adult Care / Nursing Home Facility Operations	2023		2022		2021	
	Expenses (\$ per year) (Rounded to nearest \$)	Expenses per Patient per Day (PPD)	Expenses (\$ per year) (Rounded to nearest \$)	Expenses per Patient per Day (PPD)	Expenses (\$ per year) (Rounded to nearest \$)	Expenses per Patient per Day (PPD)
1. Is there a reserve for FF & E? <input type="checkbox"/> YES <input type="checkbox"/> NO						
2. Contribution to reserve in reporting year						
3. Cost of FF & E items purchased in reporting year						
4. Book cost of all FF & E at year end						
5. Depreciation of FF & E for reporting year						
6. Book cost less accumulated depreciation						