

# HEALTHCARE FACILITY INCOME AND EXPENSE SURVEY FORM INSTRUCTIONS

The following instructions are provided to aid you in filling out this survey form. Use the last page for additional information. If you have questions, call 703.228.3920.

## Certification

Certification of this information by the owner or authorized representative is required by state law (**Code of Virginia** 58.1-3294). A copy of this code will be provided upon request. Please print or type the name and title of the person certifying this information. Also, provide the name and phone number of the person to contact with questions about this information.

## Income Information

### REVENUE

**Residents Rooms** – Actual income from rental of resident's rooms. This is not the gross potential income at 100% occupancy, but the actual gross rent received.

**Meal Programs** – Income from the sales of food and sundries. If the income from food/sundry services is from a lease, please enter the information next to Line 102 below.

**Extended Care** – Income from the custodial care, or other medical skilled nursing related services provided.

**Medication** – Income derived from the sale of medications.

**Therapy** – Income from rehabilitation services onsite.

**Parking** – Income from parking.

**Ancillary Income** – Income derived from adult day care services as care givers, or other services that supplement healthcare of the elderly. Services may include assistance with shopping, laundry service, or physical assistance in the daily life of the elderly resident.

**Other Income** – Additional sources of income not listed above including any subsidies.

**TOTAL REVENUES** – SUM OF ALL LINES ABOVE.

### EXPENSES

**DEPARTMENTAL COSTS AND EXPENSES:** These are costs necessary to maintain the production of income from operation of the property. They are day to day costs of providing services for the guest. **They do not include the expenses necessary for the operation of the Real Estate (See Undistributed Operating Expenses below).** Do not include under any expense category items such as ground rent, mortgage interest or amortization, depreciation, income taxes, or capital expenditures.

**Salaries & Wages** – On-site nursing and administrative staff.

**Payroll Taxes & Benefits** – On-site nursing and administrative staff.

**Laundry, Linen & Supplies** – Any laundry and linen supplies associated with the general care of the residents.

**Contract Cleaning** - Cost directly attributed to room upkeep. Such as Salaries & wages, payroll taxes & benefits, laundry, linen, contract cleaning.

**China, Glassware, Silver & Linen** – Costs attributed to china, glassware and linen used for food service.

**Equipment Leases** – Cost associated with the leasing of equipment for the care of residents.

**Cost of Goods (Food & Beverages)** – Costs directly attributed to providing meals and drinks. Such as Salaries & wages, payroll taxes & benefits, Cost of Goods (Food & Beverage), and other operating costs.

**Other Department Expenses** – Additional departmental costs not listed above

**Telephone Expense and Leases** - Costs of providing telephone service to guests. Such as telephone expenses and leases.

**Transportation** – Cost to transport residents to from medical visits, field trips, or other locations.

**TOTAL DEPARTMENTAL EXPENSES** – SUM OF TOTAL ROOM EXPENSES, TOTAL FOOD & BEVERAGE EXPENSES, TOTAL TELEPHONE EXPENSES, AND TOTAL OTHER DEPARTMENTAL EXPENSES.

**UNDISTRIBUTED EXPENSES:** These are expenses necessary to maintain the production of income from operation of the property. Do not include under any expense category items such as ground rent, mortgage interest or amortization, depreciation, income taxes, or capital expenditures.

**Administrative and General** - Includes such items as Payroll & Administrative, Legal & Accounting fees, and Other Administrative expenses.

**Management** – Amount paid to a management company or self for operating the building. Do not count management expenses here if the same administrative costs are shown elsewhere. Includes such items as Base fee, Incentive fee, and other management fees.

**Marketing** - Cost of marketing the property locally. Includes such cost as:

**Salaries, Wages, & Benefits** – payroll expenses for marketing that's not included in the Administrative and General payroll list above.

**Advertising** – paid for local and national marketing.

**Other expenses** – Other marketing expenses not covered elsewhere.

**Property Operations & Maintenance** – Expenses for repair and maintenance such as but not limited to:

**Maintenance payroll** – payroll expenses for maintenance staff not included elsewhere.

**Supplies** – expenses for maintenance supplies.

**HVAC Repairs** – Maintenance and repairs expense for heating, ventilating, and air-conditioning. **Do not include capital repairs.**

**Electric Repairs** - Maintenance and repairs expense for electrical systems.

**Plumbing Repairs** - Maintenance and repairs expense for plumbing systems.

**Elevators Repairs/ Maintenance** - Maintenance and repairs expense for elevator repairs.

**Exterior Repairs** - Maintenance and repairs to the outside of the property not covered elsewhere. **Do not include capital items.**

**Roof Repairs** – Minor repair and routine maintenance expense of roof. **Do not enter cost to replace entire roof. Roof replacement is a capital expense.**

**Garage/Parking Lot Repairs** – Minor repair and routine maintenance expense of the garage and/or parking lot. **Do not enter cost to replace or resurface. Garage/Parking Lot replacement is a capital expense.**

**Miscellaneous Repairs** - Maintenance and repairs expense not covered elsewhere. **Do not include capital items.**

**Energy Costs**

**Electricity** – Cost of electricity services for this reporting period.

**Gas** – Cost of gas/propane services for heating the building during this reporting period.

**Fuel Oil** – Cost of oil services for the building during this reporting period.

**Water & Sewer** – Cost of water and sewer services for this reporting period.

**Other Undistributed (unallocated) expenses** - Other expenses not listed elsewhere. **Do not include capital items.**

**TOTAL UNDISTRIBUTED EXPENSES** – SUM OF TOTAL ADMINISTRATIVE AND GENERAL, TOTAL MANAGEMENT, TOTAL MARKETING, TOTAL PROPERTY OPERATIONS AND MAINTENANCE, TOTAL ENERGY COSTS, AND OTHER UNDISTRIBUTED (UNALLOCATED) EXPENSES.

**FIXED EXPENSES:** These are expenses attributed to taxes, insurance and other miscellaneous services. Do not include personal or real estate taxes.

**Miscellaneous Taxes and Insurance**

**Personal Property / Business Tax** - Business Tangible Tax paid during the accounting period.

**Business License** – Cost of business license during the accounting period.

**Property Insurance (Building)** – Fire, Casualty Insurance (reporting period only). Some insurance policies are multi-year contracts. Please include only one year's cost.

**Property Insurance (Content)** - Fire, Casualty Insurance (reporting period only). Some insurance policies are multi-year contracts. Please include only one year's cost.

**Reserve for Replacement** – The annual amount reserved for all capital improvements includes replacement of furniture, fixture, and equipment.

**Service**

**Landscaping Maintenance** – Cost of maintaining the landscaping on site.

**Trash Removal** – Cost of trash removal

**Security** – Cost for security services, such as salaries/wages and monitoring.

**Snow Removal** – Cost to clear snow from walkways and driveways.

**Other** – Additional services not covered above.

**Reserves for Replacement** - The annual amount reserved for all capital improvements includes replacement of furniture, fixture, and equipment. Please itemize.

**TOTAL FIXED EXPENSES** – SUM OF TOTAL TAXES AND INSURANCE AND RESERVES FOR REPLACEMENT, TOTAL SERVICES, AND RESERVES FOR REPLACEMENT.

**TOTAL EXPENSES** – SUM OF TOTAL DEPARTMENTAL EXPENSES, TOTAL UNDISTRIBUTED EXPENSES, AND TOTAL FIXED EXPENSES.

**NET OPERATING INCOME** – INCOME TO THE PROPERTY AFTER ALL FIXED AND OPERATING EXPENSES INCLUDING RESERVES FOR REPLACEMENT ARE DEDUCTED BUT BEFORE DEDUCTING MORTGAGE INTEREST, REAL ESTATE TAXES, AND DEPRECIATIONS. (I.E., TOTAL ACTUAL INCOME RECEIVED LESS TOTAL DEPARTMENTAL EXPENSES LESS TOTAL UNDISTRIBUTED EXPENSES LESS TOTAL FIXED EXPENSES)

**Real Estate Taxes** – Amount paid in real estate taxes for this reporting period. This should reflect any adjustments made in the assessment for the period. **Do Not include personal property taxes.**

**Renovations/ Capital Improvements** – Money spent on capital improvements during the reporting period. Capital expenditures are investments in remodeling or replacements that materially add to the value of the property, or appreciably prolong its economic life. Generally, expenditures on materials or equipment with a life of more than one year should be considered capital and included here. List on an attached sheet the items considered to be capital improvements. **Enter the total amount of the capital cost for this reporting period only.**

**Leased Operations** – Provide information for space leased such as but not limited to restaurants, gift shops, salons, etc.

**Furniture, fixture, and equipment:**

**Historical Cost** – Amount paid to acquire the furniture, fixture, and equipment.

**Current value as of (Date: )** – Current value of the furniture, fixture, and equipment as of December 31 of the reporting period. (Amount paid for the furniture, fixture, and equipment less accumulated depreciation).

**Replacement value** – The amount that would have to be paid to replace the furniture, fixture, and equipment at the present time, according to its current worth.



\*\*\*CONFIDENTIAL\*\*\*

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**PLEASE COMPLETE AND RETURN TO ABOVE ADDRESS BY MARCH 20TH, 2026**  
**YOU MAY ADD THE OPERATING STATEMENT TO THIS QUESTIONNAIRE**

**HEALTHCARE FACILITY**  
**INCOME AND EXPENSE QUESTIONNAIRE**

ALL INFORMATION REQUESTED IS PURSUANT TO THE CONSTITUTION OF VIRGINIA AND THE TAX CODE OF VIRGINIA AND ALL DATA FURNISHED WILL REMAIN CONFIDENTIAL IN ACCORDANCE WITH 58.1-3 OF THE CODE OF VIRGINIA. IF THERE IS WILLFUL FAILURE TO FURNISH STATEMENTS OF INCOME AND EXPENSES IN A TIMELY MANNER TO THE DIRECTOR, THE OWNER OF SUCH PARCEL OF REAL ESTATE SHALL BE DEEMED TO HAVE WAIVED HIS OR HER RIGHT IN ANY PROCEEDING CONTESTING THE ASSESSMENT TO UTILIZE SUCH INCOME AND EXPENSES AS EVIDENCE OF FAIR MARKET VALUE. (CODE OF VIRGINIA 15.2-716)

List all RPCs included in this statement (go to next if space is needed): \_\_\_\_\_

Accounting period: FROM: (Mo.) \_\_\_\_\_ (Yr.) \_\_\_\_\_ TO: (Mo.) \_\_\_\_\_ (Yr.) \_\_\_\_\_

Name of Project: \_\_\_\_\_

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

Name of Owner: \_\_\_\_\_

Mgt. Firm or Agent: \_\_\_\_\_

Address: \_\_\_\_\_

Does the Management Company have an ownership interest in the property? \_\_\_\_\_

Explain: \_\_\_\_\_

Are any operating expenses paid to persons with an ownership interest? \_\_\_\_\_

Explain: \_\_\_\_\_

**NOTE: Income and Expense information provided will not be considered valid unless signed and dated by owner or officer of the corporation or an authorized agent as requested below. IMPORTANT: AGENTS AND PROPERTY MANAGERS MUST ATTACH EXPRESS WRITTEN AUTHORITY FROM OWNER TO SIGN THIS FORM EVERY YEAR.**

**ALL OF THE INFORMATION PROVIDED HEREIN HAS BEEN EXAMINED BY ME AND IS**

**TRUE, CURRENT, AND COMPLETE, TO THE BEST OF MY KNOWLEDGE**

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

Signed: \_\_\_\_\_

(Please Print or Type)

(Owner or Authorized Agent)

Title: \_\_\_\_\_

Company: \_\_\_\_\_

(Owner or Authorized Agent)

Telephone: \_\_\_\_\_

Date: \_\_\_\_\_

Email: \_\_\_\_\_

DATE DREA RECEIVED \_\_\_\_\_

1

DATE RECORD ENTRY \_\_\_\_\_

**TYPE OF PROJECT**

	<u>Total # of Units</u>	<u>Total # of Beds</u>	<u>Total # of Baths</u>	<u>Percentage of Annual Occupancy</u>	<u>Rent Per Bed Per Day</u>	<u>Rent Per Bed Per Month</u>
Independent Living						
Assisted Living						
Skilled Nursing						
Continuing Care Retirement Community						

<b>Parking</b>	<b># of Spaces</b>	<b>Rent/Mo.</b>
Garage		
Surface		

## **INCOME AND EXPENSE INFORMATION**

### **REVENUES**

I 01 Resident Rooms..... \_\_\_\_\_  
I 02 Meal Programs..... \_\_\_\_\_  
I 03 Extended Care..... \_\_\_\_\_  
I 04 Medication ..... \_\_\_\_\_  
I 05 Therapy..... \_\_\_\_\_  
I 06 Parking ..... \_\_\_\_\_  
I 07 Ancillary Income ..... \_\_\_\_\_

Explain: \_\_\_\_\_

I08 Other Income..... \_\_\_\_\_

Explain: \_\_\_\_\_

**TOTAL REVENUES .....** \$ \_\_\_\_\_

### **EXPENSES**

#### **DEPARTMENTAL COSTS AND EXPENSES**

##### **Rooms**

E 01 Salaries & Wages ..... \_\_\_\_\_  
E 02 Payroll Taxes & Benefits ..... \_\_\_\_\_  
E 03 Laundry, Linen & Guest Supplies ..... \_\_\_\_\_  
E 04 Contract Cleaning ..... \_\_\_\_\_  
E 05 Equipment Leases ..... \_\_\_\_\_  
E 06 Other Room Expenses ..... \_\_\_\_\_

Explain: \_\_\_\_\_

**SUB TOTAL ROOM EXPENSES .....** \_\_\_\_\_

##### **Food & Beverages**

E 07 Salaries & Wages ..... \_\_\_\_\_  
E 08 Payroll Taxes & Benefits ..... \_\_\_\_\_  
E 09 Laundry, Linen & Guest Supplies ..... \_\_\_\_\_  
E 10 China, Glassware, Silver & Linen ..... \_\_\_\_\_  
E 11 Contract Cleaning ..... \_\_\_\_\_  
E 12 Cost of Goods (Food & Bev) ..... \_\_\_\_\_  
E 13 Equipment Leases ..... \_\_\_\_\_  
E 14 Other Operating Costs ..... \_\_\_\_\_

Explain: \_\_\_\_\_

**SUB TOTAL FOOD & BEVERAGES EXPENSE.....\$** \_\_\_\_\_

##### **Other Departmental Expenses**

E15 Telephone Expenses ..... \_\_\_\_\_  
E16 Telephone Leases ..... \_\_\_\_\_  
E17 Activities/Recreation ..... \_\_\_\_\_  
E18 Therapy Services ..... \_\_\_\_\_  
E19 Other Department Expense ..... \_\_\_\_\_

Explain: \_\_\_\_\_

**SUB TOTAL OTHER DEPARTMENTAL EXP \$ .....** \_\_\_\_\_

**TOTAL DEPARTMENTAL EXPENSES .....** \$ \_\_\_\_\_

**UNDISTRIBUTED OPERATING EXPENSES:****Administrative and General**

E 20 Payroll & Administration ..... \_\_\_\_\_  
E 21 Legal & Accounting Fees ..... \_\_\_\_\_  
E 22 Other Administrative Expenses ..... \_\_\_\_\_

Explain: \_\_\_\_\_

**SUB TOTAL ADMINISTRATIVE AND.....\$**

**GENERAL EXPENSES****Management**

E 23 Base Fee ..... \_\_\_\_\_  
E 24 Incentive Fee ..... \_\_\_\_\_  
E 25 Leasing Commissions ..... \_\_\_\_\_  
E 26 Other ..... \_\_\_\_\_

Explain: \_\_\_\_\_

**SUB TOTAL MANAGEMENT .....**\$ \_\_\_\_\_

**Marketing**

E 27 Salaries, Wages & Benefits ..... \_\_\_\_\_  
E 28 Advertising ..... \_\_\_\_\_  
E 29 Other ..... \_\_\_\_\_

Explain: \_\_\_\_\_

**SUB TOTAL MARKETING.....\$** \_\_\_\_\_

**Property Operations & Maintenance**

E 30 Payroll ..... \_\_\_\_\_  
E 31 Supplies ..... \_\_\_\_\_  
E 32 HVAC Repairs ..... \_\_\_\_\_  
E 33 Electric Repairs ..... \_\_\_\_\_  
E 34 Plumbing Repairs ..... \_\_\_\_\_  
E 35 Elevator Repairs/Maintenance ..... \_\_\_\_\_  
E 36 Exterior Repairs ..... \_\_\_\_\_  
E 37 Roof Repairs ..... \_\_\_\_\_  
E 38 Parking Lot/Garage Repairs..... \_\_\_\_\_  
E 39 Miscellaneous Repairs ..... \_\_\_\_\_

Explain: \_\_\_\_\_

**SUB TOTAL PROPERTY OPERATIONS .....**\$ \_\_\_\_\_  
**AND MAINTENANCE**

**Energy Costs**

E 40 Electricity ..... \_\_\_\_\_  
E 41 Gas ..... \_\_\_\_\_  
E 42 Fuel Oil ..... \_\_\_\_\_  
E 43 Water & Sewer ..... \_\_\_\_\_

**SUB TOTAL ENERGY COSTS .....**\$ \_\_\_\_\_

E 44 Other Unallocated Expenses ..... \_\_\_\_\_

Explain: \_\_\_\_\_

**TOTAL UNDISTRIBUTED EXPENSES .....**\$ \_\_\_\_\_

**FIXED EXPENSES****Miscellaneous Taxes and Insurance**

E 45 Personal Property/Business Tangible Tax ..... \_\_\_\_\_  
E 46 Business License Tax ..... \_\_\_\_\_  
E 47 Insurance (Building) ..... \_\_\_\_\_  
E 48 Insurance (Contents) ..... \_\_\_\_\_

**SUB TOTAL MISC TAXES & INS.....\$ \_\_\_\_\_**

**Service**

E 49 Landscape maintenance ..... \_\_\_\_\_

E 50 Trash Removal ..... \_\_\_\_\_

E 51 Security ..... \_\_\_\_\_

E 52 Snow Removal ..... \_\_\_\_\_

E 53 Other ..... \_\_\_\_\_

Explain: \_\_\_\_\_

**SUBTOTAL SERVICE EXPENSES .....\$ \_\_\_\_\_**

**Reserves for Replacement**

E 54 Reserves for Replacement..... \_\_\_\_\_

Itemize: \_\_\_\_\_

**SUB TOTAL RESERVES & REPLACEMENT.....\$ \_\_\_\_\_**

**TOTAL FIXED EXPENSES .....\$ \_\_\_\_\_**

**TOTAL EXPENSES (DEPARTMENTAL .....\$ \_\_\_\_\_**

**UNDISTRIBUTED, & FIXED)**

**NET OPERATING INCOME .....\$ \_\_\_\_\_**

Real Estate Taxes ..... \$ \_\_\_\_\_

Renovation/Capital Improvements ..... \$ \_\_\_\_\_

Explain: \_\_\_\_\_

**FURNITURE, FIXTURES & EQUIPMENT**

Historical cost .....\$ \_\_\_\_\_

Current Valueas of (Date: \_\_\_\_\_).....\$ \_\_\_\_\_

Replacement Value .....\$ \_\_\_\_\_

How are Reserves for Replacement calculated?

How is management fee calculated?

Additional Information: