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**Confidential Information per F.S. 195.027 - For Use by Hernando County Property Appraiser's Office Only**

**INCOME AND EXPENSE STATEMENT FOR SENIOR LIVING/ASSISTED LIVING FACILITIES**

**From Prior Calendar Year**

Alternate Key: \_\_\_\_\_

Parcel ID: \_\_\_\_\_

Owner Name (if different): \_\_\_\_\_

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

SECTION 1 - PROPERTY TYPE		# of	# of	% of	Average Applicable Rate			
Type of Unit		Beds	Units	Occupancy	Daily	Monthly	Annual	
1	Skilled Nursing Facility	0	0	0%	0	\$ -	\$ -	1
2	Assisted Living Facility	0	0	0%	0	\$ -	\$ -	2
3	Independent Living Facility	0	0	0%	0	\$ -	\$ -	3
4	Other: (specify)							4
5		0	0	0%	0	\$ -	\$ -	5
6	<b>TOTAL</b>	0	0					6

**SECTION 2 - INCOME**

7	Income from Skilled Nursing Facility	\$ -	7
8	Income from Assisted Living Facility	\$ -	8
9	Income from Independent Living Facility	\$ -	9
10	Income from Other Facility	\$ -	10
11	Income from Food & Beverage	\$ -	11
12	Miscellaneous Income (please explain) _____	\$ -	12
13	<b>TOTAL RENTAL INCOME</b>	\$ -	13

**SECTION 3 - EXPENSES**

14	Rooms	\$ -	14
15	Food & Beverage	\$ -	15
16	Dietary Services	\$ -	16
17	Skilled Nursing, ALF or ILF Services	\$ -	17
18	Housekeeping	\$ -	18
19	Insurance	\$ -	19
20	Utilities (electric, water, sewer, phone, cable, etc.)	\$ -	20
21	Management Fees	\$ -	21
22	Payroll & Employee Benefits	\$ -	22
23	Administration (advertising, professional fees, office supplies, etc.)	\$ -	23
24	Maintenance & Repairs	\$ -	24
25	Services (grounds, elevator, etc.)	\$ -	25
26	Professional Fees (legal, accounting, advertising)	\$ -	26
27	Reserves for Replacement	\$ -	27
28	Other: (specify) _____	\$ -	28
29	<b>Tangible Personal Property Taxes</b>	\$ -	29
30	<b>Real Estate Taxes</b>	\$ -	30
31	<b>TOTAL EXPENSES</b>	\$ -	31
32	<b>NET OPERATING INCOME</b>	\$ -	32

Senior Living/ALF



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## INSTRUCTIONS

### SECTION 1 - PROPERTY TYPE

Line 1 - 5 Select the appropriate property type and complete the # of beds, # of units, % of occupancy and the daily, monthly and annual average rate for applicable categories.

### SECTION 2 -INCOME

Line 7 - 10 Report the sum of all revenue for each facility type: Skilled Nursing, Assisted Living, Independent Living or other.

Line 11 - Enter the revenue from the sale of food and beverage.

Line 12 - Enter the total of any other miscellaneous income.

### SECTION 3 - EXPENSES

Line 14 - Include any costs associated with the rental or sale of rooms.

Line 15 - Include any costs associated with the sale of food and beverage.

Line 16 - Include any costs associated with dietary services.

Line 17 - Include any costs associated with skilled nursing, assisted living and independent living services.

Line 18 - Include the sum of cost for housekeeping services.

Line 19 - Include one year's insurance charges for fire, liability, theft, and all of the insurance premiums except workers' compensation and employee benefit plans.

Line 20 - Include all utilities costs for this building even if some of these costs are billed back to your tenant.

Line 21 -Include all off-site management fees associated with this building. Exclude asset management fees.

Line 22- Include all payroll and employee benefits.

Line 23 - Include all administrative costs and charges not included in other categories. Exclude automotive, bank interest fees, depreciation/amortization, interest, and travel expenses. Exclude mortgage payment, State of FL Annual Report Fee, and office equipment.

Line 24 - Include all maintenance and repair charges associated with this building. Exclude appliance or HVAC replacements, capital expenditures, roof and utility replacements, new construction and tenant improvement allowance.

Line 25 - Include the sum of services for contracted services (*grounds, elevator, etc.*) .

Line 26 - Include the total sum for professional fees (*legal, accounting, advertising*) .

Line 27 - Include the total amount held for reserves, if applicable.

Line 28 - Include any other expenses not accounted for in any other category.

Line 29 - Include any Tangible Personal Property Tax Expenses

Line 30 - Include any Real Estate Tax Expenses

Prepared by: \_\_\_\_\_ Title: \_\_\_\_\_

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

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