

DSS

Room & Board

Pages 28 & 29



Handouts

- Room & Board Annual Report Pages & Schedule Attachments
- Aid for Preparing R&B Pages
- Rate Setting Overview
- Common R&B Disallowances
- Suggested Allowable Uses for Resident Personal Funds
- Capital Repair & Improvement Guidelines
- Quick Guide – Where the Costs should be Reported
- State Supplement – Eligibility Guide
- Maintenance Salary & Benefit Memo
- Health & Safety Add-on Instructions (Public Act 10-179)
- Dietary OTC - Bulletin

Role of Craig J. Lubitski Consulting, LLC

Responsibilities under the DSS Contract

- **Maintain R&B Database**
- **Review Annual Reports**
- **Calculate R&B Rates**
- **Perform Audits as Requested**

DSS Room & Board – Page 28

Parent Organization	Report for Year Ended 6/30/2012			Page of 28 31
	R&B Total			
1. Real Property Depreciation	\$ -	\$ -	\$ -	\$ -
2. Rental Payments on Leased Single Unit Structures				
a. CIL Rent or Mortgage Payment *	\$ -	\$ -	\$ -	\$ -
b. All Other Rental Payments	\$ -	\$ -	\$ -	\$ -
c. Total Rental (2a + 2b)	\$ -	\$ -	\$ -	\$ -
3. Interest on Real Property	\$ -	\$ -	\$ -	\$ -
4. Less Non-Reimbursable and Other Costs (e.g., HUD Subsidies and Revenue Offsets) (see Room & Board Schedule)	\$ -	\$ -	\$ -	\$ -
5. Net Actual Property Costs (1 + 2c + 3 - 4)	\$ -	\$ -	\$ -	\$ -
6. Percentage of Square Footage Used for A&G Activities				
7. Prorated Portion of Actual Costs (5 - (5 x 6))	\$ -	\$ -	\$ -	\$ -
8. Approved Property Costs				
a. CHFA			\$ -	\$ -
b. Recognition of Actual Debt Service			\$ -	\$ -
c. Rental Payments Approved by DSS			\$ -	\$ -
d. Total Approved Property (8a + 8b + 8c)			\$ -	\$ -
9. Movable Equipment Depreciation (excluding Motor Vehicles)	\$ -	\$ -	\$ -	\$ -
10. Rental Payments on Leased Real Estate in Multi-Unit Building Structures	\$ -	\$ -	\$ -	\$ -
11. Property and Real Estate Taxes (excluding Motor Vehicles)	\$ -	\$ -	\$ -	\$ -
12. Interest on Movable Equipment (excluding Motor Vehicles)	\$ -	\$ -	\$ -	\$ -
13. Interest on Working Capital	\$ -	\$ -	\$ -	\$ -

Excludes the cost of land.

Excluding Motor Vehicles and Office Equipment

* The higher of CIL Rent (at line 2a.) or CIL Interest and CIL Depreciation (at lines 1 and 3) may be reported.

DSS Room & Board – Page 29

Parent Organization	Report for Year Ended 6/30/2012			Page of 29 31
	R&B Total			
14. Insurance (Property and 1/3 General Liability Only)	\$ -	\$ -	\$ -	\$ -
15. Support Supplies and Services				
a. Dietary				
1. Food and Kitchen Supplies	\$ -	\$ -	\$ -	\$ -
2. Dining and Ordering Out	\$ -	\$ -	\$ -	\$ -
b. Housekeeping Supplies	\$ -	\$ -	\$ -	\$ -
c. Laundry	\$ -	\$ -	\$ -	\$ -
d. Plant Maintenance, Operations and Repairs	\$ -	\$ -	\$ -	\$ -
e. Utilities				
1. Heat	\$ -	\$ -	\$ -	\$ -
2. Light & Power	\$ -	\$ -	\$ -	\$ -
3. Water & Sewer	\$ -	\$ -	\$ -	\$ -
4. Cable	\$ -	\$ -	\$ -	\$ -
5. Other (see Room & Board Schedule)	\$ -	\$ -	\$ -	\$ -
f. Equip. Under \$2,500/Equip. Rental/Other (see Room & Board Schedule)	\$ -	\$ -	\$ -	\$ -
g. Maintenance Salaries and Benefits	\$ -	\$ -	\$ -	\$ -
h. Maintenance Cost Funded through Debt Reserve	\$ -	\$ -	\$ -	\$ -
i. Total Support Supplies and Services (15a thru 15h)	\$ -	\$ -	\$ -	\$ -
16. HUD Audit Fees	\$ -	\$ -	\$ -	\$ -
17. Subtotal Room and Board Expenses (9 thru 14 + 15i + 16)	\$ -	\$ -	\$ -	\$ -
18. Less Other Operating and Non-Operating				
a. Revenue (not included in Line 4, see Room & Board Schedule)	\$ -	\$ -	\$ -	\$ -
b. Less Interest Income	\$ -	\$ -	\$ -	\$ -
19. Subtotal of Net Expenses (17 - 18)	\$ -	\$ -	\$ -	\$ -
20. Actual and Imputed Client Days				
a. Days open per year				
b. Total openings				
c. Imputed 90% occupancy				
21. Total Direct R&B Cost (4 + 7 + 8d + 17)	\$ -	\$ -	\$ -	\$ -

Limited to \$520/per client/per year.

Limited to \$100/month

If using CHFA Reserve Funds – Report on Line 15.h with a self-disallowance on Line 18.a

DSS Room & Board – Supporting Schedules

Room & Board Schedule			
Page 28, Line 4 - HUD Subsidies and Revenue Offsets (click to return to Room and Board)			
Cost Center Number	Facility Name	Description	Amount
Total			\$ -

Page 29, Line 15e5 - Utilities - Other (click to return to Room and Board (2))						
Cost Center Number	Facility Name	Date	Vendor	Description	(Provide Detail for Each Line Item)	Amount
Total						\$ -

DSS Room & Board – Insurance Expense Schedule

Agency												
CYE 6/30/2012												
Insurance Expense												
Cost Center #	Program/Address	Property - Boiler	Property - Flood	Property Insurance	CIL Property	*** Renter's Insurance	Total General Liability	Umbrella	Prof. Liability	Other	* Total Insurance	Allowable R&B Insurance Cost **
											\$ -	\$ -
											-	-
											-	-
											-	-
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Total *		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PLEASE REMEMBER:

* Policy Premiums should reconcile to Total Insurance Policy/ies. If not, please provide a reconciliation to agree premiums to Total Insurance Expense per category.

Attach Declaration pages for each policy reported (only pages including premium amounts, premium break-outs, and the property insured).

** Only Property and 1/3 of General Liability should be reported on Page 29, Line 14 for Room and Board

*** Please note, rental properties which have leases inclusive of Property Insurance will be reimbursed for one-third of General Liability Insurance and Personal Property Insurance (Renter's Insurance) only.

Any R&B

questions?

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