DSS

Room & Board Pages 28 & 29



<u> Handouts</u>

- 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 Y 6/30/2012	ear Ended	Page o 28 31	
Excludes the cost of land.	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	Excluding				
a. CHFA	Motor		\$ -	\$	-
b. Recognition of Actual Debt Service	Vehicles and Office		\$ -	\$	-
c. Rental Payments Approved by DSS	Equipment	<u> </u>	\$ -	\$	-
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	\$ -	\$ -	\$ -	\$	-

^{*} 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			Repor 6/30/2		Year Er	ded	Page (
	R&B	Total						
14. Insurance (Property and 1/3 General Liability Only)	\$	-	\$	-	\$	-	\$	_
15. Support Supplies and Services								
a. Dietary Limited to \$520/per								
1. Food and Kitchen Supplies client/per year.	\$	-	\$	-	\$	-	\$	-
2. Dinning and Ordering Out	\$	-	\$	1	\$	-	\$	-
b. Housekeeping Supplies	\$	-	\$	-	\$	-	\$	-
c. Laundry	\$	-	\$	-	\$	-	\$	-
d. Plant Maintenance, Operations and Repairs	\$	-	\$	1	\$	-	\$	_
e. Utilities								
1. Heat Limited to	\$	_	\$	_	\$	_	\$	_
2. Light & Power \$100/month	\$	_	\$	_	\$	_	\$	-
3. Water & Sewer	\$	_	\$	_	\$	_	\$	-
4. Cable	\$					-	\$	-
5. Other (see Room & Board Schedule)	\$		_		Reserve		\$	-
f. Equip. Under \$2,500/Equip. Rental/Other		7			oort on h a self-			
(see Room & Board Schedule)	\$				on Line			_
g. Maintenance Salaries and Benefits	\$		uisano	18.a			\$	_
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. Inputed 90% occupancy								
21. Total Direct R&B Cost (4 + 7 + 8d + 17)	\$	_	\$	_	\$	_	\$	_

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 In the second of the second of

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

DSS Room & Board – Supporting Schedules

Room & Board Schedule

Page 29, Line	Page 29, Line 15f - Equip. Under \$2,500/Equip. Rental/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	\$ -						

Cost Center Number	Facility Name	Date	Vendor	Description	(Provide Detail for Each Line Item)	Amount
					Total	\$ -

DSS Room & Board – Real Property Addition Schedule

•			1	1		1			1	1		
Agency												
6/30/2012												
Real Proper	rty Additions											
Cost Center Number	Cost Center Name	Property Description	Amount	Date Acquired e.g. ##/##/##	Useful Life	* Depreciation	3 Bids Obtained	Capital Improvement Agreement	Purchased by CIL	Purchased with CHFA Funds	Purchased with Grant/Donation	Purchased with HUD Funds
											V	
											ı	
										Import	<mark>ant to note</mark>	
										SOI	urce of	
											ncing for	
												<i></i>
						-					orting	
										pui	rposes.	
		'		Property	Dispo	osals						
Cost Center			1	Date	Useful	Net Book		Amount				
Number	Cost Center Name	Property Description	Amount	Disposed	Life	Value	Sold?	of Sale	CIL	CHFA	Grant/Donation	HUD
					İ				İ			
					 							
* This sched	ule was not designed for and	will not compute the allowal	l ble depreciatio	n expense for	new ho	mes within the	ir first ves	r of operation	Please ref	er to the "C"	LA & ICFMR 4	Asset Hseful
ives" sched		not compute the anowa	on depreemin	expense for	10 11 1101	warmi die	in inst yea	or operation	. I RUSC ICE	c. ware C		LIBER OBCIUI
							1					

DSS Room & Board - Movable Equipment Addition Schedule

Agency								
/30/2012								
Iovable Equ	nipme nt							
Cost Center Number	Cost Center Name	Property Description	Amount	Date Acquired e.g. ##/##/##	Us eful Life	* Depreciation	Purchased with Grant/Donation	Purchased with HUD Funds
							1	
					-			
							Importa	
							note sou	rce of
							financin	g for
							report	
						`		
							purpos	ses.
					-			
			+		+			
					-			
	1	Movab	le Equipment			ì	7	
Cost Center Number	Cost Center Name	Property Description	Amount	Date Disposed	Us eful Life	Net Book Value	Grant/Donation	HUD
-			+		+			
					-			

^{*} This schedule was not designed for and will not compute the allowable depreciation expense for new homes within their first year of operation. Please refer to the "CLA & ICFMF Asset Useful Lives" schedule.

DSS Room & Board – Insurance Expense Schedule

Agency												
YE 6/30/2	012											
nsurance												
Cost Center #	Program/Address	Property - Boiler	Property - Flood	Property Insurance	CIL Property	*** Renter's	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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