

Certified Cost Report for Alpha Supported Living—2014

OTHER NON-ISS STAFF		
4 ADMINISTRATIVE EXPENSE		
Allocated	5411 Administrator Salaries and Wages	\$216,423.99
	Owner Salaries and Wages	\$0.00
	Chief Executive Salaries and Wages	\$0.00
	Other Administrative Staff Salaries and Wages	\$0.00
	Program Management Salaries and Wages	\$103,072.18
	Accounting/ Bookkeeping Salaries and Wages	\$54,540.45
	Maintenance Salaries and Wages	\$0.00
	Other Non-ISS Staff Salaries and Wages	\$0.00
	5412 Administrator Benefits & PR Taxes	\$40,382.01
	Owner Benefits & PR Taxes	\$0.00
	Chief Executive Benefits & PR Taxes	\$0.00
	Other Administrative Staff Benefits & PR Taxes	\$0.00
	Program Management Benefits & PR Taxes	\$11,028.65
	Accounting/ Bookkeeping Benefits & PR Taxes	\$7,905.04
	Maintenance Benefits & PR Taxes	\$0.00
	Other Non-ISS Benefits & PR Taxes	\$0.00
	5414 Purchased Non-ISS Professional Services	\$49,080.38
5417 Management Fees	\$0.00	
TOTAL ADMINISTRATIVE EXPENSE		\$482,432.72
5 PROGRAM OPERATIONS EXPENSE		
Allocated	5413 Administrative Supplies	\$4,693.10
	5516 Administrative Travel Expenses (mileage, lodging, public transportation)	\$2,734.47
	5431 Advertising Expense	\$0.00
	5426 Professional Liability Insurance	\$39,263.58
	5439 Other General Admin. Expense	\$7,035.87
Non-Allocated	5413 Administrative Supplies	\$20,957.83
	5516 Administrative Travel Expenses (mileage, lodging, public transportation)	\$0.00
	5431 Advertising Expense	\$989.25
	5426 Professional Liability Insurance	\$0.00
	5439 Other General Admin. Expense	\$10,105.00
TOTAL PROGRAM OPERATIONS EXPENSE		\$85,779.10

Alpha Supported Living supported 98 residents in 2014 with an “hours per resident day” level of 15.12 hours

Total Administrative Costs—\$482,432.72

Daily cost per resident— \$13.49

Total Program Operating Expense—\$85,779.10

Daily Cost per resident— \$2.40

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Allocated	Depreciation - Land Improvements, Buildings, Building Imp., Leasehold Impr., Furn. & Equip. 53*0 (Detail on Schedule F)	\$5,535.29
	<i>Square footage (owned buildings)</i>	7066
	5423 Communications Expense	\$2,519.41
	5426 Facility Insurance Expense	\$0.00
	5380 Office Rent Expense	\$7,470.36
	<i>Square footage</i>	2267
	5380 Lease Payments Expense	\$6,033.12
	5481 Utilities Expense	\$1,535.17
	5483 Property Taxes	\$3,413.97
	5486 Minor Equipment Expense	\$452.72
	5487 Other Property Expense	\$0.00
Non-Allocated	Depreciation - Land Improvements, Buildings, Building Imp., Leasehold Impr., Furn. & Equip. 53*0 (Detail on Schedule F)	\$58,775.68
	<i>Square footage (owned buildings)</i>	7065
	5423 Communications Expense	\$46,282.57
	5426 Facility Insurance Expense	\$2,011.68
	5380 Office Rent Expense	\$33,785.44
	<i>Square footage</i>	2267
	5380 Lease Payments Expense	\$17,978.79
	5481 Utilities Expense	\$7,738.51
	5483 Property Taxes	\$15,440.16
	5486 Minor Equipment Expense	\$17,637.00
	5487 Other Property Expense	\$0.00
TOTAL CAPITAL & PROPERTY EXPENSE		\$226,609.88
7 INTEREST & TAX EXPENSE		
Allocated	5421, Working Capital, Property, Line of Credit Debt 5370 Expense (Detail on Schedule G)	\$6,920.47
	Business Taxes (Does not include portion of B & 5428 O tax charged as ISS Payroll Tax)	\$92.97
	5421, Working Capital, Property, Line of Credit Debt 5370 Expense (Detail on Schedule G)	\$31,298.49
Non-Allocat	Business Taxes (Does not include portion of B & 5428 O tax charged as ISS Payroll Tax)	\$7.28
	TOTAL INTEREST & TAX EXPENSE	\$38,319.21
8 TOTALS		\$833,140.90

**Total Capital & Property Expense—
\$226,609.88**

Daily cost per resident—\$6.34

**Total Interest & Tax Expense—
\$38,319.21**

Daily cost per resident—\$1.07

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	SL
TOTAL PROGRAM COSTS	827344
ALLOCATED EXPENSES (From Schedule C)	\$833,140.90
DIRECT CARE STAFF COMPENSATION	
5611 Direct Staff Salaries and Wages	\$7,553,416.65
5611 Medical Services Staff Salaries and Wages	\$40,595.10
5612 Dir. & Medical Staff Fringe and PR Taxes	\$1,488,525.54
5614 Direct Care Purchased Services	\$0.00
5612 Staff Lodging Expenses - <i>SL Only (cost of primary dwelling for ISS personnel paid for by the agency as part of their compensation package)</i>	\$0.00
TOTAL DIRECT CARE STAFF COMP.	\$9,082,537.29
TRANSPORTATION EXPENSE	
5516 Staff Mileage Reimbursement	\$43,486.64
5517 All Other Client Transportation Expense (Agency Vehicle Fuel, Maint., Depreciation; Public Trans. Etc.)	\$335,338.58
N/A Client Transportation Estimated Mileage on Staff Owned Vehicles (miles driven to provide transportation for clients per mileage log)	90597
N/A Client Transportation Estimated Mileage on Agency Owned Vehicles (miles driven to provide transportation for clients per mileage log)	535636
MAINTENANCE/ LAUNDRY/ HOUSEKEEPING/ DIETARY	
54*1 Salaries and Wages	\$0.00
54*2 Fringe Benefits and Payroll Taxes	\$0.00
54*3 Supplies & Materials	\$12,596.49
54*4 Purchased Services	\$63,960.77
TOTAL OTHER RESIDENT RELATED EXP.	\$493,699.57
TOTALS (Lines 1 - 5)	\$10,409,377.76
PAID HOURS WORKED (From Schedule B)	541,909.99
COST PER HOUR - Admin. & Non-Staff	\$1.54
COST PER HOUR - Direct Service & Client Related	\$17.67
COST PER HOUR - Total Program	\$19.21

Total Direct Care Staff Compensation—\$9,082,537.29

Daily cost per resident—\$253.91

Add in the non-contract staff salaries below and the daily cost per resident **\$258.06**

Total Other Resident related Expenses—498,699.57

Daily cost per resident—\$13.94

Need to add in costs from Schedule L of “net of non-contract related staff salaries—**\$148,124.71** “ which adds to the cost of care reported in this section. This salary is reported as a loss in the revenue portion of the certified cost report.

See note on last page regarding these accounts. The cost of food IS NOT included in this section.

Total Expenses—10,409,377.76

Daily cost per resident—\$291.01

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RESIDENTIAL SERVICES REVENUE		827344
REVENUE FOR SERVICES		
1	4150 State Payments for DSHS Clients	\$10,415,880.77
2	4160 DSHS Client Participation	\$0.00
3	4150 Prior Years Settlements Deducted from State Payments	\$0.00
4	4130 Non DSHS Client Payments	\$68,893.34
5	4140 Other (Detail on Schedule L)	\$0.00
6	TOTAL SERVICES REVENUE	\$10,484,774.11
OTHER OPERATING REVENUES		
7	4290 Summer Programs	\$0.00
8	4150 Client Evaluation	\$6,900.00
9	4140 Other (Detail on Schedule L)	\$20,828.46
10	4140 Non-DSHS Revenue	\$0.00
11	TOTAL OTHER OPERATING REVENUE	\$27,728.46
NONOPERATING REVENUE		
12	4620 Interest Income	\$42,618.63
13	4650 Cash Donations & Contributions	\$195,330.13
14	Noncash Donations & Contributions	\$0.00
15	Other (Detail on Schedule L)	(\$129,455.12)
16	TOTAL NONOPERATING REVENUE	\$108,493.64
TOTAL REVENUES		
17	TOTAL FROM LINES 6, 11 and 16	\$10,620,996.21

Total Revenue from State Payments for DSHS clients—\$10,415,880.77, -

Daily reimbursement per resident— \$291.19

Other Revenue—\$205,115.40

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DDA Account Descriptions for Maintenance/Laundry/Housekeeping/Dietary Cost Centers:

Maintenance

These functionally related accounts include the direct expense resulting from maintenance and operation of the facility. The personnel charged to the Maintenance cost center include a licenses plant engineer, maintenance supervisor, other maintenance personnel including that portion of RCT allocated to maintenance activities. Expenses for assets (equipment) purchased with a unit cost of less than \$1000 should be reported under Account 5486

Laundry

These functionally related accounts include the expenses related to storing, issuing, mending, washing and processing in-service linens and residents' clothing. In-service linens would include uniforms, kitchen, table and bed linens.

Housekeeping

These functionally related accounts include the direct expenses related to the cleaning of the interior of the facility's building, such as the washing and waxing of the floors, walls, windows, ceilings and partitions. Also included are cleaning of the fixtures, furnishings and emptying trash containers.

Dietary

These functionally related accounts include the direct expenses for procuring, storing, processing and delivering nourishment. Also included are the direct expenses for operating the kitchen, dining room, and cafeteria. Raw bulk food costs are not included. Personnel charged to this cost include dietitian, cook, food service supervisor, and food service helpers.

Cost of Care Adjustments (COCA) means the payments intended to cover the necessary costs of ISS staff support and/or operating/administrative costs to continue uninterrupted services to clients when there is a temporary absence of a household member