

	Cost Item	(1a)	(1b)	(2)	(3)	(4)
		Total facility costs from most recent audited year	Total facility costs for coming year	Costs allocation to facility rate	Break out for funding by MA Waiver Program	
					Room and Board	Program
1	Salaries	Owners total annual hours				
		Employee Salaries for maintenance				
		Other Employee Salaries				
2	Fringe Benefits					
3	Travel reimbursement to staff					
4	Client transportation					
5	Recruitment					
6	Staff development, education					
7	Supplies	Household supplies & Linens				
		All other supplies				
8	Food					
9	Advertising					
10	Telephone for facility					
11	Telephone for residents					
12	Printing					
13	Insurance	on property				
		All other insurance				
14	Utilities					
	Cable TV					
15	Maintenance and Repairs	Building maintenance & repairs				
		Equipment repairs for residents				
		Other equipment repairs & maint.				
		Vehicle repairs and maintenance				
16	Rentals	Building housing CBRF				
		Equipment related to room & bd.				
		Other equipment				
17	Depreciation	Land Improvements				
		Building				
		Equipment related to room & board				
		Other equipment				
		Vehicles				
		Leasehold improvements				
18	Interest	Mortgage interest				
		Equipment for room and board				
		Other equipment and property				
		Other				
19	Smaller items	Items related to room and board				
		Other items				
20	Professional Fees					
21	Licenses					
22	Taxes					
		Other Taxes (not corporate)				
23	Other Allowable Costs					
24	Net allowable operating cost (sum lines 1 - 23)					
25	Allowable profit/excess earnings (see instr)					
26	Total Allowable Costs (Line 24 + 25)					
27	Budgeted beds in facility					
28	Annual cost per bed (line 26 / line 27)					
29	Monthly Rate=annual cost (line 28) / 12					
30	Daily Rate=annual cost (line 28)/ 365					

*Allocate all costs in this category from Column (1b) to Column (2).

