## ADULT DAY PROGRAM COST ANALYSIS SCHEDULE

USING ACTUAL EXPENSES INCURRED FOR THE FISCAL PERIOD FROM 1/1/16 THROUGH 12/31/16

<table>
<thead>
<tr>
<th>Account Name</th>
<th>Amounts</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries and Wages Expense</td>
<td>581,886.00</td>
</tr>
<tr>
<td>Employee Benefits - Insurance and Other Programs</td>
<td>46,434.00</td>
</tr>
<tr>
<td>Employer Payroll Taxes - Federal and Unemployment</td>
<td>48,401.00</td>
</tr>
<tr>
<td>Workmans Comp Insurance</td>
<td>6,256.00</td>
</tr>
<tr>
<td>Employee Verification Fees</td>
<td>1,863.00</td>
</tr>
<tr>
<td>Client Food, Beverages and Supplies</td>
<td>86,329.00</td>
</tr>
<tr>
<td>Client Activities and Entertainment</td>
<td>61,603.00</td>
</tr>
<tr>
<td>Client and Program Other Supplies</td>
<td>39,078.00</td>
</tr>
<tr>
<td>Contract Service Providers</td>
<td>0.00</td>
</tr>
<tr>
<td>Property &amp; Liability Insurance</td>
<td>11,677.00</td>
</tr>
<tr>
<td>Building Leasing Costs</td>
<td>0.00</td>
</tr>
<tr>
<td>Building Repair &amp; Maintenance</td>
<td>19,056.00</td>
</tr>
<tr>
<td>Utilities Expense</td>
<td>29,312.00</td>
</tr>
<tr>
<td>Tech Equipment and Other Repairs &amp; Maintenance</td>
<td>800.00</td>
</tr>
<tr>
<td>Telephone and Internet Service</td>
<td>12,627.00</td>
</tr>
<tr>
<td>Facility Depreciation Expense</td>
<td>61,000.00</td>
</tr>
<tr>
<td>Facility Interest Expense</td>
<td>4,200.00</td>
</tr>
<tr>
<td>Software Maintenance Expense</td>
<td>6,030.00</td>
</tr>
<tr>
<td>Automobile Expense</td>
<td>14,305.00</td>
</tr>
<tr>
<td>Office Supplies and Postage</td>
<td>2,525.00</td>
</tr>
<tr>
<td>Copier Allocated Costs</td>
<td>2,125.00</td>
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<tr>
<td>Volunteer Recog (Non-Food)</td>
<td>0.00</td>
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<tr>
<td>Marketing Printed Materials</td>
<td>0.00</td>
</tr>
<tr>
<td>Advertising and Marketing Expenses</td>
<td>1,356.00</td>
</tr>
</tbody>
</table>
Cost Rate Calculation for - (Please Check One)  

<table>
<thead>
<tr>
<th>Account Name</th>
<th>Amounts</th>
</tr>
</thead>
<tbody>
<tr>
<td>Memberships, Dues and Subscriptions</td>
<td>1,500.00</td>
</tr>
<tr>
<td>Travel Transportation and Mileage</td>
<td>4,253.00</td>
</tr>
<tr>
<td>Meals &amp; Entertain (Non-Travel, Including Meetings)</td>
<td>3,500.00</td>
</tr>
<tr>
<td>Permits, Licenses and Fees</td>
<td>0.00</td>
</tr>
<tr>
<td>Interest Expense - Other</td>
<td>0.00</td>
</tr>
<tr>
<td>Depreciation &amp; Amortization Other</td>
<td>0.00</td>
</tr>
<tr>
<td>Indirect Administration Expense Allocation</td>
<td>0.00</td>
</tr>
<tr>
<td>Other Expenses: (List)</td>
<td>0.00</td>
</tr>
</tbody>
</table>

TOTAL ADULT DAY PROGRAM COSTS  

1,046,116.00

DIVIDED BY TOTAL ADULT DAY HOURS FOR YEAR/PERIOD  

84,175.00

EQUALS, TOTAL ADULT DAY PROGRAM HOURLY RATE  

12.43

TIMES, AVERAGE MEDICAID DAILY LENGTH OF STAY  

7.00

ASSUMED ADULT DAY CARE PROGRAM DAILY RATE  

87.00