

COUNTY DISABILITIES AND SPECIAL NEEDS BOARD  
 SUPPLEMENTARY ROOM AND BOARD COMPUTATION  
 For the year ended June 30, \_\_\_\_\_

Non-HUD Homes

Program Type: CTH-II

Object Code #	Expense Description	Name of Home			Total
		Squidward	Spongebob	Patrick	
<b>Directly Charged Room and Board Expenses</b>					
5115	Telephone <sup>1</sup>	\$ 2,100	\$ 2,200	\$ 1,800	\$ 6,100
5116	Cable TV	600	600	600	1,800
5118	Internet	960	960	960	2,880
5130	Sewer and Water	480	540	280	1,300
5135	Electric and Gas	2,400	3,600	3,800	9,800
5160	Pest Control	180	180	180	540
5173	Garbage Service	220	220	-	440
5180	Contracted Facility Maintenance	2,800	1,500	-	4,300
5181	Lawn Maintenance	1,200	1,800	750	3,750
5210	Food <sup>2</sup>	6,000	8,000	4,200	18,200
5225	Household Supplies	1,800	780	350	2,930
5240	Minor Equipment <sup>3</sup>	285	-	1,100	1,385
5405	Insurance - Building and Contents	485	505	430	1,420
5505	Building and Household Depreciation	5,800	4,500	4,800	15,100
5515	Improvements Depreciation	1,200	130	1,325	2,655
5560	Building Interest	-	-	-	-
	<b>Total Direct Room and Board Expenses</b>	<b>26,510</b>	<b>25,515</b>	<b>20,575</b>	<b>72,600</b>
<b>Costs Allocated to Room and Board Expenses</b>					
5900	Administration <sup>4</sup>	2,121	2,041	1,646	5,808
5950	Facility Maintenance	5,400	5,400	5,400	16,200
	<b>Total Allocated Costs for Room and Board</b>	<b>7,521</b>	<b>7,441</b>	<b>7,046</b>	<b>22,008</b>
	<b>Total Allowable Room and Board Costs</b>	<b>\$ 34,031</b>	<b>\$ 32,956</b>	<b>\$ 27,621</b>	<b>\$ 94,608</b>
	<b>Number of Funded Beds in Facility</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>12</b>
	<b>Average Annual Costs per Bed</b>	<b>\$ 8,508</b>	<b>\$ 8,239</b>	<b>\$ 6,905</b>	<b>\$ 7,884</b>
	<b>Average Monthly Costs per Bed</b>	<b>\$ 709</b>	<b>\$ 687</b>	<b>\$ 575</b>	<b>\$ 657</b>

COUNTY DISABILITIES AND SPECIAL NEEDS BOARD  
 SUPPLEMENTARY ROOM AND BOARD COMPUTATION - CONTINUED  
 For the year ended June 30, \_\_\_\_\_

HUD Homes

Program Type: CTH-II

Object Code #	Expense Description	Name of Home			
		Mr. Krabs	Gary	Plankton	Total
Directly Charged Room and Board Expenses					
5210	Food <sup>2</sup>	\$ 6,000	\$ 8,000	\$ 4,200	\$ 18,200
5225	Household Supplies	1,800	780	350	2,930
Total Direct Room and Board Expenses		7,800	8,780	4,550	21,130
Costs Allocated to Room and Board Expenses					
5900	Administration <sup>4</sup>	624	702	364	1,690
Total Allocated Costs for Room and Board		624	702	364	1,690
Total Allowable Room and Board Costs		\$ 8,424	\$ 9,482	\$ 4,914	\$ 22,820
Number of Funded Beds in Facility		4	4	3	11
Average Annual Costs per Bed		\$ 2,106	\$ 2,371	\$ 1,638	\$ 2,075
Average Monthly Costs per Bed		\$ 176	\$ 198	\$ 137	\$ 173

*Note: The auditor must collaborate with the Organization to identify all allowable room and board general ledger accounts. A separate schedule must be completed for each residential program type that must have an established room and board charge. Schedules must be separated for those programs that are HUD funded and for those that are not, as applicable.*

1 - Telephone should not include mobile phones or pagers.

2 - Food costs should be reported gross of SNAP/EBT benefits.

3 - Minor equipment is used to account for non-supply items such as furniture, appliances, and other room and board non-capital items.

4 - Administration costs should be based on the administrative cost percentage used to allocate expenses to each home.