

**RESIDENTIAL HABILITATION CENTERS (RHC's)
FISCAL YEAR 2008
COST DETAILS AND FEDERAL REIMBURSEMENT**

	Fircrest ICF/MR	Fircrest N/F	Fircrest Total	Rainier ICF/MR	Lakeland ICF/MR	Lakeland N/F	Lakeland Total	Yakima N/F	Morgan ICF/MR	Total
1 Total Resident Days	44,184	32,728	76,912	141,576	65,825	21,331	87,156	37,175	20,254	363,073
2 Total Resident Count	121	89	210	387	180	58	238	102	55	992
3 Medicaid Resident Days	43,970	32,728	76,698	141,576	65,825	21,331	87,156	36,992	20,254	362,676
4 Medicaid Resident Count	120	89	209	387	180	58	238	101	55	990
5 Operating Costs (see next tab)	\$27,952,790	\$15,577,484	\$43,530,274	\$66,946,123	\$33,424,845	\$9,885,813	\$43,310,658	\$17,859,726	\$9,408,276	\$181,055,057
6 IMR Tax	\$1,887,099	\$0	\$1,887,099	\$4,556,865	\$2,204,997	\$0	\$2,204,997	\$0	\$651,840	\$9,300,801
7 Total Operating Costs	\$29,839,889	\$15,577,484	\$45,417,373	\$71,502,988	\$35,629,842	\$9,885,813	\$45,515,655	\$17,859,726	\$10,060,116	\$190,355,858
8 RHC Dept. Indirect Costs	\$1,250,658	\$943,479	\$2,194,137	\$3,623,641	\$1,691,557	\$516,742	\$2,208,299	\$897,105	\$458,955	\$9,382,137
9 RHC Accrued Vacation Liability	\$29,847	\$22,516	\$52,363	(\$95,443)	(\$15,201)	(\$4,644)	(\$19,845)	\$477	\$39,711	(\$22,737)
10 RHC Equipment Depreciation	\$29,558	\$22,298	\$51,856	\$148,791	\$42,701	\$13,044	\$55,745	\$35,779	\$27,326	\$319,497
11 RHC Building Depreciation	\$366,397	\$276,405	\$642,802	\$2,005,040	\$1,054,304	\$390,082	\$1,444,386	\$964,371	\$554,390	\$5,610,989
12 RHC Non-Capitalized Bldg Exp	\$125,337	\$94,553	\$219,890	\$2,933,088	\$8,059	\$2,982	\$11,041	\$0	\$0	\$3,164,019
13 RHC Bond Interest for Bldg/Imp	\$208,621	\$157,381	\$366,002	\$457,033	\$273,824	\$88,649	\$362,473	\$161,569	\$148,424	\$1,495,501
14 Total Other RHC Costs	\$2,010,418	\$1,516,632	\$3,527,050	\$9,072,150	\$3,055,244	\$1,006,855	\$4,062,099	\$2,059,301	\$1,228,806	\$19,949,406
15 Less Medicare Part D Drug Costs	(\$468,500)	(\$353,430)	(\$821,930)	(\$1,913,402)	(\$747,984)	(\$284,656)	(\$1,032,640)	(\$307,611)	\$0	(\$4,075,583)
16 Less Unallowable Costs	(\$282,988)	(\$210,505)	(\$493,493)	(\$594,768)	(\$333,635)	(\$94,385)	(\$428,020)	(\$201,477)	(\$127,595)	(\$1,845,353)
17 Total Reimbursable Costs	\$31,098,819	\$16,530,181	\$47,629,000	\$78,066,968	\$37,603,467	\$10,513,627	\$48,117,094	\$19,409,939	\$11,161,327	\$204,384,328
18 Cost Per Resident Day	\$703.85	\$505.08	\$619.27	\$551.41	\$571.26	\$492.88	\$552.08	\$522.12	\$551.07	\$562.93
19 Medicaid Reimbursable Costs (Item 3 times Item 18)	\$30,948,285	\$16,530,258	\$47,478,543	\$78,066,422	\$37,603,190	\$10,513,623	\$48,116,813	\$19,314,263	\$11,161,372	\$204,137,413
20 Less Resident Participation	(\$733,984)	(\$563,521)	(\$1,297,505)	(\$3,011,352)	(\$1,374,431)	(\$416,560)	(\$1,790,991)	(\$693,364)	(\$223,539)	(\$7,016,751)
21 Net Fed. Claim (19 less 20)	\$30,214,301	\$15,966,737	\$46,181,038	\$75,055,070	\$36,228,759	\$10,097,063	\$46,325,822	\$18,620,899	\$10,937,833	\$197,120,662
22 Federal Reimb. - Total	\$15,529,431	\$8,206,878	\$23,736,309	\$38,426,379	\$18,543,348	\$5,167,180	\$23,710,528	\$9,538,195	\$5,601,919	\$101,013,330
23 Federal Reimb. - DDD Program	\$14,702,906	\$7,770,601	\$22,473,507	\$36,372,966	\$17,552,491	\$4,891,038	\$22,443,529	\$9,028,852	\$5,302,783	\$95,621,637

Source of Funds Summary - DDD Program

24 State	\$13,743,491	\$6,745,838	\$20,489,329	\$29,115,140	\$15,736,564	\$4,210,454	\$19,947,018	\$7,666,916	\$4,533,794	\$81,752,197
25 Federal	\$14,702,906	\$7,770,601	\$22,473,507	\$36,372,966	\$17,552,491	\$4,891,038	\$22,443,529	\$9,028,852	\$5,302,783	\$95,621,637
26 Local (Resident Participation. + Medicare Part D Drug Revenue)	\$1,393,492	\$1,061,045	\$2,454,537	\$6,014,882	\$2,340,787	\$784,321	\$3,125,108	\$1,163,958	\$223,539	\$12,982,024
27 Total Operating Costs	\$29,839,889	\$15,577,484	\$45,417,373	\$71,502,988	\$35,629,842	\$9,885,813	\$45,515,655	\$17,859,726	\$10,060,116	\$190,355,858
28 State	<u>\$311.05</u>	<u>\$206.12</u>	<u>\$266.40</u>	<u>\$205.65</u>	<u>\$239.07</u>	<u>\$197.39</u>	<u>\$228.87</u>	<u>\$206.24</u>	<u>\$223.85</u>	<u>\$225.17</u>
29 Federal	<u>\$332.77</u>	<u>\$237.43</u>	<u>\$292.20</u>	<u>\$256.91</u>	<u>\$266.65</u>	<u>\$229.29</u>	<u>\$257.51</u>	<u>\$242.87</u>	<u>\$261.81</u>	<u>\$263.37</u>
30 Local	<u>\$31.54</u>	<u>\$32.42</u>	<u>\$31.91</u>	<u>\$42.49</u>	<u>\$35.56</u>	<u>\$36.77</u>	<u>\$35.86</u>	<u>\$31.31</u>	<u>\$11.04</u>	<u>\$35.76</u>
31 Operating Cost Per Res. Day	\$675.36	\$475.97	\$590.51	\$505.05	\$541.28	\$463.45	\$522.24	\$480.42	\$496.70	\$524.30

Notes: Item # 2 - Resident Count is the average annual client count determined by dividing the total actual resident days by 366 days.

Item # 6 - The IMR Tax is a tax on ICF/MR services at a rate of 6% of the disbursements for operating costs, other RHC costs and the IMR tax itself.

Item # 7 - Total Operating Costs are the disbursements plus liquidations. These are the expenditures appropriated within the Developmental Disability program.

Item # 14 - Total Other RHC Costs include expenditures appropriated within other DSHS programs: Indirect Costs in Programs 110 and 145 and Building and Bond Costs in Capital Programs (Program 900). Current year building and equipment capitalized costs and lease purchase principal costs, that are included in the operating costs on line 7, are subtracted with the other unallowable costs on line 15. Building and equipment depreciation costs are included on lines 10 and 11.

Item # 16 - Unallowable Costs are costs that are unallowable for federal reimbursement purposes such as community services, coffee shops, barber and beauty and chaplain. Also included are building depreciation and bond interest allocated to unallowable/non-programmatic activities. Current year building and equipment capitalized costs and lease purchase principal costs, that are included in the operating costs on line 7, are subtracted with the other unallowable costs here. Building and equipment depreciation costs are included on lines 10 and 11.

Item # 18 - Cost Per Resident Day is determined by dividing the Total Reimbursable Costs by the total actual resident days.

Item # 20 - Resident Participation is the SSA income of residents, as the disabled children of parents or relatives that did work and pay SSA taxes. These funds must be used to contribute to the residents' cost of care before computing the federal share. These funds are referred to as "Local Funds" in the budget.

Item # 22 - The Federal Financial Participation (FFP) Rate is 50.12% from July 1 thru Sept. 30, 2007 and 51.52% from Oct. 1, 2007 thru June. 30, 2008. The Federal Reimbursement total includes both the regular monthly claims and the year end cost settlement. The Federal Reimbursement does not include outside hospital and outside physician services and some prescribed medical supplies which are paid through medical coupons.

Item # 23 - For the total allowable cost amounts on line 21, 94.53 percent is attributable to the Developmental Disability program (program 040). The remainder is attributable to indirect programs (110, 145 and 850).

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Items #32 - 39: Effect of IMR Tax on Source of Funds Summary - DDD Program

This assumes the IMR tax paid to the Dept of Revenue is actually a recovery of expenditure.

32	State	\$11,856,392	\$6,745,838	\$18,602,230	\$24,558,275	\$13,531,567	\$4,210,454	\$17,742,021	\$7,666,916	\$3,881,954	\$72,451,396
33	Federal	\$14,702,906	\$7,770,601	\$22,473,507	\$36,372,966	\$17,552,491	\$4,891,038	\$22,443,529	\$9,028,852	\$5,302,783	\$95,621,637
34	Local (Resident Participation. + Medicare Part D Drug Revenue)	\$1,393,492	\$1,061,045	\$2,454,537	\$6,014,882	\$2,340,787	\$784,321	\$3,125,108	\$1,163,958	\$223,539	\$12,982,024
35	Total Operating Costs	\$27,952,790	\$15,577,484	\$43,530,274	\$66,946,123	\$33,424,845	\$9,885,813	\$43,310,658	\$17,859,726	\$9,408,276	\$181,055,057
36	State	<u>\$268.34</u>	<u>\$206.12</u>	<u>\$241.86</u>	<u>\$173.46</u>	<u>\$205.57</u>	<u>\$197.39</u>	<u>\$203.57</u>	<u>\$206.24</u>	<u>\$191.66</u>	<u>\$199.55</u>
37	Federal	<u>\$332.77</u>	<u>\$237.43</u>	<u>\$292.20</u>	<u>\$256.91</u>	<u>\$266.65</u>	<u>\$229.29</u>	<u>\$257.51</u>	<u>\$242.87</u>	<u>\$261.81</u>	<u>\$263.37</u>
38	Local	<u>\$31.54</u>	<u>\$32.42</u>	<u>\$31.91</u>	<u>\$42.49</u>	<u>\$35.56</u>	<u>\$36.77</u>	<u>\$35.86</u>	<u>\$31.31</u>	<u>\$11.04</u>	<u>\$35.76</u>
39	Operating Cost Per Res. Day	<u>\$632.65</u>	<u>\$475.97</u>	<u>\$565.97</u>	<u>\$472.86</u>	<u>\$507.78</u>	<u>\$463.45</u>	<u>\$496.94</u>	<u>\$480.42</u>	<u>\$464.51</u>	<u>\$498.68</u>