

Data Source: Gary R. Brown, CPA, Managing Director, Brady Ware & Company, CPA's & Business Advisors

## Comparison of CY2005 EP & P Model Rates adjusted for 2014 & 2016 Rate Increases of .98% & 6%

### Routine H/PC Cost Compared To E P & P Calculation of Base

Category	Explanation	E P & P Model Amount 2005	E P & P Model Amount 2016	Increase over 11 Years	% Increased	% of Total Rate
1. Direct Care/Support ****	Average hourly wage for direct support including overtime	\$10.39	\$11.12	\$0.73	7.04%	55.47%
2. Employee Related Expense (30% of wages)	Payroll taxes, WC, Health Care, Retirement, PTO (Holiday, sick, vaca)	\$3.12	\$3.34	\$0.22	7.04%	16.66%
3. Supervisor	Ratio of one supervisor hour to 10 direct care hours	\$1.59	\$1.70	\$0.11	7.04%	8.49%
4. Supervisor Related Expense (30% of #3)	Payroll taxes, WC, Health Care, Retirement, PTO (Holiday, sick, vaca)	\$0.47	\$0.50	\$0.03	7.04%	2.51%
5. Productivity Assumption (2% of # 1 - # 4)	ISP Staff meeting, drive time, worked non-billable excluding training	\$0.30	\$0.32	\$0.02	7.04%	1.60%
6. Administration (18% of # 1 - # 5)	Any cost not in #1 - #5 including training	\$2.86	\$3.06	\$0.20	7.04%	15.27%
<b>Total Base Rate</b>		<b>\$18.73</b>	<b>\$20.05</b>	<b>\$1.32</b>	<b>7.04%</b>	<b>100.00%</b>

## Comparison of CY2005 EP & P Model Rates adjusted for 2014 & 2016 Rate Increases of 4.65% & 6%

### OSOC H/PC Cost Compared To E P & P Calculation of Base

Category	Explanation	E P & P Model Amount 2005	E P & P Model Amount 2016	Increase over 11 Years	% Increased	% of Total Rate
1. Direct Care/Support	Average hourly wage for direct support including overtime	\$5.15	\$5.71	\$0.56	10.93%	49.85%
2. Employee Related Expense (30% of wages)	Payroll taxes, WC, Health Care, Retirement, PTO (Holiday, sick, vaca)	\$1.54	\$1.71	\$0.17	10.93%	14.91%
3. Supervisor	Ratio of one supervisor hour to 10 direct care hours	\$1.59	\$1.76	\$0.17	10.93%	15.39%
4. Supervisor Related Expense (30% of #3)	Payroll taxes, WC, Health Care, Retirement, PTO (Holiday, sick, vaca)	\$0.47	\$0.52	\$0.05	10.93%	4.55%
5. Productivity Assumption (2% of # 1 - # 4)	ISP Staff meeting, drive time, worked non-billable excluding training	\$0.00	\$0.00	\$0.00	N/A	0.00%
6. Administration (18% of # 1 - # 5)	Any cost not in #1 - #5 including training	\$1.58	\$1.75	\$0.17	10.93%	15.30%
<b>Total Base Rate</b>		<b>\$10.33</b>	<b>\$11.46</b>	<b>\$1.13</b>	<b>10.93%</b>	<b>100.00%</b>

## Comparison of CY2005 EP & P Model Rates adjusted for Minimum Wage changes from \$5.15 to \$8.10

### OSOC H/PC Cost Compared To E P & P Calculation of Base

Category	Explanation	E P & P Model Amount 2016	Ohio Minimum Wage Amount 2016	Under funded due to minimum wage	% Under Funded	Current % of Total Rate
1. Direct Care/Support	Average hourly wage for direct support including overtime	\$5.71	\$8.10	(\$2.39)	-41.79%	51.75%
2. Employee Related Expense (30% of wages)	Payroll taxes, WC, Health Care, Retirement, PTO (Holiday, sick, vaca)	\$1.71	\$2.96	(\$1.25)	-73.25%	18.91%
3. Supervisor	Ratio of one supervisor hour to 10 direct care hours	\$1.76	\$1.70	\$0.06	3.51%	10.87%
4. Supervisor Related Expense (30% of #3)	Payroll taxes, WC, Health Care, Retirement, PTO (Holiday, sick, vaca)	\$0.52	\$0.50	\$0.02	3.51%	3.21%
5. Productivity Assumption (2% of # 1 - # 4)	ISP Staff meeting, drive time, worked non-billable excluding training	\$0.00	\$0.00	\$0.00	N/A	0.00%
6. Administration (18% of # 1 - # 5)	Any cost not in #1 - #5 including training	\$1.75	\$2.39	(\$0.63)	-36.23%	15.25%
<b>Total Base Rate</b>		<b>\$11.46</b>	<b>\$15.65</b>	<b>(\$4.19)</b>	<b>-36.59%</b>	<b>100.00%</b>

1. Hourly wage components include Overtime pay for hours worked over 40 per week & Holidays

2. & 4. based on 12.65% payroll taxes and 17.35% for fringe benefits (including paid PTO)