

EASTERN CO SERV. FOR THE DEV DISABLED
Balance Sheet
as of December 31, 2022

CURRENT ASSETS:

| | |
|-----------------------------------|------------------|
| Cash - Recycling | \$ 500.00 |
| Key Bank | 87,985.97 |
| Client Checking Accounts | 124,430.88 |
| Farmer State Bank of Brush | 100,798.05 |
| Bank of Colorado - Sterling | 326,174.87 |
| Wray State Bank | 255,661.40 |
| Golden Belt Bank (Morgan Federal) | 129,000.80 |
| Wells Fargo Bank | 836,968.99 |
| Wells Fargo Money Mkt | 726,890.52 |
| Points West Community Bank | 273,426.76 |
| Equitable S & L Money Mkt | 258,953.03 |
| Bank of the West | 254,565.80 |
| TBK Bank Colorado | 717,839.84 |
| Accounts Receivable | 961,073.64 |
| Prepaid Expense | <u>37,881.70</u> |

TOTAL CURRENT ASSETS \$ 5,092,152.25

INVENTORY:

| | |
|---------------------|------------------|
| Inventory-Workshops | <u>10,080.79</u> |
|---------------------|------------------|

TOTAL INVENTORY 10,080.79

FURNITURE & FIXTURES:

| | |
|----------------------|---------------|
| Furniture & Fixtures | <u>657.95</u> |
|----------------------|---------------|

TOTAL FURNITURE & FIXTURES 657.95

EQUIPMENT & VEHICLES:

| | |
|----------------------|---------------------|
| Equipment & Vehicles | <u>1,133,705.45</u> |
|----------------------|---------------------|

TOTAL EQUIPMENT & VEHICLES 1,133,705.45

BUILDINGS & IMPROVEMENTS :

| | |
|--------------------------|-----------------------|
| Buildings & Improvements | 4,062,206.37 |
| Accumulated Depreciation | <u>(3,461,634.25)</u> |

TOTAL BUILDINGS & IMPROVEMENTS 600,572.12

TOTAL FIXED ASSETS & INVENTORY 6,837,168.56

OTHER ASSETS:

| | |
|------|------------|
| Land | 282,953.47 |
|------|------------|

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| | | |
|-------------------------------|-----------------------|--------------------------------|
| | | |
| TOTAL OTHER ASSETS | | <u>\$ 282,953.47</u> |
| TOTAL ASSETS | | <u><u>\$ 7,120,122.03</u></u> |
| CURRENT LIABILITIES: | | |
| A/P & Curr. Liab. | (259,484.86) | |
| Accrued Annual Leave | (214,304.62) | |
| Annuity Program | (3,292.69) | |
| MassMutual 5% | (5,580.83) | |
| Accrued Wages | <u>(171,300.00)</u> | |
| TOTAL CURRENT LIABILITIES | | (653,963.00) |
| LONG TERM LIABILITIES: | | |
| TOTAL LIABILITIES | | (653,963.00) |
| CONTRIBUTED CAPITAL: | | |
| Investments | <u>(49,825.01)</u> | |
| TOTAL CONTRIBUTED CAPITAL | | (49,825.01) |
| SURPLUS: | | |
| Operating (Retained Earnings) | <u>(6,430,193.67)</u> | |
| TOTAL SURPLUS | | (6,430,193.67) |
| Equity | <u>13,859.65</u> | |
| TOTAL CURRENT OPERATION | | <u>13,859.65</u> |
| TOTAL CAPITAL & SURPLUS | | <u><u>\$(7,120,122.03)</u></u> |

EASTERN CO SERV. FOR THE DEV DISABLED
Income Statement
for the period ending December 31, 2022

| | Current Period | Year to Date | M-T-D % | Y-T-D % |
|--------------------------------------|-------------------|-----------------|------------|------------|
| REVENUES-STATE GENERAL FUND | | | | |
| Revenues-State General Fund | \$(347.06) | \$(3,817.66) | 0.0 | (0.1) |
| State Funds - Case Management | (3,766.86) | (21,270.96) | (0.5) | (0.5) |
| State Funds - Management Fee | (733.84) | (4,403.04) | (0.1) | (0.1) |
| State Funds - Early Intervention | (25,845.00) | (183,244.25) | (3.4) | (3.9) |
| State Funds - FSSP | (2,484.02) | (30,962.40) | (0.3) | (0.7) |
| State Funds - SLS | (5,313.28) | (28,340.28) | (0.7) | (0.6) |
| State Funds - Children's Man. Fee | (280.44) | (2,274.48) | 0.0 | 0.0 |
| Non-Medicaid Functions | 0.00 | (1,947.75) | 0.0 | 0.0 |
| State Funds EI CM | (36,798.69) | (155,959.05) | (4.9) | (3.3) |
| CM Training | (4,859.28) | (4,859.28) | (0.6) | (0.1) |
| State Funds EI M&G | (16,552.88) | (78,323.29) | (2.2) | (1.7) |
| Eligibility Determination Revenue | (416.25) | (2,938.83) | (0.1) | (0.1) |
| EI Indirect Revenue | (7,715.63) | (41,423.63) | (1.0) | (0.9) |
| TOTAL REVENUES-GENERAL | (105,113.23) | (559,764.90) | (14.0) | (12.0) |
| REVENUES-STATE MEDICAID FUNDS | | | | |
| Utilization Review/Assesment | (3,788.06) | (22,892.68) | (0.5) | (0.5) |
| Quality Assurance | (6,289.85) | (25,420.35) | (0.8) | (0.5) |
| EI TCM Revenue | (3,699.57) | (24,685.92) | (0.5) | (0.5) |
| Medicaid Waiver - TCM | (38,438.82) | (228,109.56) | (5.1) | (4.9) |
| Medicaid Waiver - Residential | (380,725.05) | (2,235,330.70) | (50.6) | (47.7) |
| Medicaid Waiver - Sp. Hab | (87,556.65) | (598,856.09) | (11.6) | (12.8) |
| Medicaid Waiver - Transportation | (18,986.22) | (128,912.56) | (2.5) | (2.8) |
| Medicaid Waiver - Behavior | (2,536.50) | (8,757.60) | (0.3) | (0.2) |
| Medicaid Waiver - SLS | (17,360.79) | (119,578.96) | (2.3) | (2.6) |
| Medicaid Waiver Supp. Employmen | (7,315.85) | (43,061.91) | (1.0) | (0.9) |
| Medicaid Waiver Childrens HCBS | (94.50) | (585.90) | 0.0 | 0.0 |
| Medicaid Waiver - Vision | (2,421.00) | (7,332.00) | (0.3) | (0.2) |
| Medicaid Waiver - Sp Medical | (1,048.00) | (12,035.00) | (0.1) | (0.3) |
| CES - Waiver | (2,256.72) | (5,592.58) | (0.3) | (0.1) |
| TOTAL REVENUES-STATE ME | (572,517.58) | (3,461,151.81) | (76.0) | (73.9) |
| REVENUES-ROOM & BOARD | | | | |
| Client Room and Board | (40,403.18) | (247,552.68) | (5.4) | (5.3) |

EASTERN CO SERV. FOR THE DEV DISABLED
Income Statement
for the period ending December 31, 2022

| | <u>Current Period</u> | <u>Year to Date</u> | <u>M-T-D %</u> | <u>Y-T-D %</u> |
|---|---------------------------|-------------------------|--------------------|--------------------|
| TOTAL REVENUES-ROOM & B | (40,403.18) | (247,552.68) | (5.4) | (5.3) |
| REVENUES-OTHER NON SPECIFIED FUNDS | | | | |
| Revenues-Other Non Specified | (765.98) | (2,821.64) | (0.1) | (0.1) |
| Client Food Stamp Money | (8,309.74) | (55,623.57) | (1.1) | (1.2) |
| Misc. Donations | (18,426.52) | (19,208.89) | (2.4) | (0.4) |
| School Districts | (181.25) | (1,612.50) | 0.0 | 0.0 |
| Other/Misc. | 0.00 | (3.75) | 0.0 | 0.0 |
| Gain On Sale | 0.00 | (311,575.61) | 0.0 | (6.7) |
| State Nvp | (173.60) | (868.00) | 0.0 | 0.0 |
| TOTAL REVENUES-OTHER NO | (27,857.09) | (391,713.96) | (3.7) | (8.4) |
| REVENUES-PRIVATE PAY FUNDS | | | | |
| Day Program Private Pay | (15.51) | (93.36) | 0.0 | 0.0 |
| TOTAL REVENUES-PRIVATE P | (15.51) | (93.36) | 0.0 | 0.0 |
| REVENUES-WORKSHOPS: | | | | |
| Revenues-Workshops | (5,727.24) | (18,301.90) | (0.8) | (0.4) |
| Kelandy Trophy Shop | (1,396.58) | (3,836.22) | (0.2) | (0.1) |
| TOTAL REVENUES-WORKSHO | (7,123.82) | (22,138.12) | (0.9) | (0.5) |
| TOTAL REVENUES | (753,030.41) | (4,682,414.83) | (100.0) | (100.0) |
| EXPENSES-SALARIES & BENEFITS: | | | | |
| Directors Salaries | 80,768.55 | 337,750.78 | 8.1 | 7.2 |
| Professional Salaries | 99,546.68 | 422,996.47 | 10.0 | 9.0 |
| Admin Asst. Salaries | 32,714.63 | 143,767.79 | 3.3 | 3.1 |
| Managers Salaries | 69,420.74 | 305,717.48 | 7.0 | 6.5 |
| Direct Care Salaries | 358,835.13 | 1,588,526.52 | 36.1 | 33.8 |
| Housekeeping/Maint. Salaries | 9,839.80 | 27,158.31 | 1.0 | 0.6 |

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for the period ending December 31, 2022

| | Current Period | Year to Date | M-T-D % | Y-T-D % |
|--------------------------------------|-------------------|---------------------|-------------|-------------|
| Transportation-Bus Driver Sal. | 7,964.65 | 34,877.94 | 0.8 | 0.7 |
| Other Salaries | 0.00 | 21,300.00 | 0.0 | 0.5 |
| Client-Salaries | 3,108.60 | 16,146.33 | 0.3 | 0.3 |
| Client-C.I.E. | 144.44 | 758.98 | 0.0 | 0.0 |
| F.I.C.A. | 49,483.76 | 202,184.98 | 5.0 | 4.3 |
| Health/Group Ins. | 24,853.13 | 122,191.07 | 2.5 | 2.6 |
| Unemployment Comp. | 1,235.54 | 4,747.43 | 0.1 | 0.1 |
| Workmans Compensation | 21,110.40 | 94,061.93 | 2.1 | 2.0 |
| Employee Physicals | 13.00 | 292.30 | 0.0 | 0.0 |
| Deferred Compensation | 17,070.91 | 71,585.29 | 1.7 | 1.5 |
| TOTAL SALARIES & BENEFITS | 776,109.96 | 3,394,063.60 | 78.1 | 72.3 |
| OPERATING EXPENSES: | | | | |
| Dues & Subscriptions | 267.00 | 10,247.06 | 0.0 | 0.2 |
| Equipment Repairs/Maintenance | 399.93 | 22,442.36 | 0.0 | 0.5 |
| Telephone | 4,914.37 | 31,608.88 | 0.5 | 0.7 |
| Meetings & Conferences | 187.37 | 10,758.24 | 0.0 | 0.2 |
| Supplies | 43,345.04 | 187,833.61 | 4.4 | 4.0 |
| Contract Services | 59,593.40 | 382,050.34 | 6.0 | 8.1 |
| General Insurance | 6,037.31 | 36,223.86 | 0.6 | 0.8 |
| Equipment Depreciation | 868.84 | 5,240.96 | 0.1 | 0.1 |
| Mileage | 1,296.55 | 6,219.45 | 0.1 | 0.1 |
| Postage & Freight | 129.00 | 2,156.00 | 0.0 | 0.0 |
| Administration-Acctg & Audit | 0.00 | 360.00 | 0.0 | 0.0 |
| Administration-Legal Fees | 150.00 | (80.00) | 0.0 | 0.0 |
| Food Stamps | 8,309.74 | 55,623.57 | 0.8 | 1.2 |
| MW/SIs Waiver-Client Expenses | 986.50 | 17,102.50 | 0.1 | 0.4 |
| CES - Client Needs | 1,542.91 | 5,515.47 | 0.2 | 0.1 |
| Fssp-Special Reserve | 2,484.02 | 33,906.39 | 0.2 | 0.7 |
| Client-Sales Tax | 55.34 | 98.22 | 0.0 | 0.0 |
| Food | 5,279.24 | 33,460.45 | 0.5 | 0.7 |
| Medical/Dental | 2,926.00 | 13,691.00 | 0.3 | 0.3 |
| Medical/Dental Vision | 950.00 | 6,788.29 | 0.1 | 0.1 |
| Medical/Dental-Wipes | 1,144.00 | 5,612.00 | 0.1 | 0.1 |
| Purchased Services | 3,408.96 | 19,280.00 | 0.3 | 0.4 |
| TOTAL OPERATING EXPENSE | 144,275.52 | 886,138.65 | 14.5 | 18.9 |

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Income Statement

for the period ending December 31, 2022

| | <u>Current Period</u> | <u>Year to Date</u> | <u>M-T-D %</u> | <u>Y-T-D %</u> |
|--------------------------------|---------------------------|-------------------------|--------------------|--------------------|
| OCCUPANCY EXPENSE: | | | | |
| Occup.-Interest | 0.00 | 50.00 | 0.0 | 0.0 |
| Occup.-Depreciation | 11,661.99 | 70,911.75 | 1.2 | 1.5 |
| Occup.-Insurance | 2,216.02 | 13,319.00 | 0.2 | 0.3 |
| Occup.-Utilities | 16,295.32 | 93,214.66 | 1.6 | 2.0 |
| Occup.-Facility Maint./Repairs | 17,764.26 | 65,850.82 | 1.8 | 1.4 |
| Occup.-Rent | <u>500.00</u> | <u>3,000.00</u> | <u>0.1</u> | <u>0.1</u> |
| TOTAL OCCUPANCY EXPENS | 48,437.59 | 246,346.23 | 4.9 | 5.2 |
| TRANSPORTATION EXPENSE: | | | | |
| Trans.-Depreciation | 6,497.22 | 40,288.88 | 0.7 | 0.9 |
| Trans.-Gas & Oil | 7,917.42 | 65,200.86 | 0.8 | 1.4 |
| Trans.-Maintenance & Repairs | 3,833.97 | 26,228.57 | 0.4 | 0.6 |
| Trans.-Insurance & License | <u>6,786.79</u> | <u>38,007.69</u> | <u>0.7</u> | <u>0.8</u> |
| TOTAL TRANSPORTATION EX | <u>25,035.40</u> | <u>169,726.00</u> | <u>2.5</u> | <u>3.6</u> |
| TOTAL EXPENDITURES | 993,858.47 | 4,696,274.48 | 100.0 | 100.0 |
| EXCESS (REVENUE)/LOSS | <u>\$ 240,828.06</u> | <u>\$ 13,859.65</u> | <u>100.0</u> | <u>100.0</u> |

EASTERN CO SERV. FOR THE DEV DISABLED
Statement of Cash Flows
for the period ending December 31, 2022

| | <u>Current Period</u> | <u>Year to Date</u> |
|---|---------------------------|-------------------------|
| Cash flows from operating activities : | | |
| Net Income (Loss) | \$(240,828.06) | \$(13,859.65) |
| Adjustments to reconcile the change in net assets to net cash provided by (used in) operating activities: | | |
| Depreciation and amortization | 19,028.05 | 116,441.59 |
| Decrease in Accounts Receivable | (33,250.60) | 72,915.44 |
| Increase in Inventory | (625.70) | (1,301.15) |
| Increase in Accounts Payable | <u>16,859.83</u> | <u>(291,772.12)</u> |
| Net cash provided by operations | (238,816.48) | (117,575.89) |
| Cash flows from investing activities : | | |
| Increase in property and equipment | 0.00 | (25,726.69) |
| Decrease in Purchases Of Long-Term Inve | <u>0.00</u> | <u>8,000.00</u> |
| Net cash used by investing activitie | 0.00 | (17,726.69) |
| Cash flows from financing activities : | | |
| Net Increase In Cash And Equivalents | (238,816.48) | (135,302.58) |
| Cash and equivalents At Beginning Of Period | <u>4,332,013.39</u> | <u>4,228,499.49</u> |
| Cash and equivalents at end of period | <u>\$ 4,093,196.91</u> | <u>\$ 4,093,196.91</u> |