

EASTERN COLORADO SERVICES  
for the Developmentally Disabled, Inc.  
MONTHLY FINANCIAL REPORT FOR:  
October 31, 2018

RECYCLING CASH ON HAND:	\$600.00
KEY BANK STERLING:	\$117,799.10
CLIENT CHECKING	\$86,787.24
FARMERS STATE BANK OF BRUSH	\$26,341.25
BANK OF COLORADO STERLING	\$233,794.17
WRAY STATE BANK	\$203,676.40
MORGAN FEDERAL BANK	\$198,107.59
WELLS FARGO BANK	\$222,117.45
WELLS FARGO MONEY MARKET	\$225,954.48
POINTS WEST BANK	\$154,859.10
EQUITABLE S&L MONEY MARKET:	\$230,419.34
BANK OF THE WEST	\$193,354.81
TBK Bank	\$227,003.66
ACCOUNTS RECEIVABLE ALL ACCOUNTS:	\$785,708.97
PREPAID INSURANCE	\$40,553.13
WORKSHOP INVENTORY ON HAND:	\$8,672.56
CURRENT ASSETS	\$2,955,749.25
CURRENT LIABILITIES:	\$680,707.64
TOTAL NET WORKING CAPITAL	\$2,275,041.61

**EASTERN COLORADO SERVICES**  
**for the Developmentally Disabled, Inc.**  
MONTHLY FINANCIAL REPORT FOR:  
October 31, 2018  
34% of Year

PROGRAM	EXPENSES TO DATE	ANNUAL BUDGET	% OF EXPENSE PER BUDGET	REVENUE PER BUDGET	% of EXPENSE PER REVENUE
EARLY INT/PART C/TRUST	197400.89	826272.06	24%	895351.00	22%
SLS MW/CES	152763.04	415637.00	37%	418540.00	36%
SLS STATE	35150.26	147780.00	24%	157256.00	22%
FSSP	35376.73	121265.00	29%	121265.00	29%
COMPREHENSIVE	2084102.87	6397028.00	33%	6549412.00	32%
ADMINISTRATION **	161910.00	516140.00	31%	428629.00	38%
ADULT CASE MGMT	204129.18	673005.00	30%	527365.00	39%
<b>TOTAL ALL PROGRAMS:</b>	<b>2870832.97</b>	<b>9097127.06</b>	<b>32%</b>	<b>9097818.00</b>	<b>32%</b>
<b>WORKSHOP CONTRACTS:</b>	Expense	vs.	Revenue	Excess (Revenue) or Loss	
<b>Total</b>	<b>34,042.43</b>		<b>35,473.10</b>	<b>(1430.67)</b>	
<b>Miscellaneous Funds:</b>					
NVP/HUD					
<b>TOTAL ALL EXPENSES:</b>	<b>\$2,904,875.40</b>				
<b>TOTAL ALL REVENUE:</b>	<b>\$2,846,480.91</b>				
<b>YTD EXCESS (REVENUE)/LOSS:</b>	<b>\$58,394.49</b>				

\*\* We only receive state dollars for administration costs. The remainder of the admin costs are disbursed out to all programs at the end of the fiscal year.

EASTERN CO SERV. FOR THE DEV DISABLED  
Balance Sheet  
as of October 31, 2018

CURRENT ASSETS:

Cash - Recycling	\$ 600.00
Key Bank	117,799.10
Client Checking Accounts	86,787.24
Farmer State Bank of Brush	26,341.25
Bank of Colorado - Sterling	233,794.17
Wray State Bank	203,676.40
Morgan Federal Bank	198,107.59
Wells Fargo Bank	222,117.45
Wells Fargo Money Mkt	225,954.48
Points West Community Bank	154,859.10
Equitable S & L Money Mkt	230,419.34
Bank of the West	193,354.81
TBK Bank Colorado	227,003.66
Accounts Receivable	785,708.97
Prepaid Expense	<u>40,553.13</u>

TOTAL CURRENT ASSETS

\$ 2,947,076.69

INVENTORY:

Inventory-Workshops	<u>8,672.56</u>
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TOTAL INVENTORY

8,672.56

FURNITURE & FIXTURES:

Furniture & Fixtures	<u>657.95</u>
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TOTAL FURNITURE & FIXTURES

657.95

EQUIPMENT & VEHICLES:

Equipment & Vehicles	<u>1,031,978.28</u>
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TOTAL EQUIPMENT & VEHICLES

1,031,978.28

BUILDINGS & IMPROVEMENTS :

Buildings & Improvements	4,131,399.45
Accumulated Depreciation	<u>(2,795,371.78)</u>

TOTAL BUILDINGS & IMPROVEMENTS

1,336,027.67

TOTAL FIXED ASSETS & INVENTORY

5,324,413.15

OTHER ASSETS:

Land	290,953.47
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EASTERN CO SERV. FOR THE DEV DISABLED  
 Balance Sheet  
 as of October 31, 2018

TOTAL OTHER ASSETS		<u>\$ 290,953.47</u>
TOTAL ASSETS		<u>\$ 5,615,366.62</u>
CURRENT LIABILITIES:		
A/P & Curr. Liab.	(222,294.24)	
Deferred Revenue	(55,014.01)	
Accrued Annual Leave	(203,399.39)	
Accrued Wages	<u>(200,000.00)</u>	
TOTAL CURRENT LIABILITIES		(680,707.64)
LONG TERM LIABILITIES:		
TOTAL LIABILITIES		(680,707.64)
CONTRIBUTED CAPITAL:		
Investments	<u>(49,825.01)</u>	
TOTAL CONTRIBUTED CAPITAL		(49,825.01)
SURPLUS:		
Operating (Retained Earnings)	<u>(4,943,228.46)</u>	
TOTAL SURPLUS		(4,943,228.46)
Equity	<u>58,394.49</u>	
TOTAL CURRENT OPERATION		<u>58,394.49</u>
TOTAL CAPITAL & SURPLUS		<u>\$ (5,615,366.62)</u>

EASTERN CO SERV. FOR THE DEV DISABLED  
Income Statement  
for the period ending October 31, 2018

	<u>Current Period</u>	<u>Year to Date</u>	<u>M-T-D %</u>	<u>Y-T-D %</u>
<b>REVENUES-STATE GENERAL FUND</b>				
Revenues-State General Fund	\$(1,720.19)	\$(5,900.41)	(0.2)	(0.2)
State Funds - Case Management	(3,405.37)	(13,796.98)	(0.5)	(0.5)
State Funds - Management Fee	(1,700.76)	(6,972.37)	(0.2)	(0.2)
State Funds - Early Intervention	(28,000.00)	(103,740.20)	(3.9)	(3.6)
State Funds - FSSP	(10,105.38)	(40,421.52)	(1.4)	(1.4)
State Funds - SLS	(9,734.99)	(39,899.33)	(1.3)	(1.4)
State Funds - Children's Man. Fee	(1,786.40)	(7,145.60)	(0.2)	(0.3)
Non-Medicaid Functions	(3,854.87)	(15,419.48)	(0.5)	(0.5)
State Funds EI CM	(7,339.58)	(29,358.32)	(1.0)	(1.0)
State Funds EI M&G	(2,795.58)	(11,182.32)	(0.4)	(0.4)
Eligibility Determination Revenue	(716.13)	(2,795.89)	(0.1)	(0.1)
EI Indirect Revenue	<u>(3,650.27)</u>	<u>(22,651.58)</u>	<u>(0.5)</u>	<u>(0.8)</u>
<b>TOTAL REVENUES-GENERAL</b>	<b>(74,809.52)</b>	<b>(299,284.00)</b>	<b>(10.3)</b>	<b>(10.5)</b>
<b>REVENUES-STATE MEDICAID FUNDS</b>				
Utilization Review/Assesment	(1,914.98)	(6,494.28)	(0.3)	(0.2)
Quality Assurance	(7,180.25)	(28,773.19)	(1.0)	(1.0)
Medicaid Waiver - TCM	(34,823.75)	(144,917.50)	(4.8)	(5.1)
Medicaid Waiver - Residential	(363,272.56)	(1,432,276.52)	(50.0)	(50.3)
Medicaid Waiver - Sp. Hab	(103,779.34)	(383,664.00)	(14.3)	(13.5)
Medicaid Waiver - Transportation	(24,398.42)	(88,672.74)	(3.4)	(3.1)
Medicaid Waiver - Behavior	(2,502.92)	(7,074.58)	(0.3)	(0.2)
Medicaid Waiver - SLS	(37,301.43)	(138,095.27)	(5.1)	(4.9)
Medicaid Waiver Supp. Employmen	(10,169.08)	(41,770.58)	(1.4)	(1.5)
Medicaid Waiver Childrens HCBS	(150.45)	(1,097.40)	0.0	0.0
Medicaid Waiver - Vision	(740.00)	(3,215.00)	(0.1)	(0.1)
Medicaid Waiver - Sp Medical	(724.00)	(3,314.00)	(0.1)	(0.1)
CES - Waiver	<u>(2,868.44)</u>	<u>(14,558.54)</u>	<u>(0.4)</u>	<u>(0.5)</u>
<b>TOTAL REVENUES-STATE ME</b>	<b>(589,825.62)</b>	<b>(2,293,923.60)</b>	<b>(81.2)</b>	<b>(80.6)</b>
<b>REVENUES-ROOM &amp; BOARD</b>				
Client Room and Board	(48,311.20)	(191,835.20)	(6.6)	(6.7)

EASTERN CO SERV. FOR THE DEV DISABLED  
Income Statement  
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	<u>Current Period</u>	<u>Year to Date</u>	<u>M-T-D %</u>	<u>Y-T-D %</u>
TOTAL REVENUES-ROOM & B	\$(48,311.20)	\$(191,835.20)	(6.6)	(6.7)
REVENUES-OTHER NON SPECIFIED FUNDS				
Revenues-Other Non Specified	(242.90)	(1,074.30)	0.0	0.0
Non-emergent Medical Revenue	(1,189.32)	(3,226.37)	(0.2)	(0.1)
Client Food Stamp Money	(2,786.26)	(10,215.45)	(0.4)	(0.4)
Misc. Donations	(60.00)	(2,087.00)	0.0	(0.1)
School Districts	(1,293.50)	(5,020.27)	(0.2)	(0.2)
Other/Misc.	(108.70)	(648.20)	0.0	0.0
Insurance Monies	0.00	(2,761.96)	0.0	(0.1)
State Nvp	<u>(154.64)</u>	<u>(618.56)</u>	<u>0.0</u>	<u>0.0</u>
TOTAL REVENUES-OTHER NO	(5,835.32)	(25,652.11)	(0.8)	(0.9)
REVENUES-PRIVATE PAY FUNDS				
Day Program Private Pay	<u>(26.40)</u>	<u>(312.90)</u>	<u>0.0</u>	<u>0.0</u>
TOTAL REVENUES-PRIVATE P	(26.40)	(312.90)	0.0	0.0
REVENUES-WORKSHOPS:				
Revenues-Workshops	(7,098.74)	(26,484.99)	(1.0)	(0.9)
Kelandy Trophy Shop	(438.59)	(6,694.73)	(0.1)	(0.2)
Downtown Duds	<u>(422.73)</u>	<u>(2,293.38)</u>	<u>(0.1)</u>	<u>(0.1)</u>
TOTAL REVENUES-WORKSHO	(7,960.06)	(35,473.10)	(1.1)	(1.2)
TOTAL REVENUES	(726,768.12)	(2,846,480.91)	(100.0)	(100.0)
EXPENSES-SALARIES & BENEFITS:				
Directors Salaries	44,206.54	173,119.22	6.3	6.0
Professional Salaries	58,762.79	226,864.51	8.4	7.8
Admin Asst. Salaries	19,932.23	60,741.02	2.8	2.1
Managers Salaries	47,142.15	181,256.55	6.7	6.2

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	<u>Current Period</u>	<u>Year to Date</u>	<u>M-T-D %</u>	<u>Y-T-D %</u>
Direct Care Salaries	211,073.08	1,037,395.10	30.1	35.7
Transportation Salaries	6,059.43	23,702.93	0.9	0.8
Client-Salaries	2,003.25	9,760.27	0.3	0.3
Client-C.I.E.	751.31	2,931.65	0.1	0.1
Downtown Duds- Wages	410.48	1,407.27	0.1	0.0
F.I.C.A.	28,453.04	111,056.10	4.1	3.8
Health/Group Ins.	31,886.57	112,421.64	4.5	3.9
Unemployment Comp.	401.02	1,848.72	0.1	0.1
Workmans Compensation	11,511.72	55,585.21	1.6	1.9
Employee Physicals	210.00	719.00	0.0	0.0
Deferred Compensation	11,781.81	46,898.38	1.7	1.6
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>474,585.42</b>	<b>2,045,707.57</b>	<b>67.6</b>	<b>70.4</b>
<b>OPERATING EXPENSES:</b>				
Dues & Subscriptions	4,196.80	8,096.81	0.6	0.3
Equipment Repairs/Maintenance	1,815.75	8,208.59	0.3	0.3
Telephone	4,620.47	28,548.21	0.7	1.0
Meetings & Conferences	1,041.09	6,042.12	0.1	0.2
Supplies	32,635.50	98,849.40	4.7	3.4
Contract Services	63,790.60	248,612.53	9.1	8.6
General Insurance	4,913.65	19,654.60	0.7	0.7
Equipment Depreciation	2,269.03	8,990.02	0.3	0.3
Mileage	(376.59)	5,271.14	(0.1)	0.2
Postage & Freight	1,230.00	2,481.19	0.2	0.1
Administration-Acctg & Audit	0.00	800.00	0.0	0.0
Administration-Legal Fees	0.00	2,380.00	0.0	0.1
Food Stamps	2,786.26	10,215.45	0.4	0.4
Miscellaneous	0.00	1,017.41	0.0	0.0
MW/SIs Waiver-Client Expenses	1,423.95	8,311.13	0.2	0.3
CES - Client Needs	2,962.74	15,382.80	0.4	0.5
Fssp-Special Reserve	9,840.29	35,376.73	1.4	1.2
Client-Sales Tax	0.00	287.76	0.0	0.0
Client-Recycling Exp.	121.00	274.60	0.0	0.0
Food	15,251.93	49,000.21	2.2	1.7
Medical/Dental	2,682.00	6,770.00	0.4	0.2
Medical/Dental Vision	868.00	3,173.00	0.1	0.1
Medical/Dental-Wipes	560.00	3,000.23	0.1	0.1
Purchased Services	5,138.00	20,419.00	0.7	0.7

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	<u>Current Period</u>	<u>Year to Date</u>	<u>M-T-D %</u>	<u>Y-T-D %</u>
TOTAL OPERATING EXPENSE	\$ 157,770.47	\$ 591,162.93	22.5	20.4
OCCUPANCY EXPENSE:				
Occup.-Depreciation	12,811.02	51,040.96	1.8	1.8
Occup.-Insurance	1,825.76	7,303.04	0.3	0.3
Occup.-Utilities	12,890.47	58,667.37	1.8	2.0
Occup.-Facility Maint./Repairs	9,922.03	39,711.34	1.4	1.4
Occup.-Rent	<u>1,573.00</u>	<u>7,341.00</u>	<u>0.2</u>	<u>0.3</u>
TOTAL OCCUPANCY EXPENS	39,022.28	164,063.71	5.6	5.6
TRANSPORTATION EXPENSE:				
Trans.-Depreciation	7,600.74	30,638.75	1.1	1.1
Trans.-Gas & Oil	17,176.23	64,538.78	2.4	2.2
Trans.-Maintenance & Repairs	3,749.05	3,515.52	0.5	0.1
Trans.-Insurance & License	<u>1,760.76</u>	<u>5,248.14</u>	<u>0.3</u>	<u>0.2</u>
TOTAL TRANSPORTATION EX	<u>30,286.78</u>	<u>103,941.19</u>	<u>4.3</u>	<u>3.6</u>
TOTAL EXPENDITURES	701,664.95	2,904,875.40	100.0	100.0
EXCESS (REVENUE)/LOSS	<u>\$(25,103.17)</u>	<u>\$ 58,394.49</u>	<u>(100.0)</u>	<u>100.0</u>