

EASTERN COLORADO SERVICES  
for the Developmentally Disabled, Inc.  
MONTHLY FINANCIAL REPORT FOR:  
March 31, 2020

RECYCLING CASH ON HAND:	\$600.00
KEY BANK STERLING:	\$107,956.71
CLIENT CHECKING	\$98,228.24
FARMERS STATE BANK OF BRUSH	\$51,515.88
BANK OF COLORADO STERLING	\$292,763.05
WRAY STATE BANK	\$204,688.48
MORGAN FEDERAL BANK	\$128,583.41
WELLS FARGO BANK	\$264,848.64
WELLS FARGO MONEY MARKET	\$426,259.95
POINTS WEST BANK	\$226,159.97
EQUITABLE S&L MONEY MARKET:	\$231,136.85
BANK OF THE WEST	\$204,123.36
TBK Bank	\$228,247.87
ACCOUNTS RECEIVABLE ALL ACCOUNTS:	\$829,046.01
PREPAID INSURANCE	\$47,351.53
WORKSHOP INVENTORY ON HAND:	\$8,747.64
CURRENT ASSETS	\$3,350,257.59
CURRENT LIABILITIES:	\$821,452.04
<b>TOTAL NET WORKING CAPITAL</b>	<b>\$2,528,805.55</b>

**EASTERN COLORADO SERVICES**  
**for the Developmentally Disabled, Inc.**  
MONTHLY FINANCIAL REPORT FOR:  
March 31, 2020  
75% of Year

PROGRAM	EXPENSES TO DATE	ANNUAL BUDGET	% OF EXPENSE PER BUDGET	REVENUE PER BUDGET	% of EXPENSE PER REVENUE
EARLY INT/PART C/TRUST	589753.77	878609.79	67%	921019.00	64%
SLS MW/CES	264743.59	457957.00	58%	435016.00	61%
SLS STATE	64707.39	100019.55	65%	110442.00	59%
FSSP	48640.92	120494.66	40%	120477.00	40%
COMPREHENSIVE	4999870.72	6914785.00	72%	7297466.00	69%
ADMINISTRATION **	402910.27	582032.00	69%	412550.00	98%
ADULT CASE MGMT	466800.73	714170.00	65%	475221.00	98%
<b>TOTAL ALL PROGRAMS:</b>	<b>6837427.39</b>	<b>9768068.00</b>	<b>70%</b>	<b>9772191.00</b>	<b>70%</b>
<b>WORKSHOP CONTRACTS:</b>	Expense	vs.	Revenue	Excess (Revenue) or Loss	
Downtown Duds	22812.97		15151.05	7661.92	
Other Workshop Contracts	44822.89		57977.70	(13154.81)	
Trophy Shop	<u>13994.60</u>		<u>16213.72</u>	<u>(2219.12)</u>	
<b>Total</b>	<b>81,630.46</b>		<b>89,342.47</b>	<b>(7712.01)</b>	
<b>Miscellaneous Funds:</b>					
<b>TOTAL ALL EXPENSES:</b>	<b>\$6,919,057.85</b>				
<b>TOTAL ALL REVENUE:</b>	<b>\$6,875,445.54</b>				
<b>YTD EXCESS (REVENUE)/LOSS:</b>	<b>\$43,612.31</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 March 31, 2020

CURRENT ASSETS:

Cash - Recycling	\$ 600.00
Key Bank	107,956.71
Client Checking Accounts	98,228.24
Farmer State Bank of Brush	51,515.88
Bank of Colorado - Sterling	292,763.05
Wray State Bank	204,688.48
Morgan Federal Bank	128,583.41
Wells Fargo Bank	264,848.64
Wells Fargo Money Mkt	426,259.54
Points West Community Bank	226,159.97
Equitable S & L Money Mkt	231,136.85
Bank of the West	204,123.36
TBK Bank Colorado	228,247.87
Accounts Receivable	829,046.01
Prepaid Expense	<u>47,351.53</u>

TOTAL CURRENT ASSETS

\$ 3,341,509.54

INVENTORY:

Inventory-Workshops	<u>8,747.64</u>
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TOTAL INVENTORY

8,747.64

FURNITURE & FIXTURES:

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

657.95

EQUIPMENT & VEHICLES:

Equipment & Vehicles	<u>1,199,879.10</u>
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TOTAL EQUIPMENT & VEHICLES

1,199,879.10

BUILDINGS & IMPROVEMENTS :

Buildings & Improvements	4,232,230.46
Accumulated Depreciation	<u>(3,121,881.78)</u>

TOTAL BUILDINGS & IMPROVEMENTS

1,110,348.68

TOTAL FIXED ASSETS & INVENTORY

5,661,142.91

OTHER ASSETS:

Land	290,953.47
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EASTERN CO SERV. FOR THE DEV DISABLED  
 Balance Sheet  
 as of March 31, 2020

TOTAL OTHER ASSETS		<u>\$ 290,953.47</u>
TOTAL ASSETS		<u><u>\$ 5,952,096.38</u></u>
CURRENT LIABILITIES:		
A/P & Curr. Liab.	(246,426.37)	
Deferred Revenue	(226,666.04)	
Accrued Annual Leave	(183,461.63)	
Accrued Wages	<u>(164,898.00)</u>	
TOTAL CURRENT LIABILITIES		(821,452.04)
LONG TERM LIABILITIES:		
TOTAL LIABILITIES		(821,452.04)
CONTRIBUTED CAPITAL:		
Investments	<u>(49,825.01)</u>	
TOTAL CONTRIBUTED CAPITAL		(49,825.01)
SURPLUS:		
Operating (Retained Earnings)	<u>(5,124,431.64)</u>	
TOTAL SURPLUS		(5,124,431.64)
Equity	<u>43,612.31</u>	
TOTAL CURRENT OPERATION		<u>43,612.31</u>
TOTAL CAPITAL & SURPLUS		<u><u>\$(5,952,096.38)</u></u>

EASTERN CO SERV. FOR THE DEV DISABLED  
Income Statement  
for the period ending March 31, 2020

	Current Period	Year to Date	M-T-D %	Y-T-D %
<b>REVENUES-STATE GENERAL FUND</b>				
Revenues-State General Fund	\$(5,739.24)	\$(27,625.37)	(0.8)	(0.4)
State Funds - Case Management	(3,393.67)	(30,543.03)	(0.5)	(0.4)
State Funds - Management Fee	(1,700.46)	(15,304.14)	(0.2)	(0.2)
State Funds - Early Intervention	(16,446.15)	(277,300.00)	(2.2)	(4.0)
State Funds - FSSP	(10,304.94)	(92,744.46)	(1.4)	(1.3)
State Funds - SLS	(9,734.99)	(87,614.91)	(1.3)	(1.3)
State Funds - Children's Man. Fee	(1,814.58)	(16,331.22)	(0.2)	(0.2)
Non-Medicaid Functions	(3,815.01)	(34,335.09)	(0.5)	(0.5)
State Funds EI CM	(8,264.96)	(162,919.58)	(1.1)	(2.4)
State Funds EI M&G	(11,281.25)	(102,557.62)	(1.5)	(1.5)
Eligibility Determination Revenue	(787.71)	(2,625.70)	(0.1)	0.0
EI Indirect Revenue	(6,647.31)	(54,245.03)	(0.9)	(0.8)
<b>TOTAL REVENUES-GENERAL</b>	(79,930.27)	(904,146.15)	(10.8)	(13.2)
<b>REVENUES-STATE MEDICAID FUNDS</b>				
Utilization Review/Assesment	(3,849.94)	(16,145.28)	(0.5)	(0.2)
Quality Assurance	(7,028.84)	(64,501.02)	(1.0)	(0.9)
EI TCM Revenue	(3,965.00)	(36,253.75)	(0.5)	(0.5)
Medicaid Waiver - TCM	(29,981.15)	(239,815.74)	(4.1)	(3.5)
Medicaid Waiver - Residential	(400,646.55)	(3,454,621.66)	(54.2)	(50.2)
Medicaid Waiver - Sp. Hab	(104,955.75)	(958,023.06)	(14.2)	(13.9)
Medicaid Waiver - Transportation	(10,138.00)	(182,817.80)	(1.4)	(2.7)
Medicaid Waiver - Behavior	(2,554.20)	(19,169.40)	(0.3)	(0.3)
Medicaid Waiver - SLS	(22,522.92)	(242,519.02)	(3.0)	(3.5)
Medicaid Waiver Supp. Employmen	(8,000.00)	(74,707.20)	(1.1)	(1.1)
Medicaid Waiver Childrens HCBS	(286.08)	(2,887.62)	0.0	0.0
Medicaid Waiver - Vision	(370.00)	(9,056.00)	(0.1)	(0.1)
Medicaid Waiver - Sp Medical	(2,249.00)	(13,251.00)	(0.3)	(0.2)
CES - Waiver	(946.00)	(24,491.60)	(0.1)	(0.4)
<b>TOTAL REVENUES-STATE ME</b>	(597,493.43)	(5,338,260.15)	(80.8)	(77.6)
<b>REVENUES-ROOM &amp; BOARD</b>				
Client Room and Board	(48,300.00)	(441,760.12)	(6.5)	(6.4)

EASTERN CO SERV. FOR THE DEV DISABLED  
Income Statement  
for the period ending March 31, 2020

	<u>Current Period</u>	<u>Year to Date</u>	<u>M-T-D %</u>	<u>Y-T-D %</u>
TOTAL REVENUES-ROOM & B	\$(48,300.00)	\$(441,760.12)	(6.5)	(6.4)
<b>REVENUES-OTHER NON SPECIFIED FUNDS</b>				
Revenues-Other Non Specified	(448.99)	(4,001.02)	(0.1)	(0.1)
Non-emergent Medical Revenue	(784.52)	(5,782.04)	(0.1)	(0.1)
Client Food Stamp Money	(1,819.01)	(17,539.78)	(0.2)	(0.3)
Misc. Donations	(125.00)	(9,132.17)	0.0	(0.1)
School Districts	(896.26)	(12,564.68)	(0.1)	(0.2)
Other/Misc.	0.00	(351.00)	0.0	0.0
Gain On Sale	(400.00)	(1,200.00)	(0.1)	0.0
State Nvp	(154.64)	(1,391.76)	0.0	0.0
TOTAL REVENUES-OTHER NO	(4,628.42)	(51,962.45)	(0.6)	(0.8)
<b>REVENUES-PRIVATE PAY FUNDS</b>				
Day Program Private Pay	0.00	(337.70)	0.0	0.0
TOTAL REVENUES-PRIVATE P	0.00	(337.70)	0.0	0.0
<b>REVENUES-COUNTY/PUBLIC FUNDS</b>				
Logan County	0.00	(21,319.00)	0.0	(0.3)
Sedgwick County	0.00	(19,303.00)	0.0	(0.3)
Washington County	0.00	(6,880.50)	0.0	(0.1)
Cheyenne County	(2,134.00)	(2,134.00)	(0.3)	0.0
TOTAL REVENUES-COUNTY /P	(2,134.00)	(49,636.50)	(0.3)	(0.7)
<b>REVENUES-WORKSHOPS:</b>				
Revenues-Workshops	(2,959.25)	(57,977.70)	(0.4)	(0.8)
Kelandy Trophy Shop	(3,247.13)	(16,213.72)	(0.4)	(0.2)
Downtown Duds	(608.68)	(15,151.05)	(0.1)	(0.2)
TOTAL REVENUES-WORKSHO	(6,815.06)	(89,342.47)	(0.9)	(1.3)

EASTERN CO SERV. FOR THE DEV DISABLED

Income Statement

for the period ending March 31, 2020

	<u>Current Period</u>	<u>Year to Date</u>	<u>M-T-D %</u>	<u>Y-T-D %</u>
TOTAL REVENUES	(739,301.18)	(6,875,445.54)	(100.0)	(100.0)
EXPENSES-SALARIES & BENEFITS:				
Directors Salaries	42,347.83	397,566.39	5.8	5.7
Professional Salaries	72,255.03	615,307.00	9.9	8.9
Admin Asst. Salaries	19,297.83	163,558.74	2.6	2.4
Managers Salaries	49,538.83	461,334.63	6.8	6.7
Direct Care Salaries	228,732.21	2,336,192.26	31.3	33.8
Housekeeping/Maint. Salaries	3,164.71	27,848.43	0.4	0.4
Transportation-Bus Driver Sal.	5,880.02	54,545.76	0.8	0.8
Other Salaries	0.00	14,898.00	0.0	0.2
Client-Salaries	1,704.19	16,470.83	0.2	0.2
Client-C.I.E.	1,049.56	12,077.24	0.1	0.2
Downtown Duds- Wages	444.00	6,056.24	0.1	0.1
F.I.C.A.	31,068.02	289,473.47	4.3	4.2
Health/Group Ins.	30,868.42	255,883.85	4.2	3.7
Unemployment Comp.	2,507.92	12,197.86	0.3	0.2
Workmans Compensation	21,459.59	176,507.47	2.9	2.6
Employee Physicals	0.00	2,324.02	0.0	0.0
Deferred Compensation	13,186.69	118,373.38	1.8	1.7
TOTAL SALARIES & BENEFITS	523,504.85	4,960,615.57	71.7	71.7
OPERATING EXPENSES:				
Dues & Subscriptions	0.00	14,771.78	0.0	0.2
Equipment Repairs/Maintenance	5,511.23	26,591.74	0.8	0.4
Telephone	6,375.47	58,481.10	0.9	0.8
Meetings & Conferences	1,569.16	7,903.53	0.2	0.1
Supplies	27,051.49	235,047.62	3.7	3.4
Contract Services	69,059.37	624,368.82	9.5	9.0
General Insurance	5,520.18	49,681.62	0.8	0.7
Equipment Depreciation	1,218.25	10,964.25	0.2	0.2
Mileage	668.06	12,453.25	0.1	0.2
Postage & Freight	0.00	5,311.50	0.0	0.1
Administration-Acctg & Audit	9,100.00	22,000.00	1.2	0.3
Administration-Legal Fees	300.00	1,946.00	0.0	0.0
Food Stamps	1,819.01	17,539.78	0.2	0.3
Miscellaneous	0.00	991.25	0.0	0.0
MW/SIs Waiver-Client Expenses	1,449.90	18,240.94	0.2	0.3

EASTERN CO SERV. FOR THE DEV DISABLED  
Income Statement  
for the period ending March 31, 2020

	<u>Current Period</u>	<u>Year to Date</u>	<u>M-T-D %</u>	<u>Y-T-D %</u>
ST/SIs-State Client Expenses	0.00	12.02	0.0	0.0
CES - Client Needs	1,978.27	24,008.42	0.3	0.3
Fssp-Special Reserve	4,710.33	48,370.24	0.6	0.7
Client-Sales Tax	206.19	1,293.66	0.0	0.0
Client-Recycling Exp.	0.00	98.80	0.0	0.0
Food	10,674.92	109,685.22	1.5	1.6
Medical/Dental	2,178.00	16,460.96	0.3	0.2
Medical/Dental Vision	363.00	8,985.50	0.0	0.1
Medical/Dental-Wipes	1,216.00	13,064.00	0.2	0.2
Purchased Services	<u>2,366.00</u>	<u>34,538.00</u>	<u>0.3</u>	<u>0.5</u>
 TOTAL OPERATING EXPENSE	 153,334.83	 1,362,810.00	 21.0	 19.7
 OCCUPANCY EXPENSE:				
Occup.-Depreciation	11,748.47	108,996.86	1.6	1.6
Occup.-Insurance	1,905.50	17,149.50	0.3	0.2
Occup.-Utilities	12,459.33	121,248.70	1.7	1.8
Occup.-Facility Maint./Repairs	3,433.02	78,934.92	0.5	1.1
Occup.-Rent	<u>1,829.00</u>	<u>15,301.00</u>	<u>0.3</u>	<u>0.2</u>
 TOTAL OCCUPANCY EXPENS	 31,375.32	 341,630.98	 4.3	 4.9
 TRANSPORTATION EXPENSE:				
Trans.-Depreciation	10,405.77	76,485.20	1.4	1.1
Trans.-Gas & Oil	6,502.53	110,290.49	0.9	1.6
Trans.-Maintenance & Repairs	302.40	35,798.49	0.0	0.5
Trans.-Insurance & License	<u>5,139.22</u>	<u>31,427.12</u>	<u>0.7</u>	<u>0.5</u>
 TOTAL TRANSPORTATION EX	 <u>22,349.92</u>	 <u>254,001.30</u>	 <u>3.1</u>	 <u>3.7</u>
 TOTAL EXPENDITURES	 730,564.92	 6,919,057.85	 100.0	 100.0
EXCESS (REVENUE)/LOSS	<u><u>\$(8,736.26)</u></u>	<u><u>\$ 43,612.31</u></u>	<u><u>(100.0)</u></u>	<u><u>100.0</u></u>



EASTERN CO SERV. FOR THE DEV DISABLED  
Statement of Cash Flows  
for the period ending March 31, 2020

	<u>Current Period</u>	<u>Year to Date</u>
Cash flows from operating activities :		
Net Income (Loss)	\$ 8,736.26	\$(43,612.31)
Adjustments to reconcile the change in net assets to net cash provided by (used in) operating activities:		
Depreciation and amortization	23,372.49	196,446.31
Decrease in Accounts Receivable	61,704.82	289,890.49
Increase in Inventory	(372.08)	(701.57)
Increase in Accounts Payable	46,178.87	(1,536.68)
Net cash provided by operations	139,620.36	440,486.24
Cash flows from investing activities :		
Increase in property and equipment	(6,720.00)	(214,198.85)
Net cash used by investing activitie	(6,720.00)	(214,198.85)
Cash flows from financing activities :		
Net Increase In Cash And Equivalents	132,900.36	226,287.39
Cash and equivalents At Beginning Of Period	2,332,211.64	2,238,824.61
Cash and equivalents at end of period	\$ 2,465,112.00	\$ 2,465,112.00