

EASTERN COLORADO SERVICES  
for the Developmentally Disabled, Inc.  
MONTHLY FINANCIAL REPORT FOR:  
April 30, 2023

RECYCLING CASH ON HAND:	\$500.00
KEY BANK STERLING:	\$87,988.87
CLIENT CHECKING	\$124,430.88
FARMERS STATE BANK OF BRUSH	\$100,894.20
BANK OF COLORADO STERLING	\$311,109.36
WRAY STATE BANK	\$256,687.35
GOLDEN BELT BANK	\$129,096.05
WELLS FARGO BANK	\$730,307.92
WELLS FARGO MONEY MARKET	\$727,159.40
POINTS WEST BANK	\$274,484.16
EQUITABLE S&L MONEY MARKET:	\$258,976.50
BANK OF THE WEST	\$254,574.16
TBK Bank	\$718,425.10
ACCOUNTS RECEIVABLE ALL ACCOUNTS:	\$956,162.51
PREPAID EXPENSE	\$31,156.00
WORKSHOP INVENTORY ON HAND:	\$10,452.84
CURRENT ASSETS	\$4,972,405.30
CURRENT LIABILITIES:	\$666,601.45
<b>TOTAL NET WORKING CAPITAL</b>	<b>\$4,305,803.85</b>

**EASTERN COLORADO SERVICES**  
**for the Developmentally Disabled, Inc.**  
MONTHLY FINANCIAL REPORT FOR:  
April 30, 2023  
83% of Year

PROGRAM	EXPENSES TO DATE	ANNUAL BUDGET	% OF EXPENSE PER BUDGET	REVENUE PER BUDGET	% of EXPENSE PER REVENUE
EARLY INT/PART C/TRUST	751140.99	875501.00	86%	1024848.00	73%
SLS MW/CES	200356.00	249800.00	80%	236119.00	85%
SLS STATE	45988.94	96026.00	48%	64751.00	71%
FSSP	61458.52	134645.00	46%	64272.00	96%
COMPREHENSIVE	5587836.88	6778419.00	82%	7111064.00	79%
ADMINISTRATION **	530728.18	584339.00	91%	452793.00	117%
ADULT CASE MGMT	567793.91	773518.00	73%	614861.00	92%
<b>TOTAL ALL PROGRAMS:</b>	<b>7745303.42</b>	<b>9492248.00</b>	<b>82%</b>	<b>9568708.00</b>	<b>81%</b>
<b>WORKSHOP CONTRACTS:</b>	Expense	vs.	Revenue	Excess (Revenue) or Loss	
Other Workshop Contracts	30587.38		25783.28	4804.10	
Trophy Shop	<u>9317.91</u>		<u>7867.58</u>	<u>1450.33</u>	
<b>Total</b>	<b>39,905.29</b>		<b>33,650.86</b>	<b>6254.43</b>	
<b>Miscellaneous Funds:</b>					
NVP/HUD					
<b>TOTAL ALL EXPENSES:</b>	<b>\$7,785,208.71</b>				
<b>TOTAL ALL REVENUE:</b>	<b>\$7,505,135.48</b>				
<b>YTD EXCESS (REVENUE)/LOSS:</b>	<b>\$280,073.23</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 April 30, 2023

## CURRENT ASSETS:

Cash - Recycling	\$ 500.00
Key Bank	87,988.87
Client Checking Accounts	124,430.88
Farmer State Bank of Brush	100,894.20
Bank of Colorado - Sterling	311,109.36
Wray State Bank	256,687.35
Golden Belt Bank (Morgan Federal)	129,096.05
Wells Fargo Bank	730,307.92
Wells Fargo Money Mkt	727,159.40
Points West Community Bank	274,484.16
Equitable S & L Money Mkt	258,976.50
Bank of the West	254,574.16
TBK Bank Colorado	718,425.10
Accounts Receivable	956,162.51
Prepaid Expense	<u>31,156.00</u>

## TOTAL CURRENT ASSETS

\$ 4,961,952.46

## INVENTORY:

Inventory-Workshops	<u>10,452.84</u>
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## TOTAL INVENTORY

10,452.84

## FURNITURE &amp; FIXTURES:

Furniture & Fixtures	<u>657.95</u>
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## TOTAL FURNITURE &amp; FIXTURES

657.95

## EQUIPMENT &amp; VEHICLES:

Equipment & Vehicles	<u>1,061,055.45</u>
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## TOTAL EQUIPMENT &amp; VEHICLES

1,061,055.45

## BUILDINGS &amp; IMPROVEMENTS :

Buildings & Improvements	4,040,495.13
Accumulated Depreciation	<u>(3,462,966.40)</u>

## TOTAL BUILDINGS &amp; IMPROVEMENTS

577,528.73

## TOTAL FIXED ASSETS &amp; INVENTORY

6,611,647.43

## OTHER ASSETS:

Land	282,953.47
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## EASTERN CO SERV. FOR THE DEV DISABLED

Balance Sheet  
as of April 30, 2023

TOTAL OTHER ASSETS		<u>\$ 282,953.47</u>
TOTAL ASSETS		<u><u>\$ 6,894,600.90</u></u>
CURRENT LIABILITIES:		
A/P & Curr. Liab.	(265,636.72)	
Accrued Annual Leave	(214,304.62)	
FAMLI-.9%	(15,360.11)	
Accrued Wages	<u>(171,300.00)</u>	
TOTAL CURRENT LIABILITIES		(666,601.45)
LONG TERM LIABILITIES:		
TOTAL LIABILITIES		(666,601.45)
CONTRIBUTED CAPITAL:		
Investments	<u>(49,825.01)</u>	
TOTAL CONTRIBUTED CAPITAL		(49,825.01)
SURPLUS:		
Operating (Retained Earnings)	<u>(6,458,247.67)</u>	
TOTAL SURPLUS		(6,458,247.67)
Equity	<u>280,073.23</u>	
TOTAL CURRENT OPERATION		<u>280,073.23</u>
TOTAL CAPITAL & SURPLUS		<u><u>\$(6,894,600.90)</u></u>

EASTERN CO SERV. FOR THE DEV DISABLED  
Income Statement  
for the period ending April 30, 2023

	<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	\$(347.06)	\$(4,858.84)	0.0	(0.1)
State Funds - Case Management	(4,023.28)	(37,414.08)	(0.6)	(0.5)
State Funds - Management Fee	(733.84)	(7,338.40)	(0.1)	(0.1)
State Funds - Early Intervention	(34,132.50)	(338,161.75)	(4.9)	(4.5)
State Funds - FSSP	(6,606.62)	(51,062.75)	(0.9)	(0.7)
State Funds - SLS	(4,535.26)	(46,935.64)	(0.6)	(0.6)
State Funds - Children's Man. Fee	(280.44)	(3,396.24)	0.0	0.0
Non-Medicaid Functions	0.00	(1,947.75)	0.0	0.0
State Funds EI CM	(30,205.09)	(244,782.08)	(4.3)	(3.3)
CM Training	0.00	(5,489.81)	0.0	(0.1)
State Funds EI M&G	(12,600.66)	(128,299.31)	(1.8)	(1.7)
Eligibility Determination Revenue	0.00	(3,216.33)	0.0	0.0
EI Indirect Revenue	<u>(7,693.82)</u>	<u>(70,730.28)</u>	<u>(1.1)</u>	<u>(0.9)</u>
<b>TOTAL REVENUES-GENERAL</b>	<b>(101,158.57)</b>	<b>(943,633.26)</b>	<b>(14.4)</b>	<b>(12.6)</b>
<b>REVENUES-STATE MEDICAID FUNDS</b>				
Utilization Review/Assesment	(4,368.42)	(38,209.24)	(0.6)	(0.5)
Quality Assurance	(6,301.76)	(40,559.33)	(0.9)	(0.5)
EI TCM Revenue	(5,375.16)	(42,735.84)	(0.8)	(0.6)
Medicaid Waiver - TCM	(35,477.64)	(375,046.92)	(5.1)	(5.0)
Medicaid Waiver - Residential	(346,954.54)	(3,635,356.17)	(49.4)	(48.4)
Medicaid Waiver - Sp. Hab	(93,944.69)	(930,648.88)	(13.4)	(12.4)
Medicaid Waiver - Transportation	(19,382.41)	(201,876.41)	(2.8)	(2.7)
Medicaid Waiver - Behavior	0.00	(14,097.60)	0.0	(0.2)
Medicaid Waiver - SLS	(19,769.36)	(190,299.93)	(2.8)	(2.5)
Medicaid Waiver Supp. Employmen	(396.54)	(54,955.89)	(0.1)	(0.7)
Medicaid Waiver Childrens HCBS	(141.75)	(1,011.15)	0.0	0.0
Medicaid Waiver - Vision	(1,800.00)	(10,453.00)	(0.3)	(0.1)
Medicaid Waiver - Sp Medical	(749.00)	(27,566.00)	(0.1)	(0.4)
CES - Waiver	<u>(756.92)</u>	<u>(15,348.64)</u>	<u>(0.1)</u>	<u>(0.2)</u>
<b>TOTAL REVENUES-STATE ME</b>	<b>(535,418.19)</b>	<b>(5,578,165.00)</b>	<b>(76.3)</b>	<b>(74.3)</b>
<b>REVENUES-ROOM &amp; BOARD</b>				
Client Room and Board	(39,950.90)	(407,461.28)	(5.7)	(5.4)

EASTERN CO SERV. FOR THE DEV DISABLED

Income Statement

for the period ending April 30, 2023

	<u>Current Period</u>	<u>Year to Date</u>	<u>M-T-D %</u>	<u>Y-T-D %</u>
TOTAL REVENUES-ROOM & B	(39,950.90)	(407,461.28)	(5.7)	(5.4)
REVENUES-OTHER NON SPECIFIED FUNDS				
Revenues-Other Non Specified	(1,019.01)	(6,305.26)	(0.1)	(0.1)
Client Food Stamp Money	(2,035.44)	(77,560.90)	(0.3)	(1.0)
Misc. Donations	(2,535.00)	(23,590.97)	(0.4)	(0.3)
School Districts	(250.00)	(2,387.50)	0.0	0.0
Other/Misc.	(4,000.00)	(4,003.75)	(0.6)	(0.1)
Gain On Sale	(1,550.00)	(324,210.10)	(0.2)	(4.3)
Insurance Monies	(3,162.20)	(8,556.20)	(0.5)	(0.1)
State Nvp	<u>(173.60)</u>	<u>(1,736.00)</u>	<u>0.0</u>	<u>0.0</u>
TOTAL REVENUES-OTHER NO	(14,725.25)	(448,350.68)	(2.1)	(6.0)
REVENUES-PRIVATE PAY FUNDS				
Day Program Private Pay	<u>(15.51)</u>	<u>(155.40)</u>	<u>0.0</u>	<u>0.0</u>
TOTAL REVENUES-PRIVATE P	(15.51)	(155.40)	0.0	0.0
REVENUES-COUNTY/PUBLIC FUNDS				
Logan County	0.00	(25,000.00)	0.0	(0.3)
Sedgwick County	0.00	(34,036.00)	0.0	(0.5)
Yuma County	(6,598.75)	(13,197.50)	(0.9)	(0.2)
Washington County	(2,479.75)	(4,959.50)	(0.4)	(0.1)
Lincoln County	0.00	(14,716.00)	0.0	(0.2)
Cheyenne County	<u>0.00</u>	<u>(1,810.00)</u>	<u>0.0</u>	<u>0.0</u>
TOTAL REVENUES-COUNTY /P	(9,078.50)	(93,719.00)	(1.3)	(1.2)
REVENUES-WORKSHOPS:				
Revenues-Workshops	(1,263.13)	(25,783.28)	(0.2)	(0.3)
Kelandy Trophy Shop	(384.37)	(7,867.58)	(0.1)	(0.1)

EASTERN CO SERV. FOR THE DEV DISABLED  
Income Statement  
for the period ending April 30, 2023

	<u>Current Period</u>	<u>Year to Date</u>	<u>M-T-D %</u>	<u>Y-T-D %</u>
TOTAL REVENUES-WORKSHO	\$(1,647.50)	\$(33,650.86)	(0.2)	(0.4)
TOTAL REVENUES	(701,994.42)	(7,505,135.48)	(100.0)	(100.0)
EXPENSES-SALARIES & BENEFITS:				
Directors Salaries	51,054.92	544,116.04	7.1	7.0
Professional Salaries	75,114.00	696,401.54	10.4	8.9
Admin Asst. Salaries	18,432.74	224,594.49	2.6	2.9
Managers Salaries	48,363.95	498,367.25	6.7	6.4
Direct Care Salaries	219,829.42	2,496,499.75	30.5	32.1
Housekeeping/Maint. Salaries	7,531.21	54,084.07	1.0	0.7
Transportation-Bus Driver Sal.	5,812.91	55,514.76	0.8	0.7
Other Salaries	0.00	21,300.00	0.0	0.3
Client-Salaries	122.85	22,271.77	0.0	0.3
Client-C.I.E.	27.30	1,055.90	0.0	0.0
F.I.C.A.	31,358.22	328,306.20	4.4	4.2
Health/Group Ins.	24,914.68	229,822.89	3.5	3.0
Unemployment Comp.	3,125.49	17,915.63	0.4	0.2
Workmans Compensation	1,605.99	168,894.85	0.2	2.2
Employee Physicals	442.36	943.66	0.1	0.0
Deferred Compensation	15,937.35	134,164.31	2.2	1.7
TOTAL SALARIES & BENEFITS	503,673.39	5,494,253.11	69.9	70.6
OPERATING EXPENSES:				
Dues & Subscriptions	4,491.78	21,492.96	0.6	0.3
Equipment Repairs/Maintenance	3,710.97	38,443.98	0.5	0.5
Telephone	7,069.81	57,517.08	1.0	0.7
Meetings & Conferences	384.02	12,798.73	0.1	0.2
Supplies	34,402.13	324,652.19	4.8	4.2
Contract Services	65,832.38	668,165.80	9.1	8.6
General Insurance	6,037.31	60,373.10	0.8	0.8
Equipment Depreciation	648.83	7,836.28	0.1	0.1
Mileage	1,348.09	11,299.93	0.2	0.1
Postage & Freight	0.00	4,015.76	0.0	0.1
Administration-Acctg & Audit	0.00	13,260.00	0.0	0.2
Administration-Legal Fees	150.32	1,340.32	0.0	0.0
Food Stamps	2,035.44	77,560.90	0.3	1.0

EASTERN CO SERV. FOR THE DEV DISABLED

Income Statement

for the period ending April 30, 2023

	<u>Current Period</u>	<u>Year to Date</u>	<u>M-T-D %</u>	<u>Y-T-D %</u>
Miscellaneous	0.00	1,369.86	0.0	0.0
MW/SIs Waiver-Client Expenses	219.00	21,173.50	0.0	0.3
CES - Client Needs	399.40	13,771.10	0.1	0.2
Fssp-Special Reserve	8,976.31	61,458.52	1.2	0.8
Client-Sales Tax	129.36	273.22	0.0	0.0
Food	12,258.44	64,645.14	1.7	0.8
Medical/Dental	0.00	30,054.00	0.0	0.4
Medical/Dental Vision	707.50	11,400.29	0.1	0.1
Medical/Dental-Wipes	536.00	9,872.00	0.1	0.1
Purchased Services	<u>3,411.98</u>	<u>34,742.36</u>	<u>0.5</u>	<u>0.4</u>
 TOTAL OPERATING EXPENSE	 152,749.07	 1,547,517.02	 21.2	 19.9
 OCCUPANCY EXPENSE:				
Occup.-Interest	0.00	50.00	0.0	0.0
Occup.-Depreciation	11,661.99	117,559.71	1.6	1.5
Occup.-Insurance	2,216.02	22,183.08	0.3	0.3
Occup.-Utilities	15,782.40	164,824.34	2.2	2.1
Occup.-Facility Maint./Repairs	9,273.71	154,856.66	1.3	2.0
Occup.-Rent	<u>575.00</u>	<u>5,300.00</u>	<u>0.1</u>	<u>0.1</u>
 TOTAL OCCUPANCY EXPENS	 39,509.12	 464,773.79	 5.5	 6.0
 TRANSPORTATION EXPENSE:				
Trans.-Depreciation	6,080.55	65,027.75	0.8	0.8
Trans.-Gas & Oil	11,278.24	108,360.47	1.6	1.4
Trans.-Maintenance & Repairs	1,680.37	43,064.31	0.2	0.6
Trans.-Insurance & License	<u>5,791.77</u>	<u>62,212.26</u>	<u>0.8</u>	<u>0.8</u>
 TOTAL TRANSPORTATION EX	 <u>24,830.93</u>	 <u>278,664.79</u>	 <u>3.4</u>	 <u>3.6</u>
 TOTAL EXPENDITURES	 720,762.51	 7,785,208.71	 100.0	 100.0
EXCESS (REVENUE)/LOSS	<u>\$ 18,768.09</u>	<u>\$ 280,073.23</u>	<u>100.0</u>	<u>100.0</u>



EASTERN CO SERV. FOR THE DEV DISABLED  
Statement of Cash Flows  
for the period ending April 30, 2023

	<u>Current Period</u>	<u>Year to Date</u>
Cash flows from operating activities :		
Net Income (Loss)	\$(18,768.09)	\$(280,073.23)
Adjustments to reconcile the change in net assets to net cash provided by (used in) operating activities:		
Depreciation and amortization	18,391.37	190,423.74
Decrease in Accounts Receivable	53,711.00	112,606.27
Increase in Inventory	102.00	(1,673.20)
Increase in Accounts Payable	<u>(53,840.98)</u>	<u>(279,133.67)</u>
Net cash provided by operations	(404.70)	(257,850.09)
Cash flows from investing activities :		
Increase in property and equipment	0.00	(4,015.45)
Decrease in Purchases Of Long-Term Inve	<u>0.00</u>	<u>8,000.00</u>
Net cash used by investing activitie	0.00	3,984.55
Cash flows from financing activities :		
Net Increase In Cash And Equivalents	(404.70)	(253,865.54)
Cash and equivalents At Beginning Of Period	<u>3,975,038.65</u>	<u>4,228,499.49</u>
Cash and equivalents at end of period	<u><u>\$ 3,974,633.95</u></u>	<u><u>\$ 3,974,633.95</u></u>