

EASTERN COLORADO SERVICES  
for the Developmentally Disabled, Inc.  
MONTHLY FINANCIAL REPORT FOR:  
May 31, 2022

RECYCLING CASH ON HAND:	\$500.00
KEY BANK STERLING:	\$107,980.08
CLIENT CHECKING	\$103,406.94
FARMERS STATE BANK OF BRUSH	\$100,719.38
BANK OF COLORADO STERLING	\$409,122.82
WRAY STATE BANK	\$255,361.20
GOLDEN BELT BANK	\$128,878.41
WELLS FARGO BANK	\$848,148.54
WELLS FARGO MONEY MARKET	\$726,400.80
POINTS WEST BANK	\$252,957.09
EQUITABLE S&L MONEY MARKET:	\$258,346.54
BANK OF THE WEST	\$254,550.89
TBK Bank	\$716,793.45
ACCOUNTS RECEIVABLE ALL ACCOUNTS:	\$827,076.54
PREPAID EXPENSE	\$18,563.51
WORKSHOP INVENTORY ON HAND:	\$8,521.53
CURRENT ASSETS	\$5,017,327.72
CURRENT LIABILITIES:	\$671,373.58
<b>TOTAL NET WORKING CAPITAL</b>	<b>\$4,345,954.14</b>

**EASTERN COLORADO SERVICES**  
**for the Developmentally Disabled, Inc.**  
MONTHLY FINANCIAL REPORT FOR:  
May 31, 2022  
92% of Year

PROGRAM	EXPENSES TO DATE	ANNUAL BUDGET	% OF EXPENSE PER BUDGET	REVENUE PER BUDGET	% of EXPENSE PER REVENUE
EARLY INT/PART C/TRUST	715328.15	897209.00	80%	1016858.00	70%
SLS MW/CES	137427.37	360406.00	38%	360407.00	38%
SLS STATE	43802.51	94238.00	46%	94238.00	46%
FSSP	56908.26	255597.00	22%	255597.00	22%
COMPREHENSIVE	5883509.34	7065255.00	83%	7327700.00	80%
ADMINISTRATION **	549680.02	631343.00	87%	313773.00	175%
ADULT CASE MGMT	616267.15	699170.00	88%	636189.00	97%
<b>TOTAL ALL PROGRAMS:</b>	<b>8002922.80</b>	<b>10003218.00</b>	<b>80%</b>	<b>10004762.00</b>	<b>80%</b>
<b>WORKSHOP CONTRACTS:</b>	Expense	vs.	Revenue	Excess (Revenue) or Loss	
Other Workshop Contracts	38300.54		37217.83	1082.71	
Trophy Shop	<u>10106.65</u>		<u>6219.98</u>	<u>3886.67</u>	
<b>Total</b>	<b>48,407.19</b>		<b>43,437.81</b>	<b>4969.38</b>	
<b>Miscellaneous Funds:</b>					
NVP/HUD					
<b>TOTAL ALL EXPENSES:</b>	<b>\$8,051,329.99</b>				
<b>TOTAL ALL REVENUE:</b>				<b>\$8,217,269.43</b>	
<b>YTD EXCESS (REVENUE)/LOSS:</b>					<b>(\$165,939.44)</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 May 31, 2022

CURRENT ASSETS:

Cash - Recycling	\$ 500.00
Key Bank	107,980.08
Client Checking Accounts	103,406.94
Farmer State Bank of Brush	100,719.38
Bank of Colorado - Sterling	409,122.82
Wray State Bank	255,361.20
Golden Belt Bank (Morgan Federal)	128,878.41
Wells Fargo Bank	848,148.54
Wells Fargo Money Mkt	726,400.80
Points West Community Bank	252,957.09
Equitable S & L Money Mkt	258,346.54
Bank of the West	254,550.89
TBK Bank Colorado	716,793.45
Accounts Receivable	827,076.54
Prepaid Expense	<u>18,563.51</u>

TOTAL CURRENT ASSETS

\$ 5,008,806.19

INVENTORY:

Inventory-Workshops	<u>8,521.53</u>
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TOTAL INVENTORY

8,521.53

FURNITURE & FIXTURES:

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

657.95

EQUIPMENT & VEHICLES:

Equipment & Vehicles	<u>1,133,705.45</u>
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TOTAL EQUIPMENT & VEHICLES

1,133,705.45

BUILDINGS & IMPROVEMENTS :

Buildings & Improvements	4,151,489.81
Accumulated Depreciation	<u>(3,431,060.22)</u>

TOTAL BUILDINGS & IMPROVEMENTS

720,429.59

TOTAL FIXED ASSETS & INVENTORY

6,872,120.71

OTHER ASSETS:

Land	290,953.47
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EASTERN CO SERV. FOR THE DEV DISABLED  
 Balance Sheet  
 as of May 31, 2022

TOTAL OTHER ASSETS		<u>\$ 290,953.47</u>
TOTAL ASSETS		<u><u>\$ 7,163,074.18</u></u>
CURRENT LIABILITIES:		
A/P & Curr. Liab.	(259,276.41)	
Accrued Annual Leave	(240,797.17)	
Accrued Wages	<u>(171,300.00)</u>	
TOTAL CURRENT LIABILITIES		(671,373.58)
LONG TERM LIABILITIES:		
TOTAL LIABILITIES		(671,373.58)
CONTRIBUTED CAPITAL:		
Investments	<u>(49,825.01)</u>	
TOTAL CONTRIBUTED CAPITAL		(49,825.01)
SURPLUS:		
Operating (Retained Earnings)	<u>(6,275,936.15)</u>	
TOTAL SURPLUS		(6,275,936.15)
Equity	<u>(165,939.44)</u>	
TOTAL CURRENT OPERATION		<u>(165,939.44)</u>
TOTAL CAPITAL & SURPLUS		<u><u>\$(7,163,074.18)</u></u>

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

	<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	\$(340.25)	\$(4,686.17)	0.0	(0.1)
State Funds - Case Management	(2,130.00)	(32,138.46)	(0.3)	(0.4)
State Funds - Management Fee	(719.45)	(7,194.50)	(0.1)	(0.1)
State Funds - Early Intervention	(31,410.75)	(335,225.75)	(4.1)	(4.1)
State Funds - FSSP	(13,900.37)	(56,750.21)	(1.8)	(0.7)
State Funds - SLS	(3,200.00)	(43,800.76)	(0.4)	(0.5)
State Funds - Children's Man. Fee	(274.94)	(3,329.64)	0.0	0.0
Non-Medicaid Functions	(363.72)	(14,265.27)	0.0	(0.2)
State Funds EI CM	(18,557.53)	(207,169.27)	(2.5)	(2.5)
CM Training	(482.84)	(873.18)	(0.1)	0.0
State Funds EI M&G	(11,743.35)	(136,009.95)	(1.6)	(1.7)
Eligibility Determination Revenue	(1,190.67)	(7,814.62)	(0.2)	(0.1)
EI Indirect Revenue	<u>(6,196.17)</u>	<u>(67,709.25)</u>	<u>(0.8)</u>	<u>(0.8)</u>
<b>TOTAL REVENUES-GENERAL</b>	<b>(90,510.04)</b>	<b>(916,967.03)</b>	<b>(12.0)</b>	<b>(11.2)</b>
<b>REVENUES-STATE MEDICAID FUNDS</b>				
Utilization Review/Assesment	(3,896.29)	(43,465.87)	(0.5)	(0.5)
Quality Assurance	(2,908.32)	(38,923.51)	(0.4)	(0.5)
EI TCM Revenue	(4,130.91)	(38,772.33)	(0.5)	(0.5)
Medicaid Waiver - TCM	(35,638.17)	(411,666.32)	(4.7)	(5.0)
Medicaid Waiver - Residential	(384,324.92)	(4,168,805.20)	(50.8)	(50.7)
Medicaid Waiver - Sp. Hab	(115,167.62)	(982,213.81)	(15.2)	(12.0)
Medicaid Waiver - Transportation	(18,176.59)	(176,594.28)	(2.4)	(2.1)
Medicaid Waiver - Behavior	0.00	(16,624.30)	0.0	(0.2)
Medicaid Waiver - SLS	(16,362.08)	(131,136.20)	(2.2)	(1.6)
Medicaid Waiver Supp. Employmen	(6,879.84)	(65,520.91)	(0.9)	(0.8)
Medicaid Waiver Childrens HCBS	(92.60)	(938.01)	0.0	0.0
Medicaid Waiver - Vision	(765.00)	(10,004.00)	(0.1)	(0.1)
Medicaid Waiver - Sp Medical	(968.00)	(32,314.00)	(0.1)	(0.4)
CES - Waiver	<u>(6,290.28)</u>	<u>(9,984.96)</u>	<u>(0.8)</u>	<u>(0.1)</u>
<b>TOTAL REVENUES-STATE ME</b>	<b>(595,600.62)</b>	<b>(6,126,963.70)</b>	<b>(78.7)</b>	<b>(74.6)</b>
<b>REVENUES-ROOM &amp; BOARD</b>				
Client Room and Board	(42,869.90)	(484,873.04)	(5.7)	(5.9)

EASTERN CO SERV. FOR THE DEV DISABLED  
Income Statement  
for the period ending May 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	(42,869.90)	(484,873.04)	(5.7)	(5.9)
<b>REVENUES-OTHER NON SPECIFIED FUNDS</b>				
Revenues-Other Non Specified	(293.50)	(3,229.93)	0.0	0.0
Client Food Stamp Money	(10,532.27)	(96,870.68)	(1.4)	(1.2)
Misc. Donations	(7.94)	(11,219.88)	0.0	(0.1)
Other/Misc.	0.00	198.25	0.0	0.0
Gain On Sale	0.00	2,473.90	0.0	0.0
State Nvp	0.00	(2,167.96)	0.0	0.0
TOTAL REVENUES-OTHER NO	(10,833.71)	(110,816.30)	(1.4)	(1.3)
<b>REVENUES-PRIVATE PAY FUNDS</b>				
Day Program Private Pay	(168.85)	(2,679.24)	0.0	0.0
TOTAL REVENUES-PRIVATE P	(168.85)	(2,679.24)	0.0	0.0
<b>REVENUES-COUNTY/PUBLIC FUNDS</b>				
Logan County	0.00	(46,856.50)	0.0	(0.6)
Morgan County	(13,673.50)	(27,347.00)	(1.8)	(0.3)
Sedgwick County	0.00	(34,252.00)	0.0	(0.4)
Yuma County	0.00	(13,255.50)	0.0	(0.2)
Washington County	0.00	(2,738.50)	0.0	0.0
Lincoln County	0.00	(12,255.00)	0.0	(0.1)
Cheyenne County	0.00	(1,274.00)	0.0	0.0
TOTAL REVENUES-COUNTY /P	(13,673.50)	(137,978.50)	(1.8)	(1.7)
<b>REVENUES-WORKSHOPS:</b>				
Revenues-Workshops	(3,072.62)	(37,217.83)	(0.4)	(0.5)
Kelandy Trophy Shop	(304.71)	(6,219.98)	0.0	(0.1)
TOTAL REVENUES-WORKSHO	(3,377.33)	(43,437.81)	(0.4)	(0.5)

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

	<u>Current Period</u>	<u>Year to Date</u>	<u>M-T-D %</u>	<u>Y-T-D %</u>
REVENUES - GRANT FUNDS				
Grant Monies	<u>0.00</u>	<u>(393,553.81)</u>	<u>0.0</u>	<u>(4.8)</u>
TOTAL REVENUES - GRANTS	0.00	(393,553.81)	0.0	(4.8)
TOTAL REVENUES	(757,033.95)	(8,217,269.43)	(100.0)	(100.0)
EXPENSES-SALARIES & BENEFITS:				
Directors Salaries	45,052.90	525,443.42	6.3	6.5
Professional Salaries	64,602.68	756,381.20	9.1	9.4
Admin Asst. Salaries	20,383.21	231,991.19	2.9	2.9
Managers Salaries	46,379.27	528,081.26	6.5	6.6
Direct Care Salaries	224,162.62	2,624,418.29	31.6	32.6
Housekeeping/Maint. Salaries	3,255.54	42,461.50	0.5	0.5
Transportation-Bus Driver Sal.	8,061.43	48,300.76	1.1	0.6
Other Salaries	0.00	21,300.00	0.0	0.3
Client-Salaries	2,537.12	25,852.92	0.4	0.3
Client-C.I.E.	157.00	2,499.59	0.0	0.0
F.I.C.A.	30,323.51	340,029.19	4.3	4.2
Health/Group Ins.	25,457.30	267,797.98	3.6	3.3
Unemployment Comp.	2,148.86	15,805.76	0.3	0.2
Workmans Compensation	556.38	253,052.01	0.1	3.1
Employee Physicals	114.00	1,129.00	0.0	0.0
Deferred Compensation	<u>12,324.70</u>	<u>145,768.54</u>	<u>1.7</u>	<u>1.8</u>
TOTAL SALARIES & BENEFITS	485,516.52	5,830,312.61	68.4	72.4
OPERATING EXPENSES:				
Dues & Subscriptions	255.00	22,353.71	0.0	0.3
Equipment Repairs/Maintenance	0.00	20,578.29	0.0	0.3
Telephone	5,190.03	62,973.51	0.7	0.8
Meetings & Conferences	725.48	6,946.20	0.1	0.1
Supplies	30,972.23	298,216.06	4.4	3.7
Contract Services	53,449.26	664,804.51	7.5	8.3
General Insurance	5,671.81	62,389.91	0.8	0.8
Equipment Depreciation	1,037.59	12,351.04	0.1	0.2
Mileage	1,137.10	9,653.46	0.2	0.1
Postage & Freight	0.00	4,001.00	0.0	0.0
Administration-Acctg & Audit	0.00	23,450.00	0.0	0.3

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

	<u>Current Period</u>	<u>Year to Date</u>	<u>M-T-D %</u>	<u>Y-T-D %</u>
Administration-Legal Fees	480.00	1,550.00	0.1	0.0
Allocation Summary Account	0.00	8.62	0.0	0.0
Food Stamps	10,532.27	96,870.68	1.5	1.2
Miscellaneous	25,291.70	25,291.70	3.6	0.3
MW/SIs Waiver-Client Expenses	1,465.00	11,479.05	0.2	0.1
ST/SIs-State Client Expenses	0.00	202.00	0.0	0.0
CES - Client Needs	6,277.69	10,094.45	0.9	0.1
Fssp-Special Reserve	8,957.57	56,750.21	1.3	0.7
Client-Sales Tax	0.00	261.65	0.0	0.0
Client-Recycling Exp.	0.00	237.20	0.0	0.0
Food	5,412.33	63,184.82	0.8	0.8
Medical/Dental	0.00	34,974.00	0.0	0.4
Medical/Dental Vision	751.00	9,574.80	0.1	0.1
Medical/Dental-Wipes	996.00	11,336.00	0.1	0.1
Purchased Services	<u>2,239.50</u>	<u>29,759.32</u>	<u>0.3</u>	<u>0.4</u>
 TOTAL OPERATING EXPENSE	 160,841.56	 1,539,292.19	 22.7	 19.1
 OCCUPANCY EXPENSE:				
Occup.-Depreciation	11,584.41	128,685.32	1.6	1.6
Occup.-Insurance	1,767.55	19,443.05	0.2	0.2
Occup.-Utilities	12,238.12	160,489.52	1.7	2.0
Occup.-Facility Maint./Repairs	7,903.29	70,494.54	1.1	0.9
Occup.-Rent	<u>500.00</u>	<u>6,188.00</u>	<u>0.1</u>	<u>0.1</u>
 TOTAL OCCUPANCY EXPENS	 33,993.37	 385,300.43	 4.8	 4.8
 TRANSPORTATION EXPENSE:				
Trans.-Depreciation	7,158.33	91,913.95	1.0	1.1
Trans.-Gas & Oil	12,694.43	115,792.73	1.8	1.4
Trans.-Maintenance & Repairs	4,696.58	28,715.17	0.7	0.4
Trans.-Insurance & License	<u>4,964.24</u>	<u>60,002.91</u>	<u>0.7</u>	<u>0.7</u>
 TOTAL TRANSPORTATION EX	 <u>29,513.58</u>	 <u>296,424.76</u>	 <u>4.2</u>	 <u>3.7</u>
 TOTAL EXPENDITURES	 709,865.03	 8,051,329.99	 100.0	 100.0
EXCESS (REVENUE)/LOSS	<u><u>\$(47,168.92)</u></u>	<u><u>\$(165,939.44)</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 May 31, 2022

	<u>Current Period</u>	<u>Year to Date</u>
Cash flows from operating activities :		
Net Income (Loss)	\$ 47,168.92	\$ 165,939.44
Adjustments to reconcile the change in net assets to net cash provided by (used in) operating activities:		
Depreciation and amortization	19,780.33	232,950.31
Decrease in Accounts Receivable	29,319.07	420,133.88
Decrease in Inventory	86.84	230.78
Increase in Accounts Payable	<u>(1,818.00)</u>	<u>(244,200.77)</u>
Net cash provided by operations	94,537.16	575,053.64
Cash flows from investing activities :		
Increase in property and equipment	<u>(7,261.50)</u>	<u>(80,998.04)</u>
Net cash used by investing activitie	(7,261.50)	(80,998.04)
Cash flows from financing activities :		
Net Increase In Cash And Equivalentents	87,275.66	494,055.60
Cash and equivalentents At Beginning Of Period	<u>4,075,890.48</u>	<u>3,669,110.54</u>
Cash and equivalentents at end of period	<u><u>\$ 4,163,166.14</u></u>	<u><u>\$ 4,163,166.14</u></u>