

EASTERN COLORADO SERVICES  
for the Developmentally Disabled, Inc.  
MONTHLY FINANCIAL REPORT FOR:  
February 28, 2019

RECYCLING CASH ON HAND:	\$600.00
KEY BANK STERLING:	\$117,837.84
CLIENT CHECKING	\$86,787.40
FARMERS STATE BANK OF BRUSH	\$30,606.27
BANK OF COLORADO STERLING	\$213,706.60
WRAY STATE BANK	\$203,910.86
MORGAN FEDERAL BANK	\$198,237.89
WELLS FARGO BANK	\$513,104.78
WELLS FARGO MONEY MARKET	\$126,063.33
POINTS WEST BANK	\$155,113.82
EQUITABLE S&L MONEY MARKET:	\$230,797.00
BANK OF THE WEST	\$193,418.38
TBK Bank	\$227,115.63
ACCOUNTS RECEIVABLE ALL ACCOUNTS:	\$854,106.89
PREPAID INSURANCE	\$38,382.86
WORKSHOP INVENTORY ON HAND:	\$8,015.22
CURRENT ASSETS	\$3,197,804.77
CURRENT LIABILITIES:	\$684,628.25
TOTAL NET WORKING CAPITAL	\$2,513,176.52

**EASTERN COLORADO SERVICES**  
**for the Developmentally Disabled, Inc.**  
MONTHLY FINANCIAL REPORT FOR:  
February 28, 2019  
67% of Year

PROGRAM	EXPENSES TO DATE	ANNUAL BUDGET	% OF EXPENSE PER BUDGET	REVENUE PER BUDGET	% of EXPENSE PER REVENUE
EARLY INT/PART C/TRUST	395038.45	826272.06	48%	895351.00	44%
SLS MW/CES	292915.26	415637.00	70%	418540.00	70%
SLS STATE	67272.80	147780.00	46%	157256.00	43%
FSSP	54798.73	121265.00	45%	121265.00	45%
COMPREHENSIVE	4053121.58	6397028.00	63%	6549412.00	62%
ADMINISTRATION **	324286.94	516140.00	63%	428629.00	76%
ADULT CASE MGMT	429877.58	673005.00	64%	527365.00	82%
<b>TOTAL ALL PROGRAMS:</b>	<b>5617311.34</b>	<b>9097127.06</b>	<b>62%</b>	<b>9097818.00</b>	<b>62%</b>
<b>WORKSHOP CONTRACTS:</b>	Expense	vs.	Revenue	Excess (Revenue) or Loss	
Total	60,499.93		63,222.59	(2722.66)	
<b>Miscellaneous Funds:</b>					
NVP/HUD					
<b>TOTAL ALL EXPENSES:</b>	<b>\$5,677,811.27</b>				
<b>TOTAL ALL REVENUE:</b>	<b>\$5,819,524.22</b>				
<b>YTD EXCESS (REVENUE)/LOSS:</b>	<b>(\$141,712.95)</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 February 28, 2019

CURRENT ASSETS:		
Cash - Recycling	\$ 600.00	
Key Bank	117,837.84	
Client Checking Accounts	86,787.24	
Farmer State Bank of Brush	30,606.27	
Bank of Colorado - Sterling	213,706.60	
Wray State Bank	203,910.86	
Morgan Federal Bank	198,237.89	
Wells Fargo Bank	513,104.78	
Wells Fargo Money Mkt	126,063.33	
Points West Community Bank	155,113.82	
Equitable S & L Money Mkt	230,497.00	
Bank of the West	193,418.38	
TBK Bank Colorado	227,115.63	
Accounts Receivable	854,106.89	
Prepaid Expense	<u>38,382.86</u>	
TOTAL CURRENT ASSETS		\$ 3,189,489.39
INVENTORY:		
Inventory-Workshops	<u>8,015.22</u>	
TOTAL INVENTORY		8,015.22
FURNITURE & FIXTURES:		
Furniture & Fixtures	<u>657.95</u>	
TOTAL FURNITURE & FIXTURES		657.95
EQUIPMENT & VEHICLES:		
Equipment & Vehicles	<u>1,066,978.28</u>	
TOTAL EQUIPMENT & VEHICLES		1,066,978.28
BUILDINGS & IMPROVEMENTS :		
Buildings & Improvements	4,143,837.76	
Accumulated Depreciation	<u>(2,880,537.40)</u>	
TOTAL BUILDINGS & IMPROVEMENTS		<u>1,263,300.36</u>
TOTAL FIXED ASSETS & INVENTORY		5,528,441.20
OTHER ASSETS:		
Land	290,953.47	

EASTERN CO SERV. FOR THE DEV DISABLED  
 Balance Sheet  
 as of February 28, 2019

TOTAL OTHER ASSETS		<u>\$ 290,953.47</u>
TOTAL ASSETS		<u>\$ 5,819,394.67</u>
CURRENT LIABILITIES:		
A/P & Curr. Liab.	(254,238.98)	
Deferred Revenue	(26,962.07)	
Accrued Annual Leave	(203,399.39)	
Annuity Program	(27.81)	
Accrued Wages	<u>(200,000.00)</u>	
TOTAL CURRENT LIABILITIES		(684,628.25)
LONG TERM LIABILITIES:		
TOTAL LIABILITIES		(684,628.25)
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>(141,712.95)</u>	
TOTAL CURRENT OPERATION		<u>(141,712.95)</u>
TOTAL CAPITAL & SURPLUS		<u>\$(5,819,394.67)</u>

EASTERN CO SERV. FOR THE DEV DISABLED  
Income Statement  
for the period ending February 28, 2019

	Current Period	Year to Date	M-T-D %	Y-T-D %
<b>REVENUES-STATE GENERAL FUND</b>				
Revenues-State General Fund	\$(2,287.12)	\$(14,078.58)	(0.3)	(0.2)
State Of Colo. Pasaar	(413.42)	(618.07)	0.0	0.0
State Funds - Case Management	(3,405.37)	(27,418.46)	(0.4)	(0.5)
State Funds - Management Fee	(1,700.46)	(13,774.21)	(0.2)	(0.2)
State Funds - Early Intervention	(24,315.25)	(196,699.14)	(2.9)	(3.4)
State Funds - FSSP	(10,105.38)	(80,843.04)	(1.2)	(1.4)
State Funds - SLS	(9,734.99)	(78,839.29)	(1.2)	(1.4)
State Funds - Children's Man. Fee	(1,786.40)	(14,291.20)	(0.2)	(0.2)
Non-Medicaid Functions	(3,854.87)	(30,838.46)	(0.5)	(0.5)
State Funds EI CM	(54,235.64)	(105,612.70)	(6.5)	(1.8)
State Funds EI M&G	(49,483.31)	(69,052.37)	(5.9)	(1.2)
Eligibility Determination Revenue	(779.91)	(7,019.19)	(0.1)	(0.1)
EI Indirect Revenue	(12,597.35)	(37,002.40)	(1.5)	(0.6)
<b>TOTAL REVENUES-GENERAL</b>	(174,699.47)	(676,087.11)	(20.9)	(11.6)
<b>REVENUES-STATE MEDICAID FUNDS</b>				
Utilization Review/Assesment	(7,206.36)	(18,363.20)	(0.9)	(0.3)
Quality Assurance	(2,164.76)	(52,557.03)	(0.3)	(0.9)
Medicaid Waiver - TCM	(32,906.50)	(276,835.00)	(3.9)	(4.8)
Medicaid Waiver - Residential	(334,844.91)	(2,833,402.12)	(40.1)	(48.7)
Medicaid Waiver - Sp. Hab	(104,630.39)	(779,659.11)	(12.5)	(13.4)
Medicaid Waiver - Transportation	(21,293.75)	(175,101.68)	(2.6)	(3.0)
Medicaid Waiver - Behavior	(2,221.98)	(15,477.24)	(0.3)	(0.3)
Medicaid Waiver - SLS	(27,287.82)	(260,869.36)	(3.3)	(4.5)
Medicaid Waiver Supp. Employmen	(6,356.22)	(69,734.52)	(0.8)	(1.2)
Medicaid Waiver Childrens HCBS	(522.15)	(2,513.40)	(0.1)	0.0
Medicaid Waiver - Dental	0.00	(796.84)	0.0	0.0
Medicaid Waiver - Vision	(680.00)	(6,483.00)	(0.1)	(0.1)
Medicaid Waiver - Sp Medical	(549.00)	(6,237.00)	(0.1)	(0.1)
CES - Waiver	(4,137.50)	(36,206.49)	(0.5)	(0.6)
<b>TOTAL REVENUES-STATE ME</b>	(544,801.34)	(4,534,235.99)	(65.3)	(77.9)
<b>REVENUES-ROOM &amp; BOARD</b>				
Client Room and Board	(49,746.00)	(387,143.71)	(6.0)	(6.7)

✓ 8110.83 %  
TOTAL  
ASIS 59677 %

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TOTAL REVENUES-ROOM & B	(49,746.00)	(387,143.71)	(6.0)	(6.7)
REVENUES-OTHER NON SPECIFIED FUNDS				
Revenues-Other Non Specified	(215.29)	(2,096.43)	0.0	0.0
Non-emergent Medical Revenue	(434.72)	(5,683.77)	(0.1)	(0.1)
Client Food Stamp Money	(1,880.49)	(19,324.75)	(0.2)	(0.3)
Misc. Donations	(478.24)	(8,922.28)	(0.1)	(0.2)
School Districts	0.00	(6,675.66)	0.0	(0.1)
Other/Misc.	(72.26)	(1,037.41)	0.0	0.0
Insurance Monies	0.00	(30,813.90)	0.0	(0.5)
State Nvp	(154.64)	(1,237.12)	0.0	0.0
TOTAL REVENUES-OTHER NO	(3,235.64)	(75,791.32)	(0.4)	(1.3)
REVENUES-PRIVATE PAY FUNDS				
Day Program Private Pay	(73.50)	(639.00)	0.0	0.0
TOTAL REVENUES-PRIVATE P	(73.50)	(639.00)	0.0	0.0
REVENUES-COUNTY/PUBLIC FUNDS				
Logan County	0.00	(21,319.00)	0.0	(0.4)
Morgan County	(13,673.50)	(13,673.50)	(1.6)	(0.2)
Sedgwick County	(24,468.00)	(24,468.00)	(2.9)	(0.4)
Yuma County	0.00	(5,804.50)	0.0	(0.1)
Washington County	0.00	(1,671.50)	0.0	0.0
Lincoln County	(13,144.00)	(13,144.00)	(1.6)	(0.2)
Cheyenne County	(2,324.00)	(2,324.00)	(0.3)	0.0
TOTAL REVENUES-COUNTY /P	(53,609.50)	(82,404.50)	(6.4)	(1.4)
REVENUES-WORKSHOPS:				
Revenues-Workshops	(6,116.70)	(45,546.12)	(0.7)	(0.8)
Kelandy Trophy Shop	(694.24)	(11,119.93)	(0.1)	(0.2)
Downtown Duds	(1,202.40)	(6,556.54)	(0.1)	(0.1)

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TOTAL REVENUES-WORKSHO	(8,013.34)	(63,222.59)	(1.0)	(1.1)
TOTAL REVENUES	(834,178.79)	(5,819,524.22)	(100.0)	(100.0)
EXPENSES-SALARIES & BENEFITS:				
Directors Salaries	44,343.74	343,454.40	6.2	6.0
Professional Salaries	63,926.55	486,674.51	9.0	8.6
Admin Asst. Salaries	13,607.20	116,730.10	1.9	2.1
Managers Salaries	44,702.27	364,090.86	6.3	6.4
Direct Care Salaries	223,366.94	1,924,756.31	31.4	33.9
Housekeeping/Maint. Salaries	2,539.95	3,220.17	0.4	0.1
Transportation-Bus Driver Sal.	5,989.62	46,060.00	0.8	0.8
Client-Salaries	1,509.56	16,442.34	0.2	0.3
Client-C.I.E.	667.89	5,418.52	0.1	0.1
Downtown Duds- Wages	361.10	2,755.47	0.1	0.0
F.I.C.A.	29,194.40	227,168.04	4.1	4.0
Health/Group Ins.	32,877.01	236,278.47	4.6	4.2
Unemployment Comp.	2,843.21	8,116.38	0.4	0.1
Workmans Compensation	17,154.60	121,494.89	2.4	2.1
Employee Physicals	490.00	1,209.00	0.1	0.0
Deferred Compensation	11,822.37	94,458.57	1.7	1.7
TOTAL SALARIES & BENEFITS	495,396.41	3,998,328.03	69.7	70.4
OPERATING EXPENSES:				
Dues & Subscriptions	750.00	13,841.95	0.1	0.2
Equipment Repairs/Maintenance	2,038.12	17,957.52	0.3	0.3
Telephone	8,323.36	56,094.91	1.2	1.0
Meetings & Conferences	1,324.81	9,995.04	0.2	0.2
Supplies	31,726.58	198,471.23	4.5	3.5
Contract Services	60,262.39	497,333.28	8.5	8.8
General Insurance	4,913.66	39,309.22	0.7	0.7
Equipment Depreciation	1,218.25	17,015.36	0.2	0.3
Mileage	1,488.51	10,823.00	0.2	0.2
Postage & Freight	0.00	5,281.19	0.0	0.1
Administration-Acctg & Audit	0.00	800.00	0.0	0.0
Administration-Legal Fees	540.00	3,210.00	0.1	0.1
Food Stamps	1,880.49	19,324.75	0.3	0.3

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Miscellaneous	0.00	6,271.34	0.0	0.1
MW/SIs Waiver-Client Expenses	480.95	14,989.98	0.1	0.3
CES - Client Needs	3,363.95	34,819.10	0.5	0.6
Fssp-Special Reserve	4,382.52	54,798.73	0.6	1.0
Client-Sales Tax	0.00	575.97	0.0	0.0
Client-Recycling Exp.	0.00	274.60	0.0	0.0
Food	11,987.48	98,044.61	1.7	1.7
Medical/Dental	1,959.00	13,767.00	0.3	0.2
Medical/Dental Vision	666.00	6,335.30	0.1	0.1
Medical/Dental-Wipes	784.00	6,101.75	0.1	0.1
Purchased Services	4,998.00	39,823.00	0.7	0.7
<b>TOTAL OPERATING EXPENSE</b>	<b>143,088.07</b>	<b>1,165,258.83</b>	<b>20.1</b>	<b>20.5</b>
<b>OCCUPANCY EXPENSE:</b>				
Occup.-Depreciation	12,657.27	101,460.56	1.8	1.8
Occup.-Insurance	1,825.75	14,606.06	0.3	0.3
Occup.-Utilities	16,628.64	111,282.14	2.3	2.0
Occup.-Facility Maint./Repairs	17,060.42	78,269.24	2.4	1.4
Occup.-Rent	1,629.00	14,101.00	0.2	0.2
<b>TOTAL OCCUPANCY EXPENS</b>	<b>49,801.08</b>	<b>319,719.00</b>	<b>7.0</b>	<b>5.6</b>
<b>TRANSPORTATION EXPENSE:</b>				
Trans.-Depreciation	6,858.30	57,359.43	1.0	1.0
Trans.-Gas & Oil	10,958.18	112,822.87	1.5	2.0
Trans.-Maintenance & Repairs	2,903.92	11,132.26	0.4	0.2
Trans.-Insurance & License	1,964.51	13,190.85	0.3	0.2
<b>TOTAL TRANSPORTATION EX</b>	<b>22,684.91</b>	<b>194,505.41</b>	<b>3.2</b>	<b>3.4</b>
<b>TOTAL EXPENDITURES</b>	<b>710,970.47</b>	<b>5,677,811.27</b>	<b>100.0</b>	<b>100.0</b>
<b>EXCESS (REVENUE)/LOSS</b>	<b><u>\$(123,208.32)</u></b>	<b><u>\$(141,712.95)</u></b>	<b><u>(100.0)</u></b>	<b><u>(100.0)</u></b>