

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

RECYCLING CASH ON HAND:	\$600.00
KEY BANK STERLING:	\$117,730.06
CLIENT CHECKING	\$91,292.98
FARMERS STATE BANK OF BRUSH	\$22,239.47
BANK OF COLORADO STERLING	\$150,139.56
WRAY STATE BANK	\$203,258.93
MORGAN FEDERAL BANK	\$197,877.61
WELLS FARGO BANK	\$275,926.07
WELLS FARGO MONEY MARKET	\$225,862.00
POINTS WEST BANK	\$154,440.14
EQUITABLE S&L MONEY MARKET:	\$230,284.29
BANK OF THE WEST	\$193,241.48
TBK Bank	\$226,803.19
ACCOUNTS RECEIVABLE ALL ACCOUNTS:	\$810,076.81
PREPAID INSURANCE	\$36,485.95
WORKSHOP INVENTORY ON HAND:	\$8,686.78
CURRENT ASSETS	\$2,944,945.32
CURRENT LIABILITIES:	\$438,670.22
TOTAL NET WORKING CAPITAL	\$2,506,275.10

EASTERN COLORADO SERVICES
for the Developmentally Disabled, Inc.
 MONTHLY FINANCIAL REPORT FOR:
 03/31/208
 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	449535.97	536096.42	84%	572144.00	79%
SLS MW/CES	312405.75	380671.00	82%	334437.00	93%
SLS STATE	82284.80	142649.00	58%	102546.00	80%
FSSP	69012.23	122331.58	56%	131920.00	52%
COMPREHENSIVE	4601734.83	6435636.00	72%	6646035.00	69%
ADMINISTRATION **	348609.93	509042.00	68%	423608.00	82%
ADULT CASE MGMT	472054.52	637253.00	74%	592401.00	80%
TOTAL ALL PROGRAMS:	6335638.03	8763679.00	72%	8803091.00	72%

WORKSHOP CONTRACTS:	Expense	vs.	Revenue	Excess (Revenue) or Loss
Downtown Duds	11811.00		4531.18	7279.82
Other Workshop Contracts	49979.65		65277.88	(15298.23)
	0.00		0.00	0.00

Miscellaneous Funds:
 NVP/HUD

TOTAL ALL EXPENSES:	\$6,397,428.68
TOTAL ALL REVENUE:	\$6,349,613.52
YTD EXCESS (REVENUE)/LOSS:	\$47,815.16

** 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, 2018

CURRENT ASSETS:

Cash - Recycling	\$ 600.00
Key Bank	117,730.06
Client Checking Accounts	91,292.98
Farmer State Bank of Brush	22,239.47
Bank of Colorado - Sterling	150,139.56
Wray State Bank	203,258.93
Morgan Federal Bank	197,877.61
Wells Fargo Bank	275,926.07
Wells Fargo Money Mkt	225,862.00
Points West Community Bank	154,440.14
Equitable S & L Money Mkt	230,284.29
Bank of the West	193,241.48
Northstar Bank Colorado	226,803.19
Accounts Receivable	810,076.81
Prepaid Expense	<u>36,485.95</u>

TOTAL CURRENT ASSETS \$ 2,936,258.54

INVENTORY:

Inventory-Workshops	<u>8,686.78</u>
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TOTAL INVENTORY 8,686.78

FURNITURE & FIXTURES:

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

EQUIPMENT & VEHICLES:

Equipment & Vehicles	<u>1,151,397.78</u>
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TOTAL EQUIPMENT & VEHICLES 1,151,397.78

BUILDINGS & IMPROVEMENTS :

Buildings & Improvements	4,093,745.41
Accumulated Depreciation	<u>(2,825,898.43)</u>

TOTAL BUILDINGS & IMPROVEMENTS 1,267,846.98

TOTAL FIXED ASSETS & INVENTORY 5,364,848.03

OTHER ASSETS:

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

TOTAL OTHER ASSETS		<u>\$ 290,953.47</u>
TOTAL ASSETS		<u><u>\$ 5,655,801.50</u></u>
CURRENT LIABILITIES:		
A/P & Curr. Liab.	(249,742.68)	
Accrued Annual Leave	<u>(188,927.54)</u>	
TOTAL CURRENT LIABILITIES		(438,670.22)
LONG TERM LIABILITIES:		
TOTAL LIABILITIES		(438,670.22)
CONTRIBUTED CAPITAL:		
Investments	<u>(49,825.01)</u>	
TOTAL CONTRIBUTED CAPITAL		(49,825.01)
SURPLUS:		
Operating (Retained Earnings)	<u>(5,215,121.43)</u>	
TOTAL SURPLUS		(5,215,121.43)
Equity	<u>47,815.16</u>	
TOTAL CURRENT OPERATION		<u>47,815.16</u>
TOTAL CAPITAL & SURPLUS		<u><u>\$(5,655,801.50)</u></u>

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

	Current Period	Year to Date	M-T-D %	Y-T-D %
REVENUES-STATE GENERAL FUND				
Revenues-State General Fund	\$(2,988.18)	\$(15,384.26)	(0.4)	(0.2)
State Of Colo. Pasaar	(204.65)	(409.30)	0.0	0.0
State Funds - Case Management	(3,467.02)	(33,552.35)	(0.5)	(0.5)
State Funds - Management Fee	(1,635.18)	(19,569.59)	(0.2)	(0.3)
State Funds - Early Intervention	(20,817.75)	(238,159.67)	(3.0)	(3.8)
State Funds - FSSP	(10,194.30)	(91,748.69)	(1.5)	(1.4)
State Funds - SLS	(9,371.81)	(113,061.34)	(1.3)	(1.8)
State Funds - Children's Man. Fee	(1,798.31)	(16,184.83)	(0.3)	(0.3)
Non-Medicaid Functions	0.00	(46,650.68)	0.0	(0.7)
State Funds EI CM	(5,194.17)	(46,747.53)	(0.7)	(0.7)
State Funds EI M&G	(1,826.17)	(16,435.53)	(0.3)	(0.3)
Eligibility Determination Revenue	(1,374.00)	(7,749.80)	(0.2)	(0.1)
EI Indirect Revenue	(3,008.73)	(30,164.27)	(0.4)	(0.5)
TOTAL REVENUES-GENERAL	(61,880.27)	(675,817.84)	(8.8)	(10.6)
REVENUES-STATE MEDICAID FUNDS				
Utilization Review/Assesment	(2,557.12)	(15,514.80)	(0.4)	(0.2)
Quality Assurance	(7,190.26)	(62,786.90)	(1.0)	(1.0)
Medicaid Waiver - TCM	(44,987.64)	(357,934.42)	(6.4)	(5.6)
Medicaid Waiver - Residential	(354,930.13)	(3,107,887.54)	(50.6)	(48.9)
Medicaid Waiver - Sp. Hab	(96,675.56)	(825,877.93)	(13.8)	(13.0)
Medicaid Waiver - Transportation	(22,601.58)	(184,040.63)	(3.2)	(2.9)
Medicaid Waiver - Behavior	(1,745.01)	(13,737.60)	(0.2)	(0.2)
Medicaid Waiver - SLS	(31,305.29)	(282,520.30)	(4.5)	(4.4)
Medicaid Waiver Supp. Employmen	(11,642.23)	(105,183.12)	(1.7)	(1.7)
Medicaid Waiver Childrens HCBS	(508.08)	(3,233.76)	(0.1)	(0.1)
Medicaid Waiver - Vision	404.00	(8,101.00)	0.1	(0.1)
Medicaid Waiver - Sp Medical	(709.00)	(8,395.00)	(0.1)	(0.1)
CES - Waiver	(2,806.22)	(31,071.43)	(0.4)	(0.5)
TOTAL REVENUES-STATE ME	(577,254.12)	(5,006,284.43)	(82.4)	(78.8)
REVENUES-DEPT. OF ED PART C				
Part C Service Coordinator	(2,145.42)	(23,116.23)	(0.3)	(0.4)
Part C Management & General	(971.42)	(8,726.78)	(0.1)	(0.1)
Part C Indirect	(311.48)	(4,022.71)	0.0	(0.1)

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

	<u>Current Period</u>	<u>Year to Date</u>	<u>M-T-D %</u>	<u>Y-T-D %</u>
TOTAL REVENUES-DEPT. OF	(3,428.32)	(35,865.72)	(0.5)	(0.6)
REVENUES-ROOM & BOARD				
Client Room and Board	(46,713.00)	(415,166.04)	(6.7)	(6.5)
TOTAL REVENUES-ROOM & B	(46,713.00)	(415,166.04)	(6.7)	(6.5)
REVENUES-OTHER NON SPECIFIED FUNDS				
Revenues-Other Non Specified	(280.16)	(2,139.92)	0.0	0.0
Non-emergent Medical Revenue	(767.52)	(4,544.49)	(0.1)	(0.1)
Client Food Stamp Money	(1,946.20)	(22,468.69)	(0.3)	(0.4)
Misc. Donations	(82.08)	(5,847.24)	0.0	(0.1)
School Districts	(861.00)	(9,359.01)	(0.1)	(0.1)
Other/Misc.	0.00	(6,202.08)	0.0	(0.1)
Gain On Sale	(500.00)	(4,650.00)	(0.1)	(0.1)
Insurance Monies	0.00	(5,736.39)	0.0	(0.1)
State Nvp	(154.64)	(1,391.76)	0.0	0.0
TOTAL REVENUES-OTHER NO	(4,591.60)	(62,339.58)	(0.7)	(1.0)
REVENUES-PRIVATE PAY FUNDS				
Day Program Private Pay	0.00	(8,939.85)	0.0	(0.1)
TOTAL REVENUES-PRIVATE P	0.00	(8,939.85)	0.0	(0.1)
REVENUES-COUNTY/PUBLIC FUNDS				
Logan County	0.00	(21,319.00)	0.0	(0.3)
Morgan County	0.00	(13,673.50)	0.0	(0.2)
Sedgwick County	0.00	(19,303.00)	0.0	(0.3)
Yuma County	0.00	(6,037.25)	0.0	(0.1)
Washington County	0.00	(1,681.25)	0.0	0.0
Lincoln County	0.00	(11,896.00)	0.0	(0.2)
Cheyenne County	0.00	(1,481.00)	0.0	0.0

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

	Current Period	Year to Date	M-T-D %	Y-T-D %
TOTAL REVENUES-COUNTY /P	\$ 0.00	\$(75,391.00)	0.0	(1.2)
REVENUES-WORKSHOPS:				
Revenues-Workshops	(4,414.10)	(55,805.84)	(0.6)	(0.9)
Kelandy Trophy Shop	(1,789.74)	(9,472.04)	(0.3)	(0.1)
Downtown Duds	(808.01)	(4,531.18)	(0.1)	(0.1)
TOTAL REVENUES-WORKSHO	(7,011.85)	(69,809.06)	(1.0)	(1.1)
TOTAL REVENUES	(700,879.16)	(6,349,613.52)	(100.0)	(100.0)
EXPENSES-SALARIES & BENEFITS:				
Directors Salaries	64,767.77	412,087.11	7.0	6.4
Professional Salaries	88,860.76	509,963.81	9.6	8.0
Admin Asst. Salaries	20,200.15	125,731.51	2.2	2.0
Managers Salaries	68,078.89	430,990.16	7.4	6.7
Direct Care Salaries	328,333.63	2,057,798.98	35.6	32.2
Transportation Salaries	9,064.46	54,668.05	1.0	0.9
Client-Salaries	3,337.26	16,097.58	0.4	0.3
Client-C.I.E.	1,687.05	9,654.83	0.2	0.2
Downtown Duds- Wages	431.06	2,049.40	0.0	0.0
F.I.C.A.	43,252.74	261,835.26	4.7	4.1
Health/Group Ins.	34,578.08	330,305.65	3.8	5.2
Unemployment Comp.	3,870.01	12,696.77	0.4	0.2
Workmans Compensation	17,090.89	152,171.42	1.9	2.4
Employee Physicals	700.00	2,641.00	0.1	0.0
Deferred Compensation	18,976.82	122,610.17	2.1	1.9
TOTAL SALARIES & BENEFITS	703,229.57	4,501,301.70	76.3	70.4
OPERATING EXPENSES:				
Dues & Subscriptions	0.00	13,653.25	0.0	0.2
Equipment Repairs/Maintenance	1,007.40	31,936.60	0.1	0.5
Telephone	9,353.80	64,560.98	1.0	1.0
Meetings & Conferences	1,578.71	10,764.50	0.2	0.2
Supplies	23,825.68	192,755.39	2.6	3.0

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

	<u>Current Period</u>	<u>Year to Date</u>	<u>M-T-D %</u>	<u>Y-T-D %</u>
Contract Services	68,153.95	580,234.40	7.4	9.1
General Insurance	5,237.75	47,139.75	0.6	0.7
Equipment Depreciation	2,165.56	17,619.84	0.2	0.3
Mileage	1,511.83	10,011.79	0.2	0.2
Postage & Freight	0.00	5,109.20	0.0	0.1
Administration-Acctg & Audit	0.00	196.21	0.0	0.0
Administration-Legal Fees	0.00	3,020.00	0.0	0.0
Food Stamps	1,946.20	21,912.69	0.2	0.3
Miscellaneous	4,612.20	4,612.20	0.5	0.1
MW/SIs Waiver-Client Expenses	1,221.78	18,288.88	0.1	0.3
CES - Client Needs	6,936.91	32,250.92	0.8	0.5
Fssp-Special Reserve	4,411.48	69,012.23	0.5	1.1
Client-Sales Tax	479.20	1,720.18	0.1	0.0
Client-Recycling Exp.	0.00	286.80	0.0	0.0
Food	11,332.51	103,640.45	1.2	1.6
Medical/Dental	1,408.00	13,201.57	0.2	0.2
Medical/Dental Vision	0.00	8,049.79	0.0	0.1
Medical/Dental-Wipes	775.76	7,469.71	0.1	0.1
Purchased Services	<u>7,280.00</u>	<u>58,744.00</u>	<u>0.8</u>	<u>0.9</u>
 TOTAL OPERATING EXPENSE	 153,238.72	 1,316,191.33	 16.6	 20.6
 OCCUPANCY EXPENSE:				
Occup.-Depreciation	12,627.77	112,510.26	1.4	1.8
Occup.-Insurance	1,913.08	17,217.72	0.2	0.3
Occup.-Utilities	14,227.84	119,001.90	1.5	1.9
Occup.-Facility Maint./Repairs	8,860.87	104,214.33	1.0	1.6
Occup.-Rent	<u>1,227.00</u>	<u>10,959.00</u>	<u>0.1</u>	<u>0.2</u>
 TOTAL OCCUPANCY EXPENS	 38,856.56	 363,903.21	 4.2	 5.7
 TRANSPORTATION EXPENSE:				
Trans.-Depreciation	8,352.45	66,696.69	0.9	1.0
Trans.-Gas & Oil	13,938.92	124,318.13	1.5	1.9
Trans.-Maintenance & Repairs	2,505.78	24,916.04	0.3	0.4
Trans.-Insurance & License	<u>1,119.73</u>	<u>101.58</u>	<u>0.1</u>	<u>0.0</u>
 TOTAL TRANSPORTATION EX	 <u>25,916.88</u>	 <u>216,032.44</u>	 <u>2.8</u>	 <u>3.4</u>

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

	<u>Current Period</u>	<u>Year to Date</u>	<u>M-T-D %</u>	<u>Y-T-D %</u>
TOTAL EXPENDITURES	921,241.73	6,397,428.68	100.0	100.0
EXCESS (REVENUE)/LOSS	<u>\$ 220,362.57</u>	<u>\$ 47,815.16</u>	<u>100.0</u>	<u>100.0</u>