

March  
for the Developmentally Disabled, Inc.  
MONTHLY FINANCIAL REPORT FOR:  
April 30, 2020

RECYCLING CASH ON HAND:	\$600.00
KEY BANK STERLING:	\$107,957.59
CLIENT CHECKING	\$98,228.24
FARMERS STATE BANK OF BRUSH	\$51,516.72
BANK OF COLORADO STERLING	\$316,524.70
WRAY STATE BANK	\$204,747.36
GOLDEN BELT BANK	\$128,599.26
WELLS FARGO BANK	\$516,211.13
WELLS FARGO MONEY MARKET	\$426,263.04
POINTS WEST BANK	\$226,234.32
EQUITABLE S&L MONEY MARKET:	\$231,215.37
BANK OF THE WEST	\$204,173.55
TBK Bank	\$1,162,531.01
ACCOUNTS RECEIVABLE ALL ACCOUNTS:	\$981,027.43
PREPAID INSURANCE	\$24,683.90
WORKSHOP INVENTORY ON HAND:	\$8,796.24
CURRENT ASSETS	\$4,689,309.86
CURRENT LIABILITIES:	\$2,025,058.21
<b>TOTAL NET WORKING CAPITAL</b>	<b>\$2,664,251.65</b>

**EASTERN COLORADO SERVICES**  
**for the Developmentally Disabled, Inc.**  
 MONTHLY FINANCIAL REPORT FOR:  
 April 30, 2020  
 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	658856.68	878609.79	75%	921019.00	72%
SLS MW/CES	297983.02	457957.00	65%	435016.00	68%
SLS STATE	73295.06	100019.55	73%	110442.00	66%
FSSP	52667.39	120494.66	44%	120477.00	44%
COMPREHENSIVE	5480964.96	6914785.00	79%	7297466.00	75%
ADMINISTRATION **	443064.66	582032.00	76%	412550.00	107%
ADULT CASE MGMT	518244.00	714170.00	73%	475221.00	109%
<b>TOTAL ALL PROGRAMS:</b>	<b>7525075.77</b>	<b>9768068.00</b>	<b>77%</b>	<b>9772191.00</b>	<b>77%</b>
<b>WORKSHOP CONTRACTS:</b>	Expense	vs.	Revenue	Excess (Revenue) or Loss	
Downtown Duds	23948.74		15151.05	8797.69	
Other Workshop Contracts	46072.09		59469.10	(13397.01)	
Trophy Shop	<u>15197.85</u>		<u>16233.72</u>	<u>(1035.87)</u>	
<b>Total</b>	<b>85,218.68</b>		<b>90,853.87</b>	<b>(5635.19)</b>	
<b>Miscellaneous Funds:</b>					
<b>TOTAL ALL EXPENSES:</b>	<b>\$7,610,294.45</b>				
<b>TOTAL ALL REVENUE:</b>	<b>\$7,683,470.16</b>				
<b>YTD EXCESS (REVENUE)/LOSS:</b>	<b>(\$73,175.71)</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, 2020

CURRENT ASSETS:

Cash - Recycling	\$ 600.00
Key Bank	107,957.59
Client Checking Accounts	98,228.24
Farmer State Bank of Brush	51,516.72
Bank of Colorado - Sterling	316,524.70
Wray State Bank	204,747.36
Golden Belt Bank (Morgan Federal)	128,599.26
Wells Fargo Bank	516,211.13
Wells Fargo Money Mkt	426,263.04
Points West Community Bank	226,234.32
Equitable S & L Money Mkt	231,215.37
Bank of the West	204,173.55
TBK Bank Colorado	1,162,531.01
Accounts Receivable	981,027.43
Prepaid Expense	<u>24,683.90</u>

TOTAL CURRENT ASSETS

\$ 4,680,513.62

INVENTORY:

Inventory-Workshops	<u>8,796.24</u>
---------------------	-----------------

TOTAL INVENTORY

8,796.24

FURNITURE & FIXTURES:

Furniture & Fixtures	<u>657.95</u>
----------------------	---------------

TOTAL FURNITURE & FIXTURES

657.95

EQUIPMENT & VEHICLES:

Equipment & Vehicles	<u>1,204,593.10</u>
----------------------	---------------------

TOTAL EQUIPMENT & VEHICLES

1,204,593.10

BUILDINGS & IMPROVEMENTS :

Buildings & Improvements	4,232,230.46
Accumulated Depreciation	<u>(3,145,254.27)</u>

TOTAL BUILDINGS & IMPROVEMENTS

1,086,976.19

TOTAL FIXED ASSETS & INVENTORY

6,981,537.10

OTHER ASSETS:

Land	290,953.47
------	------------

EASTERN CO SERV. FOR THE DEV DISABLED  
Balance Sheet  
as of April 30, 2020

TOTAL OTHER ASSETS		<u>\$ 290,953.47</u>
TOTAL ASSETS		<u><u>\$ 7,272,490.57</u></u>
CURRENT LIABILITIES:		
A/P & Curr. Liab.	(265,998.09)	
TBK PPP Loan	(1,184,034.45)	
Deferred Revenue	(226,666.04)	
Accrued Annual Leave	(183,461.63)	
Accrued Wages	<u>(164,898.00)</u>	
TOTAL CURRENT LIABILITIES		(2,025,058.21)
LONG TERM LIABILITIES:		
TOTAL LIABILITIES		(2,025,058.21)
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>(73,175.71)</u>	
TOTAL CURRENT OPERATION		<u>(73,175.71)</u>
TOTAL CAPITAL & SURPLUS		<u><u>\$(7,272,490.57)</u></u>

EASTERN CO SERV. FOR THE DEV DISABLED  
Income Statement  
for the period ending April 30, 2020

	<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	\$(5,176.67)	\$(32,802.04)	(0.6)	(0.4)
State Funds - Case Management	(3,393.67)	(33,936.70)	(0.4)	(0.4)
State Funds - Management Fee	(1,700.46)	(17,004.60)	(0.2)	(0.2)
State Funds - Early Intervention	(30,000.00)	(307,300.00)	(3.7)	(4.0)
State Funds - FSSP	(10,304.94)	(103,049.40)	(1.3)	(1.3)
State Funds - SLS	(9,734.99)	(97,349.90)	(1.2)	(1.3)
State Funds - Children's Man. Fee	(1,814.58)	(18,145.80)	(0.2)	(0.2)
Non-Medicaid Functions	(3,815.01)	(38,150.10)	(0.5)	(0.5)
State Funds EI CM	(15,000.00)	(177,919.58)	(1.9)	(2.3)
State Funds EI M&G	(10,500.00)	(113,057.62)	(1.3)	(1.5)
Eligibility Determination Revenue	0.00	(2,625.70)	0.0	0.0
EI Indirect Revenue	<u>(5,550.00)</u>	<u>(59,795.03)</u>	<u>(0.7)</u>	<u>(0.8)</u>
<b>TOTAL REVENUES-GENERAL</b>	<b>(96,990.32)</b>	<b>(1,001,136.47)</b>	<b>(12.0)</b>	<b>(13.0)</b>
<b>REVENUES-STATE MEDICAID FUNDS</b>				
Utilization Review/Assesment	(7,014.42)	(23,159.70)	(0.9)	(0.3)
Quality Assurance	(2,018.16)	(66,519.18)	(0.2)	(0.9)
EI TCM Revenue	(2,762.50)	(39,016.25)	(0.3)	(0.5)
Medicaid Waiver - TCM	(27,027.27)	(266,843.01)	(3.3)	(3.5)
Medicaid Waiver - Residential	(423,609.30)	(3,878,230.96)	(52.4)	(50.5)
Medicaid Waiver - Sp. Hab	(124,013.35)	(1,082,036.41)	(15.3)	(14.1)
Medicaid Waiver - Transportation	(2,105.29)	(184,923.09)	(0.3)	(2.4)
Medicaid Waiver - Behavior	(2,141.40)	(21,310.80)	(0.3)	(0.3)
Medicaid Waiver - SLS	(29,237.51)	(271,756.53)	(3.6)	(3.5)
Medicaid Waiver Supp. Employmen	(6,091.50)	(80,798.70)	(0.8)	(1.1)
Medicaid Waiver Childrens HCBS	(464.88)	(3,352.50)	(0.1)	0.0
Medicaid Waiver - Vision	0.00	(9,056.00)	0.0	(0.1)
Medicaid Waiver - Sp Medical	(1,198.00)	(14,449.00)	(0.1)	(0.2)
CES - Waiver	<u>(1,838.82)</u>	<u>(26,330.42)</u>	<u>(0.2)</u>	<u>(0.3)</u>
<b>TOTAL REVENUES-STATE ME</b>	<b>(629,522.40)</b>	<b>(5,967,782.55)</b>	<b>(77.9)</b>	<b>(77.7)</b>
<b>REVENUES-ROOM &amp; BOARD</b>				
Client Room and Board	(49,168.00)	(490,928.12)	(6.1)	(6.4)

EASTERN CO SERV. FOR THE DEV DISABLED  
Income Statement  
for the period ending April 30, 2020

	<u>Current Period</u>	<u>Year to Date</u>	<u>M-T-D %</u>	<u>Y-T-D %</u>
TOTAL REVENUES-ROOM & B	\$(49,168.00)	\$(490,928.12)	(6.1)	(6.4)
REVENUES-OTHER NON SPECIFIED FUNDS				
Revenues-Other Non Specified	(531.70)	(4,532.72)	(0.1)	(0.1)
Non-emergent Medical Revenue	(242.44)	(6,024.48)	0.0	(0.1)
Client Food Stamp Money	(7,348.22)	(24,888.00)	(0.9)	(0.3)
Misc. Donations	0.00	(9,132.17)	0.0	(0.1)
School Districts	0.00	(12,564.68)	0.0	(0.2)
Other/Misc.	0.00	(351.00)	0.0	0.0
Gain On Sale	0.00	(1,200.00)	0.0	0.0
State Nvp	(154.64)	(1,546.40)	0.0	0.0
TOTAL REVENUES-OTHER NO	(8,277.00)	(60,239.45)	(1.0)	(0.8)
REVENUES-PRIVATE PAY FUNDS				
Day Program Private Pay	0.00	(337.70)	0.0	0.0
TOTAL REVENUES-PRIVATE P	0.00	(337.70)	0.0	0.0
REVENUES-COUNTY/PUBLIC FUNDS				
Logan County	0.00	(21,319.00)	0.0	(0.3)
Sedgwick County	0.00	(19,303.00)	0.0	(0.3)
Yuma County	(5,105.50)	(5,105.50)	(0.6)	(0.1)
Washington County	(1,775.00)	(8,655.50)	(0.2)	(0.1)
Lincoln County	(15,675.00)	(15,675.00)	(1.9)	(0.2)
Cheyenne County	0.00	(2,134.00)	0.0	0.0
TOTAL REVENUES-COUNTY /P	(22,555.50)	(72,192.00)	(2.8)	(0.9)
REVENUES-WORKSHOPS:				
Revenues-Workshops	(1,491.40)	(59,469.10)	(0.2)	(0.8)
Kelandy Trophy Shop	(20.00)	(16,233.72)	0.0	(0.2)
Downtown Duds	0.00	(15,151.05)	0.0	(0.2)

EASTERN CO SERV. FOR THE DEV DISABLED  
Income Statement  
for the period ending April 30, 2020

	Current Period	Year to Date	M-T-D %	Y-T-D %
TOTAL REVENUES-WORKSHO	\$(1,511.40)	\$(90,853.87)	(0.2)	(1.2)
TOTAL REVENUES	(808,024.62)	(7,683,470.16)	(100.0)	(100.0)
EXPENSES-SALARIES & BENEFITS:				
Directors Salaries	41,721.38	439,287.77	6.0	5.8
Professional Salaries	68,998.82	684,305.82	10.0	9.0
Admin Asst. Salaries	17,998.69	181,557.43	2.6	2.4
Managers Salaries	44,592.15	505,926.78	6.5	6.6
Direct Care Salaries	226,786.56	2,562,978.82	32.8	33.7
Housekeeping/Maint. Salaries	2,825.63	30,674.06	0.4	0.4
Transportation-Bus Driver Sal.	459.36	55,005.12	0.1	0.7
Other Salaries	0.00	14,898.00	0.0	0.2
Client-Salaries	675.14	17,145.97	0.1	0.2
Client-C.I.E.	0.00	12,077.24	0.0	0.2
Downtown Duds- Wages	0.00	6,056.24	0.0	0.1
F.I.C.A.	29,503.59	318,977.06	4.3	4.2
Health/Group Ins.	30,580.47	286,464.32	4.4	3.8
Unemployment Comp.	1,850.97	14,048.83	0.3	0.2
Workmans Compensation	1,610.04	178,117.51	0.2	2.3
Employee Physicals	0.00	2,324.02	0.0	0.0
Deferred Compensation	13,322.18	131,695.56	1.9	1.7
TOTAL SALARIES & BENEFITS	480,924.98	5,441,540.55	69.6	71.5
OPERATING EXPENSES:				
Dues & Subscriptions	5,489.61	20,261.39	0.8	0.3
Equipment Repairs/Maintenance	164.98	26,756.72	0.0	0.4
Telephone	7,599.71	66,080.81	1.1	0.9
Meetings & Conferences	58.00	7,961.53	0.0	0.1
Supplies	20,476.54	255,524.16	3.0	3.4
Contract Services	77,873.90	702,242.72	11.3	9.2
General Insurance	5,520.18	55,201.80	0.8	0.7
Equipment Depreciation	1,218.25	12,182.50	0.2	0.2
Mileage	267.44	12,720.69	0.0	0.2
Postage & Freight	(22.40)	5,289.10	0.0	0.1
Administration-Acctg & Audit	1,810.00	23,810.00	0.3	0.3
Administration-Legal Fees	0.00	1,946.00	0.0	0.0

EASTERN CO SERV. FOR THE DEV DISABLED  
Income Statement  
for the period ending April 30, 2020

	<u>Current Period</u>	<u>Year to Date</u>	<u>M-T-D %</u>	<u>Y-T-D %</u>
Food Stamps	7,348.22	24,888.00	1.1	0.3
Miscellaneous	0.00	991.25	0.0	0.0
MW/SIs Waiver-Client Expenses	1,000.95	19,241.89	0.1	0.3
ST/SIs-State Client Expenses	0.00	12.02	0.0	0.0
CES - Client Needs	642.47	24,650.89	0.1	0.3
Fssp-Special Reserve	3,840.33	52,210.57	0.6	0.7
Client-Sales Tax	0.00	1,293.66	0.0	0.0
Client-Recycling Exp.	0.00	98.80	0.0	0.0
Food	13,959.44	123,644.66	2.0	1.6
Medical/Dental	1,866.00	18,326.96	0.3	0.2
Medical/Dental Vision	0.00	8,985.50	0.0	0.1
Medical/Dental-Wipes	1,104.00	14,168.00	0.2	0.2
Purchased Services	<u>3,514.00</u>	<u>38,052.00</u>	<u>0.5</u>	<u>0.5</u>
 TOTAL OPERATING EXPENSE	 153,731.62	 1,516,541.62	 22.2	 19.9
 OCCUPANCY EXPENSE:				
Occup.-Depreciation	11,748.47	120,745.33	1.7	1.6
Occup.-Insurance	1,905.50	19,055.00	0.3	0.3
Occup.-Utilities	13,296.28	134,544.98	1.9	1.8
Occup.-Facility Maint./Repairs	2,221.97	81,156.89	0.3	1.1
Occup.-Rent	<u>1,848.79</u>	<u>17,149.79</u>	<u>0.3</u>	<u>0.2</u>
 TOTAL OCCUPANCY EXPENS	 31,021.01	 372,651.99	 4.5	 4.9
 TRANSPORTATION EXPENSE:				
Trans.-Depreciation	10,405.77	86,890.97	1.5	1.1
Trans.-Gas & Oil	5,145.88	115,436.37	0.7	1.5
Trans.-Maintenance & Repairs	5,325.74	41,124.23	0.8	0.5
Trans.-Insurance & License	<u>4,681.60</u>	<u>36,108.72</u>	<u>0.7</u>	<u>0.5</u>
 TOTAL TRANSPORTATION EX	 <u>25,558.99</u>	 <u>279,560.29</u>	 <u>3.7</u>	 <u>3.7</u>
 TOTAL EXPENDITURES	 691,236.60	 7,610,294.45	 100.0	 100.0
EXCESS (REVENUE)/LOSS	<u>\$(116,788.02)</u>	<u>\$(73,175.71)</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, 2020

	Current Period	Year to Date
Cash flows from operating activities :		
Net Income (Loss)	\$ 116,788.02	\$ 73,175.71
Adjustments to reconcile the change in net assets to net cash provided by (used in) operating activities:		
Depreciation and amortization	23,372.49	219,818.80
Decrease in Accounts Receivable	(129,313.79)	160,576.70
Increase in Inventory	(48.60)	(750.17)
Decrease in Accounts Payable	1,203,606.17	1,202,069.49
Net cash provided by operations	1,214,404.29	1,654,890.53
Cash flows from investing activities :		
Increase in property and equipment	(4,714.00)	(218,912.85)
Net cash used by investing activitie	(4,714.00)	(218,912.85)
Cash flows from financing activities :		
Net Increase In Cash And Equivalents	1,209,690.29	1,435,977.68
Cash and equivalents At Beginning Of Period	2,465,112.00	2,238,824.61
Cash and equivalents at end of period	\$ 3,674,802.29	\$ 3,674,802.29