

**EASTERN COLORADO SERVICES**  
**for the Developmentally Disabled, Inc.**  
**MONTHLY FINANCIAL REPORT FOR:**  
**November 30, 2017**

RECYCLING CASH ON HAND:	\$600.00
KEY BANK STERLING:	\$119,690.97
CLIENT CHECKING	\$91,292.98
FARMERS STATE BANK OF BRUSH	\$69,222.37
BANK OF COLORADO STERLING	\$336,423.02
WRAY STATE BANK	\$205,023.02
MORGAN FEDERAL BANK	\$199,746.32
WELLS FARGO BANK	\$253,745.08
WELLS FARGO MONEY MARKET	\$225,779.83
POINTS WEST BANK	\$156,236.90
EQUITABLE S&L MONEY MARKET:	\$233,208.41
BANK OF THE WEST	\$195,177.37
NORTHSTAR BANK	\$226,663.37
ACCOUNTS RECEIVABLE ALL ACCOUNTS:	\$782,023.98
PREPAID INSURANCE	\$37,940.88
WORKSHOP INVENTORY ON HAND:	\$9,486.76
<b>CURRENT ASSETS</b>	<b>\$3,142,261.26</b>
<b>CURRENT LIABILITIES:</b>	<b>\$436,206.56</b>
<b>TOTAL NET WORKING CAPITAL</b>	<b>\$2,706,054.70</b>

**EASTERN COLORADO SERVICES**  
**for the Developmentally Disabled, Inc.**  
MONTHLY FINANCIAL REPORT FOR:  
November 30, 2017  
42% of Year

PROGRAM	EXPENSES TO DATE	ANNUAL BUDGET	% OF EXPENSE PER BUDGET	REVENUE PER BUDGET	% of EXPENSE PER REVENUE
EARLY INT/PART C/TRUST	250182.57	536096.42	47%	572144.00	44%
SLS MW/CES	168394.98	380671.00	44%	334437.00	50%
SLS STATE	47937.62	142649.00	34%	102546.00	47%
FSSP	48499.83	122331.58	40%	131920.00	37%
COMPREHENSIVE	2414403.36	6435636.00	38%	6646035.00	36%
ADMINISTRATION **	188477.44	509042.00	37%	423608.00	44%
ADULT CASE MGMT	246631.77	637253.00	39%	592401.00	42%
<b>TOTAL ALL PROGRAMS:</b>	<b>3364527.57</b>	<b>8763679.00</b>	<b>38%</b>	<b>8803091.00</b>	<b>38%</b>
<b>WORKSHOP CONTRACTS:</b>	Expense	vs.	Revenue	Excess (Revenue) or Loss	
Downtown Duds	4891.03		1440.07	3450.96	
Other Workshop Contracts	28045.43		32362.19	(4316.76)	
	0.00		0.00	0.00	
<b>Miscellaneous Funds:</b>					
NVP/HUD					
<b>TOTAL ALL EXPENSES:</b>	<b>\$3,397,464.03</b>				
<b>TOTAL ALL REVENUE:</b>	<b>\$3,549,490.66</b>				
<b>YTD EXCESS (REVENUE)/LOSS:</b>	<b>(\$152,026.63)</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 November 30, 2017

CURRENT ASSETS:

Cash - Recycling	\$ 600.00
Key Bank	119,690.97
Client Checking Accounts	91,292.98
Farmer State Bank of Brush	69,222.37
Bank of Colorado - Sterling	336,423.02
Wray State Bank	205,023.02
Morgan Federal Bank	199,746.32
Wells Fargo Bank	253,745.08
Wells Fargo Money Mkt	225,779.83
Points West Community Bank	156,236.90
Equitable S & L Money Mkt	233,208.41
Bank of the West	195,177.37
Northstar Bank Colorado	226,691.37
Accounts Receivable	782,023.98
Prepaid Expense	<u>37,940.88</u>

TOTAL CURRENT ASSETS

\$ 3,132,802.50

INVENTORY:

Inventory-Workshops	<u>9,486.76</u>
---------------------	-----------------

TOTAL INVENTORY

9,486.76

FURNITURE & FIXTURES:

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

TOTAL FURNITURE & FIXTURES

657.95

EQUIPMENT & VEHICLES:

Equipment & Vehicles	<u>1,132,197.95</u>
----------------------	---------------------

TOTAL EQUIPMENT & VEHICLES

1,132,197.95

BUILDINGS & IMPROVEMENTS :

Buildings & Improvements	4,059,725.72
Accumulated Depreciation	<u>(2,772,644.72)</u>

TOTAL BUILDINGS & IMPROVEMENTS

1,287,081.00

TOTAL FIXED ASSETS & INVENTORY

5,562,226.16

OTHER ASSETS:

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

EASTERN CO SERV. FOR THE DEV DISABLED  
 Balance Sheet  
 as of November 30, 2017

TOTAL OTHER ASSETS		<u>\$ 290,953.47</u>
TOTAL ASSETS		<u>\$ 5,853,179.63</u>
CURRENT LIABILITIES:		
A/P & Curr. Liab.	(247,279.02)	
Accrued Annual Leave	<u>(188,927.54)</u>	
TOTAL CURRENT LIABILITIES		(436,206.56)
LONG TERM LIABILITIES:		
TOTAL LIABILITIES		(436,206.56)
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>(152,026.63)</u>	
TOTAL CURRENT OPERATION		<u>(152,026.63)</u>
TOTAL CAPITAL & SURPLUS		<u>\$ (5,853,179.63)</u>

EASTERN CO SERV. FOR THE DEV DISABLED  
Income Statement  
for the period ending November 30, 2017

	Current Period	Year to Date	M-T-D %	Y-T-D %
<b>REVENUES-STATE GENERAL FUND</b>				
Revenues-State General Fund	\$ 28.60	\$(5,522.42)	0.0	(0.2)
State Of Colo. Pasaar	0.00	(204.65)	0.0	0.0
State Funds - Case Management	(3,640.66)	(19,367.51)	(0.5)	(0.5)
State Funds - Management Fee	(1,945.34)	(12,157.92)	(0.3)	(0.3)
State Funds - Early Intervention	(31,074.09)	(148,146.84)	(4.6)	(4.2)
State Funds - FSSP	(10,194.89)	(50,971.49)	(1.5)	(1.4)
State Funds - SLS	(11,122.67)	(70,657.27)	(1.7)	(2.0)
State Funds - Children's Man. Fee	(1,798.31)	(8,991.59)	(0.3)	(0.3)
Non-Medicaid Functions	0.00	(46,650.68)	0.0	(1.3)
State Funds EI CM	(5,194.17)	(25,970.85)	(0.8)	(0.7)
State Funds EI M&G	(1,826.17)	(9,130.85)	(0.3)	(0.3)
Eligibility Determination Revenue	(257.40)	(3,088.80)	0.0	(0.1)
EI Indirect Revenue	(3,702.03)	(18,031.87)	(0.6)	(0.5)
<b>TOTAL REVENUES-GENERAL</b>	(70,727.13)	(418,892.74)	(10.5)	(11.8)
<b>REVENUES-STATE MEDICAID FUNDS</b>				
Utilization Review/Assesment	(1,896.12)	(8,656.20)	(0.3)	(0.2)
Quality Assurance	(7,085.64)	(35,040.30)	(1.1)	(1.0)
Medicaid Waiver - TCM	(34,773.73)	(196,728.71)	(5.2)	(5.5)
Medicaid Waiver - Residential	(333,231.87)	(1,736,977.26)	(49.7)	(48.9)
Medicaid Waiver - Sp. Hab	(87,340.84)	(465,096.65)	(13.0)	(13.1)
Medicaid Waiver - Transportation	(19,431.46)	(100,815.75)	(2.9)	(2.8)
Medicaid Waiver - Behavior	(1,694.97)	(8,450.37)	(0.3)	(0.2)
Medicaid Waiver - SLS	(32,117.09)	(162,577.90)	(4.8)	(4.6)
Medicaid Waiver Supp. Employmen	(15,775.16)	(62,062.19)	(2.4)	(1.7)
Medicaid Waiver Childrens HCBS	(858.18)	(1,762.08)	(0.1)	0.0
Medicaid Waiver - Vision	(972.00)	(6,987.00)	(0.1)	(0.2)
Medicaid Waiver - Sp Medical	(1,008.00)	(4,113.00)	(0.2)	(0.1)
CES - Waiver	(2,858.00)	(13,242.87)	(0.4)	(0.4)
<b>TOTAL REVENUES-STATE ME</b>	(539,043.06)	(2,802,510.28)	(80.4)	(79.0)
<b>REVENUES-DEPT. OF ED PART C</b>				
Part C Service Coordinator	(2,145.42)	(14,534.55)	(0.3)	(0.4)
Part C Management & General	(969.42)	(4,847.10)	(0.1)	(0.1)
Part C Indirect	(353.14)	(1,765.71)	(0.1)	0.0

EASTERN CO SERV. FOR THE DEV DISABLED  
Income Statement  
for the period ending November 30, 2017

	<u>Current Period</u>	<u>Year to Date</u>	<u>M-T-D %</u>	<u>Y-T-D %</u>
TOTAL REVENUES-DEPT. OF	(3,467.98)	(21,147.36)	(0.5)	(0.6)
REVENUES-ROOM & BOARD				
Client Room and Board	<u>(45,255.36)</u>	<u>(229,522.64)</u>	<u>(6.7)</u>	<u>(6.5)</u>
TOTAL REVENUES-ROOM & B	(45,255.36)	(229,522.64)	(6.7)	(6.5)
REVENUES-OTHER NON SPECIFIED FUNDS				
Revenues-Other Non Specified	(251.21)	(1,194.68)	0.0	0.0
Non-emergent Medical Revenue	(548.58)	(2,273.40)	(0.1)	(0.1)
Client Food Stamp Money	(2,733.44)	(13,924.00)	(0.4)	(0.4)
Misc. Donations	(25.00)	(629.00)	0.0	0.0
School Districts	(1,143.75)	(5,266.26)	(0.2)	(0.1)
Other/Misc.	(330.78)	(5,899.40)	0.0	(0.2)
Gain On Sale	0.00	(3,750.00)	0.0	(0.1)
Insurance Monies	0.00	(5,736.39)	0.0	(0.2)
State Nvp	<u>(154.64)</u>	<u>(773.20)</u>	<u>0.0</u>	<u>0.0</u>
TOTAL REVENUES-OTHER NO	(5,187.40)	(39,446.33)	(0.8)	(1.1)
REVENUES-PRIVATE PAY FUNDS				
Day Program Private Pay	<u>(928.95)</u>	<u>(4,169.05)</u>	<u>(0.1)</u>	<u>(0.1)</u>
TOTAL REVENUES-PRIVATE P	(928.95)	(4,169.05)	(0.1)	(0.1)
REVENUES-WORKSHOPS:				
Revenues-Workshops	(5,083.52)	(32,362.19)	(0.8)	(0.9)
Downtown Duds	<u>(944.20)</u>	<u>(1,440.07)</u>	<u>(0.1)</u>	<u>0.0</u>
TOTAL REVENUES-WORKSHO	(6,027.72)	(33,802.26)	(0.9)	(1.0)

EASTERN CO SERV. FOR THE DEV DISABLED  
Income Statement  
for the period ending November 30, 2017

	<u>Current Period</u>	<u>Year to Date</u>	<u>M-T-D %</u>	<u>Y-T-D %</u>
TOTAL REVENUES	(670,637.60)	(3,549,490.66)	(100.0)	(100.0)
EXPENSES-SALARIES & BENEFITS:				
Directors Salaries	43,235.36	215,370.99	6.4	6.3
Professional Salaries	50,706.57	263,183.61	7.5	7.7
Admin Asst. Salaries	13,596.15	65,750.74	2.0	1.9
Managers Salaries	47,515.69	227,586.93	7.0	6.7
Direct Care Salaries	215,756.23	1,048,633.95	31.8	30.9
Transportation Salaries	6,221.17	29,250.33	0.9	0.9
Client-Salaries	1,479.97	9,560.04	0.2	0.3
Client-C.I.E.	1,000.89	4,892.85	0.1	0.1
Downtown Duds- Wages	373.65	373.65	0.1	0.0
F.I.C.A.	27,384.92	133,882.66	4.0	3.9
Health/Group Ins.	35,979.59	191,941.44	5.3	5.6
Unemployment Comp.	389.66	2,960.78	0.1	0.1
Workmans Compensation	19,122.84	78,680.02	2.8	2.3
Employee Physicals	0.00	1,421.00	0.0	0.0
Deferred Compensation	12,520.08	64,403.27	1.8	1.9
TOTAL SALARIES & BENEFITS	475,282.77	2,337,892.26	70.0	68.8
OPERATING EXPENSES:				
Dues & Subscriptions	125.00	10,054.00	0.0	0.3
Equipment Repairs/Maintenance	6,173.31	18,987.22	0.9	0.6
Telephone	7,121.73	34,449.27	1.0	1.0
Meetings & Conferences	1,586.47	5,021.97	0.2	0.1
Supplies	21,417.95	108,265.17	3.2	3.2
Contract Services	62,872.97	327,405.31	9.3	9.6
General Insurance	5,237.75	26,188.75	0.8	0.8
Equipment Depreciation	1,945.55	9,177.61	0.3	0.3
Mileage	847.41	5,000.32	0.1	0.1
Postage & Freight	858.00	3,787.20	0.1	0.1
Administration-Acctg & Audit	0.00	196.21	0.0	0.0
Administration-Legal Fees	700.00	2,270.00	0.1	0.1
Food Stamps	2,733.44	13,924.00	0.4	0.4
MW/SIs Waiver-Client Expenses	1,854.95	10,724.75	0.3	0.3
CES - Client Needs	1,777.94	9,952.37	0.3	0.3
Fssp-Special Reserve	7,114.92	48,499.83	1.0	1.4
Client-Sales Tax	0.00	1,031.98	0.0	0.0

EASTERN CO SERV. FOR THE DEV DISABLED  
Income Statement  
for the period ending November 30, 2017

	<u>Current Period</u>	<u>Year to Date</u>	<u>M-T-D %</u>	<u>Y-T-D %</u>
Client-Recycling Exp.	0.00	168.20	0.0	0.0
Food	13,621.64	56,059.12	2.0	1.7
Medical/Dental	1,558.00	7,896.30	0.2	0.2
Medical/Dental Vision	1,670.00	6,703.99	0.2	0.2
Medical/Dental-Wipes	1,719.59	3,654.94	0.3	0.1
Purchased Services	<u>5,726.00</u>	<u>34,881.00</u>	<u>0.8</u>	<u>1.0</u>
 TOTAL OPERATING EXPENSE	 146,662.62	 744,299.51	 21.6	 21.9
 OCCUPANCY EXPENSE:				
Occup.-Depreciation	12,553.18	62,332.39	1.8	1.8
Occup.-Insurance	1,913.08	9,565.40	0.3	0.3
Occup.-Utilities	10,667.21	63,188.85	1.6	1.9
Occup.-Facility Maint./Repairs	7,183.86	52,865.87	1.1	1.6
Occup.-Rent	<u>1,258.00</u>	<u>6,020.00</u>	<u>0.2</u>	<u>0.2</u>
 TOTAL OCCUPANCY EXPENS	 33,575.33	 193,972.51	 4.9	 5.7
 TRANSPORTATION EXPENSE:				
Trans.-Depreciation	7,777.73	35,872.17	1.1	1.1
Trans.-Gas & Oil	13,682.35	73,458.55	2.0	2.2
Trans.-Maintenance & Repairs	1,770.20	15,069.29	0.3	0.4
Trans.-Insurance & License	<u>(92.65)</u>	<u>(3,100.26)</u>	<u>0.0</u>	<u>(0.1)</u>
 TOTAL TRANSPORTATION EX	 <u>23,137.63</u>	 <u>121,299.75</u>	 <u>3.4</u>	 <u>3.6</u>
 TOTAL EXPENDITURES	 678,658.35	 3,397,464.03	 100.0	 100.0
EXCESS (REVENUE)/LOSS	<u>\$ 8,020.75</u>	<u>\$(152,026.63)</u>	<u>100.0</u>	<u>(100.0)</u>