

EASTERN COLORADO SERVICES  
for the Developmentally Disabled, Inc.  
MONTHLY FINANCIAL REPORT FOR:  
September 30, 2021

RECYCLING CASH ON HAND:	\$500.00
KEY BANK STERLING:	\$107,972.89
CLIENT CHECKING	\$103,406.94
FARMERS STATE BANK OF BRUSH	\$100,652.35
BANK OF COLORADO STERLING	\$434,373.72
WRAY STATE BANK	\$255,276.23
GOLDEN BELT BANK	\$128,792.65
WELLS FARGO BANK	\$440,996.57
WELLS FARGO MONEY MARKET	\$726,364.58
POINTS WEST BANK	\$252,822.41
EQUITABLE S&L MONEY MARKET:	\$257,662.41
BANK OF THE WEST	\$254,533.96
TBK Bank	\$715,601.54
ACCOUNTS RECEIVABLE ALL ACCOUNTS:	\$770,904.41
PREPAID EXPENSE	\$42,021.00
WORKSHOP INVENTORY ON HAND:	\$8,606.69
CURRENT ASSETS	\$4,600,488.35
CURRENT LIABILITIES:	\$637,778.75
<b>TOTAL NET WORKING CAPITAL</b>	<b>\$3,962,709.60</b>

**EASTERN COLORADO SERVICES**  
**for the Developmentally Disabled, Inc.**  
MONTHLY FINANCIAL REPORT FOR:  
September 30, 2021  
25% of Year

PROGRAM	EXPENSES TO DATE	ANNUAL BUDGET	% OF EXPENSE PER BUDGET	REVENUE PER BUDGET	% of EXPENSE PER REVENUE
EARLY INT/PART C/TRUST	195057.47	897209.00	22%	1016858.00	19%
SLS MW/CES	35345.83	360406.00	10%	360407.00	10%
SLS STATE	13934.95	94238.00	15%	94238.00	15%
FSSP	8605.31	255597.00	3%	255597.00	3%
COMPREHENSIVE	1600677.97	7065255.00	23%	7327700.00	22%
ADMINISTRATION **	137129.75	631343.00	22%	313773.00	44%
ADULT CASE MGMT	145416.88	699170.00	21%	636189.00	23%
<b>TOTAL ALL PROGRAMS:</b>	<b>2136168.16</b>	<b>10003218.00</b>	<b>21%</b>	<b>10004762.00</b>	<b>21%</b>
<b>WORKSHOP CONTRACTS:</b>	Expense	vs.	Revenue	Excess (Revenue) or Loss	
Other Workshop Contracts	12045.33		17240.97	(5195.64)	
Trophy Shop	<u>2832.36</u>		<u>1333.98</u>	<u>1498.38</u>	
<b>Total</b>	<b>14,877.69</b>		<b>18,574.95</b>	<b>(3697.26)</b>	
<b>Miscellaneous Funds:</b>					
NVP/HUD					
<b>TOTAL ALL EXPENSES:</b>	<b>\$2,151,045.85</b>				
<b>TOTAL ALL REVENUE:</b>				<b>\$2,041,968.04</b>	
<b>YTD EXCESS (REVENUE)/LOSS:</b>					<b>\$109,077.81</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 September 30, 2021

CURRENT ASSETS:

Cash - Recycling	\$ 500.00
Key Bank	107,972.89
Client Checking Accounts	103,406.94
Farmer State Bank of Brush	100,652.35
Bank of Colorado - Sterling	434,373.72
Wray State Bank	255,276.23
Golden Belt Bank (Morgan Federal)	128,792.65
Wells Fargo Bank	440,996.57
Wells Fargo Money Mkt	726,364.58
Points West Community Bank	252,822.41
Equitable S & L Money Mkt	257,662.41
Bank of the West	254,533.96
TBK Bank Colorado	715,601.54
Accounts Receivable	770,904.41
Prepaid Expense	<u>42,021.00</u>

TOTAL CURRENT ASSETS		\$ 4,591,881.66
----------------------	--	-----------------

INVENTORY:

Inventory-Workshops	<u>8,606.69</u>
---------------------	-----------------

TOTAL INVENTORY		8,606.69
-----------------	--	----------

FURNITURE & FIXTURES:

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

TOTAL FURNITURE & FIXTURES		657.95
----------------------------	--	--------

EQUIPMENT & VEHICLES:

Equipment & Vehicles	<u>1,115,483.45</u>
----------------------	---------------------

TOTAL EQUIPMENT & VEHICLES		1,115,483.45
----------------------------	--	--------------

BUILDINGS & IMPROVEMENTS :

Buildings & Improvements	4,133,529.92
Accumulated Depreciation	<u>(3,286,651.04)</u>

TOTAL BUILDINGS & IMPROVEMENTS		<u>846,878.88</u>
--------------------------------	--	-------------------

TOTAL FIXED ASSETS & INVENTORY		6,563,508.63
--------------------------------	--	--------------

OTHER ASSETS:

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

EASTERN CO SERV. FOR THE DEV DISABLED  
 Balance Sheet  
 as of September 30, 2021

TOTAL OTHER ASSETS		<u>\$ 290,953.47</u>
TOTAL ASSETS		<u><u>\$ 6,854,462.10</u></u>
CURRENT LIABILITIES:		
A/P & Curr. Liab.	(225,677.85)	
Accrued Annual Leave	(240,797.17)	
MassMutual 5%	(3.73)	
Accrued Wages	<u>(171,300.00)</u>	
TOTAL CURRENT LIABILITIES		(637,778.75)
LONG TERM LIABILITIES:		
TOTAL LIABILITIES		(637,778.75)
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>109,077.81</u>	
TOTAL CURRENT OPERATION		<u>109,077.81</u>
TOTAL CAPITAL & SURPLUS		<u><u>\$(6,854,462.10)</u></u>

EASTERN CO SERV. FOR THE DEV DISABLED  
Income Statement  
for the period ending September 30, 2021

	Current Period	Year to Date	M-T-D %	Y-T-D %
<b>REVENUES-STATE GENERAL FUND</b>				
Revenues-State General Fund	\$(333.22)	\$(666.44)	(0.1)	0.0
State Funds - Case Management	(3,314.96)	(10,715.98)	(0.5)	(0.5)
State Funds - Management Fee	(2,158.35)	(2,158.35)	(0.3)	(0.1)
State Funds - Early Intervention	(36,709.75)	(85,709.75)	(5.6)	(4.2)
State Funds - FSSP	(7,910.48)	(7,910.48)	(1.2)	(0.4)
State Funds - SLS	(13,909.78)	(13,909.78)	(2.1)	(0.7)
State Funds - Children's Man. Fee	(1,405.06)	(1,405.06)	(0.2)	(0.1)
Non-Medicaid Functions	(545.58)	(727.44)	(0.1)	0.0
State Funds EI CM	(20,147.05)	(68,247.05)	(3.1)	(3.3)
CM Training	(390.34)	(390.34)	(0.1)	0.0
State Funds EI M&G	(10,666.37)	(37,151.37)	(1.6)	(1.8)
Eligibility Determination Revenue	(133.22)	(1,904.00)	0.0	(0.1)
EI Indirect Revenue	(6,850.82)	(19,110.82)	(1.0)	(0.9)
<b>TOTAL REVENUES-GENERAL</b>	<b>(104,474.98)</b>	<b>(250,006.86)</b>	<b>(15.9)</b>	<b>(12.2)</b>
<b>REVENUES-STATE MEDICAID FUNDS</b>				
Utilization Review/Assesment	(3,037.91)	(12,593.06)	(0.5)	(0.6)
Quality Assurance	(2,757.04)	(11,312.70)	(0.4)	(0.6)
EI TCM Revenue	(3,120.00)	(8,433.75)	(0.5)	(0.4)
Medicaid Waiver - TCM	(39,398.34)	(116,621.44)	(6.0)	(5.7)
Medicaid Waiver - Residential	(361,337.63)	(1,106,893.06)	(55.1)	(54.2)
Medicaid Waiver - Sp. Hab	(52,711.50)	(239,527.26)	(8.0)	(11.7)
Medicaid Waiver - Transportation	(11,666.19)	(50,842.79)	(1.8)	(2.5)
Medicaid Waiver - Behavior	(4,843.30)	(6,859.16)	(0.7)	(0.3)
Medicaid Waiver - SLS	(6,864.56)	(34,804.18)	(1.0)	(1.7)
Medicaid Waiver Supp. Employmen	(5,329.78)	(17,584.77)	(0.8)	(0.9)
Medicaid Waiver Childrens HCBS	(81.63)	(244.89)	0.0	0.0
Medicaid Waiver - Vision	(1,476.00)	(1,798.00)	(0.2)	(0.1)
Medicaid Waiver - Sp Medical	(1,068.00)	(3,176.00)	(0.2)	(0.2)
CES - Waiver	(204.00)	(364.00)	0.0	0.0
<b>TOTAL REVENUES-STATE ME</b>	<b>(493,895.88)</b>	<b>(1,611,055.06)</b>	<b>(75.3)</b>	<b>(78.9)</b>
<b>REVENUES-ROOM &amp; BOARD</b>				
Client Room and Board	(44,100.00)	(132,024.60)	(6.7)	(6.5)

EASTERN CO SERV. FOR THE DEV DISABLED  
Income Statement  
for the period ending September 30, 2021

	<u>Current Period</u>	<u>Year to Date</u>	<u>M-T-D %</u>	<u>Y-T-D %</u>
TOTAL REVENUES-ROOM & B	(44,100.00)	(132,024.60)	(6.7)	(6.5)
REVENUES-OTHER NON SPECIFIED FUNDS				
Revenues-Other Non Specified	(302.40)	(921.11)	0.0	0.0
Client Food Stamp Money	(8,958.48)	(26,892.72)	(1.4)	(1.3)
Misc. Donations	0.00	(1,020.48)	0.0	0.0
Other/Misc.	0.00	229.68	0.0	0.0
State Nvp	<u>(373.60)</u>	<u>(952.76)</u>	<u>(0.1)</u>	<u>0.0</u>
TOTAL REVENUES-OTHER NO	(9,634.48)	(29,557.39)	(1.5)	(1.4)
REVENUES-PRIVATE PAY FUNDS				
Day Program Private Pay	<u>(249.73)</u>	<u>(749.18)</u>	<u>0.0</u>	<u>0.0</u>
TOTAL REVENUES-PRIVATE P	(249.73)	(749.18)	0.0	0.0
REVENUES-WORKSHOPS:				
Revenues-Workshops	(2,711.78)	(17,240.97)	(0.4)	(0.8)
Kelandy Trophy Shop	<u>(611.89)</u>	<u>(1,333.98)</u>	<u>(0.1)</u>	<u>(0.1)</u>
TOTAL REVENUES-WORKSHO	(3,323.67)	(18,574.95)	(0.5)	(0.9)
TOTAL REVENUES	(655,678.74)	(2,041,968.04)	(100.0)	(100.0)
EXPENSES-SALARIES & BENEFITS:				
Directors Salaries	49,995.21	124,283.80	7.1	5.8
Professional Salaries	67,394.40	191,732.58	9.5	8.9
Admin Asst. Salaries	22,000.98	61,926.44	3.1	2.9
Managers Salaries	54,948.69	142,967.56	7.7	6.6
Direct Care Salaries	213,501.03	735,155.17	30.1	34.2
Housekeeping/Maint. Salaries	2,902.96	8,505.27	0.4	0.4
Transportation-Bus Driver Sal.	3,963.46	10,235.26	0.6	0.5
Other Salaries	0.00	21,300.00	0.0	1.0

EASTERN CO SERV. FOR THE DEV DISABLED

Income Statement

for the period ending September 30, 2021

	<u>Current Period</u>	<u>Year to Date</u>	<u>M-T-D %</u>	<u>Y-T-D %</u>
Client-Salaries	2,618.00	7,129.32	0.4	0.3
Client-C.I.E.	218.68	510.87	0.0	0.0
F.I.C.A.	30,458.02	83,312.51	4.3	3.9
Health/Group Ins.	29,645.59	67,631.29	4.2	3.1
Unemployment Comp.	231.64	691.71	0.0	0.0
Workmans Compensation	26,907.04	81,728.10	3.8	3.8
Employee Physicals	38.00	38.00	0.0	0.0
Deferred Compensation	<u>14,262.70</u>	<u>37,993.24</u>	<u>2.0</u>	<u>1.8</u>
 TOTAL SALARIES & BENEFITS	 519,086.40	 1,575,141.12	 73.2	 73.2
 OPERATING EXPENSES:				
Dues & Subscriptions	4,161.00	8,028.19	0.6	0.4
Equipment Repairs/Maintenance	718.99	1,648.96	0.1	0.1
Telephone	5,267.37	17,584.74	0.7	0.8
Meetings & Conferences	137.92	6,117.64	0.0	0.3
Supplies	21,204.89	65,325.36	3.0	3.0
Contract Services	64,615.17	180,508.41	9.1	8.4
General Insurance	5,671.81	17,015.43	0.8	0.8
Equipment Depreciation	1,069.20	3,987.10	0.2	0.2
Mileage	987.23	2,591.17	0.1	0.1
Postage & Freight	0.00	2,048.00	0.0	0.1
Administration-Legal Fees	0.00	250.00	0.0	0.0
Allocation Summary Account	0.00	8.62	0.0	0.0
Food Stamps	8,958.48	26,892.72	1.3	1.3
MW/SIs Waiver-Client Expenses	1,662.00	2,644.15	0.2	0.1
CES - Client Needs	329.00	489.00	0.0	0.0
Fssp-Special Reserve	870.00	8,510.48	0.1	0.4
Client-Sales Tax	103.45	103.45	0.0	0.0
Client-Recycling Exp.	47.60	237.20	0.0	0.0
Food	5,037.75	17,835.80	0.7	0.8
Medical/Dental	4,158.00	5,874.00	0.6	0.3
Medical/Dental Vision	2,479.00	2,503.50	0.3	0.1
Medical/Dental-Wipes	692.00	2,800.00	0.1	0.1
Purchased Services	<u>2,151.02</u>	<u>7,723.86</u>	<u>0.3</u>	<u>0.4</u>
 TOTAL OPERATING EXPENSE	 130,321.88	 380,727.78	 18.4	 17.7

EASTERN CO SERV. FOR THE DEV DISABLED  
Income Statement  
for the period ending September 30, 2021

	<u>Current Period</u>	<u>Year to Date</u>	<u>M-T-D %</u>	<u>Y-T-D %</u>
OCCUPANCY EXPENSE:				
Occup.-Depreciation	11,966.70	35,572.78	1.7	1.7
Occup.-Insurance	1,767.55	5,302.65	0.2	0.2
Occup.-Utilities	14,986.38	46,136.44	2.1	2.1
Occup.-Facility Maint./Repairs	5,651.73	24,680.55	0.8	1.1
Occup.-Rent	<u>500.00</u>	<u>2,188.00</u>	<u>0.1</u>	<u>0.1</u>
 TOTAL OCCUPANCY EXPENS	 34,872.36	 113,880.42	 4.9	 5.3
 TRANSPORTATION EXPENSE:				
Trans.-Depreciation	8,509.05	26,027.15	1.2	1.2
Trans.-Gas & Oil	8,769.24	32,705.09	1.2	1.5
Trans.-Maintenance & Repairs	1,642.99	6,710.28	0.2	0.3
Trans.-Insurance & License	<u>5,827.63</u>	<u>15,854.01</u>	<u>0.8</u>	<u>0.7</u>
 TOTAL TRANSPORTATION EX	 <u>24,748.91</u>	 <u>81,296.53</u>	 <u>3.5</u>	 <u>3.8</u>
 TOTAL EXPENDITURES	 709,029.55	 2,151,045.85	 100.0	 100.0
EXCESS (REVENUE)/LOSS	<u>\$ 53,350.81</u>	<u>\$ 109,077.81</u>	<u>100.0</u>	<u>100.0</u>



EASTERN CO SERV. FOR THE DEV DISABLED  
Statement of Cash Flows  
for the period ending September 30, 2021

	Current Period	Year to Date
Cash flows from operating activities :		
Net Income (Loss)	\$(53,350.81)	\$(109,077.81)
Adjustments to reconcile the change in net assets to net cash provided by (used in) operating activities:		
Depreciation and amortization	21,544.95	65,587.03
Decrease in Accounts Receivable	106,567.23	452,848.52
Decrease in Inventory	50.04	145.62
Increase in Accounts Payable	(19,944.63)	(277,795.60)
Net cash provided by operations	54,866.78	131,707.76
Cash flows from investing activities :		
Increase in property and equipment	(163.66)	(21,862.05)
Net cash used by investing activitie	(163.66)	(21,862.05)
Cash flows from financing activities :		
Net Increase In Cash And Equivalents	54,703.12	109,845.71
Cash and equivalents At Beginning Of Period	3,724,253.13	3,669,110.54
Cash and equivalents at end of period	\$ 3,778,956.25	\$ 3,778,956.25