

**EASTERN COLORADO SERVICES  
for the Developmentally Disabled, Inc.  
MONTHLY FINANCIAL REPORT FOR:  
October 31, 2017**

RECYCLING CASH ON HAND:	\$600.00
KEY BANK STERLING:	\$119,681.13
CLIENT CHECKING	\$91,292.98
FARMERS STATE BANK OF BRUSH	\$68,277.04
BANK OF COLORADO STERLING	\$333,031.30
WRAY STATE BANK	\$204,964.06
MORGAN FEDERAL BANK	\$199,713.49
WELLS FARGO BANK	\$176,842.82
WELLS FARGO MONEY MARKET	\$225,746.52
POINTS WEST BANK	\$156,185.55
EQUITABLE S&L MONEY MARKET:	\$233,188.60
BANK OF THE WEST	\$195,161.33
NORTHSTAR BANK	\$226,663.43
ACCOUNTS RECEIVABLE ALL ACCOUNTS:	\$868,932.63
PREPAID INSURANCE	\$38,741.10
WORKSHOP INVENTORY ON HAND:	\$9,467.06
<b>CURRENT ASSETS</b>	<b>\$3,148,489.04</b>
<b>CURRENT LIABILITIES:</b>	<b>\$442,482.05</b>
<b>TOTAL NET WORKING CAPITAL</b>	<b>\$2,706,006.99</b>

**EASTERN COLORADO SERVICES**  
**for the Developmentally Disabled, Inc.**  
MONTHLY FINANCIAL REPORT FOR:  
October 31, 2017  
34% of Year

PROGRAM	EXPENSES TO DATE	ANNUAL BUDGET	% OF EXPENSE PER BUDGET	REVENUE PER BUDGET	% of EXPENSE PER REVENUE
EARLY INT/PART C/TRUST	201084.05	536096.42	38%	572144.00	35%
SLS MW/CES	135180.11	380671.00	36%	334437.00	40%
SLS STATE	39028.54	142649.00	27%	102546.00	38%
FSSP	41384.91	122331.58	34%	131920.00	31%
COMPREHENSIVE	1925627.62	6435636.00	30%	6646035.00	29%
ADMINISTRATION **	153638.63	509042.00	30%	423608.00	36%
ADULT CASE MGMT	198800.85	637253.00	31%	592401.00	34%
<b>TOTAL ALL PROGRAMS:</b>	<b>2694744.71</b>	<b>8763679.00</b>	<b>31%</b>	<b>8803091.00</b>	<b>31%</b>

WORKSHOP CONTRACTS:	Expense	vs.	Revenue	Excess (Revenue) or Loss
Downtown Duds	2616.71		495.87	2120.84
Other Workshop Contracts	21444.26		27278.67	(5834.41)
	0.00		0.00	0.00

**Miscellaneous Funds:**  
NVP/HUD

<b>TOTAL ALL EXPENSES:</b>	<b>\$2,718,805.68</b>
<b>TOTAL ALL REVENUE:</b>	<b>\$2,878,853.06</b>
<b>YTD EXCESS (REVENUE)/LOSS:</b>	<b>(\$160,047.38)</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 October 31, 2017

CURRENT ASSETS:

Cash - Recycling	\$ 600.00
Key Bank	119,681.13
Client Checking Accounts	91,292.98
Farmer State Bank of Brush	68,277.04
Bank of Colorado - Sterling	333,031.30
Wray State Bank	204,964.06
Morgan Federal Bank	199,713.49
Wells Fargo Bank	176,842.82
Wells Fargo Money Mkt	225,746.52
Points West Community Bank	156,185.55
Equitable S & L Money Mkt	233,188.60
Bank of the West	195,161.33
Northstar Bank Colorado	226,663.43
Accounts Receivable	868,932.63
Prepaid Expense	<u>38,741.10</u>

TOTAL CURRENT ASSETS

\$ 3,139,021.98

INVENTORY:

Inventory-Workshops	<u>9,467.06</u>
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TOTAL INVENTORY

9,467.06

FURNITURE & FIXTURES:

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

657.95

EQUIPMENT & VEHICLES:

Equipment & Vehicles	<u>1,118,017.95</u>
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TOTAL EQUIPMENT & VEHICLES

1,118,017.95

BUILDINGS & IMPROVEMENTS :

Buildings & Improvements	4,059,725.72
Accumulated Depreciation	<u>(2,750,368.26)</u>

TOTAL BUILDINGS & IMPROVEMENTS

1,309,357.46

TOTAL FIXED ASSETS & INVENTORY

5,576,522.40

OTHER ASSETS:

Land	290,953.47
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EASTERN CO SERV. FOR THE DEV DISABLED  
 Balance Sheet  
 as of October 31, 2017

TOTAL OTHER ASSETS		<u>\$ 290,953.47</u>
TOTAL ASSETS		<u><u>\$ 5,867,475.87</u></u>
CURRENT LIABILITIES:		
A/P & Curr. Liab.	(253,554.51)	
Accrued Annual Leave	<u>(188,927.54)</u>	
TOTAL CURRENT LIABILITIES		(442,482.05)
LONG TERM LIABILITIES:		
TOTAL LIABILITIES		(442,482.05)
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>(160,047.38)</u>	
TOTAL CURRENT OPERATION		<u>(160,047.38)</u>
TOTAL CAPITAL & SURPLUS		<u><u>\$(5,867,475.87)</u></u>

## EASTERN CO SERV. FOR THE DEV DISABLED

## Income Statement

for the period ending October 31, 2017

	<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	\$(1,360.91)	\$(5,551.02)	(0.2)	(0.2)
State Of Colo. Pasaar	0.00	(204.65)	0.0	0.0
State Funds - Case Management	(4,673.67)	(15,726.85)	(0.6)	(0.5)
State Funds - Management Fee	(4,118.99)	(10,212.58)	(0.6)	(0.4)
State Funds - Early Intervention	(31,950.00)	(117,072.75)	(4.4)	(4.1)
State Funds - FSSP	(10,194.30)	(40,776.60)	(1.4)	(1.4)
State Funds - SLS	(24,580.64)	(59,534.60)	(3.3)	(2.1)
State Funds - Children's Man. Fee	(1,798.32)	(7,193.28)	(0.2)	(0.2)
Non-Medicaid Functions	0.00	(46,650.68)	0.0	(1.6)
State Funds EI CM	(5,194.17)	(20,776.68)	(0.7)	(0.7)
State Funds EI M&G	(1,826.17)	(7,304.68)	(0.2)	(0.3)
Eligibility Determination Revenue	(772.20)	(2,831.40)	(0.1)	(0.1)
EI Indirect Revenue	<u>(3,702.04)</u>	<u>(14,329.84)</u>	<u>(0.5)</u>	<u>(0.5)</u>
<b>TOTAL REVENUES-GENERAL</b>	<b>(90,171.41)</b>	<b>(348,165.61)</b>	<b>(12.3)</b>	<b>(12.1)</b>
<b>REVENUES-STATE MEDICAID FUNDS</b>				
Utilization Review/Assesment	3,823.62	(6,760.08)	0.5	(0.2)
Quality Assurance	(12,063.44)	(27,954.66)	(1.6)	(1.0)
Medicaid Waiver - TCM	(39,609.05)	(161,954.98)	(5.4)	(5.6)
Medicaid Waiver - Residential	(353,036.24)	(1,403,745.39)	(48.1)	(48.8)
Medicaid Waiver - Sp. Hab	(95,470.23)	(377,755.81)	(13.0)	(13.1)
Medicaid Waiver - Transportation	(20,953.51)	(81,384.29)	(2.9)	(2.8)
Medicaid Waiver - Behavior	(1,770.84)	(6,755.40)	(0.2)	(0.2)
Medicaid Waiver - SLS	(37,640.23)	(130,460.81)	(5.1)	(4.5)
Medicaid Waiver Supp. Employmen	(12,055.19)	(46,287.03)	(1.6)	(1.6)
Medicaid Waiver Childrens HCBS	(368.22)	(903.90)	(0.1)	0.0
Medicaid Waiver - Vision	(1,909.00)	(6,015.00)	(0.3)	(0.2)
Medicaid Waiver - Sp Medical	(1,520.00)	(3,105.00)	(0.2)	(0.1)
CES - Waiver	<u>(3,029.84)</u>	<u>(10,384.87)</u>	<u>(0.4)</u>	<u>(0.4)</u>
<b>TOTAL REVENUES-STATE ME</b>	<b>(575,602.17)</b>	<b>(2,263,467.22)</b>	<b>(78.4)</b>	<b>(78.6)</b>
<b>REVENUES-DEPT. OF ED PART C</b>				
Part C Service Coordinator	(2,145.42)	(12,389.13)	(0.3)	(0.4)
Part C Management & General	(969.42)	(3,877.68)	(0.1)	(0.1)
Part C Indirect	(353.14)	(1,412.57)	0.0	0.0

EASTERN CO SERV. FOR THE DEV DISABLED

Income Statement

for the period ending October 31, 2017

	Current Period	Year to Date	M-T-D %	Y-T-D %
TOTAL REVENUES-DEPT. OF	(3,467.98)	(17,679.38)	(0.5)	(0.6)
REVENUES-ROOM & BOARD				
Client Room and Board	(45,962.00)	(184,267.28)	(6.3)	(6.4)
TOTAL REVENUES-ROOM & B	(45,962.00)	(184,267.28)	(6.3)	(6.4)
REVENUES-OTHER NON SPECIFIED FUNDS				
Revenues-Other Non Specified	(219.90)	(943.47)	0.0	0.0
Non-emergent Medical Revenue	(651.70)	(1,724.82)	(0.1)	(0.1)
Client Food Stamp Money	(2,614.30)	(11,190.56)	(0.4)	(0.4)
Misc. Donations	(40.00)	(604.00)	0.0	0.0
School Districts	(1,150.00)	(4,122.51)	(0.2)	(0.1)
Other/Misc.	(2,014.25)	(5,568.62)	(0.3)	(0.2)
Gain On Sale	(900.00)	(3,750.00)	(0.1)	(0.1)
Insurance Monies	(2,615.87)	(5,736.39)	(0.4)	(0.2)
State Nvp	(154.64)	(618.56)	0.0	0.0
TOTAL REVENUES-OTHER NO	(10,360.66)	(34,258.93)	(1.4)	(1.2)
REVENUES-PRIVATE PAY FUNDS				
Day Program Private Pay	(1,100.45)	(3,240.10)	(0.1)	(0.1)
TOTAL REVENUES-PRIVATE P	(1,100.45)	(3,240.10)	(0.1)	(0.1)
REVENUES-WORKSHOPS:				
Revenues-Workshops	(6,818.96)	(27,278.67)	(0.9)	(0.9)
Downtown Duds	(495.87)	(495.87)	(0.1)	0.0
TOTAL REVENUES-WORKSHO	(7,314.83)	(27,774.54)	(1.0)	(1.0)

## EASTERN CO SERV. FOR THE DEV DISABLED

## Income Statement

for the period ending October 31, 2017

	Current Period	Year to Date	M-T-D %	Y-T-D %
TOTAL REVENUES	(733,979.50)	(2,878,853.06)	(100.0)	(100.0)
EXPENSES-SALARIES & BENEFITS:				
Directors Salaries	43,235.36	172,135.63	6.4	6.3
Professional Salaries	51,658.77	212,477.04	7.7	7.8
Admin Asst. Salaries	12,546.93	52,154.59	1.9	1.9
Managers Salaries	44,663.57	180,071.24	6.6	6.6
Direct Care Salaries	212,525.31	832,877.72	31.6	30.6
Transportation Salaries	6,152.43	23,029.16	0.9	0.8
Client-Salaries	1,608.60	8,080.07	0.2	0.3
Client-C.I.E.	1,293.52	3,891.96	0.2	0.1
F.I.C.A.	26,829.34	106,497.74	4.0	3.9
Health/Group Ins.	37,381.32	155,961.85	5.6	5.7
Unemployment Comp.	369.43	2,571.12	0.1	0.1
Workmans Compensation	6,505.81	59,557.18	1.0	2.2
Employee Physicals	500.00	1,421.00	0.1	0.1
Deferred Compensation	12,668.96	51,883.19	1.9	1.9
TOTAL SALARIES & BENEFITS	457,939.35	1,862,609.49	68.1	68.5
OPERATING EXPENSES:				
Dues & Subscriptions	3,000.00	9,929.00	0.4	0.4
Equipment Repairs/Maintenance	1,867.12	12,813.91	0.3	0.5
Telephone	7,213.88	27,327.54	1.1	1.0
Meetings & Conferences	928.33	3,435.50	0.1	0.1
Supplies	28,612.94	86,847.22	4.3	3.2
Contract Services	65,476.98	264,532.34	9.7	9.7
General Insurance	5,237.75	20,951.00	0.8	0.8
Equipment Depreciation	1,945.55	7,232.06	0.3	0.3
Mileage	1,716.41	4,152.91	0.3	0.2
Postage & Freight	0.00	2,929.20	0.0	0.1
Administration-Acctg & Audit	0.00	196.21	0.0	0.0
Administration-Legal Fees	450.00	1,570.00	0.1	0.1
Food Stamps	2,614.30	11,190.56	0.4	0.4
MW/SIs Waiver-Client Expenses	2,506.95	8,869.80	0.4	0.3
CES - Client Needs	2,200.75	8,174.43	0.3	0.3
Fssp-Special Reserve	11,681.72	41,384.91	1.7	1.5
Client-Sales Tax	980.98	1,031.98	0.1	0.0
Client-Recycling Exp.	168.20	168.20	0.0	0.0

## EASTERN CO SERV. FOR THE DEV DISABLED

Income Statement  
for the period ending October 31, 2017

	<u>Current Period</u>	<u>Year to Date</u>	<u>M-T-D %</u>	<u>Y-T-D %</u>
Food	11,828.97	42,437.48	1.8	1.6
Medical/Dental	1,390.00	6,338.30	0.2	0.2
Medical/Dental Vision	2,092.02	5,033.99	0.3	0.2
Medical/Dental-Wipes	719.76	1,935.35	0.1	0.1
Purchased Services	<u>6,335.00</u>	<u>29,155.00</u>	<u>0.9</u>	<u>1.1</u>
<b>TOTAL OPERATING EXPENSE</b>	<b>158,967.61</b>	<b>597,636.89</b>	<b>23.6</b>	<b>22.0</b>
<b>OCCUPANCY EXPENSE:</b>				
Occup.-Depreciation	12,495.10	49,779.21	1.9	1.8
Occup.-Insurance	1,913.08	7,652.32	0.3	0.3
Occup.-Utilities	12,987.05	52,521.64	1.9	1.9
Occup.-Facility Maint./Repairs	7,269.69	45,682.01	1.1	1.7
Occup.-Rent	<u>1,258.00</u>	<u>4,762.00</u>	<u>0.2</u>	<u>0.2</u>
<b>TOTAL OCCUPANCY EXPENS</b>	<b>35,922.92</b>	<b>160,397.18</b>	<b>5.3</b>	<b>5.9</b>
<b>TRANSPORTATION EXPENSE:</b>				
Trans.-Depreciation	7,246.31	28,094.44	1.1	1.0
Trans.-Gas & Oil	15,707.36	59,776.20	2.3	2.2
Trans.-Maintenance & Repairs	(1,935.96)	13,299.09	(0.3)	0.5
Trans.-Insurance & License	<u>(1,199.12)</u>	<u>(3,007.61)</u>	<u>(0.2)</u>	<u>(0.1)</u>
<b>TOTAL TRANSPORTATION EX</b>	<b><u>19,818.59</u></b>	<b><u>98,162.12</u></b>	<b><u>2.9</u></b>	<b><u>3.6</u></b>
<b>TOTAL EXPENDITURES</b>	<b>672,648.47</b>	<b>2,718,805.68</b>	<b>100.0</b>	<b>100.0</b>
<b>EXCESS (REVENUE)/LOSS</b>	<b><u>\$(61,331.03)</u></b>	<b><u>\$(160,047.38)</u></b>	<b><u>(100.0)</u></b>	<b><u>(100.0)</u></b>



EASTERN CO SERV. FOR THE DEV DISABLED  
Statement of Cash Flows  
for the period ending October 31, 2017

	Current Period	Year to Date
Cash flows from operating activities :		
Net Income (Loss)	\$ 61,331.03	\$ 160,047.38
Adjustments to reconcile the change in net assets to net cash provided by (used in) operating activities:		
Depreciation and amortization	21,686.96	85,105.71
Decrease in Accounts Receivable	59,500.23	63,133.62
Increase in Inventory	(2,052.57)	(2,081.68)
Increase in Accounts Payable	(291.61)	(361,021.67)
Net cash provided by operations	140,174.04	(54,816.64)
Cash flows from investing activities :		
Increase in property and equipment	(26,544.87)	(81,640.38)
Net cash used by investing activitie	(26,544.87)	(81,640.38)
Cash flows from financing activities :		
Net Increase In Cash And Equivalents	113,629.17	(136,457.02)
Cash and equivalents At Beginning Of Period	2,117,719.08	2,367,805.27
Cash and equivalents at end of period	\$ 2,231,348.25	\$ 2,231,348.25