

MINUTES

of the **REGULAR MEETING** of the  
**BOARD OF DIRECTORS**  
of the  
**DEVELOPMENTAL DISABILITIES RESOURCE CENTER**



Conducted via Zoom  
January 27, 2021

*Our mission is to create opportunities for people with intellectual and developmental disabilities and their families to participate fully in the community.*

I -- PRELIMINARY

A. **CALL TO ORDER:** Mr. Pemberton, President of the Board, called the regular meeting of the Board of Directors of the Developmental Disabilities Resource Center for January 27, 2021 to order at 5:30 p.m.

B. **ROLL CALL:**

BOARD MEMBERS PRESENT

David Pemberton, President  
Jean Armour  
Pat Bolton  
Joanne Elliott  
Mary Margaret Fouse-Bishop  
Susan Hartley  
Joni Krickbaum  
Megan MacHatton  
Doreen Raad  
Matt Rotter  
Jodi Schoemer  
Lori Swanson-Lamm  
Mary Ann Tillman

BOARD MEMBERS ABSENT

Jan Beckett

SENIOR STAFF PRESENT

Rob DeHerrera, Executive Dir.  
Anna Bishop  
Kristie Braaten  
Jane Byron  
Gena Colbert  
Keith Frambro  
Jamie Haney  
Terri Hulstrom  
Susan Johnson  
Micki Klawes  
Michele Majeune  
Liz Pahr  
Diana Patty  
Annette Rogers  
Jeanne Terrell

A quorum was declared present.

C. **MINUTES:** Ms. Swanson-Lamm moved to approve the minutes of the December 9, 2020 meeting as written. Seconded by Mrs. Hartley and carried unanimously.

D. **FINANCIAL STATEMENTS:** Susan Hartley, Treasurer, presented the October and November financial statements. Because the financials are cumulative the November statements were reviewed, including revenue, expenses and variances. She also provided an update on DDRC's investments. Quarter four saw a net return of 8.49%. It was noted that the portfolio is reflective of the long-term investment goals set forth in the Investment Policy.

Mrs. MacHatton moved to approve the financial statements as submitted. Seconded by Mrs. Krickbaum and carried unanimously.

II – COMMUNICATIONS

None

III – PUBLIC COMMENT

None

IV – ACTION ON ROUTINE ITEMS

CONSENT AGENDA: Mr. Pemberton asked if there were items Board members wanted held off the consent agenda. Ms. Armour moved that the following items be approved under the consent agenda.

- VI Human Resources Report
- VII Development Report
- VIII-A Case Management Status Report
- VIII-B Community Services Status Report
- VIII-C Status of Waiting List
- VIII-D Human Rights Committee
- IX-C Sick Leave Policy
- IX-D Service Provider/Host Home Contracts

Motion seconded by Mrs. Elliott and carried unanimously.

V – COMMENDATIONS

There were six Customer Service Awards given this month.

Mrs. Krickbaum moved to approve the commendations report as submitted, seconded by Mr. Rotter and carried unanimously.

IX – BUSINESS

A. EXECUTIVE DIRECTOR'S REPORT

- The Public Health Emergency has been extended through April 2021. It allows extended coverage in many Medicaid programs and other policies, actions and funding related to Medicaid Waivers to continue.
- In December an additional COVID relief legislation became law to include funding for the Paycheck Protection Program and increased funding for the CARES Act Provider Relief Fund. But there was no discreet funding for Home and Community Based Services. DDRC received CARES Act funding from the Provider Relief round two. Our application for the third round was accepted. However, they denied our request based on the amount we had already received.
- At the beginning of January, Governor Polis issued an Executive Order that implemented a temporary rate increase for a few of our services that will extend through March. These include an 8% increase for all group homes and a 10% increase for Day Habilitation, Transportation and Employment.
- This year the legislative session began January 13<sup>th</sup> for three days and will not reconvene until February 16<sup>th</sup> due to the Public Health Emergency. However, the Joint

Budget Committee (JBC) continues to meet and tentatively approved a recommendation for additional funding for day program providers. This recommendation will need to be approved by the legislature.

- We are still waiting for an Early Intervention contract. It is likely that an email Board vote will be necessary upon receipt.
- Through November, Day Program continues to track close to the 50% level, which is what we used to build the budget.
- At the Federal level, individuals with IDD have been identified as a prioritized population by the new administration to get the COVID vaccine. Advocacy efforts at the local and state level continue.
- Thanks go to Jefferson County Public Health for their work and partnership during the pandemic.

CONFLICT FREE CASE MANAGEMENT (CFCM) UPDATE – We are anticipating legislation from the Department of Health Care Policy and Financing (HCPF) to address CFCM or Case Management Redesign, which will likely include:

- Elimination of the third-party broker to assist individuals in choosing a Case Management Agency.
- Removal of some language from the statute to give more flexibility to HCPF.

E. ANNUAL FORMS – The Board Member Agreement and Conflict of Interest forms were shared with the Board. Board members are asked to sign them annually.

F. EXECUTIVE COMMITTEE AND FINANCE/HR COMMITTEE RECOMMENDATIONS --  
None

#### X – SPECIAL ITEM

- Calvin Logan from Logan, Thomas & Johnson, LLC, Certified Public Accountants, presented the annual audit of financial statements for the year ending June 30, 2020. DDRC received an unmodified opinion with no management comments. The financial statements presented included the Statement of Financial Position, Statement of Activities, Statement of Functional Expenses, Statement of Cash Flow and the notes to the financials.

Mr. Rotter moved to accept the audit as submitted, seconded by Mrs. Tillman and carried unanimously.

- Staff presented an overview of implications and lessons learned from the COVID pandemic.

#### XI – PUBLIC COMMENT

None

XII – ITEMS OF GENERAL DISCUSSION

A. UNFINISHED BUSINESS – None

B. NEW BUSINESS – None

XIII – ADJOURNMENT

Meeting adjourned at 7:35 p.m. The next regular meeting of the Board will be held on Wednesday, February 24, 2021, by Zoom.

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Jean Armour, Secretary



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Annette Rogers, Executive Assistant

DEVELOPMENTAL DISABILITIES RESOURCE CENTER

UNAUDITED SUMMARY OF REVENUES & EXPENSES

MONTH ENDED DECEMBER 31, 2020

	TOTAL BUDGET	MONTHLY BUDGET	CURRENT MONTH ACTUAL	Y-T-D BUDGET	Y-T-D ACTUAL	Y-T-D VARIANCE FAV (-UNFAV) DOLLARS	%
<b>REVENUES</b>	\$37,035,492	\$3,086,291	\$ 3,071,947	\$18,517,746	\$ 18,181,536	(\$336,210)	-1.8%
<b>EXPENDITURES</b>							
PERSONNEL	\$24,184,706	\$2,015,392	\$ 1,982,949	\$12,092,353	\$ 12,006,642	\$85,711	0.7%
OPERATING	\$10,876,626	\$906,386	\$ 748,873	\$5,438,313	\$ 4,176,152	\$1,262,161	23.2%
HOST HOMES	\$1,595,604	\$132,967	\$ 149,483	\$797,802	\$ 870,160	(\$72,358)	-9.1%
PURCHASE OF SERVICES	\$905,555	\$75,463	\$ 65,413	\$452,778	\$ 408,364	\$44,414	9.8%
<b>TOTAL EXPENDITURES</b>	\$37,562,491	\$3,130,208	\$ 2,946,718	\$18,781,246	\$ 17,461,318	\$1,319,928	7.0%
<b>REVENUES OVER EXPENSES NET INCOME/(LOSS)</b>	(\$526,999)	(\$43,917)	\$ 125,229	(\$263,500)	\$ 720,218	\$983,718	

DEVELOPMENTAL DISABILITIES RESOURCE CENTER

UNAUDITED REVENUES

MONTH ENDED DECEMBER 31, 2020

SOURCE	TOTAL BUDGET	MONTHLY BUDGET	CURRENT MONTH REVENUE	Y-T-D BUDGET	Y-T-D REVENUE	MONTH	
						Y-T-D VARIANCE FAV (-UNFAV) DOLLARS	6 %
STATE PROGRAM	\$7,154,913	\$596,243	\$ 516,321	\$3,577,457	\$ 3,223,423	\$ (354,034)	-9.9%
FAMILY SUPPORT SERVICES	\$774,301	\$64,525	\$ 74,575	\$387,151	\$ 202,875	(\$184,276)	-47.6%
MEDICAID REVENUE	\$14,212,464	\$1,184,372	\$ 1,148,998	\$7,106,232	\$ 7,092,488	(\$13,744)	-0.2%
SUPPORTED LIVING SERVICES	\$1,888,306	\$157,359	\$ 113,130	\$944,153	\$ 756,842	(\$187,311)	-19.8%
CHILDREN'S EXTENSIVE SUPPORT	\$400,222	\$33,352	\$ 14,882	\$200,111	\$ 143,260	(\$56,851)	-28.4%
JEFFERSON COUNTY	\$10,393,104	\$866,092	\$ 866,092	\$5,196,552	\$ 5,196,553	\$1	0.0%
ROOM AND BOARD	\$1,154,532	\$96,211	\$ 86,555	\$577,266	\$ 554,084	(\$23,182)	-4.0%
WORK CONTRACTS	\$171,956	\$14,330	\$ 5,703	\$85,978	\$ 41,054	(\$44,924)	-52.3%
HUD SUBSIDIES	\$181,554	\$15,130	\$ 8,440	\$90,777	\$ 81,239	(\$9,538)	-10.5%
INTEREST	\$1,800	\$150	\$ 147	\$900	\$ 1,375	\$425	52.8%
RENTAL REVENUE	\$278,559	\$23,213	\$ 25,332	\$139,280	\$ 140,714	\$1,435	1.0%
DONATIONS/GRANTS	\$75,000	\$6,250	\$ 95,141	\$37,500	\$ 164,130	\$126,630	337.7%
UNREALIZED GAIN/(LOSS) ON INVESTMENT	\$0	\$0	\$ 99,111	\$0	\$ 455,903	\$455,903	100.0%
MISCELLANEOUS	\$66,218	\$5,518	\$ 1,355	\$33,109	\$ 8,423	(\$24,686)	-74.6%
ELDERLY, BLIND AND DISABLED	\$91,823	\$7,652	\$ 3,324	\$45,912	\$ 31,643	(\$14,269)	-31.1%
EXTERNAL TOTAL REVENUE	\$36,844,752	\$3,070,396	\$ 3,059,106	\$18,422,376	\$ 18,094,006	(\$328,370)	-1.8%
INTERNAL REVENUES	\$190,740	\$15,895	\$ 12,841	\$95,370	\$ 87,530	(\$7,840)	-8.2%
	\$37,035,492	\$3,086,291	\$ 3,071,947	\$18,517,746	\$ 18,181,536	(\$336,210)	-1.8%
1% OF Y-T-D REVENUE				\$	180,940		
1/2 % OF Y-T-D REVENUE				\$	90,470		
FLUCTUATION THRESHOLD				\$	10,000	& 10%	

**DEVELOPMENTAL DISABILITIES RESOURCE CENTER**

**NOTES TO REVENUE STATEMENT**

VARIANCE IN REVENUES OF MORE THAN \$10,000 AND 10%

MONTH ENDED DECEMBER 31, 2020

**FAMILY SUPPORT SERVICES** DIRECT FAMILY SERVICES ARE UNDER BUDGET DUE TO REVENUE BEING RECOGNIZED AS EXPENSES ARE INCURRED. SEE CORRESPONDING VARIANCE IN CHILDREN AND FAMILY SERVICES DIRECT FAMILY EXPENSE.

**SUPPORTED LIVING SERVICES** PRIMARILY UNDER BUDGET DUE TO THE COVID PANDEMIC. SEE CORRESPONDING VARIANCE IN EXPENSE.

**CHILDREN'S EXTENSIVE SUPPORT** PRIMARILY UNDER BUDGET DUE TO THE COVID PANDEMIC. SEE CORRESPONDING VARIANCE IN EXPENSE.

**WORK CONTRACTS** PRIMARILY UNDER BUDGET DUE TO THE LOSS OF CONTRACTS CAUSED BY THE COVID PANDEMIC.

**DONATIONS/GRANTS** DONATION AND GRANTS ARE BUDGETED EVENLY THROUGHOUT THE YEAR. OVER BUDGET PRIMARILY DUE TO THE RECEIPT OF TWO GRANTS, ONE IN JULY FOR \$25,000 AND ANOTHER IN SEPTEMBER FOR \$20,000; BOTH FOR RESPONSE TO THE COVID PANDEMIC. WE ALSO RECEIVED OUR FUNDING FROM THE COLORADO GIVES DAY IN THE AMOUNT OF \$71K.

**UNREALIZED GAIN/(LOSS) ON INVESTMENT** THERE IS NO BUDGET AS THE INVESTMENT POLICY AND STRATEGY IS LONG TERM IN NATURE.

**MISCELLANEOUS** PRIMARILY UNDER BUDGET IN PRIVATE PAY DUE TO THE COVID PANDEMIC.

**ELDERLY, BLIND AND DISABLED** PRIMARILY UNDER BUDGET DUE TO THE COVID PANDEMIC AND THE FACT THAT DECEMBER IS A SHORT MONTH DUE TO THE WINTER BREAK.

DEVELOPMENTAL DISABILITIES RESOURCE CENTER

UNAUDITED EXPENSES

MONTH ENDED DECEMBER 31, 2020

DEPARTMENT/SECTION/UNIT	TOTAL BUDGET	MONTHLY BUDGET	CURRENT MONTH EXPENSES	Y-T-D BUDGET	Y-T-D EXPENSES	Y-T-D VARIANCE FAV (-UNFAV) DOLLARS	%
<b>EARLY INTERVENTION</b>							
PERSONNEL	\$2,197,800	\$183,150	\$ 178,938	\$1,098,900	\$ 1,062,149	\$36,751	3.3%
OPERATING / PURCHASE OF SERVICE	\$2,444,429	\$203,702	\$ 168,445	\$1,222,215	\$ 1,044,669	\$177,546	14.5%
TOTALS	\$4,642,229	\$386,852	\$ 347,383	\$2,321,115	\$ 2,106,818	\$214,297	9.2%
<b>ADULT DAY PROGRAM</b>							
PERSONNEL	\$3,883,885	\$323,657	\$ 293,755	\$1,941,943	\$ 1,904,024	\$37,919	2.0%
OPERATING	\$1,649,079	\$137,423	\$ 114,140	\$824,540	\$ 665,225	\$159,315	19.3%
PURCHASE OF SERVICES	\$305,730	\$25,478	\$ 23,830	\$152,865	\$ 127,465	\$25,400	16.6%
TOTALS	\$5,838,694	\$486,558	\$ 431,725	\$2,919,347	\$ 2,696,714	\$222,633	7.6%
<b>ADMINISTRATION</b>							
PERSONNEL	\$3,547,732	\$295,644	\$ 279,978	\$1,773,866	\$ 1,724,759	\$49,107	2.8%
OPERATING	\$1,215,860	\$101,322	\$ 114,748	\$607,930	\$ 531,770	\$76,160	12.5%
TOTALS	\$4,763,592	\$396,966	\$ 394,726	\$2,381,796	\$ 2,256,529	\$125,267	5.3%
<b>THERAPEUTIC LEARNING CONNECTIONS</b>							
PERSONNEL	\$463,283	\$38,607	\$ 39,483	\$231,642	\$ 235,270	(\$3,629)	-1.6%
OPERATING	\$79,575	\$6,631	\$ 5,250	\$39,788	\$ 32,148	\$7,640	19.2%
TOTALS	\$542,858	\$45,238	\$ 44,733	\$271,429	\$ 267,418	\$4,011	1.5%
<b>TERMINAL</b>							
PERSONNEL	\$247,585	\$20,632	\$ 18,990	\$123,793	\$ 123,378	\$415	0.3%
OPERATING / PURCHASE OF SERVICE	\$124,615	\$10,385	\$ 6,760	\$62,308	\$ 48,197	\$14,111	22.6%
TOTALS	\$372,200	\$31,017	\$ 25,750	\$186,100	\$ 171,575	\$14,525	7.8%
<b>RESOURCE COORDINATION</b>							
PERSONNEL	\$3,328,429	\$277,369	\$ 272,416	\$1,664,215	\$ 1,585,553	\$78,662	4.7%
OPERATING	\$286,967	\$23,914	\$ 15,813	\$143,484	\$ 100,397	\$43,087	30.0%
TOTALS	\$3,615,396	\$301,283	\$ 288,229	\$1,807,698	\$ 1,685,950	\$121,748	6.7%
<b>CHILDREN AND FAMILY SERVICES</b>							
PERSONNEL	\$1,800,681	\$150,057	\$ 153,261	\$900,341	\$ 925,144	(\$24,804)	-2.8%
OPERATING	\$315,803	\$26,317	\$ 20,595	\$157,902	\$ 134,715	\$23,187	14.7%
DIRECT FAMILY	\$774,301	\$64,525	\$ 74,575	\$387,151	\$ 202,875	\$184,276	47.6%
JEFFCO CFS FUND	\$100,000	\$8,333	\$ 14,341	\$50,000	\$ 28,135	\$21,865	43.7%
TOTALS	\$2,990,785	\$249,232	\$ 262,772	\$1,495,393	\$1,290,869	\$204,524	13.7%



DEVELOPMENTAL DISABILITIES RESOURCE CENTER

UNAUDITED EXPENSES

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MONTH ENDED DECEMBER 31, 2020

DEPARTMENT/SECTION/UNIT	TOTAL BUDGET	MONTHLY BUDGET	CURRENT MONTH EXPENSES	Y-T-D BUDGET	Y-T-D EXPENSES	Y-T-D VARIANCE FAV (-UNFAV) DOLLARS	%
<b>EARLY INTERVENTION</b>							
PERSONNEL	\$2,197,800	\$183,150	\$ 178,938	\$1,098,900	\$ 1,062,149	\$36,751	3.3%
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TOTALS	\$4,642,229	\$386,852	\$ 347,383	\$2,321,115	\$ 2,106,818	\$214,297	9.2%
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TOTALS	\$4,763,592	\$396,966	\$ 394,726	\$2,381,796	\$ 2,256,529	\$125,267	5.3%
<b>THERAPEUTIC LEARNING CONNECTIONS</b>							
PERSONNEL	\$463,283	\$38,607	\$ 39,483	\$231,642	\$ 235,270	(\$3,629)	-1.6%
OPERATING	\$79,575	\$6,631	\$ 5,250	\$39,788	\$ 32,148	\$7,640	19.2%
TOTALS	\$542,858	\$45,238	\$ 44,733	\$271,429	\$ 267,418	\$4,011	1.5%
<b>TERMINAL</b>							
PERSONNEL	\$247,585	\$20,632	\$ 18,990	\$123,793	\$ 123,378	\$415	0.3%
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TOTALS	\$372,200	\$31,017	\$ 25,750	\$186,100	\$ 171,575	\$14,525	7.8%
<b>RESOURCE COORDINATION</b>							
PERSONNEL	\$3,328,429	\$277,369	\$ 272,416	\$1,664,215	\$ 1,585,553	\$78,662	4.7%
OPERATING	\$286,967	\$23,914	\$ 15,813	\$143,484	\$ 100,397	\$43,087	30.0%
TOTALS	\$3,615,396	\$301,283	\$ 288,229	\$1,807,698	\$ 1,685,950	\$121,748	6.7%
<b>CHILDREN AND FAMILY SERVICES</b>							
PERSONNEL	\$1,800,681	\$150,057	\$ 153,261	\$900,341	\$ 925,144	(\$24,804)	-2.8%
OPERATING	\$315,803	\$26,317	\$ 20,595	\$157,902	\$ 134,715	\$23,187	14.7%
DIRECT FAMILY	\$774,301	\$64,525	\$ 74,575	\$387,151	\$ 202,875	\$184,276	47.6%
JEFFCO CFS FUND	\$100,000	\$8,333	\$ 14,341	\$50,000	\$ 28,135	\$21,865	43.7%
TOTALS	\$2,990,785	\$249,232	\$ 262,772	\$1,495,393	\$1,290,869	\$204,524	13.7%

DEVELOPMENTAL DISABILITIES RESOURCE CENTER

UNAUDITED EXPENSES

PAGE 2 OF 2

MONTH ENDED DECEMBER 31, 2020

DEPARTMENT/SECTION/UNIT	TOTAL BUDGET	MONTHLY BUDGET	CURRENT MONTH EXPENSES	Y-T-D BUDGET	Y-T-D EXPENSES	Y-T-D VARIANCE FAV (-UNFAV) DOLLARS	%
<b>RESIDENTIAL - ALL</b>							
PERSONNEL	\$6,851,310	\$570,943	\$ 601,408	\$3,425,655	\$ 3,559,153	(\$133,498)	-3.9%
OPERATING	\$2,012,089	\$167,674	\$ 129,034	\$1,006,045	\$ 788,634	\$217,411	21.6%
HOST HOMES	\$1,595,604	\$132,967	\$ 149,483	\$797,802	\$ 870,160	(\$72,358)	-9.1%
PURCHASE OF SERVICES	\$599,825	\$49,985	\$ 41,583	\$299,913	\$ 280,899	\$19,014	6.3%
TOTALS	\$11,058,828	\$921,569	\$ 921,508	\$5,529,414	\$ 5,498,846	\$30,568	0.6%
<b>SUPPORTED LIVING SERVICES/CES</b>							
PERSONNEL	\$1,416,297	\$118,025	\$ 114,143	\$708,149	\$ 704,310	\$3,839	0.5%
OPERATING / PURCHASE OF SERVICE	\$1,490,304	\$124,192	\$ 61,518	\$745,152	\$ 453,906	\$291,246	39.1%
TOTALS	\$2,906,601	\$242,217	\$ 175,661	\$1,453,301	\$ 1,158,216	\$295,085	20.3%
<b>GRANTS</b>							
PERSONNEL	\$63,830	\$5,319	\$ 5,350	\$31,915	\$ 32,007	(\$92)	-0.3%
OPERATING	\$3,843	\$320	\$ 245	\$1,922	\$ 1,381	\$541	28.1%
TOTALS	\$67,673	\$5,639	\$ 5,595	\$33,837	\$ 33,388	\$449	1.3%
<b>BEHAVIORAL HEALTH</b>							
PERSONNEL	\$383,874	\$31,990	\$ 25,227	\$191,937	\$ 150,895	\$41,042	21.4%
OPERATING	\$179,761	\$14,980	\$ 14,306	\$89,881	\$ 87,650	\$2,231	2.5%
TOTALS	\$563,635	\$46,970	\$ 39,533	\$281,818	\$ 238,545	\$43,273	15.4%
<b>SELF DETERMINATION</b>							
OPERATING	\$200,000	\$16,667	\$ 9,103	\$100,000	\$ 56,450	\$43,550	43.6%
<b>SUMMARY</b>							
PERSONNEL	\$ 24,184,706	\$ 2,015,392	\$ 1,982,949	\$ 12,092,353	\$ 12,006,642	\$ 85,711	0.7%
OPERATING	\$10,876,626	\$906,386	\$ 748,873	\$5,438,313	\$4,176,152	\$1,262,161	23.2%
HOST HOMES	\$1,595,604	\$132,967	\$ 149,483	\$797,802	\$870,160	(\$72,358)	-9.1%
PURCHASE OF SERVICES	\$905,555	\$75,463	\$65,413	\$452,778	\$408,364	\$44,414	9.8%
TOTALS	\$37,562,491	\$3,130,208	\$ 2,946,718	\$18,781,246	\$ 17,461,318	\$1,319,928	7.0%
1% OF Y-T-D EXPENSE					\$ 174,613		
1/2 % OF Y-T-D EXPENSE					\$ 87,307		
FLUCTUATION THRESHOLD					\$ 10,000	& 10%	

DEVELOPMENTAL DISABILITIES RESOURCE CENTER

NOTES TO EXPENSE STATEMENT

VARIANCE IN EXPENSES OF MORE THAN \$10,000 AND 10%

MONTH ENDED DECEMBER 31, 2020

EARLY INTERVENTION  
OPERATING / PURCHASE OF SERVICE PRIMARILY UNDER BUDGET DUE THE CHANGE IN PROGRAM ELIGIBILITY. WE BEGAN TO SEE THE EFFECT OF THIS CHANGE IN NOVEMBER AND IT WILL CONTINUE TO HAVE AN IMPACT EACH MONTH.

ADULT DAY PROGRAM  
OPERATING PRIMARILY UNDER BUDGET DUE TO OTHER PROFESSIONAL, IT, TRAINING, AND VEHICLE RELATED EXPENSES.  
PURCHASE OF SERVICES PRIMARILY UNDER BUDGET DUE TO THE RETAINER PAYMENTS BEING DISCONTINUED IN JULY 2020.

ADMINISTRATION  
OPERATING PRIMARILY UNDER BUDGET DUE TO IT COSTS AND MEETING EXPENSE.

TERMINAL  
OPERATING PRIMARILY UNDER BUDGET DUE TO VEHICLE RELATED EXPENSES.

RESOURCE COORDINATION  
OPERATING PRIMARILY UNDER BUDGET DUE TO MILEAGE EXPENSE.

CHILDREN AND FAMILY SERVICES  
OPERATING PRIMARILY UNDER BUDGET DUE TO MILEAGE EXPENSE.  
DIRECT FAMILY UNDER BUDGET DUE TO REVENUE BEING RECOGNIZED AS EXPENSES ARE INCURRED. SEE CORRESPONDING VARIANCE IN FAMILY SUPPORT SERVICES REVENUE.  
JEFFCO CFS FUND UNDER BUDGET AS MINIMAL FUNDING HAS BEEN DISTRIBUTED AS OF DECEMBER 2020.

RESIDENTIAL - ALL  
OPERATING PRIMARILY UNDER BUDGET DUE TO OTHER PROFESSIONAL, IT, FOOD, AND FUEL/OIL EXPENSES.

SUPPORTED LIVING SERVICES/CES  
OPERATING / PURCHASE OF SERVICE PRIMARILY UNDER BUDGET DUE TO THE COVID PANDEMIC. SEE CORRESPONDING VARIANCE IN REVENUE.

BEHAVIORAL HEALTH  
PERSONNEL UNDER BUDGET DUE TO VACANCY SAVINGS.

SELF DETERMINATION  
UNDER BUDGET AS COSTS ARE INCURRED WHEN REQUESTED, REVIEWED AND APPROVED BY THE COMMITTEE. WE CONTINUE TO REVIEW REQUESTS FOR FUNDING AND NEW INDIVIDUALS TO THE PROGRAM.

Developmental Disabilities Resource Center  
Unaudited Statement of Financial Position

ASSETS	Unaudited December 31, 2020	Audited June 30, 2020
Current Assets		
Cash		
Cash and cash equivalents <b>Including capital reserve of \$5,421,320</b>	\$14,493,232	\$12,383,140
Certificates of deposit	390,477	390,154
Receivables		
Fees and grants from governmental agencies	3,664,772	4,966,568
Workshop contracts	1,965	11,141
Other	550,009	966,978
Prepaid expenses and other	908,488	790,262
Total Current Assets	20,008,943	19,508,243
Land, building and equipment		
Less: Accumulated Depreciation	24,646,587	24,635,311
Net Fixed Assets	16,910,344	16,500,267
Net Fixed Assets	7,736,243	8,135,044
Restricted certificates of deposit	165,537	165,325
Investments	3,855,265	3,391,008
Restricted cash	621,171	621,171
Total Assets	<u>\$32,387,159</u>	<u>\$31,820,791</u>
Days of operations in operating cash balance		
	102	73
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts payable	1,868,555	\$2,734,956
Notes payable	157,188	157,188
Accrued expenses	1,891,708	1,892,029
Deferred Revenue	712,867	0
Total liabilities	4,630,318	4,784,173
Net assets		
Net assets	27,756,841	27,036,618
Total net assets	27,756,841	27,036,618
Total liabilities and net assets	<u>\$32,387,159</u>	<u>\$31,820,791</u>

Developmental Disabilities Resource Center  
 Unaudited Statement of Cash Flows

	Unaudited December 31, 2020	Audited June 30, 2020
Cash flows from operating activities:		
Change in net assets	\$720,218	\$42,547
Adjustment for non cash items:		
In-Kind Donation	-	-
Depreciation	410,075	847,432
(Gain)/loss on asset disposition	-	(51,504)
Unrealized (Gain)/Loss on Investment	(464,250)	69,055
Change in assets and liabilities:		
Accounts receivable	1,727,941	(887,089)
Other assets	(118,226)	(110,598)
Accounts payable and accrued expense	(866,722)	630,321
Deferred Revenue	712,867	-
Cash provided by operations	<u>2,121,903</u>	<u>540,164</u>
Cash flows from investing activities:		
Change in CDs	(535)	686,108
Proceeds from redemption of investments	-	-
Proceeds from sale of fixed assets	-	51,504
Purchase of investments	-	(3,460,063)
Purchase of fixed assets	(11,276)	(493,359)
Cash provided by investing activity	<u>(11,811)</u>	<u>(3,215,810)</u>
Cash flows from financing activities:		
Issuance of notes payable	-	-
Payments on notes payable	-	(9,453)
	<u>-</u>	<u>(9,453)</u>
 NET INCREASE (DECREASE) IN CASH	 2,110,092	 (2,685,099)
Cash balance, beginning of period	<u>13,004,311</u>	<u>15,689,410</u>
Cash balance, end of period	<u><u>\$15,114,403</u></u>	<u><u>\$13,004,311</u></u>