

# MINUTES

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



Conducted via Zoom  
September 22, 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 September 22, 2021, to order at 5:30 p.m.

B. **ROLL CALL:**

### BOARD MEMBERS PRESENT

David Pemberton, President  
Jean Armour  
Jan Beckett  
Pat Bolton  
Joanne Elliott  
Chuck English  
Mary Margaret Fouse-Bishop  
Susan Hartley  
Megan MacHatton  
Doreen Raad  
Matt Rotter  
Tim Schimberg  
Lori Swanson-Lamm

### BOARD MEMBERS ABSENT

Jodi Schoemer  
Mary Ann Tillman

### SENIOR STAFF PRESENT

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

A quorum was declared present.

C. **MINUTES:** Mr. Rotter moved to approve the minutes of the August 25, 2021, meeting as written. Seconded by Mrs. Bolton and carried unanimously.

D. **FINANCIAL STATEMENTS:** Mrs. Hartley, Treasurer, presented the June financial statements, including revenue, expenses and variances, noting that donations and grants are well over budget.

Mrs. Elliott moved to approve the financial statements as submitted. Seconded by Mr. Rotter and carried unanimously.

## II – COMMUNICATIONS

Included as a communication item was the standard communication from Logan, Thomas and Johnson, LLC, to the Board on the upcoming 6/30/2021 financial statement audit. Several years

ago, a new Statement on Auditing Standards was released that required the auditor’s communicate directly with those charged with governance. This letter identifies the auditor’s responsibility, planned scope and timing of the audit. This letter references a separate engagement letter that provides additional information about the audit and terms of the engagement. These items were included in the Board packet.

### III – PUBLIC COMMENT

Ms. Beckett shared that the minutes from the recent Speaking for Ourselves (SFO) meeting are on their website. There is an upcoming election of officers and the next SFO quarterly meeting will be in October.

### 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-D EEO Policy Revisions
- IX-E 401(k) Plan Resolution
- IX-F Service Provider/Host Home Contracts
- IX-G Nov/Dec Meeting Date Selection
- IX-H Finance/HR and Executive Committee Recommendations

Motion seconded by Ms. Swanson-Lamm and carried unanimously.

### V – COMMENDATIONS

There were four Customer Service Awards given this month.

Mrs. Elliott moved to approve the Commendations report as submitted. Seconded by Mrs. Bolton and carried unanimously.

### IX – BUSINESS

#### A. EXECUTIVE DIRECTOR’S REPORT

- The Better Care Better Jobs Act was officially introduced as part of the President’s Human Infrastructure investment priority. The President’s plan called for \$400 billion to expand and enhance Home and Community Based Services (HCBS). The bill is currently in the House Energy and Commerce Committee, which has proposed an investment of \$190 billion.

- The Department of Health Care Policy and Financing (HCPF) has received final approval from the Centers of Medicare/Medicaid Services (CMS) of their spending plan for funds from the American Rescue Plan Act (ARPA). The total plan is \$530 million to be spread over 72 projects. Two hundred eighty million would go toward workforce enhancement and rural sustainability. HCPF presented their plan to the Joint Budget Committee, which approved the plan. The plan includes money to bring Direct Service Providers wages up to \$15/hour statewide, which for some services in Supported Living Services (SLS) and other programs will be beneficial. For many services including day program and residential, DDRC's starting wage is already above \$15/hour. The plan also includes a 2.1% rate increase. While the rate increase is appreciated it may not be enough given the current workforce challenges.
- The Office of Early Childhood is moving forward with their proposal to make several changes in the way Early Intervention Evaluations are administered, including a centralized intake system at the state and a multi-county EI Evaluation administration that will be awarded via a RFP. These changes are scheduled to be completed by May 2022.
- This year's Legislative BBQ is scheduled for October 6<sup>th</sup> and will be held virtually. Registration is required.
- DDRC's Annual Meeting will be held virtually on October 27<sup>th</sup>. Ms. Schoemer has graciously agreed to present the keynote. We also have a great list of awardees that will be honored during the event.
- Colorado Gives Day is December 7<sup>th</sup>. Donations can be scheduled as early as November 1<sup>st</sup>.
- The State Board of Health approved an emergency rule requiring COVID-19 vaccinations for all settings licensed by the Colorado Department of Public Health and Environment. For us this is our group homes and our services provided under our class B licensure in A Better Choice (ABC) for SLS. The rule requires that employees, contractors and support staff providing services in those areas have their first shot by September 30<sup>th</sup>. The majority of our staff in group homes are vaccinated and we are working with those who are not. One hundred percent of our staff under class B are vaccinated.
- The President has also unveiled a plan requiring vaccinations or weekly testing for employees at companies with 100 or more employees. We are waiting for rules that will be released by the Occupational Safety and Health Administration (OSHA). This is on top of a critical workforce shortage and could make recruiting more challenging in the future. Staff will continue to monitor the requirements and new guidance accordingly.

B. CASE MANAGEMENT REDESIGN (CMRD) UPDATE – No new developments to report at this time. Upcoming meetings with HCPF are scheduled.

C. GOVERNANCE COMMITTEE REPORT ON NOMINATIONS – The Governance Committee reports that there will not be an election this year because no elected terms are expiring. The committee will put forth three Board members for reappointment in October. At that time, the Board will also be asked to ratify the agency appointments.

X – SPECIAL ITEM

Zach Maple, Behavioral Health Team Manager, presented an overview of DDRC's Behavioral Health Services.

XI – PUBLIC COMMENT

None

XII – ITEMS OF GENERAL DISCUSSION

A. UNFINISHED BUSINESS -- None

B. NEW BUSINESS -- None

XIII – ADJOURNMENT

Meeting adjourned at 6:40 p.m. The next regular meeting of the Board will be held on Wednesday, October 27, 2021, via 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**

July 31, 2021

	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>	\$ 36,844,245	\$ 3,070,354	\$ 2,986,088	\$ 3,070,354	\$ 2,986,088	\$ (90,520)	-2.9%
<b>EXPENDITURES</b>							
PERSONNEL	\$ 24,088,858	\$ 2,007,405	\$ 1,901,602	\$ 2,007,405	\$ 1,901,602	\$ 105,803	5.3%
OPERATING	\$ 9,957,479	\$ 829,790	\$ 698,454	\$ 829,790	\$ 698,454	\$ 131,336	15.8%
HOST HOMES	\$ 1,239,453	\$ 103,288	\$ 119,717	\$ 103,288	\$ 119,717	\$ (16,429)	-15.9%
PURCHASE OF SERVICES	\$ 904,663	\$ 75,389	\$ 64,038	\$ 75,389	\$ 64,038	\$ 11,351	15.1%
<b>TOTAL EXPENDITURES</b>	\$ 36,190,453	\$ 3,015,871	\$ 2,783,811	\$ 3,015,871	\$ 2,783,811	\$ 232,060	7.7%
<b>REVENUES OVER EXPENSES SURPLUS/(DEFICIET)</b>	\$ 653,792	\$ 54,483	\$ 202,277	\$ 54,483	\$ 202,277	\$ 141,540	

**DEVELOPMENTAL DISABILITIES RESOURCE CENTER**

**UNAUDITED REVENUES**

July 31, 2021

SOURCE	TOTAL BUDGET	MONTHLY BUDGET	CURRENT MONTH REVENUE	Y-T-D BUDGET	Y-T-D REVENUE	MONTH	Y-T-D VARIANCE FAV (-UNFAV) DOLLARS	%
						1		
STATE PROGRAM	\$ 6,388,191	\$ 532,349	\$ 524,144	\$ 532,349	\$ 524,144		\$ (8,205)	-1.5%
FAMILY SUPPORT SERVICES	\$ 1,208,561	\$ 100,713	\$ 19,477	\$ 100,713	\$ 19,477		\$ (81,236)	-80.7%
MEDICAID REVENUE	\$ 14,707,687	\$ 1,225,641	\$ 1,189,017	\$ 1,225,641	\$ 1,189,017		\$ (36,624)	-3.0%
SUPPORTED LIVING SERVICES	\$ 1,552,183	\$ 129,349	\$ 109,042	\$ 129,349	\$ 109,042		\$ (20,307)	-15.7%
CHILDREN'S EXTENSIVE SUPPORT	\$ 335,655	\$ 27,971	\$ 21,757	\$ 27,971	\$ 21,757		\$ (6,214)	-22.2%
JEFFERSON COUNTY	\$ 10,325,958	\$ 860,497	\$ 866,751	\$ 860,497	\$ 866,751		\$ -	0.0%
ROOM AND BOARD	\$ 1,161,169	\$ 96,764	\$ 87,773	\$ 96,764	\$ 87,773		\$ (8,991)	-9.3%
WORK CONTRACTS	\$ 123,560	\$ 10,297	\$ 1,787	\$ 10,297	\$ 1,787		\$ (8,510)	-82.6%
HUD SUBSIDIES	\$ 163,053	\$ 13,588	\$ 13,044	\$ 13,588	\$ 13,044		\$ (544)	-4.0%
INTEREST	\$ 2,000	\$ 167	\$ 32	\$ 167	\$ 32		\$ (135)	-80.8%
RENTAL REVENUE	\$ 331,893	\$ 27,658	\$ 27,072	\$ 27,658	\$ 27,072		\$ (586)	-2.1%
DONATIONS/GRANTS	\$ 250,000	\$ 20,833	\$ 70,752	\$ 20,833	\$ 70,752		\$ 49,919	239.6%
UNREALIZED GAIN/(LOSS) ON INVESTMENT	\$ -	\$ -	\$ 24,678	\$ -	\$ 24,678		\$ 24,678	100.0%
MISCELLANEOUS	\$ 26,000	\$ 2,167	\$ 3,614	\$ 2,167	\$ 3,614		\$ 1,447	66.8%
ELDERLY, BLIND AND DISABLED	\$ 77,595	\$ 6,466	\$ 14,172	\$ 6,466	\$ 14,172		\$ 7,706	119.2%
EXTERNAL TOTAL REVENUE	\$ 36,653,505	\$ 3,054,459	\$ 2,973,112	\$ 3,054,459	\$ 2,973,112		\$ (87,601)	-2.9%
INTERNAL REVENUES	\$ 190,740	\$ 15,895	\$ 12,976	\$ 15,895	\$ 12,976		\$ (2,919)	-16.4%
	<u>\$ 36,844,245</u>	<u>\$ 3,070,354</u>	<u>\$ 2,986,088</u>	<u>\$ 3,070,354</u>	<u>\$ 2,986,088</u>		<u>\$ (90,520)</u>	<u>-2.9%</u>
1% OF Y-T-D REVENUE					\$ 29,731			
1/2 % OF Y-T-D REVENUE					\$ 14,866			
FLUCTUATION THRESHOLD					\$ 10,000	& 10%		

**DEVELOPMENTAL DISABILITIES RESOURCE CENTER**

**NOTES TO REVENUE STATEMENT**

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

July 31, 2021

<b>FAMILY SUPPORT SERVICES</b>	UNDER BUDGET AS REVENUE IS RECOGNIZED AS EXPENSES ARE INCURRED. SEE CORRESPONDING VARIANCE IN IN DIRECT EXPENSE.
<b>SUPPORTED LIVING SERVICES</b>	UNDER BUDGET AS THE BUDGET WAS BASED ON PRIOR YEAR UTILIZATION WHICH INCLUDED AN ESTIMATE OF RETURN TO SERVICES RELATED TO THE PANDEMIC.
<b>DONATIONS/GRANTS</b>	OVER BUDGET DUE TO RECOGNITION OF A PORTION OF REMAINING CARES ACT FUNDING AND A DONATION FOR \$10K.
<b>UNREALIZED GAIN/(LOSS) ON INVESTMENT</b>	THE INVESTMENT POLICY AND STRATEGY OF DDRC IS LONG TERM IN NATURE THEREFORE THERE IS NO BUDGET.

DEVELOPMENTAL DISABILITIES RESOURCE CENTER

UNAUDITED EXPENSES

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July 31, 2021

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	\$ 2,231,444	\$ 185,954	\$ 179,967	\$ 185,954	\$ 179,967	\$ 5,987	3.2%
OPERATING / PURCHASE OF SERVICE	\$ 2,100,178	\$ 175,015	\$ 153,365	\$ 175,015	\$ 153,365	\$ 21,650	12.4%
TOTALS	\$ 4,331,622	\$ 360,969	\$ 333,332	\$ 360,969	\$ 333,332	\$ 27,637	7.7%
<b>ADULT DAY PROGRAM</b>							
PERSONNEL	\$ 3,747,201	\$ 312,267	\$ 246,412	\$ 312,267	\$ 246,412	\$ 65,855	21.1%
OPERATING	\$ 1,441,459	\$ 120,122	\$ 116,764	\$ 120,122	\$ 116,764	\$ 3,358	2.8%
PURCHASE OF SERVICES	\$ 324,523	\$ 27,044	\$ 24,192	\$ 27,044	\$ 24,192	\$ 2,852	10.5%
TOTALS	\$ 5,513,183	\$ 459,432	\$ 387,368	\$ 459,432	\$ 387,368	\$ 72,064	15.7%
<b>ADMINISTRATION</b>							
PERSONNEL	\$ 3,462,041	\$ 288,503	\$ 275,205	\$ 288,503	\$ 275,205	\$ 13,298	4.6%
OPERATING	\$ 1,087,258	\$ 90,605	\$ 95,700	\$ 90,605	\$ 95,700	\$ (5,095)	-5.6%
TOTALS	\$ 4,549,299	\$ 379,108	\$ 370,905	\$ 379,108	\$ 370,905	\$ 8,203	2.2%
<b>THERAPEUTIC LEARNING CONNECTIONS</b>							
PERSONNEL	\$ 468,942	\$ 39,079	\$ 37,115	\$ 39,079	\$ 37,115	\$ 1,964	5.0%
OPERATING	\$ 84,907	\$ 7,076	\$ 5,226	\$ 7,076	\$ 5,226	\$ 1,850	26.1%
TOTALS	\$ 553,849	\$ 46,154	\$ 42,341	\$ 46,154	\$ 42,341	\$ 3,813	8.3%
<b>TERMINAL</b>							
PERSONNEL	\$ 258,604	\$ 21,550	\$ 19,951	\$ 21,550	\$ 19,951	\$ 1,599	7.4%
OPERATING / PURCHASE OF SERVICE	\$ 120,430	\$ 10,036	\$ 7,384	\$ 10,036	\$ 7,384	\$ 2,652	26.4%
TOTALS	\$ 379,034	\$ 31,586	\$ 27,335	\$ 31,586	\$ 27,335	\$ 4,251	13.5%
<b>RESOURCE COORDINATION</b>							
PERSONNEL	\$ 3,345,706	\$ 278,809	\$ 260,003	\$ 278,809	\$ 260,003	\$ 18,806	6.7%
OPERATING	\$ 241,287	\$ 20,107	\$ 16,791	\$ 20,107	\$ 16,791	\$ 3,316	16.5%
TOTALS	\$ 3,586,993	\$ 298,916	\$ 276,794	\$ 298,916	\$ 276,794	\$ 22,122	7.4%
<b>CHILDREN AND FAMILY SERVICES</b>							
PERSONNEL	\$ 1,938,043	\$ 161,504	\$ 152,352	\$ 161,504	\$ 152,352	\$ 9,152	5.7%
OPERATING	\$ 295,306	\$ 24,609	\$ 22,324	\$ 24,609	\$ 22,324	\$ 2,285	9.3%
DIRECT FAMILY	\$ 1,208,561	\$ 100,713	\$ 19,477	\$ 100,713	\$ 19,477	\$ 81,236	80.7%
JEFFCO CFS FUND	\$ 100,000	\$ 8,333	\$ 21,811	\$ 8,333	\$ 21,811	\$ (13,478)	-161.7%
TOTALS	\$ 3,541,910	\$ 295,159	\$ 215,964	\$ 295,159	\$ 215,964	\$ 79,195	26.8%



DEVELOPMENTAL DISABILITIES RESOURCE CENTER

UNAUDITED EXPENSES

July 31, 2021

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	\$ 6,892,929	\$ 557,744	\$ 580,581	\$ 557,744	\$ 580,581	\$ (22,837)	-4.1%
OPERATING	\$ 1,972,821	\$ 164,402	\$ 154,025	\$ 164,402	\$ 154,025	\$ 10,377	6.3%
HOST HOMES	\$ 1,239,453	\$ 103,288	\$ 119,717	\$ 103,288	\$ 119,717	\$ (16,429)	-15.9%
PURCHASE OF SERVICES	\$ 580,140	\$ 48,345	\$ 39,846	\$ 48,345	\$ 39,846	\$ 8,499	17.6%
TOTALS	\$ 10,485,343	\$ 873,779	\$ 894,169	\$ 873,779	\$ 894,169	\$ (20,390)	-2.3%
<b>SUPPORTED LIVING SERVICES/CES</b>							
PERSONNEL	\$ 1,444,416	\$ 120,368	\$ 114,359	\$ 120,368	\$ 114,359	\$ 6,009	5.0%
OPERATING / PURCHASE OF SERVICE	\$ 970,635	\$ 80,886	\$ 60,845	\$ 80,886	\$ 60,845	\$ 20,041	24.8%
TOTALS	\$ 2,415,051	\$ 201,254	\$ 175,204	\$ 201,254	\$ 175,204	\$ 26,050	12.9%
<b>GRANTS</b>							
PERSONNEL	\$ 67,494	\$ 5,625	\$ 5,534	\$ 5,625	\$ 5,534	\$ 91	1.6%
OPERATING	\$ 2,837	\$ 236	\$ 141	\$ 236	\$ 141	\$ 95	40.4%
TOTALS	\$ 70,331	\$ 5,861	\$ 5,675	\$ 5,861	\$ 5,675	\$ 186	3.2%
<b>BEHAVIORAL HEALTH</b>							
PERSONNEL	\$ 370,659	\$ 30,888	\$ 30,123	\$ 30,888	\$ 30,123	\$ 765	2.5%
OPERATING	\$ 187,408	\$ 15,617	\$ 14,871	\$ 15,617	\$ 14,871	\$ 746	4.8%
TOTALS	\$ 558,067	\$ 46,506	\$ 44,994	\$ 46,506	\$ 44,994	\$ 1,512	3.3%
<b>SELF DETERMINATION</b>							
OPERATING	\$ 200,000	\$ 16,667	\$ 9,730	\$ 16,667	\$ 9,730	\$ 6,937	41.6%
<b>SUMMARY</b>							
PERSONNEL	\$ 24,088,858	\$ 2,007,405	\$ 1,901,602	\$ 2,007,405	\$ 1,901,602	\$ 105,803	5.3%
OPERATING	\$ 9,957,479	\$ 829,790	\$ 698,454	\$ 829,790	\$ 698,454	\$ 131,336	15.8%
HOST HOMES	\$ 1,239,453	\$ 103,288	\$ 119,717	\$ 103,288	\$ 119,717	\$ (16,429)	-15.9%
PURCHASE OF SERVICES	\$ 904,663	\$ 75,389	\$ 64,038	\$ 75,389	\$ 64,038	\$ 11,351	15.1%
TOTALS	\$ 36,190,453	\$ 3,015,871	\$ 2,783,811	\$ 3,015,871	\$ 2,783,811	\$ 232,060	7.7%
1% OF Y-T-D EXPENSE					\$ 27,838		
1/2 % OF Y-T-D EXPENSE					\$ 13,919		
FLUCTUATION THRESHOLD					\$ 10,000	& 10%	

**DEVELOPMENTAL DISABILITIES RESOURCE CENTER**

**NOTES TO EXPENSE STATEMENT**

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

July 31, 2021

**EARLY INTERVENTION**

OPERATING / PURCHASE OF SERVICE UNDER BUDGET DUE TO OTHER PROFESSIONAL AND THERAPY SERVICES AS THE BUDGET WAS BASED ON PRIOR YEAR UTILIZATION WHICH INCLUDED AN ESTIMATE OF RETURN TO SERVICES RELATED TO THE PANDEMIC.

**ADULT DAY PROGRAM**

PERSONNEL UNDER BUDGET DUE TO VACANCY SAVINGS.

**CHILDREN AND FAMILY SERVICES**

DIRECT FAMILY UNDER BUDGET AS REVENUE IS RECOGNIZED AS EXPENSES ARE INCURRED. SEE CORRESPONDING VARIANCE IN FSSP REVENUE.

JEFFCO CFS THE BUDGET IS EVENLY DISTRIBUTED BY 1/12 THROUGHOUT THE YEAR. OVER BUDGET AS ACTUAL COSTS ARE GREATER THAN 1/12 OF THE ANNUAL BUDGET.

**RESIDENTIAL - ALL**

HOST HOMES OVER BUDGET AS THE INDIVIDUALS' PERSONAL NEEDS FUNDING WAS NOT INCLUDED IN THE BUDGET.

Developmental Disabilities Resource Center  
 Unaudited Statement of Financial Position

ASSETS	Unaudited July 31, 2021	Unaudited June 30, 2021
Current Assets		
Cash		
Cash and cash equivalents	\$15,235,155	\$14,533,028
<b>Including capital reserve of \$5,913,701</b>		
Certificates of deposit	390,758	390,758
Receivables		
Fees and grants from governmental agencies	4,076,873	4,915,543
Workshop contracts	-	0
Other	337,372	391,285
Prepaid expenses and other	1,170,022	953,642
<b>Total Current Assets</b>	<u>21,210,180</u>	<u>21,184,256</u>
Land, building and equipment	24,668,987	24,668,987
Less: Accumulated Depreciation	<u>17,356,604</u>	<u>17,287,701</u>
<b>Net Fixed Assets</b>	7,312,383	7,381,286
Restricted certificates of deposit	165,780	165,780
Investments	3,986,207	3,961,529
Restricted cash	621,171	621,171
<b>Total Assets</b>	<u>\$33,295,721</u>	<u>\$33,314,022</u>
<b>Days of operations in operating cash balance</b>	<b>106</b>	<b>90</b>
<b>LIABILITIES AND NET ASSETS</b>		
Liabilities		
Accounts payable	1,632,073	\$1,805,583
Notes payable	157,188	157,188
Accrued expenses	1,891,708	1,891,708
Deferred Revenue	235,082	277,868
<b>Total liabilities</b>	<u>3,916,051</u>	<u>4,132,347</u>
Net assets		
Net assets	<u>29,379,670</u>	<u>29,181,675</u>
<b>Total net assets</b>	29,379,670	29,181,675
<b>Total liabilities and net assets</b>	<u>\$33,295,721</u>	<u>\$33,314,022</u>

Developmental Disabilities Resource Center  
 Unaudited Statement of Cash Flows

	Unaudited July 31, 2021	Unaudited June 30, 2021
Cash flows from operating activities:		
Change in net assets	\$202,277	\$2,145,057
Adjustment for non cash items:		
In-Kind Donation		-
Depreciation	68,903	811,376
(Gain)/loss on asset disposition		0
Unrealized (Gain)/Loss on Investment	(24,678)	(570,521)
Change in assets and liabilities:		
Accounts receivable	892,583	637,859
Other assets	(221,024)	(163,380)
Accounts payable and accrued expense	(173,148)	(930,056)
Deferred Revenue	(42,786)	277,868
Cash provided by operations	<u>702,127</u>	<u>2,208,203</u>
Cash flows from investing activities:		
Change in CDs	-	(1,059)
Proceeds from redemption of investments	-	-
Proceeds from sale of fixed assets	-	0
Purchase of investments	-	0
Purchase of fixed assets	-	(57,256)
Cash provided by investing activity	<u>0</u>	<u>(58,315)</u>
Cash flows from financing activities:		
Issuance of notes payable	-	-
Payments on notes payable	-	-
NET INCREASE (DECREASE) IN CASH	702,127	2,149,888
Cash balance, beginning of period	<u>15,154,199</u>	<u>13,004,311</u>
Cash balance, end of period	<u>\$15,856,326</u>	<u>\$15,154,199</u>

**DEVELOPMENTAL DISABILITIES RESOURCE CENTER**

**UNAUDITED SUMMARY OF REVENUES & EXPENSES**

August 31, 2021

	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>	\$ 36,844,245	\$ 3,070,354	\$ 3,112,248	\$ 6,140,708	\$ 6,105,868	\$ (34,839)	-0.6%
<b>EXPENDITURES</b>							
PERSONNEL	\$ 24,088,858	\$ 2,007,405	\$ 2,022,607	\$ 4,014,810	\$ 3,924,205	\$ 90,605	2.3%
OPERATING	\$ 9,957,479	\$ 829,790	\$ 765,717	\$ 1,659,580	\$ 1,464,161	\$ 195,419	11.8%
HOST HOMES	\$ 1,239,453	\$ 103,288	\$ 118,325	\$ 206,576	\$ 238,042	\$ (31,467)	-15.2%
PURCHASE OF SERVICES	\$ 904,663	\$ 75,389	\$ 73,922	\$ 150,777	\$ 137,960	\$ 12,817	8.5%
<b>TOTAL EXPENDITURES</b>	\$ 36,190,453	\$ 3,015,871	\$ 2,980,571	\$ 6,031,742	\$ 5,764,368	\$ 267,374	4.4%
<b>REVENUES OVER EXPENSES SURPLUS/(DEFICIET)</b>	\$ 653,792	\$ 54,483	\$ 131,677	\$ 108,965	\$ 341,500	\$ 232,535	

**DEVELOPMENTAL DISABILITIES RESOURCE CENTER**

**UNAUDITED REVENUES**

August 31, 2021

MONTH

2

SOURCE	TOTAL BUDGET	MONTHLY BUDGET	CURRENT MONTH REVENUE	Y-T-D BUDGET	Y-T-D REVENUE	Y-T-D VARIANCE FAV (-UNFAV) DOLLARS	MONTH	%
STATE PROGRAM	\$ 6,388,191	\$ 532,349	\$ 542,746	\$ 1,064,699	\$ 1,066,890	\$ 2,192		0.2%
FAMILY SUPPORT SERVICES	\$ 1,208,561	\$ 100,713	\$ 49,171	\$ 201,427	\$ 68,648	\$ (132,779)		-65.9%
MEDICAID REVENUE	\$ 14,707,687	\$ 1,225,641	\$ 1,245,514	\$ 2,451,281	\$ 2,420,936	\$ (30,345)		-1.2%
SUPPORTED LIVING SERVICES	\$ 1,552,183	\$ 129,349	\$ 99,230	\$ 258,697	\$ 243,272	\$ (15,425)		-6.0%
CHILDREN'S EXTENSIVE SUPPORT	\$ 335,655	\$ 27,971	\$ 24,919	\$ 55,943	\$ 46,676	\$ (9,267)		-16.6%
JEFFERSON COUNTY	\$ 10,325,958	\$ 860,497	\$ 860,497	\$ 1,720,993	\$ 1,720,993	\$ -		0.0%
ROOM AND BOARD	\$ 1,161,169	\$ 96,764	\$ 85,277	\$ 193,528	\$ 181,851	\$ (11,677)		-6.0%
WORK CONTRACTS	\$ 123,560	\$ 10,297	\$ 22,477	\$ 20,593	\$ 13,874	\$ (6,719)		-32.6%
HUD SUBSIDIES	\$ 163,053	\$ 13,588	\$ 13,876	\$ 27,176	\$ 26,920	\$ (256)		-0.9%
INTEREST	\$ 2,000	\$ 167	\$ 34	\$ 333	\$ 66	\$ (267)		-80.2%
RENTAL REVENUE	\$ 331,893	\$ 27,658	\$ 29,541	\$ 55,316	\$ 57,813	\$ 2,498		4.5%
DONATIONS/GRANTS	\$ 250,000	\$ 20,833	\$ 58,389	\$ 41,667	\$ 129,141	\$ 87,474		209.9%
UNREALIZED GAIN/(LOSS) ON INVESTMENT	\$ -	\$ -	\$ 54,724	\$ -	\$ 79,402	\$ 79,402		100.0%
MISCELLANEOUS	\$ 26,000	\$ 2,167	\$ 9,726	\$ 4,333	\$ 7,087	\$ 2,754		63.5%
ELDERLY, BLIND AND DISABLED	\$ 77,595	\$ 6,466	\$ 6,061	\$ 12,933	\$ 20,233	\$ 7,301		56.5%
<b>EXTERNAL TOTAL REVENUE</b>	<b>\$ 36,653,505</b>	<b>\$ 3,054,459</b>	<b>\$ 3,102,182</b>	<b>\$ 6,108,918</b>	<b>\$ 6,083,802</b>	<b>\$ (25,115)</b>		<b>-0.4%</b>
<b>INTERNAL REVENUES</b>	<b>\$ 190,740</b>	<b>\$ 15,895</b>	<b>\$ 10,066</b>	<b>\$ 31,790</b>	<b>\$ 22,066</b>	<b>\$ (9,724)</b>		<b>-28.6%</b>
	<b>\$ 36,844,245</b>	<b>\$ 3,070,354</b>	<b>\$ 3,112,248</b>	<b>\$ 6,140,708</b>	<b>\$ 6,105,868</b>	<b>\$ (34,839)</b>		<b>-0.6%</b>
1% OF Y-T-D REVENUE					\$ 60,838			
1/2 % OF Y-T-D REVENUE					\$ 30,419			
FLUCTUATION THRESHOLD					\$ 10,000	& 10%		

**DEVELOPMENTAL DISABILITIES RESOURCE CENTER**

**NOTES TO REVENUE STATEMENT**

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

August 31, 2021

<b>FAMILY SUPPORT SERVICES</b>	UNDER BUDGET AS REVENUE IS RECOGNIZED AS EXPENSES ARE INCURRED. SEE CORRESPONDING VARIANCE IN IN DIRECT EXPENSE.
<b>DONATIONS/GRANTS</b>	OVER BUDGET DUE TO RECOGNITION OF A PORTION OF REMAINING CARES ACT FUNDING AND TWO DONATIONS FOR APPROXIMATELY \$10K EACH.
<b>UNREALIZED GAIN/(LOSS) ON INVESTMENT</b>	THE INVESTMENT POLICY AND STRATEGY OF DDRC IS LONG TERM IN NATURE THEREFORE THERE IS NO BUDGET.

DEVELOPMENTAL DISABILITIES RESOURCE CENTER

UNAUDITED EXPENSES

PAGE 1 OF 2

August 31, 2021

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	\$ 2,231,444	\$ 185,954	\$ 190,071	\$ 371,907	\$ 370,036	\$ 1,871	0.5%
OPERATING / PURCHASE OF SERVICE	\$ 2,100,178	\$ 175,015	\$ 154,852	\$ 350,030	\$ 308,219	\$ 41,811	11.9%
TOTALS	\$ 4,331,622	\$ 360,969	\$ 344,923	\$ 721,937	\$ 678,255	\$ 43,682	6.1%
<b>ADULT DAY PROGRAM</b>							
PERSONNEL	\$ 3,747,201	\$ 312,267	\$ 259,266	\$ 624,534	\$ 505,677	\$ 118,857	19.0%
OPERATING	\$ 1,441,459	\$ 120,122	\$ 142,247	\$ 240,243	\$ 259,011	\$ (18,768)	-7.8%
PURCHASE OF SERVICES	\$ 324,523	\$ 27,044	\$ 26,110	\$ 54,087	\$ 50,302	\$ 3,785	7.0%
TOTALS	\$ 5,513,183	\$ 459,432	\$ 427,623	\$ 918,864	\$ 814,990	\$ 103,874	11.3%
<b>ADMINISTRATION</b>							
PERSONNEL	\$ 3,462,041	\$ 288,503	\$ 302,985	\$ 577,007	\$ 578,190	\$ (1,183)	-0.2%
OPERATING	\$ 1,087,258	\$ 90,605	\$ 64,059	\$ 181,210	\$ 159,757	\$ 21,453	11.8%
TOTALS	\$ 4,549,299	\$ 379,108	\$ 367,044	\$ 758,217	\$ 737,947	\$ 20,270	2.7%
<b>THERAPEUTIC LEARNING CONNECTIONS</b>							
PERSONNEL	\$ 468,942	\$ 39,079	\$ 40,341	\$ 78,157	\$ 77,460	\$ 697	0.9%
OPERATING	\$ 84,907	\$ 7,076	\$ 4,790	\$ 14,151	\$ 10,018	\$ 4,133	29.2%
TOTALS	\$ 553,849	\$ 46,154	\$ 45,131	\$ 92,308	\$ 87,478	\$ 4,830	5.2%
<b>TERMINAL</b>							
PERSONNEL	\$ 258,804	\$ 21,550	\$ 22,328	\$ 43,101	\$ 42,279	\$ 822	1.9%
OPERATING / PURCHASE OF SERVICE	\$ 120,430	\$ 10,036	\$ 4,162	\$ 20,072	\$ 11,543	\$ 8,529	42.5%
TOTALS	\$ 379,034	\$ 31,586	\$ 26,490	\$ 63,172	\$ 53,822	\$ 9,350	14.8%
<b>RESOURCE COORDINATION</b>							
PERSONNEL	\$ 3,345,706	\$ 278,809	\$ 281,633	\$ 557,618	\$ 541,637	\$ 15,981	2.9%
OPERATING	\$ 241,287	\$ 20,107	\$ 20,298	\$ 40,215	\$ 37,088	\$ 3,127	7.8%
TOTALS	\$ 3,586,993	\$ 298,916	\$ 301,931	\$ 597,832	\$ 578,725	\$ 19,107	3.2%
<b>CHILDREN AND FAMILY SERVICES</b>							
PERSONNEL	\$ 1,938,043	\$ 161,504	\$ 166,772	\$ 323,007	\$ 319,125	\$ 3,882	1.2%
OPERATING	\$ 295,306	\$ 24,609	\$ 22,521	\$ 49,218	\$ 44,847	\$ 4,371	8.9%
DIRECT FAMILY	\$ 1,208,561	\$ 100,713	\$ 49,171	\$ 201,427	\$ 68,648	\$ 132,778	65.9%
JEFFCO CFS FUND	\$ 100,000	\$ 8,333	\$ 35,863	\$ 16,667	\$ 57,674	\$ (41,007)	-246.0%
TOTALS	\$ 3,541,910	\$ 295,159	\$ 274,327	\$ 590,318	\$ 490,294	\$ 100,024	16.9%



DEVELOPMENTAL DISABILITIES RESOURCE CENTER

UNAUDITED EXPENSES

August 31, 2021

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	\$ 6,692,929	\$ 557,744	\$ 598,588	\$ 1,115,488	\$ 1,179,167	\$ (63,679)	-5.7%
OPERATING	\$ 1,972,821	\$ 164,402	\$ 144,301	\$ 328,804	\$ 298,323	\$ 30,481	9.3%
HOST HOMES	\$ 1,239,453	\$ 103,288	\$ 118,325	\$ 206,576	\$ 238,042	\$ (31,467)	-15.2%
PURCHASE OF SERVICES	\$ 580,140	\$ 48,345	\$ 47,812	\$ 96,690	\$ 87,658	\$ 9,032	9.3%
TOTALS	\$ 10,485,343	\$ 873,779	\$ 909,026	\$ 1,747,557	\$ 1,803,190	\$ (55,633)	-3.2%
<b>SUPPORTED LIVING SERVICES/CES</b>							
PERSONNEL	\$ 1,444,416	\$ 120,368	\$ 121,714	\$ 240,736	\$ 236,071	\$ 4,665	1.9%
OPERATING / PURCHASE OF SERVICE	\$ 970,635	\$ 80,886	\$ 92,695	\$ 161,773	\$ 153,534	\$ 8,239	5.1%
TOTALS	\$ 2,415,051	\$ 201,254	\$ 214,409	\$ 402,509	\$ 389,605	\$ 12,904	3.2%
<b>GRANTS</b>							
PERSONNEL	\$ 67,494	\$ 5,625	\$ 5,641	\$ 11,249	\$ 11,173	\$ 76	0.7%
OPERATING	\$ 2,837	\$ 236	\$ 147	\$ 473	\$ 289	\$ 184	38.9%
TOTALS	\$ 70,331	\$ 5,861	\$ 5,788	\$ 11,722	\$ 11,462	\$ 260	2.2%
<b>BEHAVIORAL HEALTH</b>							
PERSONNEL	\$ 370,659	\$ 30,888	\$ 33,268	\$ 61,777	\$ 63,390	\$ (1,614)	-2.6%
OPERATING	\$ 187,408	\$ 15,617	\$ 15,446	\$ 31,235	\$ 30,315	\$ 920	2.9%
TOTALS	\$ 558,067	\$ 46,506	\$ 48,714	\$ 93,011	\$ 93,705	\$ (694)	-0.7%
<b>SELF DETERMINATION</b>							
OPERATING	\$ 200,000	\$ 16,667	\$ 15,165	\$ 33,333	\$ 24,895	\$ 8,438	25.3%
<b>SUMMARY</b>							
PERSONNEL	\$ 24,088,858	\$ 2,007,405	\$ 2,022,607	\$ 4,014,810	\$ 3,924,205	\$ 90,605	2.3%
OPERATING	\$ 9,957,479	\$ 829,790	\$ 765,717	\$ 1,659,580	\$ 1,464,161	\$ 195,419	11.8%
HOST HOMES	\$ 1,239,453	\$ 103,288	\$ 118,325	\$ 206,576	\$ 238,042	\$ (31,467)	-15.2%
PURCHASE OF SERVICES	\$ 904,663	\$ 75,389	\$ 73,922	\$ 150,777	\$ 137,960	\$ 12,817	8.5%
TOTALS	\$ 36,190,453	\$ 3,015,871	\$ 2,980,571	\$ 6,031,742	\$ 5,764,368	\$ 267,374	4.4%
1% OF Y-T-D EXPENSE					\$ 57,644		
1/2 % OF Y-T-D EXPENSE					\$ 28,822		
FLUCTUATION THRESHOLD					\$ 10,000	& 10%	

**DEVELOPMENTAL DISABILITIES RESOURCE CENTER**

**NOTES TO EXPENSE STATEMENT**

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

August 31, 2021

<b>EARLY INTERVENTION</b>	
OPERATING / PURCHASE OF SERVICE	UNDER BUDGET DUE TO OTHER PROFESSIONAL AND THERAPY SERVICES AS THE BUDGET WAS BASED ON PRIOR YEAR UTILIZATION WHICH INCLUDED AN ESTIMATE OF RETURN TO SERVICES RELATED TO THE PANDEMIC.
<b>ADULT DAY PROGRAM</b>	
PERSONNEL	UNDER BUDGET DUE TO VACANCY SAVINGS.
<b>ADMINISTRATION</b>	
OPERATING	UNDER BUDGET IN A VARIETY OF EXPENSES INCLUDING OTHER PROFESSIONAL SERVICES, COMPUTER MAINTENANCE COSTS, AND TELEPHONE COSTS.
<b>CHILDREN AND FAMILY SERVICES</b>	
DIRECT FAMILY	UNDER BUDGET AS REVENUE IS RECOGNIZED AS EXPENSES ARE INCURRED. SEE CORRESPONDING VARIANCE IN FSSP REVENUE.
JEFFCO CFS FUNDS	THE BUDGET IS EVENLY DISTRIBUTED BY 1/12 THROUGHOUT THE YEAR. OVER BUDGET AS ACTUAL COSTS ARE GREATER THAN 1/12 OF THE ANNUAL BUDGET.
<b>RESIDENTIAL - ALL</b>	
HOST HOMES	OVER BUDGET AS THE INDIVIDUALS' PERSONAL NEEDS FUNDING WAS NOT INCLUDED IN THE BUDGET.

Developmental Disabilities Resource Center  
 Unaudited Statement of Financial Position

ASSETS	Unaudited August 31, 2021	Unaudited June 30, 2021
<b>Current Assets</b>		
Cash		
Cash and cash equivalents	\$13,898,064	\$14,533,028
<b>Including capital reserve of \$5,992,604</b>		
Certificates of deposit	390,758	390,758
Receivables		
Fees and grants from governmental agencies	5,528,042	4,915,543
Workshop contracts	-	0
Other	379,157	391,285
Prepaid expenses and other	1,164,619	953,642
<b>Total Current Assets</b>	<u>21,360,640</u>	<u>21,184,256</u>
Land, building and equipment	24,678,987	24,668,987
Less: Accumulated Depreciation	<u>17,425,507</u>	<u>17,287,701</u>
<b>Net Fixed Assets</b>	7,253,480	7,381,286
Restricted certificates of deposit	165,780	165,780
Investments	4,040,931	3,961,529
Restricted cash	621,171	621,171
<b>Total Assets</b>	<u>\$33,442,002</u>	<u>\$33,314,022</u>
<b>Days of operations in operating cash balance</b>	<b>87</b>	<b>90</b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>Liabilities</b>		
Accounts payable	1,683,415	\$1,805,583
Notes payable	157,188	157,188
Accrued expenses	1,891,708	1,891,708
Deferred Revenue	200,032	277,868
<b>Total liabilities</b>	<u>3,932,343</u>	<u>4,132,347</u>
<b>Net assets</b>		
<b>Net assets</b>	<u>29,509,659</u>	<u>29,181,675</u>
<b>Total net assets</b>	29,509,659	29,181,675
<b>Total liabilities and net assets</b>	<u>\$33,442,002</u>	<u>\$33,314,022</u>

Developmental Disabilities Resource Center  
 Unaudited Statement of Cash Flows

	Unaudited August 31, 2021	Unaudited June 30, 2021
Cash flows from operating activities:		
Change in net assets	\$341,500	\$2,145,057
Adjustment for non cash items:		
In-Kind Donation		-
Depreciation	137,806	811,376
(Gain)/loss on asset disposition		0
Unrealized (Gain)/Loss on Investment	(79,402)	(570,521)
Change in assets and liabilities:		
Accounts receivable	(600,371)	637,859
Other assets	(244,493)	(163,380)
Accounts payable and accrued expense	(122,168)	(930,056)
Deferred Revenue	(77,836)	277,868
Cash provided by operations	<u>(644,964)</u>	<u>2,208,203</u>
Cash flows from investing activities:		
Change in CDs	-	(1,059)
Proceeds from redemption of investments	-	-
Proceeds from sale of fixed assets	-	0
Purchase of investments	-	0
Purchase of fixed assets	10,000	(57,256)
Cash provided by investing activity	<u>10,000</u>	<u>(58,315)</u>
Cash flows from financing activities:		
Issuance of notes payable	-	-
Payments on notes payable	-	-
	<u>-</u>	<u>-</u>
NET INCREASE (DECREASE) IN CASH	(634,964)	2,149,888
Cash balance, beginning of period	<u>15,154,199</u>	<u>13,004,311</u>
Cash balance, end of period	<u>\$14,519,235</u>	<u>\$15,154,199</u>