

MINUTES

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



DDRC Building, 11177 W. 8th Ave., Lakewood, CO 80215
September 27, 2023

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:** Mrs. Hartley, President of the Board, called the regular meeting of the Board of Directors of the Developmental Disabilities Resource Center for September 27, 2023, to order at 5:40 p.m.

B. **ROLL CALL:**

BOARD MEMBERS PRESENT

Susan Hartley, President
Jean Armour
Joanne Elliott
Chuck English
Mary Margaret Fouse-Bishop
Megan MacHatton
David Pemberton
Doreen Raad
Matt Rotter
Grant Sanders
Tim Schimberg
Jodi Schoemer
Mary Ann Tillman

BOARD MEMBERS ABSENT

Pat Bolton
Heidi Markley
Amy Miller
Jennifer Thompson

SENIOR STAFF PRESENT

Rob DeHerrera, Executive Dir.
Kristie Braaten
Jane Byron
Gena Colbert
Jamie Haney
Kevin Harding
Kelly Hulstrom
Terri Hulstrom
Steve Jimenez
Susan Johnson
Micki Klawes
Ashley Lee
Michele Majeune
Dorothy Nwoke
Liz Pahr
Annette Rogers
Jeanne Terrell
Melanie White

A quorum was present.

C. **MINUTES:** Mr. Rotter moved to approve the minutes of the August 23, 2023, meeting as written. Seconded by Ms. Fouse-Bishop and carried unanimously.

D. **FINANCIAL STATEMENTS:** Mr. Rotter, Treasurer, presented the June financials, including revenue, expenses, variances, supplemental data and investments.

Mr. Schimberg moved to approve the financial statements as submitted. Seconded by Mr. Sanders and carried unanimously.

II – COMMUNICATIONS

None

III – PUBLIC COMMENT

Joni Krickbaum, Chair of the Family Support Council, thanked the Board for the Family Support dollars this fiscal year. The funding will allow DDRC to reach more people in need. She also thanked DDRC for the gift she received as part of the Direct Support Professionals Recognition Week and for the ongoing support for her son and family.

IV – ACTION ON ROUTINE ITEMS

CONSENT AGENDA: Ms. Schoemer moved that Board approve the following items 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
- IX-D Policy Review
- IX-F Finance/HR and Executive Committee Recommendations - None

Motion seconded by Mr. Sanders and carried unanimously.

V – COMMENDATIONS

There was one Dynamo Award, one Teamwork Award, three D.U.C.K. Awards and one Customer Service Award given this month.

Mrs. Tillman moved to approve the Commendations report as submitted. Seconded by Mr. Sanders and carried unanimously.

VIII – INFORMATION ON INDIVIDUALS RECEIVING SERVICES

D. HUMAN RIGHTS COMMITTEE: Staff reviewed the graphs and summary narratives included in the monthly Human Rights Committee (HRC) report. It was noted that once the transition for CMRD happens, the HRC, which is required in state statute, will move to Jefferson County Human Services, as will the Quality Assurance and investigation functions.

Mrs. Tillman moved to approve the HRC report as submitted. Seconded by Mr. Sanders and carried unanimously.

IX – BUSINESS

A. EXECUTIVE DIRECTOR'S REPORT

- We had a very successful Direct Support Professionals (DSPs) Recognition Week. Thanks go to Mrs. Tillman and the Board for their extra efforts to get gifts to all DSPs. It was much appreciated.

- DDRC along with our cohost nonprofit sponsors (Seniors' Resource Center, Family Tree and Jefferson Center) held another successful Legislative BBQ. This was the 23rd year for this event and between 150-175 people attended along with elected officials/staff from the Colorado State House of Representative, Jefferson County, the Jefferson County Board of Commissioners and U.S. Senator Michael Bennet's office. Thank you to the staff for organizing such a successful event and to the Board members who were able to attend.
- DDRC has received confirmation from a long-time generous supporter and donor that they will be matching our year-end appeal up to \$30,000 to benefit Therapeutic Learning Connections/Recreation.
- Staff met with our newest Board member, Jennifer Thompson, to begin Board orientation. We are incredibly excited to have Ms. Thompson on the Board.
- On October 3rd we will have Representative Bird from Jefferson County, who is the incoming Chair of the Joint Budget Committee, out for a visit and she will be going on two home visits with our Early Intervention team.
- October is National Disability Employment Month. We will be recognizing and promoting the work we do here within DDRC Employment Services.
- Thanks go to Mr. Rotter who is a member of an organization called 100 Men Who Care that donate to local nonprofits once a quarter. Mr. Rotter nominated DDRC, and we were selected as the nonprofit of the quarter. Through his work we will be receiving \$6,200.
- Plans are well underway for this year's Annual Meeting on October 25th, 6-7:30 pm at Baldoria on the Water. The Jefferson County Board of County Commissioners is being honored with the Elected Officials of the Year Award and many other honors will be part of the evening. The Board meeting precedes the event at 5:30 pm, also at Baldoria.
- We received confirmation this past week that the Colorado Department of Early Childhood will be moving forward with an RFP for Early Intervention Direct Services and Service Coordination. It will not include EI Evaluations as those are under a separate contract. EI is an area we have identified for potential growth. There are several unknowns, including service areas, rates and when the results will be announced. The RFP is scheduled for release in early November with an effective date of July 1, 2024.
- DDRC has receive a Colorado Department of Transportation grant for \$142,000. Thanks to Steve Jimenez for his work on this.

B. CASE MANAGEMENT REDESIGN (CMRD) UPDATE

- The Department of Health Care Policy and Financing (HCPF) has recently issued two new pieces of guidance.
 - The first is on the availability of funding for case manager retention payments and sign-on bonuses. Both Jefferson County Human Services (JCHS) and DDRC have applied for these dollars. DDRC is only applying for the retention payments to offset what was already approved by the Board to retain staff during the transition. DDRC is not eligible for the sign-on bonus funding as that is only for incoming Case Management Agencies.

- HCPF also issued guidance on member assignment to CMAs and options for selection of a CMA outside their service area. Essentially, this guidance says that individuals can stay with their current CMA or Community Centered Board until the CMA or CCB transitions. All counties served by DDRC (Jefferson, Clear Creek, Gilpin and Summit) are in the 3rd transition phase. So, everyone served by DDRC will not need to transfer until July 1, 2024, regardless of county, if they so choose. There is also an exception process through which an individual can request to be served by a CMA outside their county of residence, but that CMA has to be willing and able to provide case management services.
- DDRC and JCHS have four joint subgroups to focus on human resources/recruitment, communication, facilities/space, and operations. A substantial amount of work is being done in these groups. One of the biggest items is for JCHS to start to stand up the CMA, including new leadership and other support functions. JCHS is still working to secure funding to add a project manager and there has been a lot of discussion about getting a division director on board as soon as possible. HCPF has a number of different pools of dollars for CMA start-up for sign-on bonuses, IT and facility need, but nothing dedicated to staffing leadership and key staff. JCHS is having conversations with HCPF on start-up funding for staffing or what other sources of dollars could be used for that, including mill levy.

C. GOVERNANCE COMMITTEE REPORT ON NOMINATIONS – Mrs. Elliott, Chair of the Governance Committee, reported on Board members standing for re-election and re-appointment this year. The election will take place at the Annual Meeting in October and the appointments will be approved at the October Board meeting. It was noted that the Governance Committee has been successful in filling all 17 Board positions for the first time in a while.

E. NOV/DEC BOARD MEETING DATE SELECTION – Due to the Thanksgiving and winter holidays, the November and December Board meetings are combined and held early in the month of December. This year’s November/December Board meeting will be December 6th, 2023.

X – SPECIAL ITEM

Kristie Braaten, Senior Director of Waiver Services, Kelly Hulstrom, Director of Admissions and Support Services, Jeanne Terrell, Director of Residential Services, and Melanie White, Director of Employment and Day Services, gave an overview of DDRC’s Direct Services.

XI – PUBLIC COMMENT

None.


XII – ITEMS OF GENERAL DISCUSSION

A. UNFINISHED BUSINESS – None

B. NEW BUSINESS – None

XIII – ADJOURNMENT

Meeting adjourned at 8:10 p.m. The next regular meeting of the Board is on Wednesday, October 25, 2023, at 5:30 pm, at Baldoria on the Water, 146 Van Gordon Street, Lakewood, CO, 80228.



Jodi Schoemer, Secretary



Annette Rogers, Executive Assistant

DEVELOPMENTAL DISABILITIES RESOURCE CENTER

UNAUDITED SUMMARY OF REVENUES & EXPENSES
July 31, 2023

	TOTAL BUDGET	MONTHLY BUDGET	CURRENT MONTH ACTUAL	Y-T-D BUDGET	Y-T-D ACTUAL	Y-T-D VARIANCE FAV (-UNFAV) DOLLARS	%
REVENUES	\$ 41,477,291	\$ 3,456,441	\$ 3,420,083	\$ 3,456,441	\$ 3,420,083	\$ (36,360)	-1.1%
EXPENDITURES							
PERSONNEL	\$ 28,412,203	\$ 2,367,684	\$ 2,318,306	\$ 2,367,684	\$ 2,318,306	\$ 49,378	2.1%
OPERATING	\$ 10,793,490	\$ 899,458	\$ 872,269	\$ 899,458	\$ 872,269	\$ 27,189	3.0%
HOST HOMES	\$ 1,701,160	\$ 141,763	\$ 137,025	\$ 141,763	\$ 137,025	\$ 4,738	3.3%
PURCHASE OF SERVICES	\$ 145,771	\$ 12,148	\$ 11,904	\$ 12,148	\$ 11,904	\$ 244	2.0%
TOTAL EXPENDITURES	\$ 41,052,624	\$ 3,421,052	\$ 3,339,504	\$ 3,421,052	\$ 3,339,504	\$ 81,548	2.4%
REVENUES OVER EXPENSES SURPLUS/(DEFICIET)	\$ 424,667	\$ 35,389	\$ 80,579	\$ 35,389	\$ 80,579	\$ 45,188	
UNREALIZED GAIN/(LOSS) ON LT INVESTMENTS	\$ -	\$ -	\$ 90,941	\$ -	\$ 90,941	\$ 90,941	
REVENUES OVER EXPENSES NET OF LT INVESTMENTS SURPLUS/(DEFICIT)	\$ 424,667	\$ 35,389	\$ (10,362)	\$ 35,389	\$ (10,362)	\$ (45,753)	

DEVELOPMENTAL DISABILITIES RESOURCE CENTER

UNAUDITED REVENUES
July 31, 2023

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	\$ 8,619,542	\$ 718,295	\$ 702,261	\$ 718,295	\$ 702,261		\$ (16,034)	-2.2%
FAMILY SUPPORT SERVICES	\$ 735,140	\$ 61,262	\$ 29,603	\$ 61,262	\$ 29,603		\$ (31,661)	-51.7%
MEDICAID REVENUE	\$ 17,436,858	\$ 1,453,072	\$ 1,410,447	\$ 1,453,072	\$ 1,410,447		\$ (42,625)	-2.9%
SUPPORTED LIVING SERVICES	\$ 1,098,464	\$ 91,539	\$ 72,757	\$ 91,539	\$ 72,757		\$ (18,782)	-20.5%
CHILDREN'S EXTENSIVE SUPPORT	\$ 169,738	\$ 14,145	\$ 15,668	\$ 14,145	\$ 15,668		\$ 1,523	10.8%
JEFFERSON COUNTY	\$ 11,068,400	\$ 922,367	\$ 922,367	\$ 922,367	\$ 922,367		\$ 0	0.0%
ROOM AND BOARD	\$ 973,950	\$ 81,163	\$ 73,312	\$ 81,163	\$ 73,312		\$ (7,851)	-8.7%
HUD SUBSIDIES	\$ 238,675	\$ 19,890	\$ 20,140	\$ 19,890	\$ 20,140		\$ 250	0.3%
INTEREST	\$ 40,000	\$ 3,333	\$ 12,485	\$ 3,333	\$ 12,485		\$ 9,152	274.6%
RENTAL REVENUE	\$ 348,740	\$ 29,062	\$ 30,628	\$ 29,062	\$ 30,628		\$ 1,566	5.4%
DONATIONS/GRANTS	\$ 420,000	\$ 35,000	\$ 14,269	\$ 35,000	\$ 14,269		\$ (20,731)	-59.2%
UNREALIZED GAIN/(LOSS) ON INVESTMENT	\$ -	\$ -	\$ 90,941	\$ -	\$ 90,941		\$ 90,941	100.0%
PRIVATE PAY	\$ 37,068	\$ 3,089	\$ 2,494	\$ 3,089	\$ 2,494		\$ (595)	-19.3%
MISCELLANEOUS	\$ 60,050	\$ 5,004	\$ 483	\$ 5,004	\$ 483		\$ (4,521)	-90.3%
EXTERNAL TOTAL REVENUE	\$ 41,246,625	\$ 3,437,219	\$ 3,397,855	\$ 3,437,219	\$ 3,397,855		\$ (39,366)	-1.1%
INTERNAL REVENUES	\$ 230,666	\$ 19,222	\$ 22,228	\$ 19,222	\$ 22,228		\$ 3,006	17.6%
	\$ 41,477,291	\$ 3,456,441	\$ 3,420,083	\$ 3,456,441	\$ 3,420,083		\$ (36,360)	-1.1%
1% OF Y-T-D REVENUE					\$ 33,979			
1/2 % OF Y-T-D REVENUE					\$ 16,989			
FLUCTUATION THRESHOLD					\$ 25,000	& 10%		

DEVELOPMENTAL DISABILITIES RESOURCE CENTER

NOTES TO REVENUE STATEMENT

VARIANCE IN REVENUES OF MORE THAN \$25,000 AND 10%
July 31, 2023

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

DEVELOPMENTAL DISABILITIES RESOURCE CENTER

UNAUDITED EXPENSES
July 31, 2023

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	%
EARLY INTERVENTION							
PERSONNEL	\$ 3,653,645	\$ 304,470	\$ 298,107	\$ 304,470	\$ 298,107	\$ 6,363	2.1%
OPERATING / PURCHASE OF SERVICE	\$ 2,678,736	\$ 223,228	\$ 218,444	\$ 223,228	\$ 218,444	\$ 4,784	2.1%
TOTALS	\$ 6,332,381	\$ 527,698	\$ 516,551	\$ 527,698	\$ 516,551	\$ 11,147	2.1%
ADULT DAY PROGRAM							
PERSONNEL	\$ 3,347,416	\$ 278,951	\$ 251,967	\$ 278,951	\$ 251,967	\$ 26,984	9.7%
OPERATING	\$ 1,617,745	\$ 134,812	\$ 131,898	\$ 134,812	\$ 131,898	\$ 2,914	2.2%
TOTALS	\$ 4,965,161	\$ 413,763	\$ 383,865	\$ 413,763	\$ 383,865	\$ 29,898	7.2%
ADMINISTRATION							
PERSONNEL	\$ 3,423,425	\$ 285,285	\$ 281,417	\$ 285,285	\$ 281,417	\$ 3,868	1.4%
OPERATING	\$ 1,538,877	\$ 128,240	\$ 112,184	\$ 128,240	\$ 112,184	\$ 16,056	12.5%
TOTALS	\$ 4,962,302	\$ 413,525	\$ 393,601	\$ 413,525	\$ 393,601	\$ 19,924	4.8%
THERAPEUTIC LEARNING CONNECTIONS							
PERSONNEL	\$ 529,022	\$ 44,085	\$ 43,931	\$ 44,085	\$ 43,931	\$ 154	0.3%
OPERATING	\$ 118,850	\$ 9,904	\$ 13,932	\$ 9,904	\$ 13,932	\$ (4,028)	-40.7%
TOTALS	\$ 647,872	\$ 53,989	\$ 57,863	\$ 53,989	\$ 57,863	\$ (3,874)	-7.2%
TERMINAL							
PERSONNEL	\$ 178,807	\$ 14,901	\$ 14,448	\$ 14,901	\$ 14,448	\$ 453	3.0%
OPERATING / PURCHASE OF SERVICE	\$ 103,923	\$ 8,660	\$ 6,121	\$ 8,660	\$ 6,121	\$ 2,539	29.3%
TOTALS	\$ 282,730	\$ 23,561	\$ 20,569	\$ 23,561	\$ 20,569	\$ 2,992	12.7%
RESOURCE COORDINATION							
PERSONNEL	\$ 3,984,939	\$ 332,078	\$ 371,200	\$ 332,078	\$ 371,200	\$ (39,122)	-9.8%
OPERATING	\$ 243,926	\$ 20,327	\$ 25,200	\$ 20,327	\$ 25,200	\$ (4,873)	-24.0%
TOTALS	\$ 4,228,865	\$ 352,405	\$ 396,400	\$ 352,405	\$ 396,400	\$ (43,995)	-12.5%
CHILDREN AND FAMILY SERVICES							
PERSONNEL	\$ 2,411,722	\$ 200,977	\$ 216,987	\$ 200,977	\$ 216,987	\$ (16,010)	-9.0%
OPERATING	\$ 197,763	\$ 16,480	\$ 13,497	\$ 16,480	\$ 13,497	\$ 2,984	18.1%
DIRECT FAMILY	\$ 735,140	\$ 61,262	\$ 29,603	\$ 61,262	\$ 29,603	\$ 31,660	51.7%
JEFFCO CFS FUND	\$ 500,000	\$ 41,667	\$ 98,776	\$ 41,667	\$ 98,776	\$ (57,109)	-137.1%
TOTALS	\$ 3,844,625	\$ 320,385	\$ 358,863	\$ 320,385	\$ 358,863	\$ (38,476)	-12.0%
RESIDENTIAL - ALL							
PERSONNEL	\$ 8,411,110	\$ 700,926	\$ 674,886	\$ 700,926	\$ 674,886	\$ 26,040	3.7%
OPERATING	\$ 1,971,039	\$ 164,253	\$ 123,357	\$ 164,253	\$ 123,357	\$ 40,896	24.9%
HOST HOMES	\$ 1,701,160	\$ 141,763	\$ 137,025	\$ 141,763	\$ 137,025	\$ 4,738	3.3%
PURCHASE OF SERVICES	\$ 145,771	\$ 12,148	\$ 11,904	\$ 12,148	\$ 11,904	\$ 244	2.0%
TOTALS	\$ 12,229,080	\$ 1,019,090	\$ 947,172	\$ 1,019,090	\$ 947,172	\$ 71,918	7.1%
SUPPORTED LIVING SERVICES/CES							
PERSONNEL	\$ 1,811,435	\$ 150,953	\$ 117,661	\$ 150,953	\$ 117,661	\$ 33,292	22.1%
OPERATING / PURCHASE OF SERVICE	\$ 655,930	\$ 54,661	\$ 69,432	\$ 54,661	\$ 69,432	\$ (14,771)	-26.0%
TOTALS	\$ 2,467,365	\$ 205,614	\$ 187,093	\$ 205,614	\$ 187,093	\$ 18,521	9.0%
BEHAVIORAL HEALTH							
PERSONNEL	\$ 660,681	\$ 55,057	\$ 47,702	\$ 55,057	\$ 47,702	\$ 7,355	13.4%
OPERATING	\$ 231,561	\$ 19,297	\$ 17,021	\$ 19,297	\$ 17,021	\$ 2,276	11.8%
TOTALS	\$ 892,242	\$ 74,354	\$ 64,723	\$ 74,354	\$ 64,723	\$ 9,631	13.0%
SELF DETERMINATION							
OPERATING	\$ 200,000	\$ 16,667	\$ 12,804	\$ 16,667	\$ 12,804	\$ 3,863	23.2%

SUMMARY

PERSONNEL	\$ 28,412,203	\$ 2,367,684	\$ 2,318,306	\$ 2,367,684	\$ 2,318,306	\$	49,378	2.1%
OPERATING	\$ 10,793,490	\$ 899,458	\$ 872,269	\$ 899,458	\$ 872,269	\$	27,189	3.0%
HOST HOMES	\$ 1,701,160	\$ 141,763	\$ 137,025	\$ 141,763	\$ 137,025	\$	4,738	3.3%
PURCHASE OF SERVICES	\$ 145,771	\$ 12,148	\$ 11,904	\$ 12,148	\$ 11,904	\$	244	2.0%
TOTALS	\$ 41,052,624	\$ 3,421,052	\$ 3,339,504	\$ 3,421,052	\$ 3,339,504	\$	81,548	2.4%
1% OF Y-T-D EXPENSE					\$		33,395	
1/2 % OF Y-T-D EXPENSE					\$		16,698	
FLUCTUATION THRESHOLD					\$		25,000	& 10%

DEVELOPMENTAL DISABILITIES RESOURCE CENTER

NOTES TO EXPENSE STATEMENT

VARIANCE IN EXPENSES OF MORE THAN \$25,000 AND 10%
July 31, 2023

CHILDREN AND FAMILY SERVICES

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

JEFFCO CFS OVER BUDGET AS THE BUDGET IS EQUALLY DIVIDED BY 1/12. DISTRIBUTIONS ARE GREATER THAN 1/12 OF THE ANNUAL BUDGET.

QUALITY LIVING SERVICES

OPERATING UNDER BUDGET IN FOOD, CONTRACTED REPAIR AND MAINTENANCE, AND FURNISHINGS.

SUPPORTED LIVING SERVICES/CES

PERSONNEL UNDER BUDGET DUE TO VACANCY SAVINGS.

Developmental Disabilities Resource Center
 Unaudited Statement of Financial Position

ASSETS	Unaudited July 31, 2023	Unaudited June 30, 2023
Current Assets		
Cash		
Cash and cash equivalents	\$15,550,239	\$15,899,716
Including capital reserve of \$6,956,891		
Certificates of deposit	392,035	392,035
Receivables		
Fees and grants from governmental agencies	4,070,686	3,938,949
Workshop contracts	-	-
Other	795,305	823,858
Prepaid expenses and other	1,205,290	949,620
Total Current Assets	<u>22,013,555</u>	<u>22,004,178</u>
Land, building and equipment	25,268,969	25,268,350
Less: Accumulated Depreciation	<u>18,762,557</u>	<u>18,712,200</u>
Net Fixed Assets	6,506,412	6,556,150
Restricted certificates of deposit	166,912	166,912
Investments	5,353,767	5,262,826
Restricted cash	424,434	424,434
Total Assets	<u>\$34,465,080</u>	<u>\$34,414,500</u>
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts payable	1,679,163	\$1,709,164
Notes payable	135,820	135,820
Accrued expenses	2,018,032	2,018,032
Deferred Revenue	0	0
Total liabilities	<u>3,833,015</u>	<u>3,863,016</u>
Net assets		
Net assets	<u>30,632,065</u>	<u>30,551,484</u>
Total net assets	<u>30,632,065</u>	<u>30,551,484</u>
Total liabilities and net assets	<u>\$34,465,080</u>	<u>\$34,414,500</u>

Developmental Disabilities Resource Center
 Unaudited Statement of Cash Flows

	Unaudited July 31, 2023	Unaudited June 30, 2023
Cash flows from operating activities:		
Change in net assets	\$80,579	\$957,269
Adjustment for non cash items:		
In-Kind Donation		-
Depreciation	50,357	624,948
(Gain)/loss on asset disposition		0
Unrealized (Gain)/Loss on Investment	(90,941)	(356,603)
Change in assets and liabilities:		
Accounts receivable	(103,184)	1,895,930
Other assets	(255,670)	13,885
Accounts payable and accrued expense	(30,001)	(501,239)
Deferred Revenue	-	-
Cash provided by operations	<u>(348,860)</u>	<u>2,634,190</u>
Cash flows from investing activities:		
Change in CDs	-	(1,660)
Proceeds from redemption of investments		-
Proceeds from sale of fixed assets	-	0
Purchase of investments	-	0
Purchase of fixed assets	(619)	(350,721)
Cash provided by investing activity	<u>(619)</u>	<u>(352,381)</u>
Cash flows from financing activities:		
Issuance of notes payable	-	-
Payments on notes payable	-	-
	<u>-</u>	<u>-</u>
 NET INCREASE (DECREASE) IN CASH	 (349,479)	 2,281,809
Cash balance, beginning of period	<u>16,748,350</u>	<u>14,466,541</u>
Cash balance, end of period	<u>\$16,398,871</u>	<u>\$16,748,350</u>

DEVELOPMENTAL DISABILITIES RESOURCE CENTER

UNAUDITED SUMMARY OF REVENUES & EXPENSES
August 31, 2023

	TOTAL BUDGET	MONTHLY BUDGET	CURRENT MONTH ACTUAL	Y-T-D BUDGET	Y-T-D ACTUAL	Y-T-D VARIANCE FAV (-UNFAV) DOLLARS	%
REVENUES	\$ 41,477,291	\$ 3,456,441	\$ 3,356,840	\$ 6,912,882	\$ 6,776,919	\$ (135,965)	-2.0%
EXPENDITURES							
PERSONNEL	\$ 28,412,203	\$ 2,367,684	\$ 2,337,746	\$ 4,735,367	\$ 4,656,046	\$ 79,321	1.7%
OPERATING	\$ 10,793,490	\$ 899,458	\$ 986,472	\$ 1,798,915	\$ 1,858,745	\$ (59,830)	-3.3%
HOST HOMES	\$ 1,701,160	\$ 141,763	\$ 136,800	\$ 283,527	\$ 273,826	\$ 9,701	3.4%
PURCHASE OF SERVICES	\$ 145,771	\$ 12,148	\$ 26,914	\$ 24,295	\$ 38,817	\$ (14,522)	-59.8%
TOTAL EXPENDITURES	\$ 41,052,624	\$ 3,421,052	\$ 3,487,932	\$ 6,842,104	\$ 6,827,434	\$ 14,670	0.2%
REVENUES OVER EXPENSES SURPLUS/(DEFICIET)	\$ 424,667	\$ 35,389	\$ (131,092)	\$ 70,778	\$ (50,515)	\$ (121,295)	
UNREALIZED GAIN/(LOSS) ON LT INVESTMENTS	\$ -	\$ -	\$ (76,540)	\$ -	\$ 14,401	\$ 14,401	
REVENUES OVER EXPENSES NET OF LT INVESTMENTS SURPLUS/(DEFICIT)	\$ 424,667	\$ 35,389	\$ (54,552)	\$ 70,778	\$ (64,916)	\$ (135,696)	

DEVELOPMENTAL DISABILITIES RESOURCE CENTER

UNAUDITED REVENUES
August 31, 2023

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	%
STATE PROGRAM	\$ 8,619,542	\$ 718,295	\$ 738,840	\$ 1,436,590	\$ 1,441,101	\$ 4,511	0.3%
FAMILY SUPPORT SERVICES	\$ 735,140	\$ 61,262	\$ 37,252	\$ 122,523	\$ 66,855	\$ (55,670)	-45.4%
MEDICAID REVENUE	\$ 17,436,858	\$ 1,453,072	\$ 1,432,483	\$ 2,906,143	\$ 2,842,930	\$ (63,213)	-2.2%
SUPPORTED LIVING SERVICES	\$ 1,098,464	\$ 91,539	\$ 80,820	\$ 183,077	\$ 153,577	\$ (29,500)	-16.1%
CHILDREN'S EXTENSIVE SUPPORT	\$ 169,738	\$ 14,145	\$ 17,390	\$ 28,290	\$ 33,058	\$ 4,768	16.9%
JEFFERSON COUNTY	\$ 11,068,400	\$ 922,367	\$ 922,367	\$ 1,844,733	\$ 1,844,733	\$ (0)	0.0%
ROOM AND BOARD	\$ 973,950	\$ 81,163	\$ 76,155	\$ 162,325	\$ 149,467	\$ (12,858)	-6.9%
HUD SUBSIDIES	\$ 238,675	\$ 19,890	\$ 28,442	\$ 39,779	\$ 48,582	\$ 8,803	21.1%
INTEREST	\$ 40,000	\$ 3,333	\$ 10,574	\$ 6,667	\$ 23,059	\$ 16,392	245.9%
RENTAL REVENUE	\$ 348,740	\$ 29,062	\$ 30,693	\$ 58,123	\$ 61,320	\$ 3,197	5.5%
DONATIONS/GRANTS	\$ 420,000	\$ 35,000	\$ 21,072	\$ 70,000	\$ 35,341	\$ (34,659)	-49.5%
UNREALIZED GAIN/(LOSS) ON INVESTMENT	\$ -	\$ -	\$ (76,540)	\$ -	\$ 14,401	\$ 14,401	100.0%
PRIVATE PAY	\$ 37,068	\$ 3,089	\$ 5,510	\$ 6,178	\$ 8,003	\$ 1,825	29.5%
MISCELLANEOUS	\$ 60,050	\$ 5,004	\$ 3,613	\$ 10,008	\$ 4,095	\$ (5,913)	-59.1%
EXTERNAL TOTAL REVENUE	\$ 41,246,625	\$ 3,437,219	\$ 3,328,671	\$ 6,874,438	\$ 6,726,522	\$ (147,918)	-2.2%
INTERNAL REVENUES	\$ 230,666	\$ 19,222	\$ 28,169	\$ 38,444	\$ 50,397	\$ 11,953	33.1%
	\$ 41,477,291	\$ 3,456,441	\$ 3,356,840	\$ 6,912,882	\$ 6,776,919	\$ (135,965)	-2.0%
1% OF Y-T-D REVENUE					\$ 67,265		
1/2 % OF Y-T-D REVENUE					\$ 33,633		
FLUCTUATION THRESHOLD					\$ 25,000	& 10%	

DEVELOPMENTAL DISABILITIES RESOURCE CENTER

NOTES TO REVENUE STATEMENT

**VARIANCE IN REVENUES OF MORE THAN \$25,000 AND 10%
August 31, 2023**

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

SUPPORTED LIVING SERVICES UNDER BUDGET AS THE FY24 BUDGET IS PRIMARILY BASED ON PRIOR YEAR UTILIZATION.

DONATIONS AND GRANTS UNDER BUDGET WHICH IS COMMON IN THE BEGINNING OF THE FISCAL YEAR AS A SIGNIFICANT AMOUNT OF THE ACTIVITY FOR DONATIONS OCCURS NEAR THE END OF THE CALENDAR YEAR WITH THE COLORADO GIVES DAY AND THE ANNUAL APPEAL.

DEVELOPMENTAL DISABILITIES RESOURCE CENTER

UNAUDITED EXPENSES
August 31, 2023

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	%
EARLY INTERVENTION							
PERSONNEL	\$ 3,653,645	\$ 304,470	\$ 307,280	\$ 608,941	\$ 605,384	\$ 3,557	0.6%
OPERATING / PURCHASE OF SERVICE	\$ 2,678,736	\$ 223,228	\$ 259,257	\$ 446,456	\$ 477,703	\$ (31,247)	-7.0%
TOTALS	\$ 6,332,381	\$ 527,698	\$ 566,537	\$ 1,055,397	\$ 1,083,087	\$ (27,690)	-2.6%
ADULT DAY PROGRAM							
PERSONNEL	\$ 3,347,416	\$ 278,951	\$ 274,164	\$ 557,903	\$ 526,131	\$ 31,772	5.7%
OPERATING	\$ 1,617,745	\$ 134,812	\$ 175,743	\$ 269,624	\$ 307,639	\$ (38,015)	-14.1%
TOTALS	\$ 4,965,161	\$ 413,763	\$ 449,907	\$ 827,527	\$ 833,770	\$ (6,243)	-0.8%
ADMINISTRATION							
PERSONNEL	\$ 3,423,425	\$ 285,285	\$ 276,832	\$ 570,571	\$ 558,250	\$ 12,321	2.2%
OPERATING	\$ 1,538,877	\$ 128,240	\$ 150,706	\$ 256,480	\$ 262,891	\$ (6,412)	-2.5%
TOTALS	\$ 4,962,302	\$ 413,525	\$ 427,538	\$ 827,050	\$ 821,141	\$ 5,909	0.7%
THERAPEUTIC LEARNING CONNECTIONS							
PERSONNEL	\$ 529,022	\$ 44,085	\$ 45,760	\$ 88,170	\$ 89,689	\$ (1,519)	-1.7%
OPERATING	\$ 118,850	\$ 9,904	\$ 10,287	\$ 19,808	\$ 24,218	\$ (4,410)	-22.3%
TOTALS	\$ 647,872	\$ 53,989	\$ 56,047	\$ 107,979	\$ 113,907	\$ (5,928)	-5.5%
TERMINAL							
PERSONNEL	\$ 178,807	\$ 14,901	\$ 14,962	\$ 29,801	\$ 29,408	\$ 393	1.3%
OPERATING / PURCHASE OF SERVICE	\$ 103,923	\$ 8,660	\$ 8,740	\$ 17,321	\$ 14,861	\$ 2,460	14.2%
TOTALS	\$ 282,730	\$ 23,561	\$ 23,702	\$ 47,122	\$ 44,269	\$ 2,853	6.1%
RESOURCE COORDINATION							
PERSONNEL	\$ 3,984,939	\$ 332,078	\$ 325,600	\$ 664,157	\$ 696,802	\$ (32,646)	-4.9%
OPERATING	\$ 243,926	\$ 20,327	\$ 26,627	\$ 40,654	\$ 51,827	\$ (11,173)	-27.5%
TOTALS	\$ 4,228,865	\$ 352,405	\$ 352,227	\$ 704,811	\$ 748,629	\$ (43,818)	-6.2%
CHILDREN AND FAMILY SERVICES							
PERSONNEL	\$ 2,411,722	\$ 200,977	\$ 219,789	\$ 401,954	\$ 436,774	\$ (34,820)	-9.7%
OPERATING	\$ 197,763	\$ 16,480	\$ 11,859	\$ 32,961	\$ 25,356	\$ 7,604	23.1%
DIRECT FAMILY	\$ 735,140	\$ 61,262	\$ 37,252	\$ 122,523	\$ 66,855	\$ 55,670	45.4%
JEFFCO CFS FUND	\$ 500,000	\$ 41,667	\$ 48,690	\$ 83,333	\$ 147,467	\$ (64,133)	-77.0%
TOTALS	\$ 3,844,625	\$ 320,385	\$ 317,590	\$ 640,771	\$ 676,452	\$ (35,679)	-5.6%
RESIDENTIAL - ALL							
PERSONNEL	\$ 8,411,110	\$ 700,926	\$ 700,321	\$ 1,401,852	\$ 1,375,207	\$ 26,645	1.9%
OPERATING	\$ 1,971,039	\$ 164,253	\$ 168,415	\$ 328,507	\$ 291,775	\$ 36,732	11.2%
HOST HOMES	\$ 1,701,160	\$ 141,763	\$ 136,800	\$ 283,527	\$ 273,826	\$ 9,701	3.4%
PURCHASE OF SERVICES	\$ 145,771	\$ 12,148	\$ 26,914	\$ 24,295	\$ 38,817	\$ (14,522)	-59.8%
TOTALS	\$ 12,229,080	\$ 1,019,090	\$ 1,032,450	\$ 2,038,180	\$ 1,979,625	\$ 58,555	2.9%
SUPPORTED LIVING SERVICES/CES							
PERSONNEL	\$ 1,811,435	\$ 150,953	\$ 122,090	\$ 301,906	\$ 239,749	\$ 62,157	20.6%
OPERATING / PURCHASE OF SERVICE	\$ 655,930	\$ 54,661	\$ 48,456	\$ 109,322	\$ 117,888	\$ (8,566)	-6.8%
TOTALS	\$ 2,467,365	\$ 205,614	\$ 170,546	\$ 411,228	\$ 357,637	\$ 53,591	13.0%
BEHAVIORAL HEALTH							
PERSONNEL	\$ 660,681	\$ 55,057	\$ 50,948	\$ 110,114	\$ 98,652	\$ 11,462	10.4%
OPERATING	\$ 231,561	\$ 19,297	\$ 17,340	\$ 38,594	\$ 34,363	\$ 4,231	11.0%
TOTALS	\$ 892,242	\$ 74,354	\$ 68,288	\$ 148,707	\$ 133,015	\$ 15,692	10.6%
SELF DETERMINATION							
OPERATING	\$ 200,000	\$ 16,667	\$ 23,100	\$ 33,333	\$ 35,902	\$ (2,569)	-7.7%

SUMMARY

PERSONNEL	\$ 28,412,203	\$ 2,367,684	\$ 2,337,746	\$ 4,735,367	\$ 4,656,046	\$ 79,321	1.7%
OPERATING	\$ 10,793,490	\$ 899,458	\$ 986,472	\$ 1,798,915	\$ 1,858,745	\$(59,830)	-3.3%
HOST HOMES	\$ 1,701,160	\$ 141,763	\$ 136,800	\$ 283,527	\$ 273,826	\$ 9,701	3.4%
PURCHASE OF SERVICES	\$ 145,771	\$ 12,148	\$ 26,914	\$ 24,295	\$ 38,817	\$(14,522)	-59.8%
TOTALS	\$ 41,052,624	\$ 3,421,052	\$ 3,487,932	\$ 6,842,104	\$ 6,827,434	\$ 14,670	0.2%
1% OF Y-T-D EXPENSE				\$ 68,274			
1/2 % OF Y-T-D EXPENSE				\$ 34,137			
FLUCTUATION THRESHOLD				\$ 25,000	& 10%		

DEVELOPMENTAL DISABILITIES RESOURCE CENTER

NOTES TO EXPENSE STATEMENT

VARIANCE IN EXPENSES OF MORE THAN \$25,000 AND 10%
August 31, 2023

ADULT DAY PROGRAM

OPERATING OVER BUDGET DUE TO VEHICLE REPAIR AND MAINTENANCE.

CHILDREN AND FAMILY SERVICES

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

JEFFCO CFS OVER BUDGET AS THE BUDGET IS EQUALLY DIVIDED BY 1/12. DISTRIBUTIONS ARE GREATER THAN 1/12 OF THE ANNUAL BUDGET.

QUALITY LIVING SERVICES

OPERATING UNDER BUDGET DUE TO FOOD AND FURNISHINGS.

SUPPORTED LIVING SERVICES/CES

PERSONNEL UNDER BUDGET DUE TO VACANCY SAVINGS.

Developmental Disabilities Resource Center
 Unaudited Statement of Financial Position

ASSETS	Unaudited August 31, 2023	Unaudited June 30, 2023
Current Assets		
Cash		
Cash and cash equivalents	\$14,925,677	\$15,899,716
Including capital reserve of \$6,947,947		
Certificates of deposit	392,098	392,035
Receivables		
Fees and grants from governmental agencies	4,766,641	3,938,949
Workshop contracts	-	-
Other	525,124	823,858
Prepaid expenses and other	1,157,115	949,620
Total Current Assets	<u>21,766,655</u>	<u>22,004,178</u>
Land, building and equipment	25,298,001	25,268,350
Less: Accumulated Depreciation	<u>18,812,915</u>	<u>18,712,200</u>
Net Fixed Assets	6,485,086	6,556,150
Restricted certificates of deposit	166,912	166,912
Investments	5,277,227	5,262,826
Restricted cash	424,434	424,434
Total Assets	<u><u>\$34,120,314</u></u>	<u><u>\$34,414,500</u></u>
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts payable	1,465,488	\$1,709,164
Notes payable	135,820	135,820
Accrued expenses	2,018,032	2,018,032
Deferred Revenue	0	0
Total liabilities	<u>3,619,340</u>	<u>3,863,016</u>
Net assets		
Net assets	<u>30,500,974</u>	<u>30,551,484</u>
Total net assets	<u>30,500,974</u>	<u>30,551,484</u>
Total liabilities and net assets	<u><u>\$34,120,314</u></u>	<u><u>\$34,414,500</u></u>

Developmental Disabilities Resource Center
 Unaudited Statement of Cash Flows

	Unaudited August 31, 2023	Unaudited June 30, 2023
Cash flows from operating activities:		
Change in net assets	(\$50,515)	\$957,269
Adjustment for non cash items:		
In-Kind Donation		-
Depreciation	100,715	624,948
(Gain)/loss on asset disposition		0
Unrealized (Gain)/Loss on Investment	(14,401)	(356,603)
Change in assets and liabilities:		
Accounts receivable	(528,958)	1,895,930
Other assets	(207,495)	13,885
Accounts payable and accrued expense	(243,676)	(501,239)
Deferred Revenue	-	-
Cash provided by operations	<u>(944,330)</u>	<u>2,634,190</u>
Cash flows from investing activities:		
Change in CDs	(63)	(1,660)
Proceeds from redemption of investments		-
Proceeds from sale of fixed assets	-	0
Purchase of investments	-	0
Purchase of fixed assets	(29,651)	(350,721)
Cash provided by investing activity	<u>(29,714)</u>	<u>(352,381)</u>
Cash flows from financing activities:		
Issuance of notes payable	-	-
Payments on notes payable	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
NET INCREASE (DECREASE) IN CASH	(974,044)	2,281,809
Cash balance, beginning of period	<u>16,748,350</u>	<u>14,466,541</u>
Cash balance, end of period	<u><u>\$15,774,306</u></u>	<u><u>\$16,748,350</u></u>