

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
December 6, 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 December 6, 2023, to order at 5:30 p.m.

B. **ROLL CALL:**

BOARD MEMBERS PRESENT

Susan Hartley, President
Jean Armour
Pat Bolton
Joanne Elliott
Mary Margaret Fouse-Bishop
Megan MacHatton
Amy Miller
David Pemberton
Doreen Raad
Matt Rotter
Grant Sanders
Tim Schimberg
Jodi Schoemer
Jennifer Thompson
Mary Ann Tillman

BOARD MEMBERS ABSENT

Heidi Markley

SENIOR STAFF PRESENT

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

A quorum was present.

- C. **MINUTES:** Mrs. Elliott moved to approve the minutes of the October 25, 2023, meeting as written. Seconded by Mr. Rotter and carried unanimously.
- D. **FINANCIAL STATEMENTS:** Mr. Rotter, Treasurer, presented the September financial statements including revenue, expenses, and variances.

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

II – COMMUNICATIONS

A letter of resignation from Chuck English was read for the record.

III – PUBLIC COMMENT

None

IV – ACTION ON ROUTINE ITEMS

CONSENT AGENDA: Ms. Schoemer moved that the following items be approved under the consent agenda.

- 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 Policy Review
- IX-D Executive Committee and Finance/HR Committee Recommendations
 - Approval of \$225,000 for one-time awards.

Motion seconded by Mrs. Elliott and carried unanimously.

V – COMMENDATIONS

There were seven Customer Service Awards and two D.U.C.K. Awards given this month.

Mr. Rotter moved to approve the commendations report as presented. Seconded by Ms. Miller and carried unanimously.

VI – HUMAN RESOURCES REPORT

Staff clarified that the general guideline is that if an open position has been on hold for a year, it will be looked at for either repurposing or elimination. Due to workforce shortages and other changes in Quality Living Options, some positions have been on hold for over a year and these positions continue to be reevaluated.

Mr. Pemberton moved to approve the human resources report as presented. Seconded by Mrs. Elliott and carried unanimously.

VII – DEVELOPMENT REPORT

Staff explained the separate tracking mechanisms for Colorado Give Day donations, the Annual Appeal and Annual Giving. Goal setting strategies were discussed as was a request to do a deep analysis of the promotion of each way of giving to leverage successful tactics.

Mr. Sanders moved to approve the development report as presented. Seconded by Mrs. MacHatton and carried unanimously.

IX – BUSINESS

A. EXECUTIVE DIRECTOR'S REPORT

- On November 1st, the Governor released his proposed state budget for FY 25. It includes targeted rate adjustments that may result in 2.7%-6.2% increases for many waiver

services. There is also a 1% provider rate increase. There are no Home and Community Based – Intellectual and Developmental Disabilities (HCBS-IDD) waiver waitlist resources included in the budget, but it does include 411 resources for emergency and reserved capacity needs. There was discussion about how the state allocates resources and the function of DDRC's 25th Hour Fund, which is under the Developmental Disabilities Foundation oversight. The Department of Early Childhood budget includes a 2% provider rate increase and \$1.1 million for Early Intervention caseload increases statewide.

- The Department of Early Childhood, Early Intervention Colorado, will issue a Request for Proposal (RFP) for EI direct services and service coordination beginning in FY 25, which starts July 1, 2024. The state's release of the RFP has been delayed twice and is now due sometime between December 11-20. The RFP does not include EI Evaluations, which are handled under a separate contract.
- Colorado Gives Day generated \$68,000 (pre-incentive) from 138 donors. This is lower than last year's total and reflects a decrease in the average amount each donor contributed.
- To date, the Annual Appeal has raised \$51,000. This campaign will run through the end of the year.
- We will be having two all-day restaurant benefit events at two different 3 Margarita locations where 15% of all dine-in profits will benefit DDRC. Thanks go to Mr. Sanders for setting this up.
- Thank you to the Board members who were able to attend our benefit night in November at Beau Jo's in Arvada.

B. CASE MANAGEMENT REDESIGN (CMRD) UPDATE –

- Last fall the Department of Health Care Policy and Financing (HCPF) started rule revisions required by the CMRD timeline. As part of this process, HCPF is required to promulgate rules no later than July 1, 2024, to designate Community Centered Boards (CCBs) and other changes associated with CMRD. In addition, they are doing a complete rule revision and restructuring of all rules related to Long-Term Services and Supports. HCPF will be presenting draft rules to the Medical Services Board on December 8th. The rules include a new CCB definition that mirrors state statute and they also outline CCB designation requirements.
- Jefferson County Human Services leadership and Jeffco Human Resources representatives met with all DDRC staff in Resource Coordination, Quality Assurance and Family Support to review a draft hiring timeline, the recruitment and application process and answer questions about the transition. We also have a Jeffco HR recruiting and hiring support day planned for DDRC staff on January 31st. All positions are scheduled to open for DDRC staff the week of January 29th. We are still working through the ultimate dates of transition. JCHS has advertised for the Case Management Agency Director position that they hope to have on board by the end of January.
- Work continues in the four joint subgroups to focus on human resources/recruitment, communication, facilities/space and operations.

C. GOVERNANCE COMMITTEE RECOMMENDATIONS – The Governance Committee put forth the following slate of officers:

- President – Susan Hartley
- Vice President – Joanne Elliott
- Secretary – Jodi Schoemer
- Treasurer – Matt Rotter

Mrs. Elliott moved to approve the slate of officers as presented. Seconded by Mr. Pemberton and carried unanimously.

X – SPECIAL ITEM

Gena Colbert, Chief Financial Officer, presented an overview on understanding financial statements and red flags.

XI – PUBLIC COMMENT

None

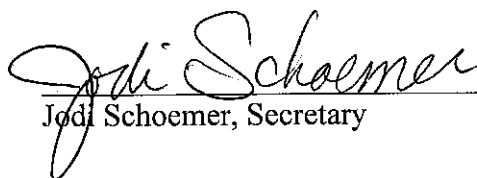
XII – ITEMS OF GENERAL DISCUSSION


A. UNFINISHED BUSINESS – None

B. NEW BUSINESS – None

XIII – ADJOURNMENT

Meeting adjourned at 7:40 p.m. The next regular meeting of the Board will be held on Wednesday, January 24, 2024, at 5:30 pm, at DDRC, 11177 W. 8th Avenue, Lakewood, CO 80215.


Jodi Schoemer, Secretary


Annette Rogers, Executive Assistant

DEVELOPMENTAL DISABILITIES RESOURCE CENTER

UNAUDITED SUMMARY OF REVENUES & EXPENSES

October 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	\$ 3,302,348	\$ 13,825,764	\$ 13,449,660	\$ (375,253)	-2.7%
EXPENDITURES							
PERSONNEL	\$ 28,412,203	\$ 2,367,684	\$ 2,333,560	\$ 9,470,734	\$ 9,315,581	\$ 155,153	1.6%
OPERATING	\$ 10,793,490	\$ 899,458	\$ 879,674	\$ 3,597,830	\$ 3,621,405	\$ (23,575)	-0.7%
HOST HOMES	\$ 1,701,160	\$ 141,763	\$ 136,629	\$ 567,053	\$ 543,520	\$ 23,533	4.2%
PURCHASE OF SERVICES	\$ 145,771	\$ 12,148	\$ 17,420	\$ 48,590	\$ 72,353	\$ (23,763)	-48.9%
TOTAL EXPENDITURES	\$ 41,052,624	\$ 3,421,052	\$ 3,367,283	\$ 13,684,208	\$ 13,552,859	\$ 131,349	1.0%
REVENUES OVER EXPENSES SURPLUS/(DEFICIET)	\$ 424,667	\$ 35,389	\$ (64,935)	\$ 141,556	\$ (103,199)	\$ (243,904)	
UNREALIZED GAIN/(LOSS) ON LT INVESTMENTS	\$ -	\$ -	\$ (100,976)	\$ -	\$ (224,572)	\$ (224,572)	
REVENUES OVER EXPENSES NET OF LT INVESTMENTS SURPLUS/(DEFICIT)	\$ 424,667	\$ 35,389	\$ 36,041	\$ 141,556	\$ 121,373	\$ (19,332)	

DEVELOPMENTAL DISABILITIES RESOURCE CENTER

UNAUDITED REVENUES
October 31, 2023

MONTH # **4**

SOURCE	TOTAL BUDGET	MONTHLY BUDGET	CURRENT MONTH REVENUE	Y-T-D BUDGET	Y-T-D REVENUE	Y-T-D VARIANCE FAV (UNFAV) DOLLARS	%
MEDICAID REVENUE	\$ 17,436,858	\$ 1,453,072	\$ 1,378,689	\$ 5,812,286	\$ 5,594,137	\$ (218,149)	-3.8%
JEFFERSON COUNTY	\$ 11,068,400	\$ 922,367	\$ 922,367	\$ 3,689,467	\$ 3,689,467	\$ 0	0.0%
STATE PROGRAM	\$ 8,619,542	\$ 718,295	\$ 744,626	\$ 2,873,181	\$ 2,939,613	\$ 66,432	2.3%
SUPPORTED LIVING SERVICES	\$ 1,098,464	\$ 91,539	\$ 75,048	\$ 366,155	\$ 292,542	\$ (73,613)	-20.1%
ROOM AND BOARD	\$ 973,950	\$ 81,163	\$ 77,248	\$ 324,650	\$ 301,797	\$ (22,853)	-6.0%
FAMILY SUPPORT SERVICES	\$ 735,140	\$ 61,262	\$ 43,799	\$ 245,047	\$ 169,365	\$ (75,684)	-30.9%
DONATIONS/GRANTS	\$ 420,000	\$ 35,000	\$ 37,154	\$ 140,000	\$ 184,736	\$ 44,736	32.0%
RENTAL REVENUE	\$ 348,740	\$ 29,062	\$ 28,753	\$ 116,247	\$ 120,765	\$ 4,518	3.9%
HUD SUBSIDIES	\$ 238,675	\$ 19,890	\$ 20,448	\$ 79,558	\$ 81,563	\$ 2,005	1.5%
CHILDREN'S EXTENSIVE SUPPORT	\$ 169,738	\$ 14,145	\$ 14,624	\$ 56,579	\$ 61,610	\$ 5,031	8.9%
MISCELLANEOUS	\$ 60,050	\$ 5,004	\$ 1,710	\$ 20,017	\$ 5,871	\$ (14,146)	-70.7%
INTEREST	\$ 40,000	\$ 3,333	\$ 31,270	\$ 13,333	\$ 120,838	\$ 107,505	806.3%
PRIVATE PAY	\$ 37,068	\$ 3,089	\$ 4,638	\$ 12,356	\$ 16,529	\$ 4,173	33.8%
UNREALIZED GAIN/(LOSS) ON INVESTMENT	\$ -	\$ -	\$ (100,976)	\$ -	\$ (224,572)	\$ (224,572)	100.0%
EXTERNAL TOTAL REVENUE	\$ 41,246,625	\$ 3,437,219	\$ 3,279,398	\$ 13,748,875	\$ 13,354,261	\$ (394,616)	-2.9%
INTERNAL REVENUES	\$ 230,666	\$ 19,222	\$ 22,950	\$ 76,889	\$ 96,252	\$ 19,363	27.2%
	\$ 41,477,291	\$ 3,456,441	\$ 3,302,348	\$ 13,825,764	\$ 13,449,660	\$ (375,253)	-2.7%
1% OF Y-T-D REVENUE					\$ 133,543		
1/2 % OF Y-T-D REVENUE					\$ 66,771		
FLUCTUATION THRESHOLD					\$ 25,000	& 10%	

DEVELOPMENTAL DISABILITIES RESOURCE CENTER

NOTES TO REVENUE STATEMENT

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

- SUPPORTED LIVING SERVICES** UNDER BUDGET AS THE FY24 BUDGET IS BASED ON PRIOR YEAR UTILIZATION.
- FAMILY SUPPORT SERVICES** UNDER BUDGET AS REVENUE IS RECOGNIZED AS EXPENSES ARE INCURRED. SEE CORRESPONDING VARIANCE IN DIRECT EXPENSE.
- DONATIONS AND GRANTS** OVER BUDGET DUE THE RECOGNITION OF A CDOT GRANT AND 2 ARPA GRANTS.
- INTEREST** OVER BUDGET DUE TO INTEREST RATES ON OPERATING CASH.

DEVELOPMENTAL DISABILITIES RESOURCE CENTER

UNAUDITED EXPENSES
October 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	%
RESIDENTIAL - ALL							
PERSONNEL	\$ 8,411,110	\$ 700,926	\$ 690,135	\$ 2,803,703	\$ 2,762,493	\$ 41,210	1.5%
OPERATING	\$ 1,971,039	\$ 164,253	\$ 145,672	\$ 657,013	\$ 607,404	\$ 49,609	7.6%
HOST HOMES	\$ 1,701,160	\$ 141,763	\$ 136,629	\$ 567,053	\$ 543,520	\$ 23,533	4.2%
PURCHASE OF SERVICES	\$ 145,771	\$ 12,148	\$ 17,420	\$ 48,590	\$ 72,353	\$ (23,763)	-48.9%
TOTALS	\$ 12,229,080	\$ 1,019,090	\$ 989,856	\$ 4,076,360	\$ 3,985,770	\$ 90,590	2.2%
EARLY INTERVENTION							
PERSONNEL	\$ 3,653,645	\$ 304,470	\$ 320,743	\$ 1,217,882	\$ 1,243,685	\$ (25,803)	-2.1%
OPERATING / PURCHASE OF SERVICE	\$ 2,678,736	\$ 223,228	\$ 238,689	\$ 892,912	\$ 955,683	\$ (62,771)	-7.0%
TOTALS	\$ 6,332,381	\$ 527,698	\$ 559,432	\$ 2,110,794	\$ 2,199,368	\$ (88,574)	-4.2%
ADULT DAY PROGRAM							
PERSONNEL	\$ 3,347,416	\$ 278,951	\$ 273,447	\$ 1,115,805	\$ 1,066,753	\$ 49,052	4.4%
OPERATING	\$ 1,617,745	\$ 134,812	\$ 121,370	\$ 539,248	\$ 559,554	\$ (20,306)	-3.8%
TOTALS	\$ 4,965,161	\$ 413,763	\$ 394,817	\$ 1,655,054	\$ 1,626,307	\$ 28,747	1.7%
ADMINISTRATION							
PERSONNEL	\$ 3,423,425	\$ 285,285	\$ 280,114	\$ 1,141,142	\$ 1,120,938	\$ 20,204	1.8%
OPERATING	\$ 1,538,877	\$ 128,240	\$ 151,682	\$ 512,959	\$ 509,308	\$ 3,651	0.7%
TOTALS	\$ 4,962,302	\$ 413,525	\$ 431,796	\$ 1,654,101	\$ 1,630,246	\$ 23,855	1.4%
RESOURCE COORDINATION							
PERSONNEL	\$ 3,984,939	\$ 332,078	\$ 327,676	\$ 1,328,313	\$ 1,338,257	\$ (9,944)	-0.7%
OPERATING	\$ 243,926	\$ 20,327	\$ 26,342	\$ 81,309	\$ 109,655	\$ (28,346)	-34.9%
TOTALS	\$ 4,228,865	\$ 352,405	\$ 354,018	\$ 1,409,622	\$ 1,447,912	\$ (38,290)	-2.7%
CHILDREN AND FAMILY SERVICES							
PERSONNEL	\$ 2,411,722	\$ 200,977	\$ 219,319	\$ 803,907	\$ 870,949	\$ (67,042)	-9.3%
OPERATING	\$ 197,763	\$ 16,480	\$ 12,747	\$ 65,921	\$ 56,022	\$ 9,899	15.0%
DIRECT FAMILY	\$ 735,140	\$ 61,262	\$ 43,799	\$ 245,047	\$ 169,365	\$ 75,684	30.9%
JEFFCO CFS FUND	\$ 500,000	\$ 41,667	\$ 27,980	\$ 166,667	\$ 200,666	\$ (33,999)	-20.4%
TOTALS	\$ 3,844,625	\$ 320,385	\$ 303,845	\$ 1,281,542	\$ 1,297,002	\$ (15,458)	-1.2%
SUPPORTED LIVING SERVICES/CES							
PERSONNEL	\$ 1,811,435	\$ 150,953	\$ 119,007	\$ 603,812	\$ 478,528	\$ 125,284	20.7%
OPERATING / PURCHASE OF SERVICE	\$ 655,930	\$ 54,661	\$ 54,363	\$ 218,643	\$ 232,069	\$ (13,426)	-5.1%
TOTALS	\$ 2,467,365	\$ 205,614	\$ 173,370	\$ 822,455	\$ 710,597	\$ 111,858	13.6%
BEHAVIORAL HEALTH							
PERSONNEL	\$ 660,681	\$ 55,057	\$ 42,903	\$ 220,227	\$ 193,752	\$ 26,475	12.0%
OPERATING	\$ 231,561	\$ 19,297	\$ 17,894	\$ 77,187	\$ 70,757	\$ 6,430	8.3%
TOTALS	\$ 892,242	\$ 74,354	\$ 60,797	\$ 297,414	\$ 264,509	\$ 32,905	11.1%
THERAPEUTIC LEARNING CONNECTIONS							
PERSONNEL	\$ 529,022	\$ 44,085	\$ 45,155	\$ 176,341	\$ 181,137	\$ (4,796)	-2.7%
OPERATING	\$ 118,850	\$ 9,904	\$ 9,653	\$ 39,617	\$ 48,320	\$ (8,703)	-22.0%
TOTALS	\$ 647,872	\$ 53,989	\$ 54,808	\$ 215,957	\$ 229,457	\$ (13,500)	-6.3%
TERMINAL							
PERSONNEL	\$ 178,807	\$ 14,901	\$ 15,061	\$ 59,602	\$ 59,089	\$ 513	0.9%
OPERATING / PURCHASE OF SERVICE	\$ 103,923	\$ 8,660	\$ 10,551	\$ 34,641	\$ 31,230	\$ 3,411	9.8%
TOTALS	\$ 282,730	\$ 23,561	\$ 25,612	\$ 94,243	\$ 90,319	\$ 3,924	4.2%
SELF DETERMINATION							
OPERATING	\$ 200,000	\$ 16,667	\$ 18,932	\$ 66,667	\$ 71,372	\$ (4,705)	-7.1%

SUMMARY

PERSONNEL	\$ 28,412,203	\$ 2,367,684	\$ 2,333,560	\$ 9,470,734	\$ 9,315,581	\$ 155,153	1.6%
OPERATING	\$ 10,793,490	\$ 899,458	\$ 879,674	\$ 3,597,830	\$ 3,621,405	\$ (23,575)	-0.7%
HOST HOMES	\$ 1,701,160	\$ 141,763	\$ 136,629	\$ 567,053	\$ 543,520	\$ 23,533	4.2%
PURCHASE OF SERVICES	\$ 145,771	\$ 12,148	\$ 17,420	\$ 48,590	\$ 72,353	\$ (23,763)	-48.9%
TOTALS	\$ 41,052,624	\$ 3,421,052	\$ 3,367,283	\$ 13,684,208	\$ 13,552,859	\$ 131,349	1.0%
1% OF Y-T-D EXPENSE					\$ 135,529		
1/2 % OF Y-T-D EXPENSE					\$ 67,764		
FLUCTUATION THRESHOLD					\$ 25,000 & 10%		

DEVELOPMENTAL DISABILITIES RESOURCE CENTER

NOTES TO EXPENSE STATEMENT

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

RESOURCE COORDINATION

OPERATING OVER BUDGET PRIMARILY DUE TO IT COSTS AND MILEAGE.

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.

SUPPORTED LIVING SERVICES/CES

PERSONNEL UNDER BUDGET DUE TO VACANCY SAVINGS.

BEHAVIORAL HEALTH

PERSONNEL UNDER BUDGET DUE TO VACANCY SAVINGS.

Developmental Disabilities Resource Center
Unaudited Statement of Financial Position

	Unaudited October 31, 2023	Unaudited June 30, 2023
ASSETS		
Current Assets		
Cash		
Cash and cash equivalents	\$14,936,182	\$15,899,716
Including capital reserve of \$7,002,655		
Certificates of deposit	393,317	392,035
Receivables		
Fees and grants from governmental agencies	5,033,590	3,938,949
Workshop contracts	-	-
Other	718,340	823,858
Prepaid expenses and other	1,058,960	949,620
Total Current Assets	<u>22,140,389</u>	<u>22,004,178</u>
Land, building and equipment	25,321,004	25,268,350
Less: Accumulated Depreciation	<u>18,913,629</u>	<u>18,712,200</u>
Net Fixed Assets	6,407,375	6,556,150
Restricted certificates of deposit	167,127	166,912
Investments	5,038,254	5,262,826
Restricted cash	424,434	424,434
Total Assets	<u><u>\$34,177,579</u></u>	<u><u>\$34,414,500</u></u>
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts payable	1,535,475	\$1,709,164
Notes payable	135,820	135,820
Accrued expenses	2,018,032	2,018,032
Deferred Revenue	39,965	0
Total liabilities	<u>3,729,292</u>	<u>3,863,016</u>
Net assets		
Net assets	<u>30,448,287</u>	<u>30,551,484</u>
Total net assets	<u>30,448,287</u>	<u>30,551,484</u>
Total liabilities and net assets	<u><u>\$34,177,579</u></u>	<u><u>\$34,414,500</u></u>

Developmental Disabilities Resource Center
Unaudited Statement of Cash Flows

	Unaudited October 31, 2023	Unaudited June 30, 2023
Cash flows from operating activities:		
Change in net assets	(\$103,199)	\$957,269
Adjustment for non cash items:		
In-Kind Donation		-
Depreciation	201,429	624,948
(Gain)/loss on asset disposition		0
Unrealized (Gain)/Loss on Investment	224,572	(356,603)
Change in assets and liabilities:		
Accounts receivable	(989,123)	1,895,930
Other assets	(109,340)	13,885
Accounts payable and accrued expense	(173,689)	(501,239)
Deferred Revenue	39,965	-
Cash provided by operations	<u>(909,385)</u>	<u>2,634,190</u>
Cash flows from investing activities:		
Change in CDs	(1,497)	(1,660)
Proceeds from redemption of investments		-
Proceeds from sale of fixed assets	-	0
Purchase of investments	-	0
Purchase of fixed assets	(52,654)	(350,721)
Cash provided by investing activity	<u>(54,151)</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	(963,536)	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>\$15,784,814</u></u>	<u><u>\$16,748,350</u></u>

DEVELOPMENTAL DISABILITIES RESOURCE CENTER

UNAUDITED SUMMARY OF REVENUES & EXPENSES
November 30, 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	\$ 3,706,360	\$ 17,282,205	\$ 17,118,782	\$ (162,572)	-0.9%
EXPENDITURES							
PERSONNEL	\$ 28,412,203	\$ 2,367,684	\$ 2,303,442	\$ 11,838,418	\$ 11,619,020	\$ 219,398	1.9%
OPERATING	\$ 10,793,490	\$ 899,458	\$ 1,023,052	\$ 4,497,288	\$ 4,644,459	\$ (147,172)	-3.3%
HOST HOMES	\$ 1,701,160	\$ 141,763	\$ 129,464	\$ 708,817	\$ 672,984	\$ 35,833	5.1%
PURCHASE OF SERVICES	\$ 145,771	\$ 12,148	\$ 15,820	\$ 60,738	\$ 88,173	\$ (27,435)	-45.2%
TOTAL EXPENDITURES	\$ 41,052,624	\$ 3,421,052	\$ 3,471,778	\$ 17,105,260	\$ 17,024,636	\$ 80,624	0.5%
REVENUES OVER EXPENSES SURPLUS/(DEFICIET)	\$ 424,667	\$ 35,389	\$ 234,582	\$ 176,945	\$ 94,146	\$ (81,948)	
UNREALIZED GAIN/(LOSS) ON LT INVESTMENTS	\$ -	\$ -	\$ 265,777	\$ -	\$ 41,205	\$ 41,205	
REVENUES OVER EXPENSES NET OF LT INVESTMENTS SURPLUS/(DEFICIT)	\$ 424,667	\$ 35,389	\$ (31,195)	\$ 176,945	\$ 52,941	\$ (123,153)	

DEVELOPMENTAL DISABILITIES RESOURCE CENTER

UNAUDITED REVENUES
November 30, 2023

MONTH # **5**

SOURCE	TOTAL BUDGET	MONTHLY BUDGET	CURRENT MONTH REVENUE	Y-T-D BUDGET	Y-T-D REVENUE	Y-T-D VARIANCE FAV (UNFAV) DOLLARS	%
MEDICAID REVENUE	\$ 17,436,858	\$ 1,453,072	\$ 1,370,617	\$ 7,265,358	\$ 6,964,755	\$ (300,603)	-4.1%
JEFFERSON COUNTY	\$ 11,068,400	\$ 922,367	\$ 922,367	\$ 4,611,833	\$ 4,611,833	\$ (0)	0.0%
STATE PROGRAM	\$ 8,619,542	\$ 718,295	\$ 726,927	\$ 3,591,476	\$ 3,666,540	\$ 75,064	2.1%
SUPPORTED LIVING SERVICES	\$ 1,098,464	\$ 91,539	\$ 61,367	\$ 457,693	\$ 353,908	\$ (103,785)	-22.7%
ROOM AND BOARD	\$ 973,950	\$ 81,163	\$ 72,152	\$ 405,813	\$ 373,949	\$ (31,864)	-6.9%
FAMILY SUPPORT SERVICES	\$ 735,140	\$ 61,262	\$ 105,600	\$ 306,308	\$ 274,965	\$ (31,345)	-10.2%
DONATIONS/GRANTS	\$ 420,000	\$ 35,000	\$ 44,772	\$ 175,000	\$ 192,271	\$ 17,271	9.9%
RENTAL REVENUE	\$ 348,740	\$ 29,062	\$ 28,823	\$ 145,308	\$ 149,588	\$ 4,280	2.9%
HUD SUBSIDIES	\$ 238,675	\$ 19,890	\$ 20,001	\$ 99,448	\$ 101,564	\$ 2,116	1.1%
CHILDREN'S EXTENSIVE SUPPORT	\$ 169,738	\$ 14,145	\$ 18,958	\$ 70,724	\$ 80,568	\$ 9,844	13.9%
MISCELLANEOUS	\$ 60,050	\$ 5,004	\$ 12,152	\$ 25,021	\$ 18,023	\$ (6,998)	-28.0%
INTEREST	\$ 40,000	\$ 3,333	\$ 29,405	\$ 16,667	\$ 150,243	\$ 133,576	801.5%
PRIVATE PAY	\$ 37,068	\$ 3,089	\$ 4,812	\$ 15,445	\$ 21,341	\$ 5,896	38.2%
UNREALIZED GAIN/(LOSS) ON INVESTMENT	\$ -	\$ -	\$ 265,777	\$ -	\$ 41,205	\$ 41,205	100.0%
EXTERNAL TOTAL REVENUE	\$ 41,246,625	\$ 3,437,219	\$ 3,683,730	\$ 17,186,094	\$ 17,000,753	\$ (185,343)	-1.1%
INTERNAL REVENUES	\$ 230,666	\$ 19,222	\$ 22,630	\$ 96,111	\$ 118,882	\$ 22,771	25.7%
	\$ 41,477,291	\$ 3,456,441	\$ 3,706,360	\$ 17,282,205	\$ 17,118,782	\$ (162,572)	-0.9%
1% OF Y-T-D REVENUE					\$ 170,008		
1/2 % OF Y-T-D REVENUE					\$ 85,004		
FLUCTUATION THRESHOLD					\$ 25,000	& 10%	

DEVELOPMENTAL DISABILITIES RESOURCE CENTER

NOTES TO REVENUE STATEMENT

VARIANCE IN REVENUES OF MORE THAN \$25,000 AND 10%
November 30, 2023

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

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

INTEREST OVER BUDGET DUE TO INTEREST RATES ON OPERATING CASH.

DEVELOPMENTAL DISABILITIES RESOURCE CENTER

UNAUDITED EXPENSES
November 30, 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	%
RESIDENTIAL - ALL							
PERSONNEL	\$ 8,411,110	\$ 700,926	\$ 692,124	\$ 3,504,629	\$ 3,454,618	\$ 50,011	1.4%
OPERATING	\$ 1,971,039	\$ 164,253	\$ 167,999	\$ 821,266	\$ 775,407	\$ 45,859	5.6%
HOST HOMES	\$ 1,701,160	\$ 141,763	\$ 129,464	\$ 708,817	\$ 672,984	\$ 35,833	5.1%
PURCHASE OF SERVICES	\$ 145,771	\$ 12,148	\$ 15,820	\$ 60,738	\$ 88,173	\$ (27,435)	-45.2%
TOTALS	\$ 12,229,080	\$ 1,019,090	\$ 1,005,407	\$ 5,095,450	\$ 4,991,182	\$ 104,268	2.0%
EARLY INTERVENTION							
PERSONNEL	\$ 3,653,645	\$ 304,470	\$ 322,749	\$ 1,522,352	\$ 1,566,431	\$ (44,079)	-2.9%
OPERATING / PURCHASE OF SERVICE	\$ 2,678,736	\$ 223,228	\$ 259,697	\$ 1,116,140	\$ 1,215,378	\$ (99,238)	-8.9%
TOTALS	\$ 6,332,381	\$ 527,698	\$ 582,446	\$ 2,638,492	\$ 2,781,809	\$ (143,317)	-5.4%
ADULT DAY PROGRAM							
PERSONNEL	\$ 3,347,416	\$ 278,951	\$ 271,073	\$ 1,394,757	\$ 1,337,827	\$ 56,930	4.1%
OPERATING	\$ 1,617,745	\$ 134,812	\$ 129,116	\$ 674,060	\$ 688,667	\$ (14,607)	-2.2%
TOTALS	\$ 4,965,161	\$ 413,763	\$ 400,189	\$ 2,068,817	\$ 2,026,494	\$ 42,323	2.0%
ADMINISTRATION							
PERSONNEL	\$ 3,423,425	\$ 285,285	\$ 271,465	\$ 1,426,427	\$ 1,392,403	\$ 34,024	2.4%
OPERATING	\$ 1,538,877	\$ 128,240	\$ 128,073	\$ 641,199	\$ 637,383	\$ 3,816	0.6%
TOTALS	\$ 4,962,302	\$ 413,525	\$ 399,538	\$ 2,067,626	\$ 2,029,786	\$ 37,840	1.8%
RESOURCE COORDINATION							
PERSONNEL	\$ 3,984,939	\$ 332,078	\$ 314,348	\$ 1,660,391	\$ 1,652,605	\$ 7,786	0.5%
OPERATING	\$ 243,926	\$ 20,327	\$ 42,674	\$ 101,636	\$ 152,329	\$ (50,693)	-49.9%
TOTALS	\$ 4,228,865	\$ 352,405	\$ 357,022	\$ 1,762,027	\$ 1,804,934	\$ (42,907)	-2.4%
CHILDREN AND FAMILY SERVICES							
PERSONNEL	\$ 2,411,722	\$ 200,977	\$ 212,123	\$ 1,004,884	\$ 1,083,072	\$ (78,188)	-8.8%
OPERATING	\$ 197,763	\$ 16,480	\$ 18,555	\$ 82,401	\$ 74,576	\$ 7,826	9.5%
DIRECT FAMILY	\$ 735,140	\$ 61,262	\$ 105,600	\$ 306,308	\$ 274,965	\$ 31,345	10.2%
JEFFCO CFS FUND	\$ 500,000	\$ 41,667	\$ 33,449	\$ 208,333	\$ 234,115	\$ (25,782)	-12.4%
TOTALS	\$ 3,844,625	\$ 320,385	\$ 369,728	\$ 1,601,927	\$ 1,666,728	\$ (64,799)	-4.0%
SUPPORTED LIVING SERVICES/CES							
PERSONNEL	\$ 1,811,435	\$ 150,953	\$ 116,568	\$ 754,765	\$ 595,095	\$ 159,670	21.2%
OPERATING / PURCHASE OF SERVICE	\$ 655,930	\$ 54,661	\$ 64,103	\$ 273,304	\$ 296,171	\$ (22,867)	-7.4%
TOTALS	\$ 2,467,365	\$ 205,614	\$ 180,671	\$ 1,028,069	\$ 891,266	\$ 136,803	13.3%
BEHAVIORAL HEALTH							
PERSONNEL	\$ 660,681	\$ 55,057	\$ 42,539	\$ 275,284	\$ 236,291	\$ 38,993	14.2%
OPERATING	\$ 231,561	\$ 19,297	\$ 18,495	\$ 96,484	\$ 89,253	\$ 7,231	7.5%
TOTALS	\$ 892,242	\$ 74,354	\$ 61,034	\$ 371,768	\$ 325,544	\$ 46,224	12.4%
THERAPEUTIC LEARNING CONNECTIONS							
PERSONNEL	\$ 529,022	\$ 44,085	\$ 45,966	\$ 220,426	\$ 227,101	\$ (6,675)	-3.0%
OPERATING	\$ 118,850	\$ 9,904	\$ 8,893	\$ 49,521	\$ 57,213	\$ (7,692)	-15.5%
TOTALS	\$ 647,872	\$ 53,989	\$ 54,859	\$ 269,947	\$ 284,314	\$ (14,367)	-5.3%
TERMINAL							
PERSONNEL	\$ 178,807	\$ 14,901	\$ 14,487	\$ 74,503	\$ 73,577	\$ 926	1.2%
OPERATING / PURCHASE OF SERVICE	\$ 103,923	\$ 8,660	\$ 14,705	\$ 43,301	\$ 45,936	\$ (2,635)	-6.1%
TOTALS	\$ 282,730	\$ 23,561	\$ 29,192	\$ 117,804	\$ 119,513	\$ (1,709)	-1.5%
SELF DETERMINATION							
OPERATING	\$ 200,000	\$ 16,667	\$ 31,692	\$ 83,333	\$ 103,066	\$ (19,733)	-23.7%

SUMMARY

PERSONNEL	\$ 28,412,203	\$ 2,367,684	\$ 2,303,442	\$ 11,838,418	\$ 11,619,020	\$	219,398	1.9%
OPERATING	\$ 10,793,490	\$ 899,458	\$ 1,023,052	\$ 4,497,288	\$ 4,644,459	\$	(147,172)	-3.3%
HOST HOMES	\$ 1,701,160	\$ 141,763	\$ 129,464	\$ 708,817	\$ 672,984	\$	35,833	5.1%
PURCHASE OF SERVICES	\$ 145,771	\$ 12,148	\$ 15,820	\$ 60,738	\$ 88,173	\$	(27,435)	-45.2%
TOTALS	\$ 41,052,624	\$ 3,421,052	\$ 3,471,778	\$ 17,105,260	\$ 17,024,636	\$	80,624	0.5%
1% OF Y-T-D EXPENSE					\$	170,246		
1/2 % OF Y-T-D EXPENSE					\$	85,123		
FLUCTUATION THRESHOLD					\$	25,000	& 10%	

DEVELOPMENTAL DISABILITIES RESOURCE CENTER

NOTES TO EXPENSE STATEMENT

VARIANCE IN EXPENSES OF MORE THAN \$25,000 AND 10%
November 30, 2023

RESIDENTIAL

PURCHASE OF SERVICE OVER BUDGET IN VISION SERVICES AND SPECIALIZED MEDICAL AND EQUIPMENT.

RESOURCE COORDINATION

OPERATING OVER BUDGET PRIMARILY DUE TO IT COSTS.

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.

SUPPORTED LIVING SERVICES/CES

PERSONNEL UNDER BUDGET DUE TO VACANCY SAVINGS.

BEHAVIORAL HEALTH

PERSONNEL UNDER BUDGET DUE TO VACANCY SAVINGS.

Developmental Disabilities Resource Center
Unaudited Statement of Financial Position

	Unaudited November 30, 2023	Unaudited June 30, 2023
ASSETS		
Current Assets		
Cash		
Cash and cash equivalents	\$14,232,332	\$15,899,716
Including capital reserve of \$7,027,657		
Certificates of deposit	393,317	392,035
Receivables		
Fees and grants from governmental agencies	5,693,536	3,938,949
Workshop contracts	-	-
Other	769,555	823,858
Prepaid expenses and other	1,016,323	949,620
Total Current Assets	<u>22,105,063</u>	<u>22,004,178</u>
Land, building and equipment	25,333,681	25,268,350
Less: Accumulated Depreciation	<u>18,963,986</u>	<u>18,712,200</u>
Net Fixed Assets	6,369,695	6,556,150
Restricted certificates of deposit	167,127	166,912
Investments	5,304,031	5,262,826
Restricted cash	424,434	424,434
Total Assets	<u><u>\$34,370,350</u></u>	<u><u>\$34,414,500</u></u>
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts payable	1,535,860	\$1,709,164
Notes payable	135,820	135,820
Accrued expenses	2,018,032	2,018,032
Deferred Revenue	50,000	0
Total liabilities	<u>3,739,712</u>	<u>3,863,016</u>
Net assets		
Net assets	<u>30,630,638</u>	<u>30,551,484</u>
Total net assets	<u>30,630,638</u>	<u>30,551,484</u>
Total liabilities and net assets	<u><u>\$34,370,350</u></u>	<u><u>\$34,414,500</u></u>

Developmental Disabilities Resource Center
Unaudited Statement of Cash Flows

	Unaudited November 30, 2023	Unaudited June 30, 2023
Cash flows from operating activities:		
Change in net assets	\$94,146	\$957,269
Adjustment for non cash items:		
In-Kind Donation		-
Depreciation	251,786	624,948
(Gain)/loss on asset disposition		0
Unrealized (Gain)/Loss on Investment	(41,205)	(356,603)
Change in assets and liabilities:		
Accounts receivable	(1,700,284)	1,895,930
Other assets	(66,703)	13,885
Accounts payable and accrued expense	(173,304)	(501,239)
Deferred Revenue	50,000	-
Cash provided by operations	<u>(1,585,564)</u>	<u>2,634,190</u>
Cash flows from investing activities:		
Change in CDs	(1,497)	(1,660)
Proceeds from redemption of investments		-
Proceeds from sale of fixed assets	-	0
Purchase of investments	-	0
Purchase of fixed assets	(65,331)	(350,721)
Cash provided by investing activity	<u>(66,828)</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	(1,652,392)	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>\$15,095,958</u></u>	<u><u>\$16,748,350</u></u>