

APPENDIX



UNDERSTANDING THE FINANCIAL SNAPSHOTS OF THE COMMUNITY-CENTERED BOARDS

Each financial snapshot in this appendix provides a summary of the Community-Centered Board's (CCB's) financial information for Fiscal Year 2017, a map of counties served, and the total number of individuals with intellectual and developmental disabilities served.

CCB revenue sources and expenses cover all programs discussed in this audit—the Medicaid Home and Community-Based Services (HCBS) waiver programs (Developmental Disabilities, Supported Living Services, and Children's Extensive Support) and the State Supported Living Services program—as well as unaudited programs including OBRA Supported Living Services, Early Intervention, and Family Support Services.

The CCBs' sources of revenues are as follows:

MEDICAID REVENUE	Consists of federal and state revenue that is appropriated to the Department of Health Care Policy and Financing and distributed to the CCB.
GOVERNMENT FEES AND GRANTS	Varies by CCB, but can consist of public fees and grants from federal, state, and county sources including mill levy funds.
OTHER REVENUE	Varies by CCB, but can consist of and is not limited to, public contributions and private grants, revenues from residential room and board, interest income, gains or losses on sale of assets, vocational revenue, fees for services, and other sources of revenue.

The CCBs' expense categories are as follows:

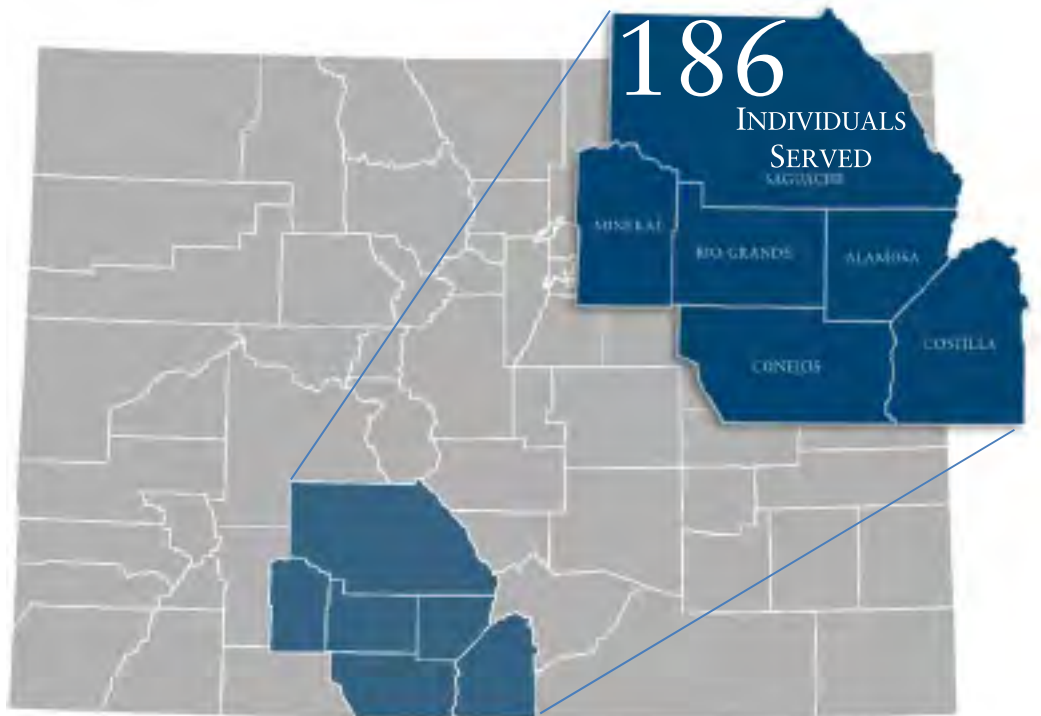
PROGRAM SERVICE EXPENSES	Consists of direct service expenses. See Chapter 1 for a list of direct services that CCBs provide or coordinate for program recipients.
CASE MANAGEMENT EXPENSES	Varies by CCB, but can consist of and is not limited to, expenses related to the cost of case management staff compensation and training, rent or occupancy, equipment, supplies, and travel.
MANAGEMENT AND GENERAL EXPENSES	Varies by CCB, but can consist of and is not limited to, expenses related to the cost of employee compensation and training, rent or occupancy, travel, and fundraising.



BLUE PEAKS DEVELOPMENTAL SERVICES

SERVICES PROVIDED

- Case Management
- Direct Services



FISCAL YEAR 2017

REVENUES

State General Fund Revenue	\$ 413,911
Medicaid Revenue	3,625,063
Government Fees and Grants ¹	59,588
Other	473,595
TOTAL REVENUE	\$ 4,572,157

EXPENSES

Program Services Expenses	\$ 3,966,552
Case Management Expenses	144,269
Management and General Expenses	412,030
TOTAL EXPENSES	\$ 4,522,851

SOURCE: Blue Peaks Developmental Services' Fiscal Year 2017 audited financial statements.

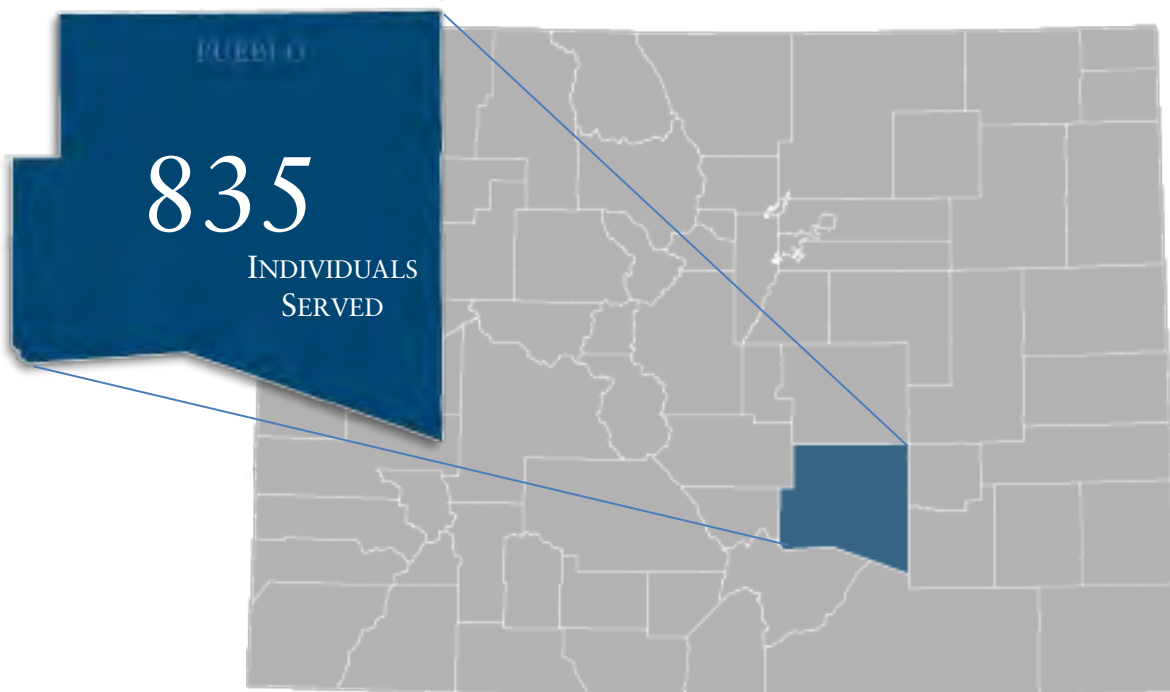
¹ Consists of federal Early Intervention services grants.



COLORADO BLUESKY ENTERPRISES, INC.

SERVICES PROVIDED

- Case Management
- Direct Services
- Other: Section 8 Vouchers, Low Income Public Housing, Organized Health Care Delivery System, and Guardianship



FISCAL YEAR 2017

REVENUES	
State General Fund Revenue	\$ 1,450,969
Medicaid Revenue	7,692,220
Government Fees and Grants ¹	1,042,711
Other	1,176,140
TOTAL REVENUE	\$ 11,362,040
EXPENSES	
Program Services Expenses	\$ 8,267,319
Case Management Expenses	1,309,144
Management and General Expenses	1,692,196
TOTAL EXPENSES	\$ 11,268,659

SOURCE: Colorado Bluesky Enterprises' Fiscal Year 2017 audited financial statements.

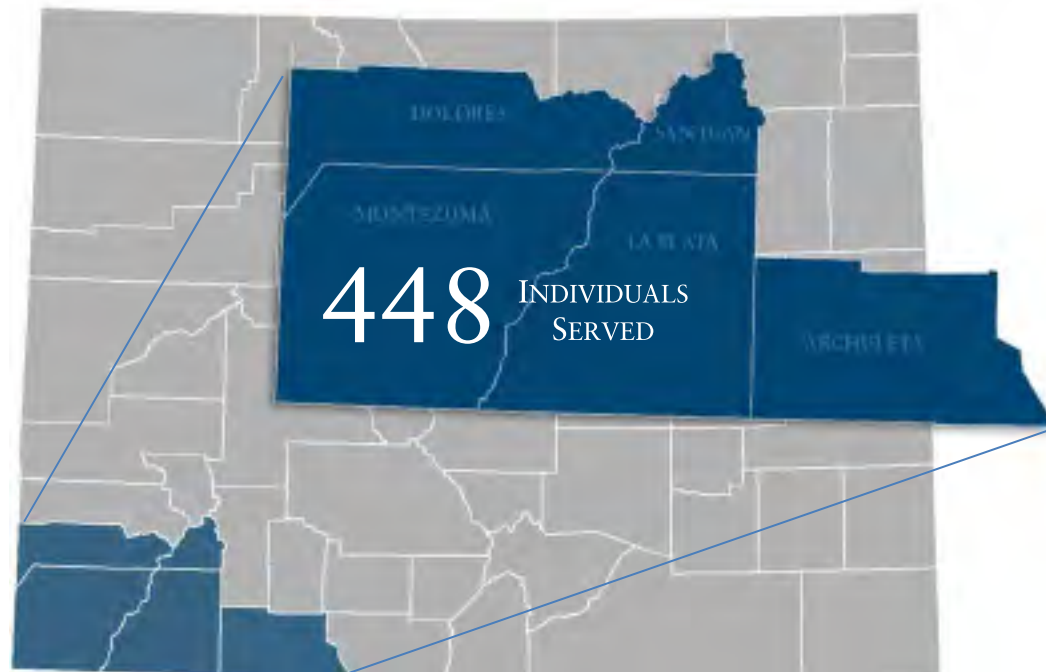
¹ Consists of federal Early Intervention services grants, federal Department of Housing and Urban Development grants, and Pueblo county grants.



COMMUNITY CONNECTIONS, INC.

SERVICES PROVIDED

- Case Management
- Direct Services
- Other: Business Accessibility Program



FISCAL YEAR 2017

REVENUES	
State General Fund Revenue	\$ 640,065
Medicaid Revenue	4,090,810
Government Fees and Grants ¹	183,272
Other	562,561
TOTAL REVENUE	\$ 5,476,708
EXPENSES	
Program Services Expenses	\$ 4,236,941
Case Management Expenses	464,829
Management and General Expenses ²	637,535
TOTAL EXPENSES	\$ 5,339,305

SOURCE: Community Connections, Inc.'s Fiscal Year 2017 audited financial statements.

¹ Consists of federal Early Intervention services grants, federal Department of Housing and Urban Development grants, county and city grants, and state Department of Transportation grants.

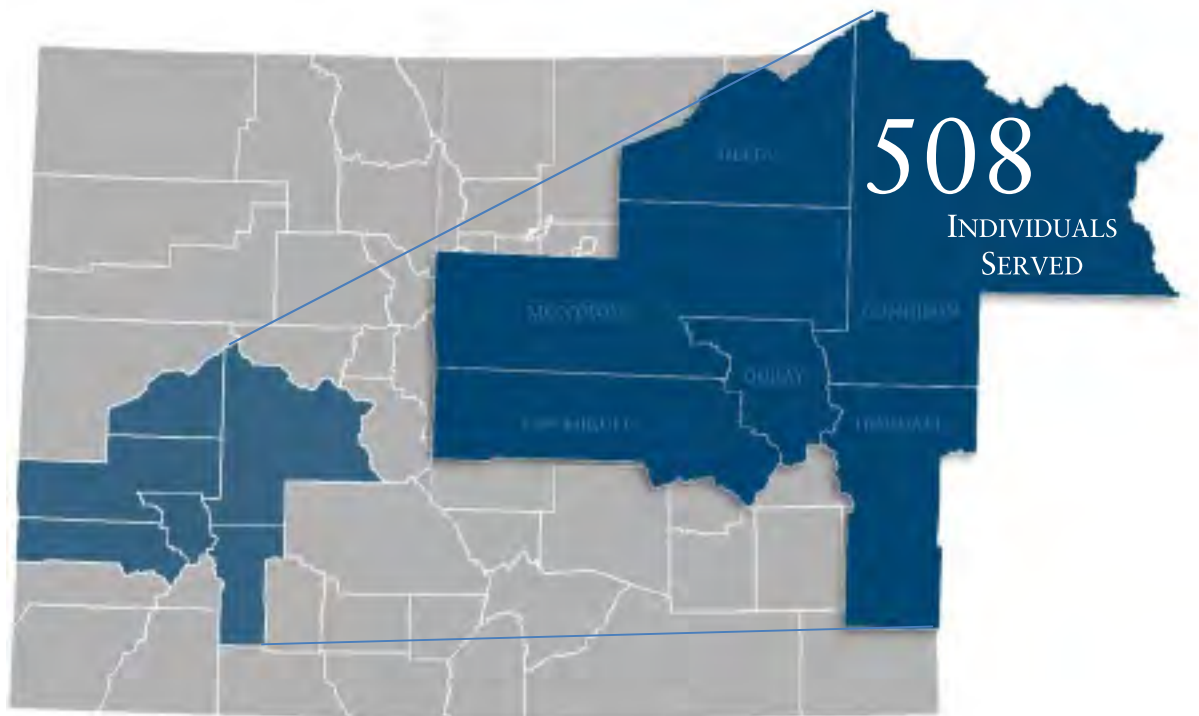
² Includes fundraising expenses.



COLORADO OPTIONS, INC.

SERVICES PROVIDED

- Case Management
- Direct Services
- Other: Human Rights Committee and Family Support Council



FISCAL YEAR 2017

REVENUES	
State General Fund Revenue	\$ 816,250
Medicaid Revenue	6,757,009
Government Fees and Grants ¹	74,507
Other	1,015,604
TOTAL REVENUE	\$ 8,663,370
EXPENSES	
Program Services Expenses	\$ 7,192,462
Case Management Expenses	588,388
Management and General Expenses	904,414
TOTAL EXPENSES	\$ 8,685,264

SOURCE: Community Options' Fiscal Year 2017 audited financial statements.

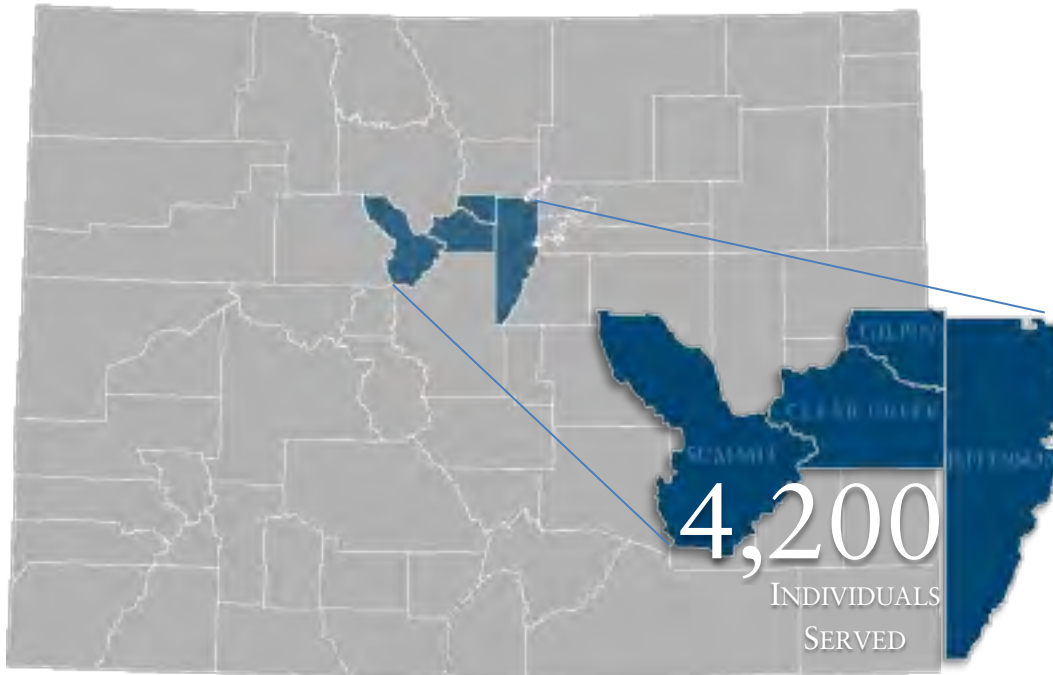
¹ Consists of federal Early Intervention services grants, federal Department of Housing and Urban Development grants, and state Vocational Rehabilitation funds.



DEVELOPMENTAL DISABILITIES RESOURCE CENTER (DDRC)

SERVICES PROVIDED

- Case Management
- Direct Services
- Other: Section 8 Housing Assistance



FISCAL YEAR 2017

REVENUES	
State General Fund Revenue	\$ 4,698,026
Medicaid Revenue	20,887,994
Government Fees and Grants ¹	9,071,700
Other	3,954,304
TOTAL REVENUE	\$ 38,612,024
EXPENSES	
Program Services Expenses	\$ 28,858,404
Case Management Expenses	4,513,486
Management and General Expenses ²	4,249,312
TOTAL EXPENSES	\$ 37,621,202

SOURCE: Developmental Disabilities Resource Center's Fiscal Year 2017 audited financial statements.

¹ Includes Jefferson County grants.

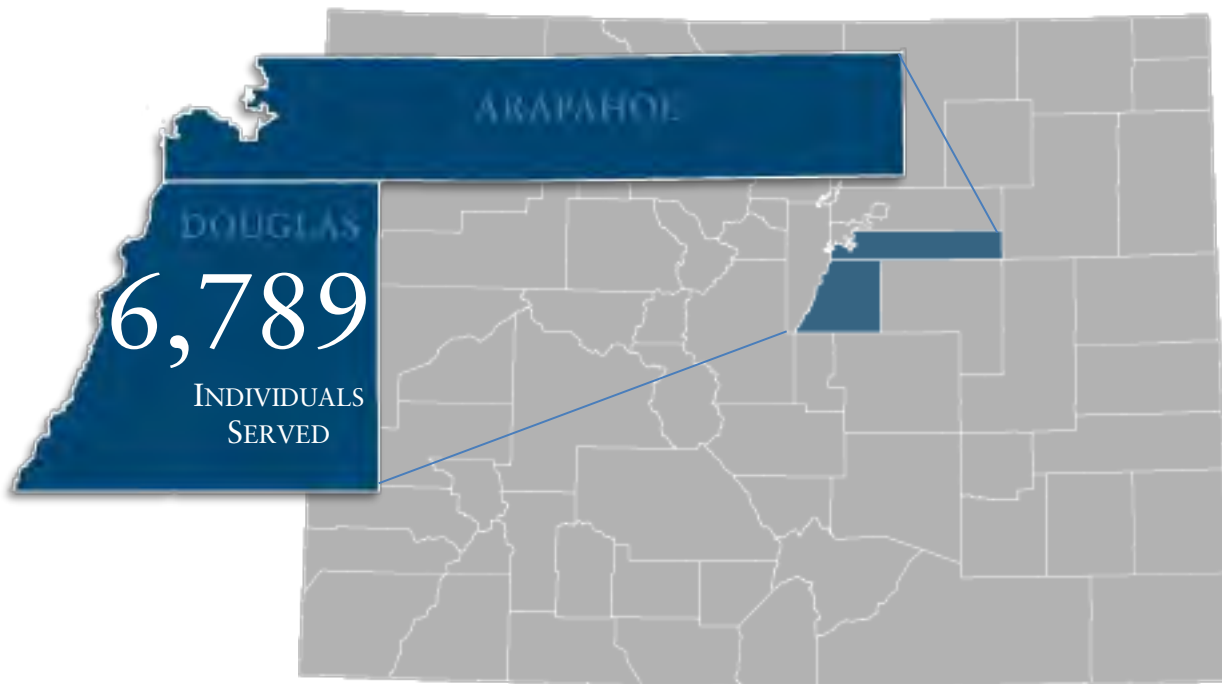
² Includes fundraising expenses.



DEVELOPMENTAL PATHWAYS

SERVICES PROVIDED

- Case Management
- Direct Services
- Other: Human Rights Committee, Section 8 Housing



FISCAL YEAR 2017

REVENUES	
State General Fund Revenue	\$ 13,446,661
Medicaid Revenue	18,068,037
Government Fees and Grants ¹	13,999,545
Other	5,575,538
TOTAL REVENUE	\$ 51,089,781
EXPENSES	
Program Services Expenses	\$ 35,216,828
Case Management Expenses	6,877,824
Management and General Expenses ²	8,397,535
TOTAL EXPENSES	\$ 50,492,187

SOURCE: Developmental Pathways' Fiscal Year 2017 audited financial statements.

¹ Consists of mill levy funds.

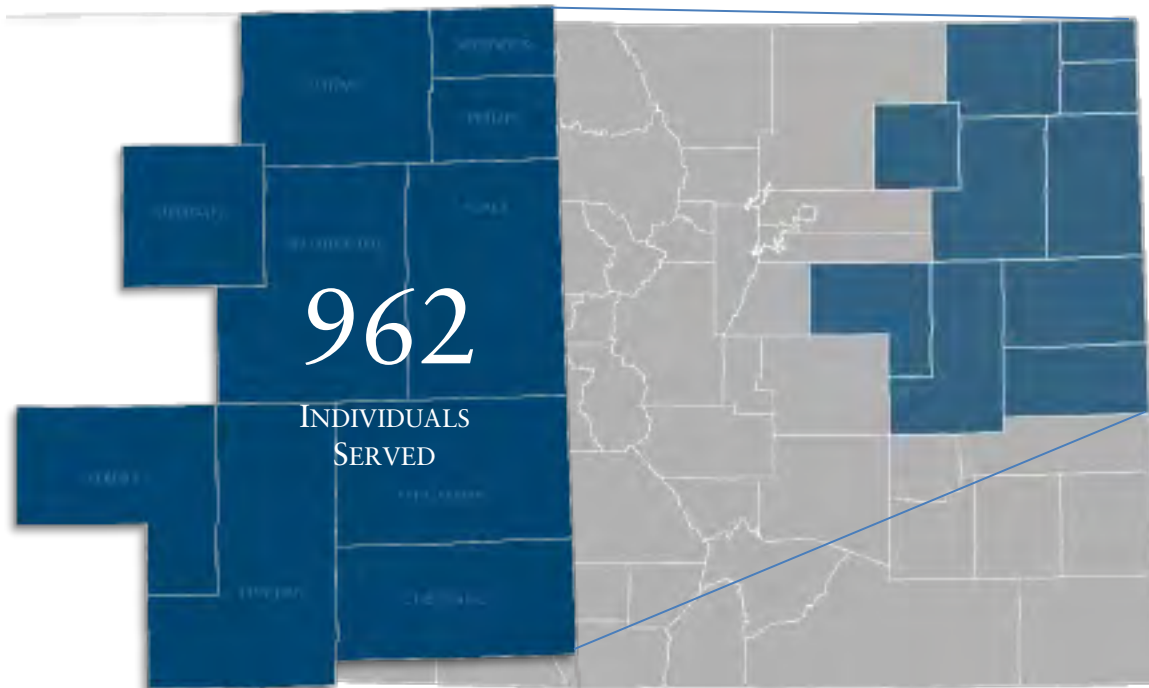
² Includes fundraising expenses.



EASTERN COLORADO SERVICES FOR THE DEVELOPMENTALLY DISABLED, INC.

SERVICES PROVIDED

- Case Management
- Direct Services



FISCAL YEAR 2017

REVENUES

State General Fund Revenue	\$ 838,414
Medicaid Revenue	6,778,382
Government Fees and Grants ¹	269,275
Other	1,031,259
TOTAL REVENUE	\$ 8,917,330

EXPENSES

Program Services Expenses	\$ 7,523,682
Case Management Expenses	780,147
Management and General Expenses	517,374
TOTAL EXPENSES	\$ 8,821,203

SOURCE: Eastern Colorado Services' Fiscal Year 2017 audited financial statements.

¹ Consists of federal Early Intervention services grants and county and city grants.



ENVISION

SERVICES PROVIDED

- Case Management
- Direct Services



FISCAL YEAR 2017

REVENUES	
State General Fund Revenue	\$ 2,414,050
Medicaid Revenue	6,736,332
Government Fees and Grants ¹	312,053
Other	882,936
TOTAL REVENUE	\$ 10,345,371
EXPENSES	
Program Services Expenses	\$ 7,647,685
Case Management Expenses	1,665,951
Management and General Expenses ²	919,361
TOTAL EXPENSES	\$ 10,232,997

SOURCE: Envision's Fiscal Year 2017 audited financial statements.

¹ Consists of Weld County grants and federal Early Intervention services grants.

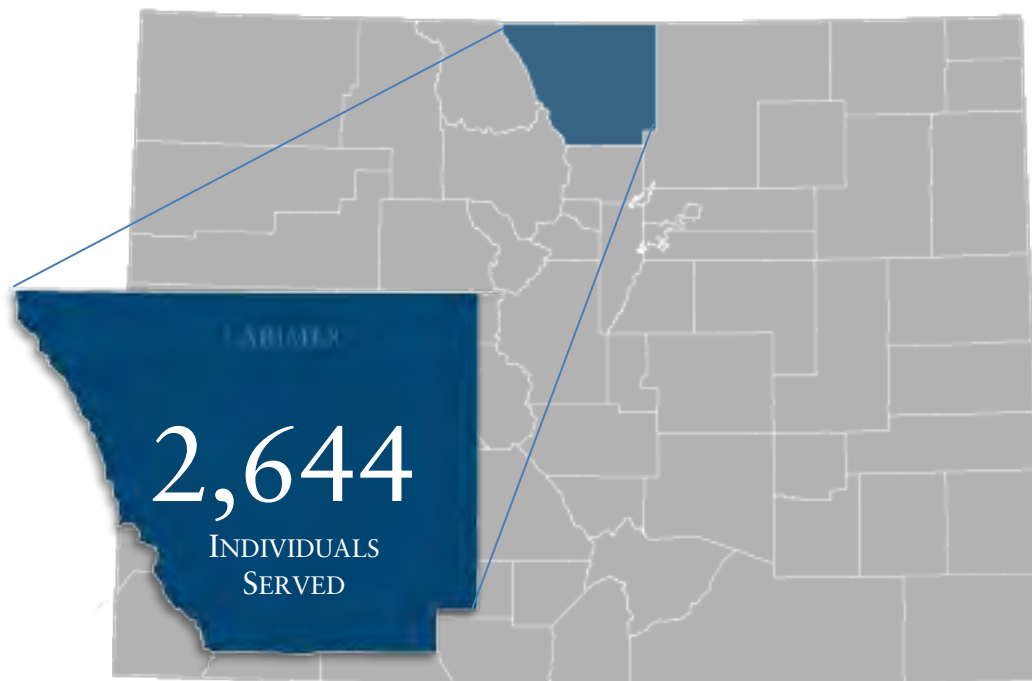
² Includes fundraising expenses.



FOOTHILLS GATEWAY, INC.

SERVICES PROVIDED

- Case Management
- Direct Services
- Other: Housing Choice Vouchers, Mental Health Services, Cross System Crisis Response, and Organized Health Care Delivery System



FISCAL YEAR 2017

REVENUES	
State General Fund Revenue	\$ 3,163,617
Medicaid Revenue	13,052,849
Government Fees and Grants ¹	4,275,283
Other	1,240,908
TOTAL REVENUE	\$ 21,732,657
EXPENSES	
Program Services Expenses	\$ 15,976,352
Case Management Expenses	3,588,263
Management and General Expenses ²	1,844,761
TOTAL EXPENSES	\$ 21,409,376

SOURCE: Foothills Gateway's Fiscal Year 2017 audited financial statements.

¹ Consists of federal Early Intervention services grants, federal Housing and Urban Development grants, and Larimer county mill levy funds.

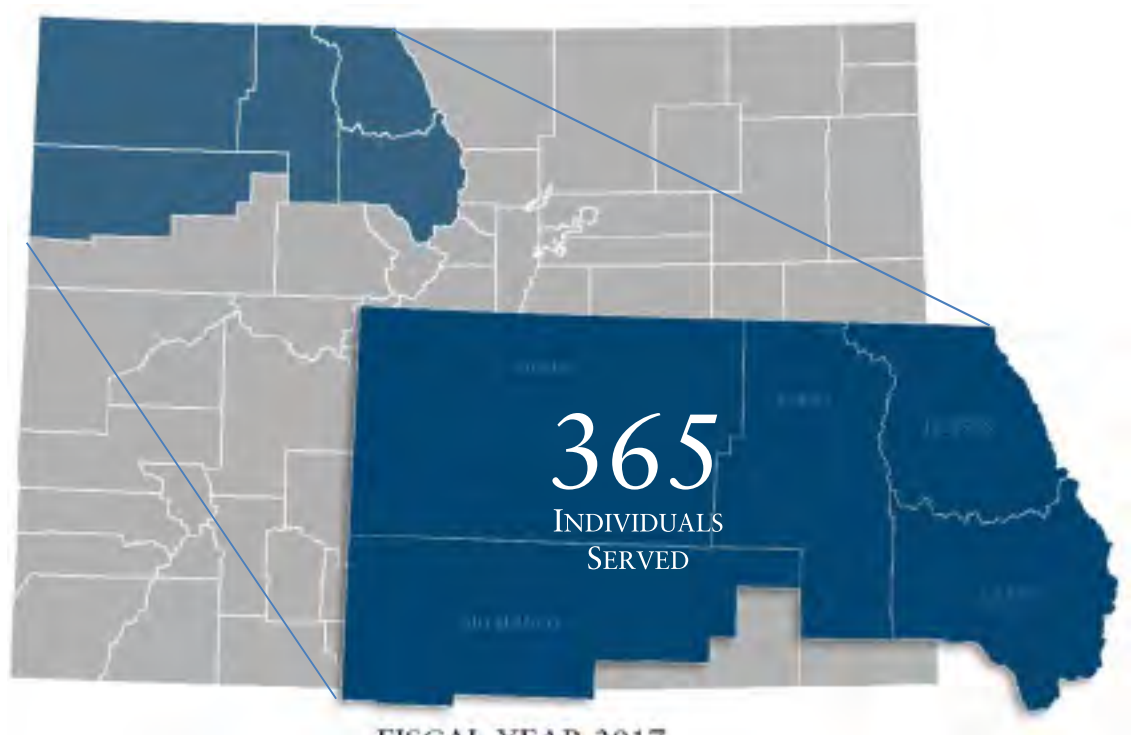
² Includes fundraising expenses.



HORIZONS SPECIALIZED SERVICES

SERVICES PROVIDED

- Case Management
- Direct Services



FISCAL YEAR 2017

REVENUES

State General Fund Revenue	\$ 513,887
Medicaid Revenue	3,394,039
Government Fees and Grants ¹	1,281,404
Other	743,343
TOTAL REVENUE	\$ 5,932,673

EXPENSES

Program Services Expenses	\$ 4,749,922
Case Management Expenses	398,936
Management and General Expenses	741,275
TOTAL EXPENSES	\$ 5,890,133

SOURCE: Horizons Specialized Services' Fiscal Year 2017 audited financial statements.

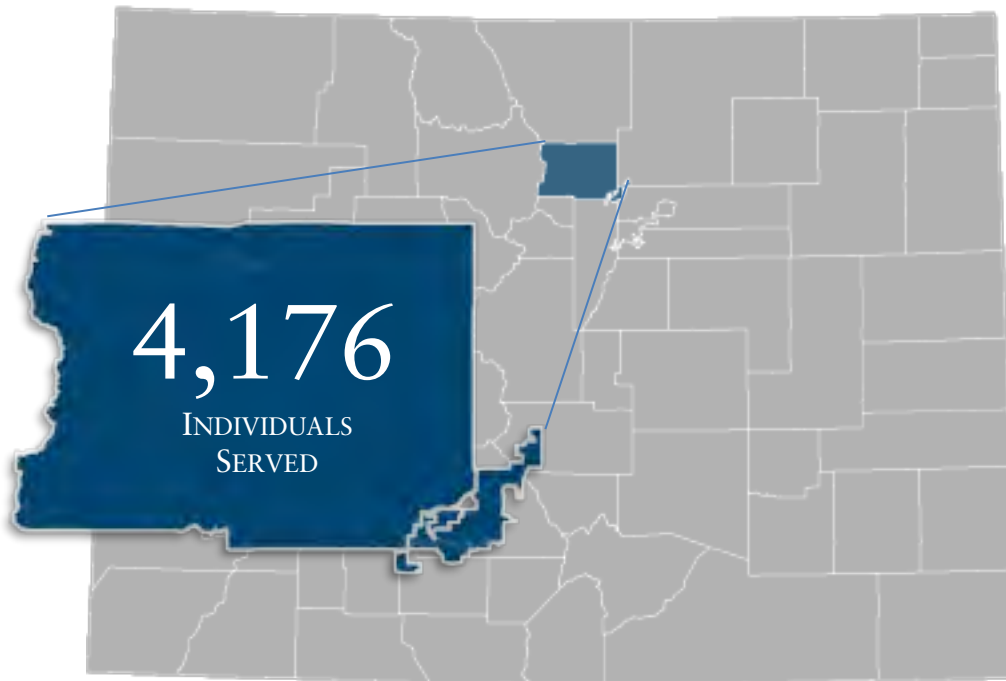
¹ Consists of federal Early Intervention services grants, child find grants, federal Department of Housing and Urban Development grants, and city and county grants.



IMAGINE!

SERVICES PROVIDED

- Case Management
- Direct Services
- Other: Mental Health



FISCAL YEAR 2017

REVENUES

State General Fund Revenue	\$ 3,507,913
Medicaid Revenue	19,551,430
Government Fees and Grants ¹	7,554,542
Other	3,770,274
TOTAL REVENUE	\$ 34,384,159

EXPENSES

Program Services Expenses	\$ 26,077,642
Case Management Expenses	4,002,802
Management and General Expenses ²	3,237,164
TOTAL EXPENSES	\$ 33,317,608

SOURCE: Imagine! and affiliates' Fiscal Year 2017 audited financial statements.

¹ Consists of federal Early Intervention services grants, federal Department of Housing and Urban Development grants, Medicare funds, state Vocational Rehabilitation funds, and city and county grants.

² Includes fundraising expenses.



INSPIRATION FIELD

SERVICES PROVIDED

- Case Management
- Direct Services



FISCAL YEAR 2017

REVENUES	
State General Fund Revenue	\$ 213,845
Medicaid Revenue	5,471,062
Government Fees and Grants ¹	48,028
Other	1,046,621
TOTAL REVENUE	\$ 6,779,556
EXPENSES	
Program Services Expenses	\$ 5,915,715
Case Management Expenses	267,610
Management and General Expenses	595,152
TOTAL EXPENSES	\$ 6,778,477

SOURCE: Inspiration Field's Fiscal Year 2017 audited financial statements.

¹ Consists of federal Early Intervention services grants and federal Department of Housing and Urban Development grants.



MESA DEVELOPMENTAL SERVICES (STRIVE)

SERVICES PROVIDED

- Case Management
- Direct Services
- Other: Mental Health and Crisis Response



FISCAL YEAR 2017

REVENUES	
State General Fund Revenue	\$ 1,172,254
Medicaid Revenue	13,140,918
Government Fees and Grants ¹	1,472,903
Other	2,167,912
TOTAL REVENUE	\$ 17,953,987
EXPENSES	
Program Services Expenses	\$ 14,459,462
Case Management Expenses	1,096,248
Management and General Expenses ²	1,666,331
TOTAL EXPENSES	\$ 17,222,041

SOURCE: Mesa Developmental Services' Fiscal Year 2017 audited financial statements.

¹ Consists of federal Early Intervention services grants, State of Colorado grants, and Mesa County grants.

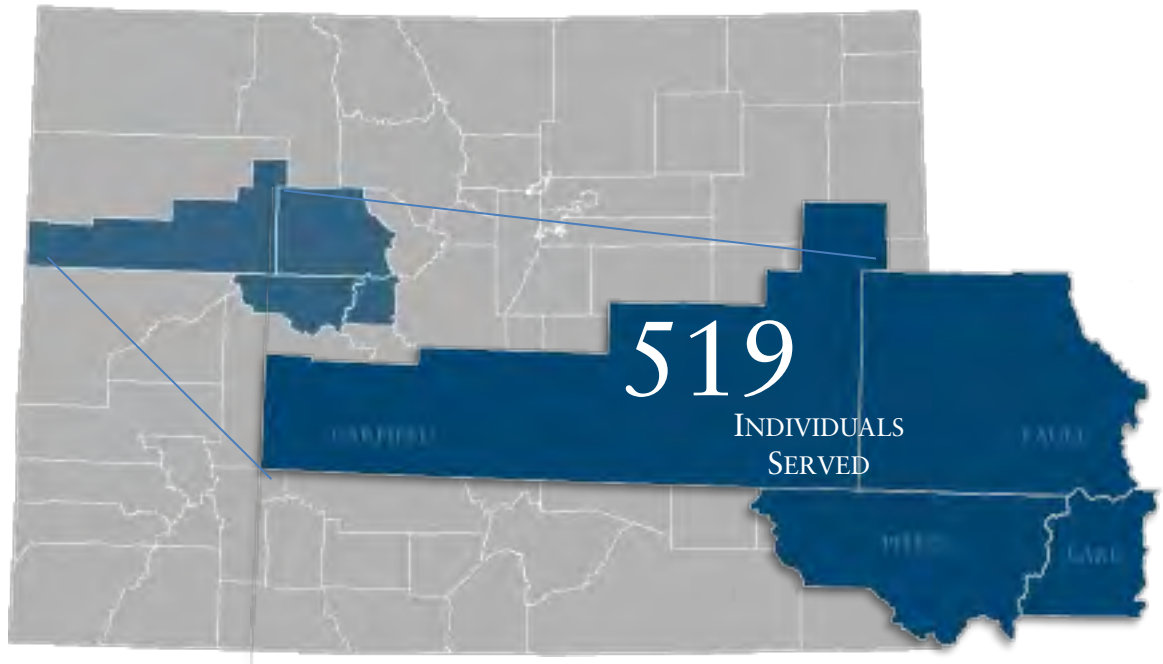
² Includes fundraising and public relations expenses.



MOUNTAIN VALLEY DEVELOPMENTAL SERVICES

SERVICES PROVIDED

- Case Management
- Direct Services
- Other: Rocky Mountain Early Childhood Council



FISCAL YEAR 2017

REVENUES	
State General Fund Revenue	\$ 930,041
Medicaid Revenue	6,959,289
Government Fees and Grants ¹	633,822
Other	1,480,044
TOTAL REVENUE	\$ 10,003,196
EXPENSES	
Program Services Expenses	\$ 7,939,135
Case Management Expenses	669,976
Management and General Expenses	1,049,893
TOTAL EXPENSES	\$ 9,659,004

SOURCE: Mountain Valley Developmental Services' Fiscal Year 2017 audited financial statements.

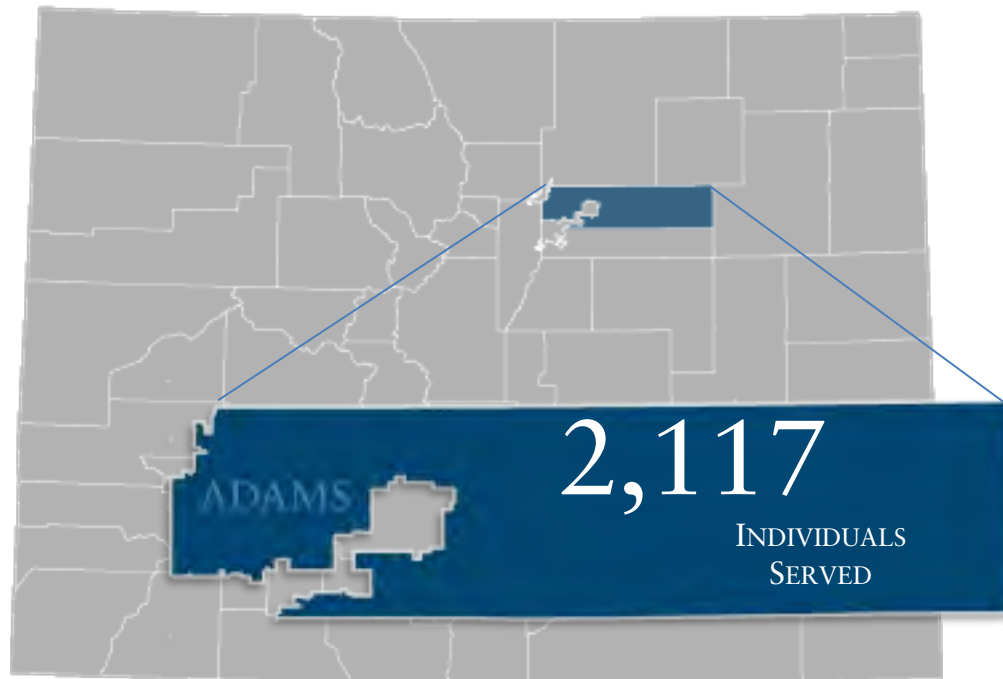
¹ Consists of federal Early Intervention services grants, federal Department of Social Services grants, federal Department of Housing and Urban Development grants, state Department of Education grants, and state Department of Human Services grants.



NORTH METRO COMMUNITY SERVICES, INC.

SERVICES PROVIDED

- Case Management
- Direct Services



FISCAL YEAR 2017

REVENUES	
State General Fund Revenue	\$ 4,240,086
Medicaid Revenue	21,520,019
Government Fees and Grants ¹	2,067,446
Other	3,840,975
TOTAL REVENUE	\$ 31,668,526
EXPENSES	
Program Services Expenses	\$ 26,216,697
Case Management Expenses	2,855,639
Management and General Expenses	1,924,453
TOTAL EXPENSES	\$ 30,996,789

SOURCE: North Metro Community Services' Fiscal Year 2017 audited financial statements.

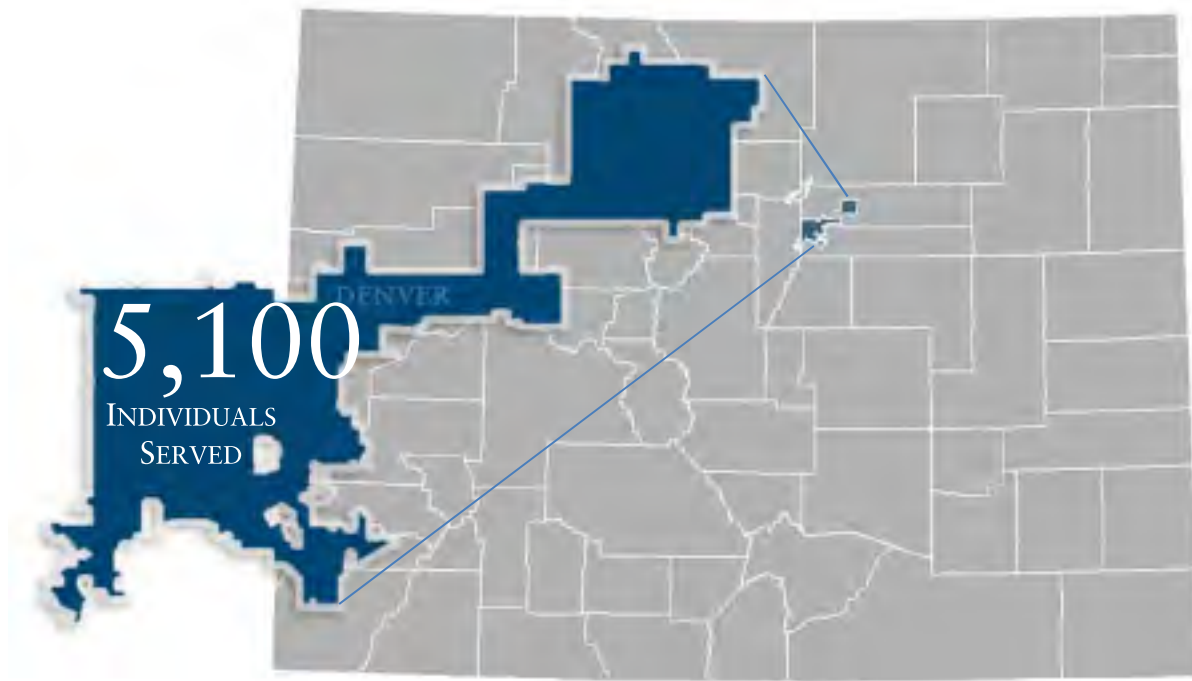
¹ Consists of federal Early Intervention services grants, and city and county grants.



ROCKY MOUNTAIN HUMAN SERVICES

SERVICES PROVIDED

- Case Management
- Direct Services
- Other: Veteran's Services



FISCAL YEAR 2017

REVENUES

State General Fund Revenue	\$	16,067,863
Medicaid Revenue		6,680,609
Government Fees and Grants ¹		12,943,821
Other Revenue		2,073,168
TOTAL REVENUE	\$	37,765,461

EXPENSES

Program Services Expenses	\$	22,037,649
Case Management Expenses		10,185,997
Management and General Expenses ²		4,232,873
TOTAL EXPENSES	\$	36,456,519

SOURCE: Rocky Mountain Human Services staff. Because Rocky Mountain Human Services' audited financial statements do not categorize revenue and expenses as shown above, revenue line items were produced based on its internal financial statements. The breakout between Program Services Expenses and Case Management Expenses is an estimate.

¹ Consists of public contributions and grants and Denver mill levy funds.

² Includes fundraising expenses.



SOUTHEASTERN DEVELOPMENTAL SERVICES, INC.

SERVICES PROVIDED

- Case Management
- Direct Services



FISCAL YEAR 2017

REVENUES	
State General Fund Revenue	\$ 217,316
Medicaid Revenue	2,198,550
Government Fees and Grants ¹	19,003
Other	269,674
TOTAL REVENUE	\$ 2,704,543
EXPENSES	
Program Services Expenses	\$ 2,407,078
Case Management Expenses	183,530
Management and General Expenses ²	286,993
TOTAL EXPENSES	\$ 2,877,601

SOURCE: Southeastern Developmental Services' Fiscal Year 2017 audited financial statements.

¹ Consists of federal Early Intervention services grants.

² Includes fundraising expenses.



SOUTHERN COLORADO DEVELOPMENTAL DISABILITY SERVICES

SERVICES PROVIDED

- Case Management
- Direct Services



FISCAL YEAR 2017

REVENUES	
State General Fund Revenue	\$ 165,649
Medicaid Revenue	4,214,828
Government Fees and Grants ¹	153,162
Other	551,168
TOTAL REVENUE	\$ 5,084,807
EXPENSES	
Program Services Expenses	\$ 4,532,880
Case Management Expenses	264,002
Management and General Expenses	354,400
TOTAL EXPENSES	\$ 5,151,282

SOURCE: Southern Colorado Developmental Disability Services' Fiscal Year 2017 reported financials.

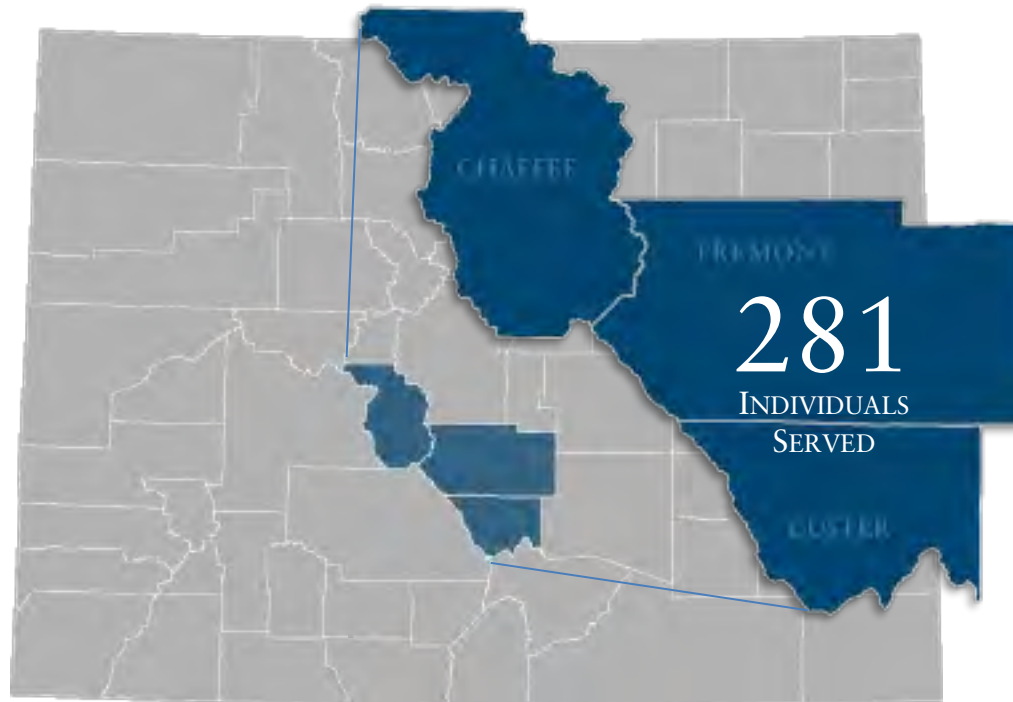
¹ Consists of federal Early Intervention services grants and federal Department of Housing and Urban Development grants.



STARPOINT

SERVICES PROVIDED

- Case Management
- Direct Services
- Other: Children Preschool, Early Head Start, and Home Visitor Program



FISCAL YEAR 2017

REVENUES

State General Fund Revenue	\$ 481,054
Medicaid Revenue	9,757,265
Government Fees and Grants ¹	1,573,396
Other	1,415,604
TOTAL REVENUE	\$ 13,227,319

EXPENSES

Program Services Expenses	\$ 11,934,064
Case Management Expenses	362,128
Management and General Expenses ²	890,613
TOTAL EXPENSES	\$ 13,186,805

SOURCE: Starpoint's Fiscal Year 2017 audited financial statements.

¹ Consists of state school district grants, federal Early Intervention services grants, federal Department of Health and Human services grants, and Fremont county grants.

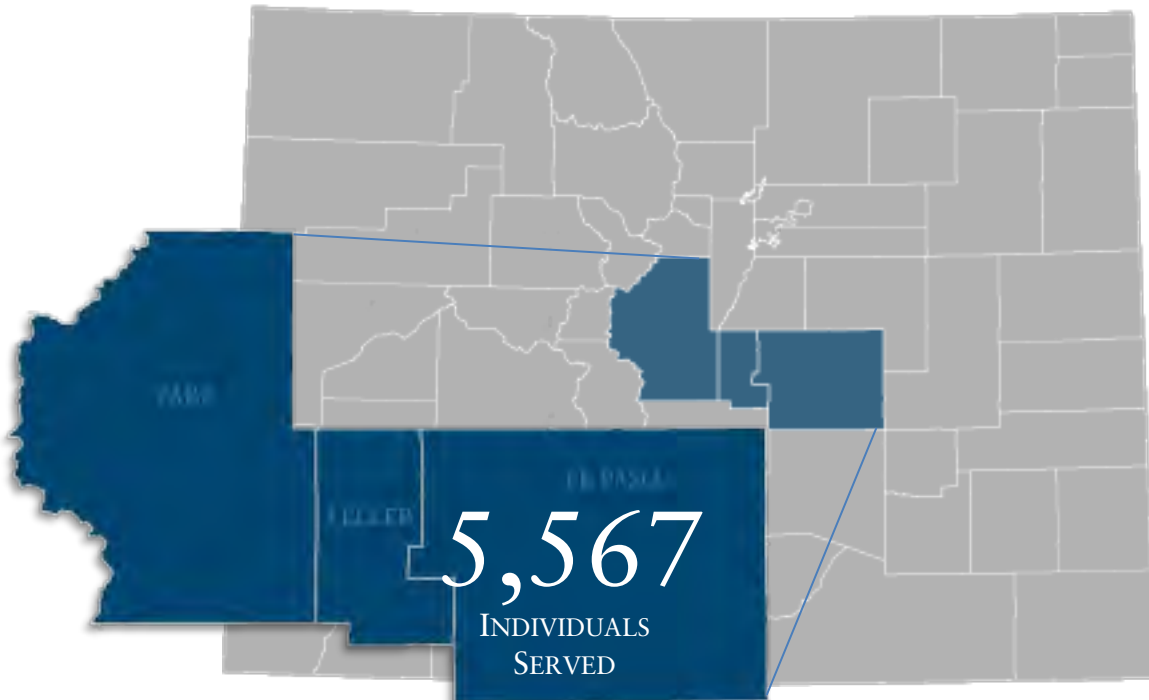
² Includes fundraising expenses.



THE RESOURCE EXCHANGE

SERVICES PROVIDED

- Case Management
- Direct Service Coordination



FISCAL YEAR 2017

REVENUES	
State General Fund Revenue	\$ 5,948,126
Medicaid Revenue	9,119,449
Government Fees and Grants ¹	994,982
Other	3,187,779
TOTAL REVENUE	\$ 19,250,336
EXPENSES	
Program Services Expenses	\$ 10,902,024
Case Management Expenses	6,626,973
Management and General Expenses	2,052,678
TOTAL EXPENSES	\$ 19,581,675

SOURCE: The Resource Exchange's Fiscal Year 2017 audited financial statements.

¹ Consists of federal Early Intervention services grants and county grants.

