



Board of Directors Meeting

December 18, 2024

2:30 PM – 4:00 PM

Minutes

Present: Patrick Mayne, Sherry Leach, Kris Durso, Sara Boylan, Stacy Larrabee, Ian Engle

Absent: Dotti Longobardi, Brian Rome, JoAnn Ross

Staff: Barb Wilkins-Crowder, Kathryn Arbour, Erin Garcia

The Board President, Patrick Mayne, called the meeting to order at 2:40 after ascertaining there was a quorum of Directors present.

No guests attended the meeting.

Approval of the 11/20/24 minutes: Patrick Mayne made a motion to approve the minutes. Kris Durso seconded, and minutes were approved unanimously.

Discussion topics:

Bylaws: Patrick said he will have a draft for review in the new year. There was a brief discussion about expectations and Patrick explained that the Executive Committee would work with the bylaws first and then submit their draft to the full Board for discussion and approval. The goal is to complete this work early in the new year.

Committees: There was some discussion about the formation of Finance and Governance Committees, topics that will be added to the future agenda and discussion of the Bylaws where standing committees are typically noted.

Approval of Financial Statements: Erin Garcia presented the financial statement for September. There were several questions to clarify how staff openings may impact the financials and budget. Since revenue and expense are both tied to staff numbers, the impact is often a neutral one temporarily. If staffing shortages grow too significant for too long a period, the potential negative impact on revenue may be irreversible. Erin explained that we do not anticipate this situation as we are making progress filling openings. After also explaining that Boulder County has accommodated immediate reimbursement for the Family Support Services Program expenses, Patrick made the motion to accept the financials as presented. Ian seconded and the motion passed.

CEO Report: Kathryn and Barb submitted a written report and used a few minutes to discuss stabilization efforts and to highlight some of the ongoing work with the CMA Policy Committee of the Alliance and HCPF on developing meaningful metrics for stabilization which will include turnover. We continue to rate morale with staff at a B+ grade.

Patrick adjourned the meeting at 3:15 pm.

The next meeting is scheduled for January 15 at 2:30 - 4:00pm. All Board meetings are held via Teams given that several of its members live out of town.

Respectfully submitted,

Kris Durso
Secretary



12/18/24

Co-CEOs' Report

Submitted by: Kathryn Arbour and Barb Wilkins-Crowder

The primary focus for us and for senior leadership continues to be on stabilization post-transition on July 1 using the categories of high impact areas that we have defined previously, including the building and physical plant, systems, website and transparency, staffing and HR related matters.

Of special note is that the network of CMAs is also working with HCPF to define stabilization metrics. More work and collaboration is underway to agree upon a set of metrics and qualitative categories.

Ongoing work includes completing HCPF requirements to meet deadlines for deliverables associated with our contract. This week we held an informational session for interested members of the community and those receiving services on the Community Advisory Committee, a requirement in our current contract to solicit input and collaboration regarding our management of complaints. The selection process for final membership on the committee will occur in January and we will hold the first meeting with the newly formed committee at the end of January.

The agency has also completed its application for the next round of mill levy funding from Boulder County which coincides with the calendar year. Boulder County also asked A&I Avenues to take on the systems navigation role that they had previously funded with a for-profit provider agency. Housing this role with the CMA is a cleaner approach for all parties as it allows for greater integration with the rest of the case management and care coordination services already the responsibility of the CMA. We have reworked the budget to accommodate the hiring of this new role in the new year.

The annual grant from Broomfield County, which has historically supported IDD case management services, has been approved and we expect to receive the contract soon for the new calendar year.

Thank you, as always, for your support!

A&I Avenues

Income Statement - Actuals vs. Budget

As of July 31, 2024

As of Date:

07/31/2024

	Month Ending 07/31/2024			Year To Date 07/31/2024		
	Actual	Budget Amount	Amount over Budget	YTD Amount	YTD Budget	YTD Variance
Revenue						
State Income						
4001 - State Case Mgmt	32,415	22,273	10,142	32,415	22,273	10,142
4002 - State SLS Mgmt	1,744	1,667	77	1,744	1,667	77
4003 - State EI Mgmt	52,148	98,925	(46,777)	52,148	98,925	(46,777)
4005 - State Basic EI	360,917	372,487	(11,569)	360,917	372,487	(11,569)
4010 - State Family & Children	0	90,019	(90,020)	0	90,019	(90,020)
4020 - State Uncollectable	0	0	0	0	0	0
4040 - State SLS	1,855	0	1,855	1,855	0	1,855
4201 - Eligibility Determination	1,835	15,388	(13,553)	1,835	15,388	(13,553)
Total State Income	450,914	600,759	(149,845)	450,914	600,759	(149,845)
Medicaid Revenue						
4300 - Medicaid Admin	108,015	111,756	(3,741)	108,015	111,756	(3,741)
4301 - Medicaid Case Mgmt	459,776	479,524	(19,747)	459,776	479,524	(19,747)
4330 - CES Services	10,171	0	10,171	10,171	0	10,171
4404 - Transportation	13,465	0	13,465	13,465	0	13,465
4406 - Dental	0	0	0	0	0	0
4407 - Spec Med Supplies	1,942	0	1,942	1,942	0	1,942
4409 - Vision	3,432	0	3,432	3,432	0	3,432
4420 - Uncollectible Medicaid	0	(417)	416	0	(417)	416
4441 - Medicaid State plan	0	1,000	(1,000)	0	1,000	(1,000)
4460 - Medicaid SLS Services	11,090	0	11,090	11,090	0	11,090
Total Medicaid Revenue	607,891	591,863	16,028	607,891	591,863	16,028
City and County						
4600 - Boulder Cnty Revenue	118,391	291,722	(173,332)	118,391	291,722	(173,332)
4601 - Broomfield Cnty Revenue	0	25,332	(25,331)	0	25,332	(25,331)
Total City and County	118,391	317,054	(198,663)	118,391	317,054	(198,663)
Other Government						
4250 - Section 8 Housing	0	9,166	(9,167)	0	9,166	(9,167)
4260 - Other Govt Grants	0	0	0	0	0	0
4630 - Other Government Income	0	1,667	(1,666)	0	1,667	(1,666)
Total Other Government	0	10,833	(10,833)	0	10,833	(10,833)
Other Revenue						
4730 - Realized Investment Earnings	0	0	0	0	0	0
4731 - Unrealized Investment Earnings	0	0	0	0	0	0
4735 - Interest Income	7	0	7	7	0	7
4740 - Private Pay	768	1,250	(482)	768	1,250	(482)
4741 - Uncollectible Private Pay	0	0	0	0	0	0
4745 - TRUST FUND REVENUE	16,456	6,833	9,623	16,456	6,833	9,623
4750 - Other Revenue	0	36,459	(36,459)	0	36,459	(36,459)
Total Other Revenue	17,231	44,542	(27,311)	17,231	44,542	(27,311)
Donations						
4775 - Misc Grants	0	1,083	(1,083)	0	1,083	(1,083)
Total Donations	0	1,083	(1,083)	0	1,083	(1,083)
Total Operating Revenue	1,194,427	1,566,134	(371,707)	1,194,427	1,566,134	(371,707)
Expenses						
Salaries						
5000 - Staff Wages	493,105	755,934	262,829	493,105	755,934	262,829
5001 - Staff Wages Overtime	732	7,342	6,610	732	7,342	6,610
5002 - Staff Wages Phone	5,047	5,977	930	5,047	5,977	930
Total Salaries	498,884	769,253	270,369	498,884	769,253	270,369
Payroll Taxes						
5005 - Payroll Taxes	45,906	61,231	15,324	45,906	61,231	15,324
5010 - Worker's Comp	2,667	6,262	3,596	2,667	6,262	3,596
Total Payroll Taxes	48,573	67,493	18,920	48,573	67,493	18,920

Benefits						
5015 - Employee Insurance	70,373	97,489	27,117	70,373	97,489	27,117
5022 - 403(b) Match Expense	0	16,280	16,279	0	16,280	16,279
5024 - 5024	0	0	0	0	0	0
5025 - Unemployment Benefits	0	129	130	0	129	130
5030 - Other Employee Benefits	26,045	34,342	8,296	26,045	34,342	8,296
5042 - Leave Accrual	0	0	0	0	0	0
Total Benefits	96,418	148,240	51,822	96,418	148,240	51,822
Professional Services						
5100 - Professional Services	67,178	42,165	(25,013)	67,178	42,165	(25,013)
5101 - Professional Services Client Care	0	0	0	0	0	0
5102 - Contract Labor	0	0	0	0	0	0
5105 - Prof Medical Services	0	0	0	0	0	0
5106 - Prof Other Med Services	237,371	190,416	(46,954)	237,371	190,416	(46,954)
5107 - Prof Dental	0	0	0	0	0	0
5108 - P of S - Env Eng	1,000	0	(1,000)	1,000	0	(1,000)
5109 - P of S - Transportation	25,949	0	(25,949)	25,949	0	(25,949)
5110 - Audit Expense	0	2,084	2,083	0	2,084	2,083
5111 - Legal	0	1,000	1,000	0	1,000	1,000
5112 - EI Interpreter Payroll	0	0	0	0	0	0
5114 - Prof Vision	5,627	1,333	(4,294)	5,627	1,333	(4,294)
5115 - Prof Behavior	26,813	30,167	3,354	26,813	30,167	3,354
5120 - Consultants	0	0	0	0	0	0
Total Professional Services	363,938	267,165	(96,773)	363,938	267,165	(96,773)
Staff Mileage & Travel						
5180 - Mileage Reimbursement	0	9,393	9,394	0	9,393	9,394
5190 - Travel/Entertainment	593	525	(68)	593	525	(68)
Total Staff Mileage & Travel	593	9,918	9,326	593	9,918	9,326
Staff Development						
5150 - Employee Education	250	3,097	2,847	250	3,097	2,847
5160 - Employee Events	0	1,684	1,683	0	1,684	1,683
5170 - Board Of Directors Events	0	166	167	0	166	167
Total Staff Development	250	4,947	4,697	250	4,947	4,697
Vehicle						
5200 - Fuel and Oil	0	0	0	0	0	0
Total Vehicle	0	0	0	0	0	0
Occupancy						
5300 - Rent	0	0	0	0	0	0
5301 - Occupancy Lease Expense	0	0	0	0	0	0
5310 - Building Maintenance	7,727	1,875	(5,853)	7,727	1,875	(5,853)
5320 - Electric	0	2,459	2,458	0	2,459	2,458
5321 - Water	0	461	462	0	461	462
5322 - Gas	0	1,125	1,125	0	1,125	1,125
5323 - Sewer	0	229	229	0	229	229
5324 - Trash	0	334	334	0	334	334
5325 - Cable	0	0	0	0	0	0
5330 - Janitorial/Supplies	1,300	1,333	33	1,300	1,333	33
Total Occupancy	9,027	7,816	(1,212)	9,027	7,816	(1,212)
Equipment						
5350 - Equipment Maintenance	0	1	1	0	1	1
5370 - Equipment Lease	1,350	1,381	31	1,350	1,381	31
Total Equipment	1,350	1,382	32	1,350	1,382	32
Supplies						
5400 - Office Expense	1,796	1,845	49	1,796	1,845	49
5401 - Printing/Copier Expense	0	175	175	0	175	175
5402 - Postage Expense	3,000	4,713	1,713	3,000	4,713	1,713
5410 - Medical/Client Supplies	2,123	0	(2,123)	2,123	0	(2,123)
5411 - Spec Med Equip	180	0	(180)	180	0	(180)
5420 - Other Supplies	14,510	15,055	545	14,510	15,055	545
5425 - Equip/Furn Over \$100	3,300	4,692	1,392	3,300	4,692	1,392
Total Supplies	24,909	26,480	1,571	24,909	26,480	1,571
Food						
Total Food	0	0	0	0	0	0
Telephone						
5450 - Telephone	143	2,250	2,107	143	2,250	2,107

5455 - T1/Computer Lines	1,200	1,240	40	1,200	1,240	40
Total Telephone	1,343	3,490	2,147	1,343	3,490	2,147
Dues & Fees						
5460 - Dues and Fees	1,200	1,369	168	1,200	1,369	168
5470 - Pubs and Subs	2,500	2,507	7	2,500	2,507	7
Total Dues & Fees	3,700	3,876	175	3,700	3,876	175
Interdepartment						
5689 - Interdept Exp Other	0	0	0	0	0	0
5699 - Int Rev General	0	0	0	0	0	0
Total Interdepartment	0	0	0	0	0	0
Insurance						
5700 - Liability Insurance	1,522	1,522	0	1,522	1,522	0
5710 - Property Insurance	1,262	1,262	0	1,262	1,262	0
5755 - Interest Expense	0	0	0	0	0	0
Total Insurance	2,784	2,784	0	2,784	2,784	0
Grants						
5550 - State Grant	0	90,019	90,020	0	90,019	90,020
5551 - Boulder County Grant	43,387	136,531	93,144	43,387	136,531	93,144
5552 - Broomfield County Grant	1,482	13,072	11,590	1,482	13,072	11,590
5553 - Emergency State Grant	0	0	0	0	0	0
5554 - City of Boulder	1,795	1,666	(128)	1,795	1,666	(128)
5556 - City of Lafayette	0	0	0	0	0	0
Total Grants	46,664	241,288	194,626	46,664	241,288	194,626
Interest						
Total Interest	0	0	0	0	0	0
Other Expense						
5421 - Technology Supplies	0	0	0	0	0	0
5500 - Consumer Activities	42	1,917	1,874	42	1,917	1,874
5505 - Audit Refunds	0	0	0	0	0	0
5800 - Advertising	0	417	417	0	417	417
5810 - Bad Debt Expense	0	0	0	0	0	0
5820 - Fund Raising Expense	0	0	0	0	0	0
5840 - Other Expense	27	0	(27)	27	0	(27)
5850 - Bank/Payroll Charges	15	416	402	15	416	402
5900 - In-Kind Expense	0	0	0	0	0	0
6043 - volunteer/donor reception	0	0	0	0	0	0
6044 - extraordinary item, income clawback	0	0	0	0	0	0
6045 - Staff Recognition, Management	0	0	0	0	0	0
6046 - Taxes - Sales/Property, Manage	0	0	0	0	0	0
6047 - Finance Charges	0	0	0	0	0	0
6048 - Conferences & Cont Ed	0	0	0	0	0	0
6049 - Donations	0	0	0	0	0	0
Total Other Expense	84	2,750	2,666	84	2,750	2,666
Depreciation						
8000 - Deprec Office Equip	0	0	0	0	0	0
8010 - Deprec Vehicles	0	0	0	0	0	0
8015 - Dep Expense Leased Vehicles	0	0	0	0	0	0
8020 - Deprec LH Imp	0	0	0	0	0	0
8030 - Deprec Bldg	7,750	7,750	0	7,750	7,750	0
8040 - Deprec Furnishings	0	0	0	0	0	0
8045 - Depreciation - Right of Use Asset	0	0	0	0	0	0
8050 - Amortization Expense	0	0	0	0	0	0
8060 - Purchase Discounts	0	0	0	0	0	0
8070 - Penalties	0	0	0	0	0	0
Total Depreciation	7,750	7,750	0	7,750	7,750	0
Total Expenses	1,106,267	1,564,632	458,366	1,106,267	1,564,632	458,366
Operating Margin	88,160	1,502	86,659	88,160	1,502	86,659
Other Income and Expenses	0	0	0	0	0	0
Net Income	88,160	1,502	86,659	88,160	1,502	86,659

A&I Avenues
Income Statement - Actuals vs. Budget
As of August 31, 2024
As of Date:

08/31/2024

	Month Ending 08/31/2024			Year To Date 08/31/2024		
	Actual	Budget Amount	Amount over Budget	YTD Amount	YTD Budget	YTD Variance
Revenue						
State Income						
4001 - State Case Mgmt	21,992	22,273	(281)	54,407	44,546	9,861
4002 - State SLS Mgmt	1,254	1,667	(412)	2,998	3,333	(335)
4003 - State EI Mgmt	74,106	98,925	(24,820)	126,254	197,852	(71,597)
4005 - State Basic EI	499,520	372,487	127,033	860,437	744,972	115,464
4010 - State Family & Children	0	90,019	(90,019)	0	180,039	(180,039)
4020 - State Uncollectable	0	0	0	0	0	0
4040 - State SLS	5,550	0	5,550	7,405	0	7,404
4201 - Eligibility Determination	7,341	15,388	(8,047)	9,176	30,775	(21,598)
Total State Income	609,763	600,759	9,004	1,060,677	1,201,517	(140,840)
Medicaid Revenue						
4300 - Medicaid Admin	102,241	111,756	(9,516)	210,255	223,513	(13,258)
4301 - Medicaid Case Mgmt	445,917	479,524	(33,606)	905,694	959,047	(53,353)
4330 - CES Services	5,369	0	5,369	15,540	0	15,540
4404 - Transportation	14,755	0	14,755	28,220	0	28,220
4406 - Dental	0	0	0	0	0	0
4407 - Spec Med Supplies	4,953	0	4,953	6,895	0	6,895
4409 - Vision	2,249	0	2,249	5,681	0	5,681
4420 - Uncollectible Medicaid	0	(417)	417	0	(833)	833
4441 - Medicaid State plan	0	1,000	(1,000)	0	2,000	(2,000)
4460 - Medicaid SLS Services	12,568	0	12,568	23,658	0	23,658
Total Medicaid Revenue	588,052	591,863	(3,811)	1,195,943	1,183,727	12,216
City and County						
4600 - Boulder Cnty Revenue	166,093	291,722	(125,629)	284,484	583,445	(298,961)
4601 - Broomfield Cnty Revenue	0	25,332	(25,331)	0	50,662	(50,662)
Total City and County	166,093	317,054	(150,960)	284,484	634,107	(349,623)
Other Government						
4250 - Section 8 Housing	0	9,166	(9,167)	0	18,333	(18,333)
4260 - Other Govt Grants	0	0	0	0	0	0
4630 - Other Government Income	0	1,667	(1,667)	0	3,334	(3,334)
Total Other Government	0	10,833	(10,834)	0	21,667	(21,667)
Other Revenue						
4730 - Realized Investment Earnings	0	0	0	0	0	0
4731 - Unrealized Investment Earnings	0	0	0	0	0	0
4735 - Interest Income	5	0	5	12	0	12
4740 - Private Pay	256	1,250	(994)	1,024	2,500	(1,476)
4741 - Uncollectible Private Pay	0	0	0	0	0	0
4745 - TRUST FUND REVENUE	17,820	6,833	10,987	34,277	13,666	20,610
4750 - Other Revenue	0	36,459	(36,458)	0	72,917	(72,917)
Total Other Revenue	18,081	44,542	(26,460)	35,313	89,083	(53,771)
Donations						
4775 - Misc Grants	0	1,083	(1,083)	0	2,167	(2,166)
Total Donations	0	1,083	(1,083)	0	2,167	(2,166)
Total Operating Revenue	1,381,989	1,566,134	(184,144)	2,576,417	3,132,268	(555,851)
Expenses						
Salaries						
5000 - Staff Wages	963,363	755,934	(207,430)	1,456,469	1,511,868	55,400
5001 - Staff Wages Overtime	3,904	7,342	3,438	4,636	14,685	10,048
5002 - Staff Wages Phone	2,207	5,977	3,770	7,255	11,953	4,699
Total Salaries	969,474	769,253	(200,222)	1,468,360	1,538,506	70,147
Payroll Taxes						
5005 - Payroll Taxes	88,627	61,231	(27,396)	134,533	122,462	(12,072)
5010 - Worker's Comp	5,049	6,262	1,213	7,715	12,525	4,809
Total Payroll Taxes	93,676	67,493	(26,183)	142,248	134,987	(7,263)
Benefits						
5015 - Employee Insurance	91,431	97,489	6,059	161,803	194,978	33,175
5022 - 403(b) Match Expense	8,590	16,280	7,689	8,591	32,558	23,969
5024 - 5024	0	0	0	0	0	0
5025 - Unemployment Benefits	0	129	129	0	260	259
5030 - Other Employee Benefits	14,973	34,342	19,369	41,018	68,683	27,664

5042 - Leave Accrual	0	0	0	0	0	0
Total Benefits	114,994	148,240	33,246	211,412	296,479	85,067
Professional Services						
5100 - Professional Services	36,457	42,165	5,708	103,635	84,329	(19,305)
5101 - Professional Services Client Care	0	0	0	0	0	0
5102 - Contract Labor	0	0	0	0	0	0
5105 - Prof Medical Services	0	0	0	0	0	0
5106 - Prof Other Med Services	241,772	190,416	(51,356)	479,143	380,834	(98,309)
5107 - Prof Dental	244	0	(244)	244	0	(244)
5108 - P of S - Env Eng	3,889	0	(3,889)	4,889	0	(4,889)
5109 - P of S - Transportation	18,293	0	(18,292)	44,241	0	(44,242)
5110 - Audit Expense	0	2,084	2,083	0	4,166	4,167
5111 - Legal	0	1,000	1,000	0	2,000	2,000
5112 - EI Interpreter Payroll	0	0	0	0	0	0
5114 - Prof Vision	11,580	1,333	(10,247)	17,208	2,667	(14,541)
5115 - Prof Behavior	25,856	30,167	4,310	52,669	60,333	7,664
5120 - Consultants	0	0	0	0	0	0
Total Professional Services	338,091	267,165	(70,927)	702,029	534,329	(167,699)
Staff Mileage & Travel						
5180 - Mileage Reimbursement	5,240	9,393	4,154	5,240	18,788	13,548
5190 - Travel/Entertainment	1,167	525	(641)	1,760	1,050	(710)
Total Staff Mileage & Travel	6,407	9,918	3,513	7,000	19,838	12,838
Staff Development						
5150 - Employee Education	0	3,097	3,097	250	6,194	5,944
5160 - Employee Events	44	1,684	1,639	43	3,366	3,323
5170 - Board Of Directors Events	0	166	167	0	334	333
Total Staff Development	44	4,947	4,903	293	9,894	9,600
Vehicle						
5200 - Fuel and Oil	0	0	0	0	0	0
Total Vehicle	0	0	0	0	0	0
Occupancy						
5300 - Rent	0	0	0	0	0	0
5301 - Occupancy Lease Expense	0	0	0	0	0	0
5310 - Building Maintenance	657	1,875	1,217	8,385	3,750	(4,635)
5320 - Electric	2,429	2,459	30	2,429	4,916	2,488
5321 - Water	124	461	337	124	924	799
5322 - Gas	0	1,125	1,125	0	2,250	2,250
5323 - Sewer	106	229	123	107	458	352
5324 - Trash	212	334	122	211	667	455
5325 - Cable	0	0	0	0	0	0
5330 - Janitorial/Supplies	1,300	1,333	33	2,600	2,667	67
Total Occupancy	4,828	7,816	2,987	13,856	15,632	1,776
Equipment						
5350 - Equipment Maintenance	0	1	1	0	1	2
5370 - Equipment Lease	2,754	1,381	(1,373)	4,104	2,762	(1,342)
Total Equipment	2,754	1,382	(1,372)	4,104	2,763	(1,340)
Supplies						
5400 - Office Expense	1,751	1,845	95	3,547	3,691	144
5401 - Printing/Copier Expense	0	175	174	0	349	349
5402 - Postage Expense	4,520	4,713	193	7,520	9,426	1,906
5410 - Medical/Client Supplies	2,459	0	(2,459)	4,582	0	(4,582)
5411 - Spec Med Equip	3,758	0	(3,758)	3,938	0	(3,938)
5420 - Other Supplies	14,453	15,055	602	28,963	30,110	1,146
5425 - Equip/Furn Over \$100	3,300	4,692	1,392	6,600	9,385	2,785
Total Supplies	30,241	26,480	(3,761)	55,150	52,961	(2,190)
Food						
Total Food	0	0	0	0	0	0
Telephone						
5450 - Telephone	182	2,250	2,068	325	4,500	4,175
5455 - T1/Computer Lines	1,110	1,240	130	2,310	2,480	170
Total Telephone	1,292	3,490	2,198	2,635	6,980	4,345
Dues & Fees						
5460 - Dues and Fees	1,200	1,369	169	2,400	2,736	337
5470 - Pubs and Subs	0	2,507	2,507	2,500	5,014	2,514
Total Dues & Fees	1,200	3,876	2,676	4,900	7,750	2,851
Interdepartment						
5689 - Interdept Exp Other	0	0	0	0	0	0
5699 - Int Rev General	0	0	0	0	0	0
Total Interdepartment	0	0	0	0	0	0
Insurance						

5700 - Liability Insurance	1,522	1,522	0	3,044	3,044	0
5710 - Property Insurance	1,262	1,262	0	2,524	2,525	0
5755 - Interest Expense	0	0	0	0	0	0
Total Insurance	2,784	2,784	0	5,568	5,569	0
Grants						
5550 - State Grant	508	90,019	89,512	508	180,039	179,532
5551 - Boulder County Grant	51,439	136,531	85,092	94,825	273,061	178,236
5552 - Broomfield County Grant	3,531	13,072	9,540	5,013	26,143	21,130
5553 - Emergency State Grant	0	0	0	0	0	0
5554 - City of Boulder	10,500	1,666	(8,834)	12,296	3,333	(8,962)
5556 - City of Lafayette	5,302	0	(5,302)	5,302	0	(5,303)
Total Grants	71,280	241,288	170,008	117,944	482,576	364,633
Interest						
Total Interest	0	0	0	0	0	0
Other Expense						
5421 - Technology Supplies	0	0	0	0	0	0
5500 - Consumer Activities	56	1,917	1,861	98	3,834	3,736
5505 - Audit Refunds	0	0	0	0	0	0
5800 - Advertising	0	417	417	0	833	833
5810 - Bad Debt Expense	0	0	0	0	0	0
5820 - Fund Raising Expense	0	0	0	0	0	0
5840 - Other Expense	0	0	0	27	0	(27)
5850 - Bank/Payroll Charges	0	416	416	15	833	819
5900 - In-Kind Expense	0	0	0	0	0	0
6043 - volunteer/donor reception	0	0	0	0	0	0
6044 - extraordinary item, income clawback	0	0	0	0	0	0
6045 - Staff Recognition, Management	0	0	0	0	0	0
6046 - Taxes - Sales/Property, Manage	0	0	0	0	0	0
6047 - Finance Charges	0	0	0	0	0	0
6048 - Conferences & Cont Ed	0	0	0	0	0	0
6049 - Donations	0	0	0	0	0	0
Total Other Expense	56	2,750	2,694	140	5,500	5,361
Depreciation						
8000 - Deprec Office Equip	0	0	0	0	0	0
8010 - Deprec Vehicles	0	0	0	0	0	0
8015 - Dep Expense Leased Vehicles	0	0	0	0	0	0
8020 - Deprec LH Imp	0	0	0	0	0	0
8030 - Deprec Bldg	7,750	7,750	0	15,500	15,500	0
8040 - Deprec Furnishings	0	0	0	0	0	0
8045 - Depreciation - Right of Use Asset	0	0	0	0	0	0
8050 - Amortization Expense	0	0	0	0	0	0
8060 - Purchase Discounts	0	0	0	0	0	0
8070 - Penalties	0	0	0	0	0	0
Total Depreciation	7,750	7,750	0	15,500	15,500	0
Total Expenses	1,644,871	1,564,632	(80,240)	2,751,139	3,129,264	378,126
Operating Margin	(262,882)	1,502	(264,384)	(174,722)	3,004	(177,725)
Other Income and Expenses	0	0	0	0	0	0
Net Income	(262,882)	1,502	(264,384)	(174,722)	3,004	(177,725)

A&I Avenues
Income Statement - Actuals vs. Budget
As of September 30, 2024
As of Date:

09/30/2024

	Month Ending 09/30/2024			Year To Date 09/30/2024		
	Actual	Budget Amount	Amount over Budget	YTD Amount	YTD Budget	YTD Variance
Revenue						
State Income						
4001 - State Case Mgmt	8,295	22,273	(13,978)	62,702	66,819	(4,117)
4002 - State SLS Mgmt	1,936	1,667	270	4,935	5,000	(65)
4003 - State EI Mgmt	55,353	98,925	(43,574)	181,606	296,777	(115,171)
4005 - State Basic EI	369,114	372,487	(3,371)	1,229,552	1,117,459	112,093
4010 - State Family & Children	0	90,019	(90,020)	0	270,058	(270,059)
4020 - State Uncollectable	0	0	0	0	0	0
4040 - State SLS	3,277	0	3,276	10,680	0	10,681
4201 - Eligibility Determination	5,395	15,388	(9,992)	14,572	46,163	(31,591)
Total State Income	443,370	600,759	(157,389)	1,504,047	1,802,276	(298,229)
Medicaid Revenue						
4300 - Medicaid Admin	195,580	111,756	83,824	405,836	335,269	70,566
4301 - Medicaid Case Mgmt	472,438	479,524	(7,086)	1,378,131	1,438,571	(60,439)
4330 - CES Services	15,951	0	15,951	31,491	0	31,491
4404 - Transportation	9,295	0	9,295	37,515	0	37,515
4406 - Dental	0	0	0	0	0	0
4407 - Spec Med Supplies	2,465	0	2,465	9,360	0	9,360
4409 - Vision	15,598	0	15,598	21,279	0	21,279
4420 - Uncollectible Medicaid	0	(417)	417	0	(1,250)	1,250
4441 - Medicaid State plan	0	1,000	(1,000)	0	3,000	(3,000)
4460 - Medicaid SLS Services	13,502	0	13,502	37,160	0	37,160
Total Medicaid Revenue	724,829	591,863	132,966	1,920,772	1,775,590	145,182
City and County						
4600 - Boulder Cnty Revenue	140,341	291,722	(151,382)	424,825	875,167	(450,343)
4601 - Broomfield Cnty Revenue	0	25,332	(25,331)	0	75,994	(75,993)
Total City and County	140,341	317,054	(176,713)	424,825	951,161	(526,336)
Other Government						
4250 - Section 8 Housing	0	9,166	(9,167)	0	27,500	(27,500)
4260 - Other Govt Grants	0	0	0	0	0	0
4630 - Other Government Income	0	1,667	(1,666)	0	5,000	(5,000)
Total Other Government	0	10,833	(10,833)	0	32,500	(32,500)
Other Revenue						
4730 - Realized Investment Earnings	0	0	0	0	0	0
4731 - Unrealized Investment Earnings	0	0	0	0	0	0
4735 - Interest Income	0	0	0	12	0	12
4740 - Private Pay	0	1,250	(1,250)	1,024	3,750	(2,726)
4741 - Uncollectible Private Pay	0	0	0	0	0	0
4745 - TRUST FUND REVENUE	17,288	6,833	10,454	51,564	20,500	31,064
4750 - Other Revenue	0	36,459	(36,458)	0	109,375	(109,375)
Total Other Revenue	17,288	44,542	(27,254)	52,600	133,625	(81,025)
Donations						
4775 - Misc Grants	0	1,083	(1,083)	0	3,250	(3,250)
Total Donations	0	1,083	(1,083)	0	3,250	(3,250)
Total Operating Revenue	1,325,828	1,566,134	(240,306)	3,902,244	4,698,402	(796,158)
Expenses						
Salaries						
5000 - Staff Wages	620,200	671,942	51,741	2,076,668	2,183,810	107,142
5001 - Staff Wages Overtime	928	6,526	5,599	5,564	21,210	15,647
5002 - Staff Wages Phone	2,148	5,313	3,165	9,402	17,267	7,864
Total Salaries	623,276	683,781	60,505	2,091,634	2,222,287	130,653
Payroll Taxes						
5005 - Payroll Taxes	51,856	54,427	2,571	186,390	176,889	(9,501)
5010 - Worker's Comp	3,103	5,566	2,464	10,818	18,091	7,273
Total Payroll Taxes	54,959	59,993	5,035	197,208	194,980	(2,228)
Benefits						
5015 - Employee Insurance	46,233	86,657	40,424	208,036	281,635	73,599
5022 - 403(b) Match Expense	0	14,471	14,470	8,590	47,029	38,439
5024 - 5024	0	0	0	0	0	0

5025 - Unemployment Benefits	0	115	116	0	375	375
5030 - Other Employee Benefits	11,824	30,526	18,701	52,843	99,209	46,365
5042 - Leave Accrual	0	0	0	0	0	0
Total Benefits	58,057	131,769	73,711	269,469	428,248	158,778
Professional Services						
5100 - Professional Services	73,628	42,165	(31,463)	263,532	126,494	(137,037)
5101 - Professional Services Client Care	0	0	0	0	0	0
5102 - Contract Labor	0	0	0	0	0	0
5105 - Prof Medical Services	0	0	0	0	0	0
5106 - Prof Other Med Services	216,911	190,416	(26,494)	696,054	571,250	(124,804)
5107 - Prof Dental	0	0	0	244	0	(244)
5108 - P of S - Env Eng	5,527	0	(5,528)	10,417	0	(10,416)
5109 - P of S - Transportation	18,333	0	(18,333)	62,574	0	(62,575)
5110 - Audit Expense	0	2,084	2,083	0	6,250	6,250
5111 - Legal	0	1,000	1,000	0	3,000	3,000
5112 - EI Interpreter Payroll	0	0	0	0	0	0
5114 - Prof Vision	19,549	1,333	(18,215)	36,757	4,000	(32,756)
5115 - Prof Behavior	24,542	30,167	5,625	77,211	90,500	13,288
5120 - Consultants	0	0	0	0	0	0
Total Professional Services	358,490	267,165	(91,325)	1,146,789	801,494	(345,294)
Staff Mileage & Travel						
5180 - Mileage Reimbursement	3,878	9,394	5,515	9,118	28,181	19,064
5190 - Travel/Entertainment	0	525	525	1,759	1,575	(185)
Total Staff Mileage & Travel	3,878	9,919	6,040	10,877	29,756	18,879
Staff Development						
5150 - Employee Education	299	3,096	2,798	549	9,291	8,742
5160 - Employee Events	301	1,684	1,383	345	5,050	4,705
5170 - Board Of Directors Events	0	166	167	0	500	500
Total Staff Development	600	4,946	4,348	894	14,841	13,947
Vehicle						
5200 - Fuel and Oil	0	0	0	0	0	0
Total Vehicle	0	0	0	0	0	0
Occupancy						
5300 - Rent	0	0	0	0	0	0
5301 - Occupancy Lease Expense	0	0	0	0	0	0
5310 - Building Maintenance	5,609	1,875	(3,735)	13,994	5,625	(8,369)
5320 - Electric	4,798	2,459	(2,339)	7,226	7,375	149
5321 - Water	212	461	249	337	1,385	1,048
5322 - Gas	796	1,125	330	796	3,375	2,579
5323 - Sewer	212	230	16	319	687	369
5324 - Trash	195	333	139	406	1,000	594
5325 - Cable	0	0	0	0	0	0
5330 - Janitorial/Supplies	1,670	1,333	(337)	4,270	4,001	(270)
Total Occupancy	13,492	7,816	(5,677)	27,348	23,448	(3,900)
Equipment						
5350 - Equipment Maintenance	0	1	1	0	2	2
5370 - Equipment Lease	2,081	1,381	(700)	6,185	4,143	(2,042)
Total Equipment	2,081	1,382	(699)	6,185	4,145	(2,040)
Supplies						
5400 - Office Expense	1,752	1,845	93	5,298	5,536	238
5401 - Printing/Copier Expense	0	175	175	0	524	524
5402 - Postage Expense	1,500	4,713	3,213	9,020	14,139	5,118
5410 - Medical/Client Supplies	2,492	0	(2,492)	7,074	0	(7,074)
5411 - Spec Med Equip	449	0	(449)	4,387	0	(4,387)
5420 - Other Supplies	13,984	15,055	1,071	42,948	45,164	2,217
5425 - Equip/Furn Over \$100	3,300	4,692	1,392	9,900	14,078	4,178
Total Supplies	23,477	26,480	3,003	78,627	79,441	814
Food						
Total Food	0	0	0	0	0	0
Telephone						
5450 - Telephone	0	2,250	2,250	325	6,750	6,425
5455 - T1/Computer Lines	3,543	1,240	(2,302)	5,853	3,720	(2,133)
Total Telephone	3,543	3,490	(52)	6,178	10,470	4,292
Dues & Fees						
5460 - Dues and Fees	4,842	1,369	(3,474)	7,242	4,105	(3,137)
5470 - Pubs and Subs	0	2,507	2,507	2,500	7,521	5,021
Total Dues & Fees	4,842	3,876	(967)	9,742	11,626	1,884
Interdepartment						

5689 - Interdept Exp Other	0	0	0	0	0	0
5699 - Int Rev General	0	0	0	0	0	0
Total Interdepartment	0	0	0	0	0	0
Insurance						
5700 - Liability Insurance	1,522	1,522	0	4,566	4,566	0
5710 - Property Insurance	1,262	1,262	0	3,786	3,786	0
5755 - Interest Expense	0	0	0	0	0	0
Total Insurance	2,784	2,784	0	8,352	8,352	0
Grants						
5550 - State Grant	100	90,019	89,919	607	270,059	269,452
5551 - Boulder County Grant	30,440	136,531	106,091	125,266	409,593	284,327
5552 - Broomfield County Grant	410	13,072	12,661	5,423	39,214	33,791
5553 - Emergency State Grant	0	0	0	0	0	0
5554 - City of Boulder	0	1,666	1,667	12,295	5,000	(7,296)
5556 - City of Lafayette	0	0	0	5,303	0	(5,302)
Total Grants	30,950	241,288	210,338	148,894	723,866	574,972
Interest						
Total Interest	0	0	0	0	0	0
Other Expense						
5421 - Technology Supplies	0	0	0	0	0	0
5500 - Consumer Activities	0	1,917	1,917	97	5,750	5,652
5505 - Audit Refunds	0	0	0	0	0	0
5800 - Advertising	0	417	416	0	1,250	1,250
5810 - Bad Debt Expense	0	0	0	0	0	0
5820 - Fund Raising Expense	0	0	0	0	0	0
5840 - Other Expense	25	0	(25)	52	0	(52)
5850 - Bank/Payroll Charges	0	416	417	15	1,250	1,235
5900 - In-Kind Expense	0	0	0	0	0	0
6043 - volunteer/donor reception	0	0	0	0	0	0
6044 - extraordinary item, income clawback	0	0	0	0	0	0
6045 - Staff Recognition, Management	0	0	0	0	0	0
6046 - Taxes - Sales/Property, Manage	0	0	0	0	0	0
6047 - Finance Charges	0	0	0	0	0	0
6048 - Conferences & Cont Ed	0	0	0	0	0	0
6049 - Donations	0	0	0	0	0	0
Total Other Expense	25	2,750	2,725	164	8,250	8,085
Depreciation						
8000 - Deprec Office Equip	0	0	0	0	0	0
8010 - Deprec Vehicles	0	0	0	0	0	0
8015 - Dep Expense Leased Vehicles	0	0	0	0	0	0
8020 - Deprec LH Imp	0	0	0	0	0	0
8030 - Deprec Bldg	7,750	7,750	0	23,250	23,250	0
8040 - Deprec Furnishings	0	0	0	0	0	0
8045 - Depreciation - Right of Use Asset	0	0	0	0	0	0
8050 - Amortization Expense	0	0	0	0	0	0
8060 - Purchase Discounts	0	0	0	0	0	0
8070 - Penalties	0	0	0	0	0	0
Total Depreciation	7,750	7,750	0	23,250	23,250	0
Total Expenses	1,188,204	1,455,189	266,985	4,025,611	4,584,454	558,842
Operating Margin	137,624	110,945	26,679	(123,367)	113,948	(237,316)
Other Income and Expenses	0	0	0	0	0	0
Net Income	137,624	110,945	26,679	(123,367)	113,948	(237,316)