

DOUGLAS COUNTY
DEVELOPMENTAL PATHWAYS
AGREED UPON PROCEDURES REPORT
JUNE 30, 2016

**DOUGLAS COUNTY
DEVELOPMENTAL PATHWAYS
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JUNE 30, 2016**

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**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES**

Board of County Commissioners
Douglas County, Colorado

We have performed the procedures enumerated below, which were agreed to by Douglas County, Colorado (hereinafter "you" or "County"), solely to assist you in reviewing the program, management, and Board-designated expenses within the consolidated financial statements of Developmental Pathways for the year ended June 30, 2016. Developmental Pathway's management is responsible for the fair presentation of their financial statements. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures were as follows:

1. From Developmental Pathways, obtain the general ledger detail of "Management and General" expenses (as named on the audited financial statements) for Developmental Pathways for the period of June 30, 2016 (audit year-end date) and compare total to audited financial statements. From this population, randomly select a sample of 25 transactions for testing.
 - a. Compare charge to invoices or other supporting documentation.
 - b. Report to the County the description of the charge based upon supporting documentation so that they can determine if the charge:
 - i. Was for a valid business purpose; and
 - ii. Was for services provided to County residents.

Results:

The general ledger detail of "Management and General" expense was obtained from Developmental Pathways. The general ledger detail was compared to the audited financial statements with a variance of \$88.97 from audited financial statements to the total of the general ledger detail. From the general ledger detail, a sample of 25 transactions was randomly selected. The supporting documentation was obtained for each of the 25 transactions. The description of the charge and the description of the supporting documentation reviewed are shown in Appendix A.

2. From Developmental Pathways, obtain the general ledger detail of Developmental Pathways for the following program expenses paid for by County Mill Levy Funds for the period of June 30, 2016 (audit year-end date):
 - Early Intervention
 - Family Support
 - Community Outreach
 - Outsourced Services
 - Case Management, and
 - Developmental Disabilities

Compare totals of the detail to audited financial statements. From this population, randomly select a sample of 60 transactions for testing.

- a. Compare charges to invoices or other supporting documentation.
- b. Report to the County the description of the charge based upon supporting invoices so that they can determine if the charge:
 - i. Was for a valid business purpose.
 - ii. Was for services provided to County residents.

Results:

The general ledger detail of program expenses for Early Intervention, Family Support, Community Outreach, Outsourced Services, Case Management, and Developmental Disabilities for all funding sources was obtained from Developmental Pathways. The general ledger detail was compared to the "Total program services" expense line on the audited financial statements with a variance of \$7 from audited financial statements to the total of the general ledger detail. We noted that, while the general ledger detail tied to the audited financial statements (within \$7), the detail provided was not specific to expenses paid by County Mill Levy funding, as account coding for expenses in the general ledger detail was not specific to funding source.

From the general ledger detail, a sample of 60 transactions was randomly selected. The supporting documentation was obtained for each of the 60 transactions. The description of the charge and the description of the supporting documentation reviewed are shown in Appendix B.

3. From Developmental Pathways, obtain the detail activity of the Board Designated Fund programs paid for by County Mill Levy Funds as described in the following categories in the audited financial statements of Developmental Pathways for the period of June 30, 2016 (audit year-end date):
 - Capacity Building
 - Respite
 - Transportation
 - Wellness, and
 - 3+ Initiative

Compare total to audited financial statements. From this population, randomly select a sample of 25 transactions for testing.

- a. Compare charges to invoices or other supporting documentation.
- b. Report to the County the description of the charge based upon supporting invoices so that they can determine if the charge:
 - i. Was for a valid business purpose.
 - ii. Was for services provided to County residents.

Results:

The detail of the activity for Board Designated Fund programs was obtained from Developmental Pathways. We could not compare the total of the detail to the audited financial statements as Board Designated Fund programs are not presented separately on the consolidated audited financial statements of Developmental Pathways. In addition, we were unable to segregate expenses paid from County Mill Levy funds from other funding sources due to account coding structure described in step 2 above. From the detail, a sample of 25 transactions was randomly selected. The supporting documentation was obtained for each of the 25 transactions. The description of the charge and the description of the supporting documentation reviewed are shown in Appendix C.

- 4. From Developmental Pathways, obtain the calculation of percentage of administrative expenses as compared to total revenues from Developmental Pathways for the year ended June 30, 2016.
 - a. Trace the amounts used in the calculation to general ledger detail.
 - b. Recalculate the percentage of administrative expenses to total revenue to assist the County in determining if their requirements of percentage of administrative expenses to revenues are being met based on their intergovernmental agreement.

Results:

The percentage of administrative expenses to total revenue was calculated based on the fiscal year 2016 consolidated audited financial statements of Developmental Pathways using the "Management and General" line as administrative expense and "Total revenue, support and gains" as total revenue. The administrative expenses were reduced by depreciation expense which is considered a "non-spending" cost and by program transportation costs identified by Developmental Pathways as an amount included within "Management and General" that should have been excluded. The ratio is recalculated as follows:

Management and General Expense	7,507,054
Less:	
Depreciation Expense	(778,050)
Program Transportation	<u>(120,790)</u>
Revised Management and General Expense	6,608,214
Total Revenue (Consolidated)	46,960,380
Management and General Expense as a Percentage of Total Revenue	14.07%

5. Send and obtain confirmations to the Vice Presidents of the related parties listed in Note J of Developmental Pathways' audited financial statements. Have the Vice Presidents of the related parties confirm that they did not compensate Developmental Pathway executives for executive functions related to the related party organizations.

Results:

Confirmations were sent to seven related party organizations based on Note J of the 2015 Developmental Pathways' audited financial statements. As the related party entities were consolidated on the financial statements in 2016, there were no related parties shown in the financial statements in 2016. The table below summarizes the responses from the related party organizations.

Related Party Organization	Compensation to Developmental Pathway executives for executive functions
Community Housing Development Association, Inc. (CHDA)	None.
Developmental Pathways Housing Corporation I (DPHCI)	None.
Developmental Pathways Housing Corporation II (DPHCII)	None.
Developmental Pathways Housing Corporation III (DPHCIII)	None.
Continuum of Colorado, Inc. (COC)	None.
SUN Foundation (SUN)	None.
Nonprofit Management Services of Colorado (NMSC)	"Developmental Pathways executives are paid by Nonprofit Management Services of Colorado. Executive Management services along with other management functions are charged to DP via a monthly management fee."

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on Developmental Pathways compliance with the intergovernmental agreement with the County as it relates to mill levy spending related to persons with disabilities. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of Douglas County, Colorado, the Board of County Commissioners, and Developmental Pathways and is not intended to be and should not be used by anyone other than these specified parties.



CliftonLarsonAllen LLP

Greenwood Village, Colorado
February 15, 2017

Appendix A
Management and General Expenses

#	Payee:	Amount	Date	Transaction Description:	Description of Supporting Documentation Reviewed
1	n/a - accrual	\$ 241.86	September 30, 2015	Accrued social security deduction for 9/25/15 payroll - 38% (3 days) of \$644.97 for 7 Property employees. 8/29-8/31/15 accrued for 8/31/15.	August 2015 payroll accrual worksheet, payroll register for 9/25/15 pay date (8/29-9/11/15), noting \$644.97 agrees to Properties employees w/o/e.
2	Host My Site	\$ 166.61	September 30, 2015	Website hosting fee	Receipt dated 10/7/15, total of \$166.61
3	HR Employees (5)	\$ 13,977.33	October 9, 2015	9/26-10/9/15 salary pay for HR department employees (5)	Payroll register for check date 10/23/15, for period 9/26-10/9/15
4	Jason's Deli	\$ 37.07	October 31, 2015	Lunch for planning S.E.T. (Centura Health) tour; attendees included Matt Van Auken, COO of Developmental Pathways, Peggy Herbertson, Exec Director of S.E.T., and Sue Forster, Development Director of S.E.T.	Sept-October 2015 credit card statement from Matt Van Auken, COO of Developmental Pathways, written description from Matt Van Auken, COO of Developmental Pathways
5	Hourly Transportation Employee	\$ 1,083.36	December 18, 2015	11/21-12/4/15 pay for hourly transportation employee (1 person), total of 74.75 hours.	Payroll register for check date 12/18/15, for period 11/21-12/4/15
6	Transportation Employees	\$ 41.58	January 15, 2016	Fringe benefits for 2 transportation employees for 12/19/15-1/1/16.	Payroll register for check date 1/15/16, for period 12/19/15-1/1/16.
7	Hourly Finance & Admin Employees	\$ 869.03	February 26, 2016	PTO pay for employees in the finance & admin department (total of 16), for period 1/30-2/12/16.	Payroll register for check date 2/26/16, period of 1/30-2/12/16.
8	Miller & Steiert, P.C.	\$ 46.00	February 29, 2016	January 2016 legal expenses related to NMSC Construction Services, LLC; property tax exemptions	Invoice 60282, dated 2/15/16; total of \$46.00
9	Freedom House Productions, LLC	\$ 7,000.00	March 8, 2016	50% deposit on Developmental Pathways award winner videos (7)	Invoice 1156, dated 3/1/16, total of \$7,000
10	Spoonful of Comfort	\$ 74.48	April 30, 2016	Warmest Wishes delivery to family member of Board member Nancy Sharpe.	Receipt dated 4/14/16, total of \$74.48
11	Staff Development & Training Department	\$ 341.65	May 6, 2016	Employer match of 401K for 6 employees in staff training & development department for period of 4/23-5/6/16.	Payroll register for check date 5/20/16, for period 4/23-5/6/16.
12	Walmart	\$ 34.27	May 31, 2016	Employee training water & coffee purchase	Walmart receipt (date blocked), total of \$34.27
13	Kimberly Mathes, Life Skills Specialist	\$ 1,000.00	June 17, 2016	Tuition assistance for Kimberly Mathes, Life Skills Specialist	Payroll register for check date 6/17/16, for period 5/21-6/3/16
14	n/a - accrual	\$ 997.65	June 30, 2016	PTO pay for Phyllis Jones, pay period 6/4-6/17/16, 100% accrual as pay date was 7/1/16. Total of 45 hours.	Payroll register for pay date 7/1/16, for period 6/4-6/17/16; June 2016 payroll accrual worksheet
15	n/a - Depreciation	\$ 2,089.56	September 30, 2015	September 2015 depreciation of 2 Mini Buses (\$1,044.78 each)	September 2015 depreciation journal entry, depreciation schedule of DP vehicles

Appendix A (continued)
Management and General Expenses

#	Payee:	Amount	Date	Transaction Description:	Description of Supporting Documentation Reviewed
16	NMSC	\$ 90.95	September 30, 2015	Management fee for 1 NMSC FTE during September 2015 to Continuum	NMSC Statement of Activities for 3 months ending 9/30/15, noting \$46,074.25 in net loss; calculation of total FTEs (506.59), calculation of \$90.95 fee per FTE (\$46,074.25 / 506.59)
17	Office Max	\$ 448.00	February 23, 2016	Kelly Burke - General printing (448 copies @ \$1/each)	Invoice 222180 dated 2/12/16, total of \$448.00
18	Bob Ward, VP of Case management	\$ 325.00	March 18, 2016	Bob Ward, VP of Case management, monthly auto allowance for March 2016.	Automobile Accountable Plan, adopted 1/1/14, for all VPs in any of the 4 entities (DP, COCO, NMSC, SUN), schedule of all automobile allowances for March 2016 (total of 6 among 4 entities).
19	Merles	\$ 36.30	March 31, 2016	Lunch with Melanie Worley, CEO, and Arapahoe County Commissioner Nancy Doty, 2/25/16	Receipt dated 2/25/16, total of \$36.30
20	Ted's Montana Grill	\$ 37.41	September 30, 2015	Lunch with Melanie Worley, CEO, and Matt Van Auken, COO of Developmental Pathways, 9/2/15	Receipt dated 9/2/15, total of \$37.41
21	Denver Desks, Inc.	\$ 1,149.00	September 2, 2015	Used u-shaped desk, labor and removal of old furniture	Invoice 790, dated 8/19/15, total of \$1,149
22	Information Tech Department	\$ 1,164.56	July 2, 2015	Social security withholding for IT Department, for pay period 6/6-6/19/15, total of 8 employees.	Payroll register pay date 7/2/15, for period 6/6-6/19-15
23	Rocky Mountain Reserve	\$ 500.00	May 6, 2016	H.S.A. employer contribution for pay date 5/6/16, department 85	H.S.A. employee/employer contribution schedule for pay date 5/6/16, total of \$3,941.46; June 2016 bank statement showing payment to Rocky Mountain Reserve on 5/6/16, total of \$3,941.46.
24	Denver Desks, Inc.	\$ 2,424.00	June 30, 2016	Pieces and equipment for 2 desks, delivery and installation	Invoice #3891, dated 6/16/16, total of \$2,424.00.
25	n/a - accrual	\$ 68.38	May 31, 2016	FSA contribution for pay date 5/02/16, 75% of total (\$91.17) for 6 day accrual for Human Resources hourly employees (4).	Payroll register for pay date 5/20/16, for period 4/23-5/6/16, April 2016 payroll accrual spreadsheet

**Appendix B
Program Expenses**

#	Payee:	Amount	Date	Transaction Description:	Description of Supporting Documentation Reviewed
1	Client	\$ 62.50	July 8, 2015	Family Support Services Program (FSSP) payment - July 2015	FSSP approved payments July 2015 schedule
2	Client	\$ 37.50	July 8, 2015	FSSP payment - July 2015	FSSP approved payments July 2015 schedule
3	Client	\$ 100.00	July 13, 2015	FSSP payment - July 2015	FSSP approved payments July 2015 schedule
4	Excel Services Network	\$ 337.68	July 21, 2015	Cleaning services - June 2015	Invoice 8219, dated 6/30/15, total of \$337.68
5	25 Employees (Mileage reimbursement)	\$ 1,686.90	July 31, 2015	July 2015 mileage reimbursements for 25 case management employees at \$0.575/mile, total of 2,933.35 miles	July 2015 mileage summary schedule, mileage reimbursement request from each employee
6	Client	\$ 50.00	September 8, 2015	FSSP payment - September 2015	FSSP approved payments September 2015 schedule
7	Client	\$ 20.00	October 7, 2015	FSSP payment - October 2015	FSSP approved payments October 2015 schedule
8	Client	\$ 100.00	October 7, 2015	FSSP payment - October 2015	FSSP approved payments October 2015 schedule
9	Colorado Communication Interventions, Inc.	\$ 2,497.30	October 13, 2015	September 2015 speech language pathology - state funded clients. Total of 113 hours.	September 2015 CCII monthly service record, dated certified on 10/4/15, total of \$2,679.85
10	Shield Healthcare Centers	\$ 20.16	October 14, 2015	Adult washcloth	Invoice 1432333700, dated 9/29/15, total of \$20.16
11	The Right Step	\$ 2,916.46	October 28, 2015	Hippotherapy - September 2015, total of 158 hours	September 2015 The Right Step monthly service record, certified on 10/2/15, total of \$2,916.46
12	Client	\$ 75.00	November 11, 2015	FSSP payment - November 2015	FSSP approved payments November 2015 schedule
13	Mile High Pediatric Therapy	\$ 1,569.10	December 8, 2015	November 2015 physical therapy - total of 91 hours	November 2015 Mile High Pediatric Therapy monthly service record, certified on 11/27/15, total of \$2,125.50
14	Synergy Investments, LLC	\$ 707.20	December 8, 2015	November 2015 speech language pathology, total of 32 hours for trust funded clients. Noted that the speech therapist requested the payment be made to her husband's company (Synergy Investments).	November 2015 monthly service record, certified on 11/29/15, total of \$1,768; W-9 for speech therapist, showing business name of Synergy Investments
15	Client	\$ 25.00	December 9, 2015	FSSP payment - December 2015	FSSP approved payments December 2015 schedule
16	Speech Language Pathologist - Judith Jones-Jaros	\$ 2,254.20	January 13, 2016	Speech language therapy - December 2015, total of 102 hours for state-funded clients	December 2015 monthly service record, certified on 12/29/15, total of \$4,113.25
17	Teaming for Technology Colorado	\$ 20.00	January 31, 2016	Excel course; pivots, charts, graphs	Receipt dated 1/4/16 from Teaming for Technology Colorado, total of \$20.00

**Appendix B (continued)
Program Expenses**

#	Payee:	Amount	Date	Transaction Description:	Description of Supporting Documentation Reviewed
18	Strength Based Interventions, LLC	\$ 884.00	February 9, 2016	January 2016 developmental interventions - total of 40 hours	January 2016 monthly service record, certified on 1/27/16, total of \$884.00
19	Client	\$ 50.00	February 10, 2016	FSSP payment - February 2016	FSSP approved payments February 2016 schedule
20	Client	\$ 150.00	February 10, 2016	FSSP payment - February 2016	FSSP approved payments February 2016 schedule
21	Metro Taxi	\$ 153.65	February 29, 2016	December 2015 - January 2016 state client transportation	Invoice #35424 from Metro Taxi, dated 1/25/16, total of \$478.35
22	Contracted Service - Ellen Berlin	\$ 114.40	March 9, 2016	Developmental intervention teaming - February 2016, total of 8 hours	February 2016 monthly service record, certified on 2/29/16, total of \$6,015.10
23	Client	\$ 50.00	March 9, 2016	FSSP payment - March 2016	FSSP approved payments March 2016 schedule
24	Scout Cleaning & Maintenance	\$ 490.40	March 29, 2016	Cleaning services, December 2015	Invoice #23028, dated 12/30/15, total of \$490.40
25	Haaksma Speech Pathology, Inc.	\$ 4,000.10	April 12, 2016	March 2016 speech language pathology - total of 181 hours for state-funded clients	March 2016 monthly service record, certified on 3/6/16, total of \$4,353.70
26	Contracted Service - Jennifer Spiric	\$ 530.40	May 10, 2016	April 2016 physical therapy - total of 24 hours	April 2016 monthly service record, certified on 5/1/16, total of \$644.80
27	Client	\$ 50.00	May 11, 2016	FSSP payment - May 2016	FSSP approved payments May 2016 schedule
28	Contracted Service - Patricia Erickson	\$ 3,315.00	June 7, 2016	May 2016 development intervention - total of 150 hours for state-funded clients	May 2016 monthly service record, certified on 5/31/16, total of \$3,403.40
29	Dolphinz Swim School	\$ 135.00	June 28, 2016	May 2016 semi-private swim lessons	Invoice dated 6/9/16, total of \$135.00
30	SwimLabs	\$ 48.00	June 28, 2016	2 hours of water therapy - May 2016	Invoice #JF52016, dated 6/8/16, total of \$48
31	Papa Johns	\$ 41.60	June 30, 2016	Meal for Parent's Night Out, 6/22/16	Papa John's receipt, dated 6/22/16, total of \$41.60
32	Contracted Service - Barbara Slevin	\$ 1,348.10	June 30, 2016	Speech language therapy - June 2016 for state funded clients; total of 61 hours	June 2016 monthly service record, certified on 6/29/16, total of \$4,578.60
33	Washington Salaried Employees	\$ 1,856.45	August 14, 2015	Salary for two Washington employees for pay period 7/18-7/31/15	Payroll register for check date 8/14/15, for period 7/18-7/31/15
34	IRS	\$ 789.33	October 9, 2015	Employer taxes for Continuum employees for pay period 9/12-9/25/15	Payroll register for check date 10/9/15, pay period 9/12-9/25/15, noted difference of \$10 between payroll register and JE likely due to employee allocation change mid-month. Noted that COCO employees are often allocated amongst many cost centers due to number of locations.
35	Residences at First Avenue	\$ 991.00	October 28, 2015	Rent expense for Resident at First Avenue, November 2015. Noted that voucher (housing credit) of \$780 was net against \$991, actual cash paid for rent by COCO was \$211.	Continuum of Colorado Residential Lease Schedule; journal entry detail dated 10/28/15, noting \$991 original debit and \$780 credit for voucher, net expense of \$211.

**Appendix B (continued)
Program Expenses**

#	Payee:	Amount	Date	Transaction Description:	Description of Supporting Documentation Reviewed
36	CenturyLink	\$ 279.37	October 31, 2015	Phone/internet charges for Canterbury/Centennial locations for October 2015	CenturyLink October 2015 billing statement; CenturyLink bill allocation schedule by service number; total of \$6,323.38
37	Parker East Employees	\$ 3,106.63	November 20, 2015	Overtime pay for Parker East hourly employees, total of 10 employees, for pay period 10/24-11/6/15.	Payroll register for check date 11/20/15, for period 10/24-11/6/15
38	Lowe's	\$ 44.14	December 15, 2015	Miscellaneous hardware	Receipt dated 11/9/15, total of \$44.14
39	Village East Hourly Employees	\$ 28.63	January 29, 2016	Additional wage payment for Village East employees with higher qualifications. Residences with high-need patients require certain qualifications, employees who work at these locations receive higher pay rate. Because employees work at various locations, pay rate remains same and are paid additional when working at high-need facilities.	Payroll register for check date 1/29/16, for period 1/2-1/15/16
40	Continuum of Colorado	\$ 64.76	January 31, 2016	Supplies purchase from COCO to First Avenue Apartments. Residences order from internal supply warehouse.	Order request from First Avenue Apartments, 1/7 and 1/16/16, total of \$64.76
41	City of Aurora	\$ 147.85	February 9, 2016	12/22/15-1/25/16 water service for 1179 S Lima St	1/25/16 invoice, total of \$147.85
42	PDC Pharmacy	\$ 63.92	February 16, 2016	January 2016 MedSupport eMAR usage (medication administration software)	1/31/16 invoice, total of \$462
43	City of Aurora	\$ 42.98	March 8, 2016	1/25/16-2/23/16 water service for 902 S Fulton St	2/23/16 invoice, total of \$42.98
44	Neway Packaging Corporation	\$ 400.00	March 9, 2016	100 glue sticks	Invoice dated 3/3/16, total of \$400
45	n/a - accrual	\$ 311.68	March 31, 2016	February 2016 fringe benefit accrual for Continuum employees (24), for pay period ending 3/11/16. Total fringe payment \$623.36 at 50% accrual (4 days), \$311.68	Payroll register for check date 3/25/16, for period 2/27-3/11/16, February 2016 salary accrual schedule
46	OfficeMax	\$ 71.97	March 31, 2016	Certificates for for Elevate's Individuals in Service Sports Banquet	Receipt from OfficeMax, dated 3/15/16, total of \$71.97
47	Clayton Hourly Employees	\$ 8,812.64	April 8, 2016	Regular pay for Clayton hourly employees between 3/12-3/25/16 (total of 18 employees, 655.75 hours)	Payroll register for check dated 4/8/16, for period 3/12-3/25/16
48	The Temporary Network	\$ 852.50	April 19, 2016	Temp work, week of 3/28/16, total of 38.45 hours	Invoice/timesheet dated 4/5/16, total of \$852.50

**Appendix B (continued)
Program Expenses**

#	Payee:	Amount	Date	Transaction Description:	Description of Supporting Documentation Reviewed
49	Ponderosa Hourly Employees	\$ 527.90	May 6, 2016	Additional wage payment for Ponderosa employees with higher qualifications. Residences with high-need patients require certain qualifications, employees who work at these locations receive higher pay rate. Because employees work at various locations, pay rate remains same and are paid additional when working at high-need facilities.	Payroll register for check date 5/6/16, for period 4/9-4/22/16
50	Family Care Giver Hourly Employees	\$ 286.72	June 3, 2016	PTO payment for Family Care Giver employees for period 5/7-5/20/16, total of 20 hours	Payroll register for check date 6/3/16, for period 5/7-5/20/16
51	Xcel Energy	\$ 209.32	June 8, 2016	Electric & natural gas services from 4/21-5/23/16 at 1060 W Littleton Blvd (COCO)	Invoice 502481382, dated 5/23/16, total of \$209.32
52	n/a - accrual	\$ 272.08	June 30, 2016	401K employer contribution for Continuum employees, pay period 6/4-6/17/16, 100% accrual as check date is 7/1/16	Payroll register for check date 7/1/16, for period 6/4-6/17/16, June 2016 payroll accrual schedule
53	n/a - accrual	\$ 89.28	June 30, 2016	Accrual for on-call wages for Continuum employees for pay period 6/4-6/17/16	Payroll register for check date 7/1/16, for period 6/4-6/17/16, June 2016 payroll accrual schedule
54	monoprice.com	\$ 20.20	June 30, 2016	TV wall mount bracket for Mississippi building	Receipt from monoprice.com dated 5/25/16, total of \$20.20
55	n/a - amortization	\$ 43.67	June 30, 2016	June 2016 amortization of Nevada Group Home property and liability insurance	Developmental Pathways 2015-2016 Premium Allocation spreadsheet
56	n/a - accrual	\$ 86.47	June 30, 2016	Accrual for FSA contribution for Continuum employees for pay period 6/4-6/17/16, paid on check date 7/1/16 (100% accrual)	Payroll register for check date 7/1/16, for period 6/4-6/17/16, June 2016 payroll accrual schedule
57	Laundry Hourly Employees	\$ 716.65	August 14, 2015	PTO for Laundry hourly employees (16 employees), total of 80.5 hours for pay period 7/18-7/31/15	Payroll register for check date 8/14/15, pay period 7/18-7/31/15
58	n/a - accrual	\$ 422.61	November 30, 2015	FSA contribution accrual for November 2015 (5 days / 63%) of total \$676.18 Continuum employees	Payroll register for check date 11/20/15, for period 10/24-11/6/15
59	Client	\$ 31.25	March 9, 2016	FSSP payment - March 2016	FSSP approved payments March 2016 schedule
60	Accurate Transmission, Inc.	\$ 611.17	April 19, 2016	Repairs & maintenance on 2002 Toyota Sienna	Invoice #15044, dated 4/12/16, total of \$611.17

Appendix C
Board Designated Program Expenses

#	Payee:	Amount	Date	Transaction Description:	Description of Supporting Documentation Reviewed
1	Various (Salaries)	\$ 5,420.22	June 1, 2016	Salaries for building improvements on Inverness in June 2016	Timesheets for six employees who spent time on project, allocation spreadsheet with rate, hours, and project breakout.
2	Denver Desks	\$ 2,175.00	March 10, 2016	10 used steelcase swivel chairs, delivery/installation	Invoice #3619, dated 10/27/15, total of \$2,175.00.
3	Denver Desks	\$ 202.00	May 26, 2016	Box file pedestal/filing cabinet	Invoice #3718, dated 2/18/16, total of \$202.00.
4	Denver Desks	\$ 2,449.00	February 11, 2016	2 used desks, installation	Invoice #3696, dated 2/2/16, total of \$2,449.00.
5	Ken Caryl Glass	\$ 467.44	March 3, 2016	Glass installation for the transportation/ properties department remodel in Inverness building	Invoice 0185679, dated 2/12/16, total of \$467.44
6	J&L Electric	\$ 1,110.00	May 19, 2016	2 light fixtures in transportation area	Invoice #3659, dated 5/18/16, total of \$1,110
7	Amazon	\$ 209.00	February 29, 2016	Nest Thermostat	Receipt dated 2/1/16, total of \$209.00.
8	Lowe's	\$ 205.84	October 13, 2015	Nest Thermostat	Receipt dated 9/10/15, total of \$205.84.
9	Contracted Service - Darryl Smith	\$ 187.50	April 21, 2016	Parent caregiver workshop dance session (respite)	Check request dated 4/20/16, total of \$187.50
10	Subway	\$ 138.24	June 6, 2016	Parent support group Aurora, 4/30/16	Receipt dated 4/30/16, total of \$138.24
11	Keystone Resort	\$ 222.92	June 6, 2016	Deposit for Early Childhood Summit, June 13-15, 2016, Elizabeth Wilhelm	Receipt dated 6/5/16, total of \$222.92
12	Lakeshore Staffing	\$ 1,296.00	July 20, 2016	Ann Chesson, contract work, 36 hours week of 6/19/16	Invoice 590986, dated 6/21/16, total of \$1,296.00.
13	Contracted Service - Nancy Crawford	\$ 250.00	July 21, 2015	3+ Initiative, 3 sessions with Nancy Crawford, \$10 towards another session.	Community Outreach Allocation Request dated 7/15/15, total of \$250.00.
14	The Autism Community Store	\$ 160.00	July 30, 2015	3+ Initiative, \$160 to Autism Community Store for weighted vest, sensory ball, and other items recommended by ECSE.	Community Outreach Allocation Request dated 7/29/15, total of \$160.00.
15	Contracted Service - Cheryl Stinson	\$ 500.00	August 17, 2015	3+ Initiative, \$500 for speech therapy at \$75/hour, once a week.	Community Outreach Allocation Request dated 8/12/15, total of \$500.00.
16	Contracted Service - Carrie Williams	\$ 360.00	August 17, 2015	3+ Initiative, \$360 for 4 speech sessions	Community Outreach Allocation Request dated 8/12/15, total of \$360.00.
17	Client	\$ 63.98	August 27, 2015	3+ Initiative, reimbursement of \$63.98 for diapers	Community Outreach Allocation Request dated 8/26/15, total of \$63.98.
18	Talk & Play Therapy, Inc.	\$ 250.00	November 2, 2015	3+ Initiative, continuation of needed speech therapy	Community Outreach Allocation Request dated 8/28/15, total of \$250.00.

Appendix C (continued)
Board Designated Program Expenses

#	Payee:	Amount	Date	Transaction Description:	Description of Supporting Documentation Reviewed
19	Client	\$ 202.00	November 12, 2015	3+ Initiative, reimbursement of Colorado Soccer Buddies to improve coordination, physical strength, and health emotion management.	Community Outreach Allocation Request dated 11/11/15, total of \$202.00.
20	Client	\$ 500.00	February 3, 2016	3+ Initiative, \$500 for reimbursement of co-pays related to speech therapy.	Community Outreach Allocation Request dated 1/27/16, total of \$500.00.
21	Client	\$ 105.00	March 22, 2016	3+ Initiative, reimbursement for CO Children's Museum for anxiety improvement.	Community Outreach Allocation Request dated 3/9/16, total of \$105.00 3+ funds
22	Client	\$ 1,375.00	May 19, 2016	3+ Initiative, reimbursement for April-June for continued therapy with Early Intervention therapist.	Community Outreach Allocation Request dated 5/18/16, total of \$105 3+ funds
23	Community Partnership Manager & Associate Director of Community Outreach	\$ 20,000.00	June 30, 2016	20% of combined salary & benefits for two positions noted, estimate of time spent on project.	HR Detail report showing Community Partnership Manager estimated salary and benefits \$31,000, Associate Director of Community outreach estimate of \$69,000.
24	Project Coordinators - portion of salary	\$ 4,500.00	June 30, 2016	10% of one project coordinator's salary and benefits, representative of time spent on respite initiative projects and team management.	HR Detail report detailing community outreach coordinator salary and benefits, average salary of \$37,500, including 20% of salary for fringe benefit estimate, total of \$45,000.
25	Project Coordinators - portion of salary	\$ 4,500.00	June 30, 2016	10% of one project coordinator's salary and benefits, representative of time spent on respite research and compilation.	HR Detail report detailing community outreach coordinator salary and benefits, average salary of \$37,500, including 20% of salary for fringe benefit estimate, total of \$45,000.