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## **Boulder County Human Services Monthly Financial Report Through May 2020**

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**Fund 112 - Social Services**  
**Budget vs Actual Expenses - Appropriations by Expense Type and Division**  
**May 2020**  
*Preliminary as of 6/22/20*

	(a)	(b)	(c)	(d) = (b) + (c)	(a) - (d)	(d)/(a)
	Annual Budget	Actual Balance	Encumbrance	Total Consumption	Budget >/(<) Consumption	% Spent and Obligated
<b>TOTAL EXPENSES</b>	<b>58,610,779</b>	<b>19,773,128</b>	<b>4,021,898</b>	<b>23,795,025</b>	<b>34,815,753</b>	<b>40.6%</b>
<b>HU1-Human Services</b>						
<b>TOTAL EXPENSES</b>	<b>54,966,246</b>	<b>18,994,837</b>	<b>3,484,748</b>	<b>22,479,585</b>	<b>32,486,661</b>	<b>40.9%</b>
<b>Other Financing Use</b>	<b>1,991,506</b>	<b>1,146,142</b>	-	<b>1,146,142</b>	<b>845,364</b>	<b>57.6%</b>
Housing and Human Services	1,991,506	1,146,142	-	1,146,142	845,364	57.6%
HHS Bus Ops Sys Sup	141,506	80,642	-	80,642	60,864	57.0%
HHS Care Mgmt	1,500,000	1,065,500	-	1,065,500	434,500	71.0%
HHS Finance	350,000	-	-	-	350,000	0.0%
<b>Operating Expenses</b>	<b>19,183,991</b>	<b>3,898,345</b>	<b>3,484,748</b>	<b>7,383,093</b>	<b>11,800,898</b>	<b>38.5%</b>
Housing and Human Services	19,153,991	3,892,223	3,484,918	7,377,141	11,776,850	38.5%
HHS Bus Ops Sys Sup	776,697	50,450	16,281	66,731	709,966	8.6%
HHS Case Mgt Comm Outreach	1,644,568	70,323	80,213	150,537	1,494,031	9.2%
HHS Care Mgmt	10,677,520	3,310,342	3,065,175	6,375,517	4,302,003	59.7%
HHS Community Support	2,604,684	42,972	21,158	64,130	2,540,554	2.5%
HHS Fam Children Svcs	2,092,748	337,722	222,079	559,801	1,532,947	26.8%
HHS Directors Office	243,695	73,817	72,622	146,439	97,256	60.1%
HHS Finance	1,399,460	2,851	239	3,090	1,396,370	0.2%
HOU-HHS Housing	900	3,390	7,150	10,540	(9,640)	1171.1%
HHS IMPACT	(286,281)	355	-	355	(286,636)	N/A
County Attorney	30,000	6,122	(169)	5,952	24,048	19.8%
<b>Personnel Expenses</b>	<b>33,790,749</b>	<b>13,950,350</b>	-	<b>13,950,350</b>	<b>19,840,399</b>	<b>41.3%</b>
Housing and Human Services	32,576,969	13,445,614	-	13,445,614	19,131,356	41.3%
HHS Bus Ops Sys Sup	3,354,252	1,392,298	-	1,392,298	1,961,953	41.5%
HHS Case Mgt Comm Outreach	6,854,517	2,780,248	-	2,780,248	4,074,268	40.6%
HHS Care Mgmt	1,381,638	487,799	-	487,799	893,839	35.3%
HHS Community Support	8,610,659	3,013,822	-	3,013,822	5,596,837	35.0%
HHS Fam Children Svcs	10,709,931	4,460,400	-	4,460,400	6,249,531	41.7%
HHS Directors Office	(1,438,395)	327,381	-	327,381	(1,765,776)	N/A
HHS Finance	2,453,822	865,255	-	865,255	1,588,566	35.3%
HOU-HHS Housing	319,470	80,615	-	80,615	238,855	25.2%
HHS IMPACT	331,077	37,795	-	37,795	293,282	11.4%
County Attorney	1,153,780	474,916	-	474,916	678,864	41.2%
CTY General Team	88,800	37,735	-	37,735	51,065	42.5%
CTY Housing Team	1,064,980	437,181	-	437,181	627,799	41.1%
Sheriffs Office	60,000	29,821	-	29,821	30,179	49.7%
<b>HU2-Human Services - IMPACT</b>						
<b>TOTAL EXPENSES</b>	<b>3,644,533</b>	<b>778,291</b>	<b>537,150</b>	<b>1,315,440</b>	<b>2,329,092</b>	<b>36.1%</b>
<b>Operating Expenses</b>	<b>2,213,090</b>	<b>228,023</b>	<b>537,150</b>	<b>765,173</b>	<b>1,447,917</b>	<b>34.6%</b>
Housing and Human Services	2,213,090	228,023	537,150	765,173	1,447,917	34.6%
HHS Care Mgmt	-	708	-	708	(708)	N/A
HHS IMPACT	2,213,090	227,315	537,150	764,464	1,448,626	34.5%
<b>Personnel Expenses</b>	<b>1,431,443</b>	<b>550,268</b>	-	<b>550,268</b>	<b>881,175</b>	<b>38.4%</b>
Housing and Human Services	1,431,443	550,268	-	550,268	881,175	38.4%
HHS IMPACT	1,431,443	550,268	-	550,268	881,175	38.4%

Source: "Updated BOCO GL Budget Vs Actuals Report" for all Fund 112 expenditures as of May-20 (generated on 06/22/20)



**Fund 112 - Social Services**  
**Budget vs Actuals Revenues - Appropriations by Revenue Type**  
**May 2020**  
*Preliminary as of 6/22/20*

	(a)	(b)	(c) = (a) - (b)	(b)/(a)
	Annual Budget	Total Actuals	(Over)/Under Budget	% Budget Reported
<b>TOTAL REVENUES</b>	<b>66,952,494</b>	<b>1,535,248</b>	<b>65,417,246</b>	<b>2.3%</b>

**HU1-Human Services**

<b>TOTAL REVENUES</b>	<b>66,952,494</b>	<b>749,877</b>	<b>66,202,617</b>	<b>1.1%</b>
<b>Other Financing Source</b>	<b>28,362,570</b>	<b>42,260</b>	<b>28,320,310</b>	<b>0.1%</b>
68900-Transfers In	28,362,570	42,260	28,320,310	0.1%
<b>Revenues</b>	<b>38,589,924</b>	<b>707,617</b>	<b>37,882,307</b>	<b>1.8%</b>
50000-Property Tax Current	8,201,778	-	8,201,778	0.0%
50020-Property Tax Penalties Interest	8,637	-	8,637	0.0%
51000-Award Fed Direct Non Cap	-	(4,900)	4,900	N/A
51010-Award Fed Passthru Non Cap	268,198	59,299	208,899	22.1%
52000-Award State Non Cap	2,605,792	259,179	2,346,613	9.9%
52100-State Settled Revenue	25,189,797	-	25,189,797	0.0%
52101-State Incentive Revenue	734,877	-	734,877	0.0%
53500-Local Government Revenue	113,999	-	113,999	0.0%
54650-Copy Fees All Departments	2,685	533	2,153	19.8%
57300-Interest Income Investments	364,046	-	364,046	0.0%
58300-HHS Recovery Revenue	364,010	179,462	184,548	49.3%
58400-Award Private Non Cap	705,638	213,170	492,468	30.2%
58600-Other Revenue	30,467	435	30,032	1.4%
58610-Donations	-	439	(439)	N/A

**HU2-Human Services - IMPACT**

<b>TOTAL REVENUES</b>	<b>-</b>	<b>785,371</b>	<b>(785,371)</b>	<b>N/A</b>
<b>Revenues</b>	<b>-</b>	<b>785,371</b>	<b>(785,371)</b>	<b>N/A</b>
51010-Award Fed Passthru Non Cap	-	88,381	(88,381)	N/A
52000-Award State Non Cap	-	696,990	(696,990)	N/A

Source: "Updated BOCO GL Budget Vs Actuals Report" for all Fund 112 revenues as of May-20 (generated on 06/22/20)

**Boulder County Human Services**  
**Comparison of Major State Allocations to County Expenses**  
**For SFY19-20 11 Months Ending May 2020**

MAJOR STATE PROGRAM AREA	Allocation	Actual Expenses											YTD as of May 2020	Remaining as of May 2020	% Expended 91.7%	Projected @ State Year-end
		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May				
<b>Child Welfare</b>																
<b>Total Child Welfare</b>	13,810,470	1,201,264	1,195,398	1,384,117	1,369,649	1,144,607	1,587,350	1,093,019	1,269,815	1,246,271	1,306,714	1,218,549	14,016,751	(206,281)	101.5%	(1,481,000)
Notes on SFY20 spending-to-allocation:	Year-end projection is base on eleven months' actuals.															
<b>Colorado Works / TANF</b>																
Administration and Contracts		195,166	192,333	490,800	297,470	194,989	362,754	144,255	194,325	259,754	191,406	189,888	2,713,141			
Benefits and Support Services		245,446	245,306	385,976	63,145	217,010	370,450	184,030	204,060	222,011	324,768	364,401	2,826,603			
<b>Total Colorado Works / TANF</b>	5,000,051	440,613	437,639	876,776	360,615	411,999	733,204	328,285	398,385	481,764	516,174	554,290	5,539,744	(539,692)	110.8%	(1,997,695)
Notes on SFY20 spending-to-allocation:	Year-end projection is based separate TANF projection that estimates 75% spending on Workforce Boulder County contract plus additional spending on Parents as Teachers, Head Start programs and other TANF eligible programming. Through May, we've received and Workforce invoices through November.															
<b>Child Care Assistance Program</b>																
Administration		82,564	85,314	118,076	93,450	88,320	80,281	65,094	70,517	90,077	99,331	84,985	958,007			
Programs		533,039	715,246	531,699	707,259	659,707	559,404	713,345	649,383	676,987	855,395	934,594	7,536,057			
<b>Total CCAP</b>	5,938,419	615,603	800,560	649,775	800,709	748,027	639,685	778,438	719,900	767,064	954,725	1,019,580	8,494,064	(2,555,645)	143.0%	(3,328,000)
Notes on SFY20 spending-to-allocation:	Year-end projection is base on eleven months' actuals.															
<b>Adult Protective Services Programs</b>																
Administration	899,367	75,016	69,432	65,344	75,196	70,997	113,414	61,860	75,162	79,037	79,427	76,321	841,208	58,159	93.5%	(18,000)
Client Benefits	40,322	-	96	6,330	425	1,054	1,075	161	-	23,037	11,313	6,349	49,840	(9,518)	123.6%	(14,000)
<b>Total APS (Adm &amp; Client Ben closeout separately)</b>	939,689	75,016	69,528	71,674	75,622	72,052	114,489	62,021	75,162	102,074	90,740	82,670	891,048			
Notes on SFY20 spending-to-allocation:	Year-end projection is base on eleven months' actuals.															
<b>County Administration</b>																
CDHS County Administration	3,152,054	349,861	375,525	418,568	377,579	346,625	523,767	311,890	363,828	350,188	368,197	326,248	4,112,277	(960,223)	130.5%	(1,334,000)
HCPF Regular	853,489	140,193	155,919	119,220	145,131	120,985	215,479	110,671	127,514	134,765	136,506	106,870	1,513,254	(659,766)	177.3%	(797,000)
HCPF Enhanced	1,433,158	102,394	109,421	104,027	100,795	102,715	140,155	94,444	113,616	145,172	164,063	141,214	1,318,015	115,143	92.0%	(5,000)
<b>Total County Administration</b>	5,438,701	592,448	640,865	641,814	623,505	570,325	879,401	517,006	604,959	630,126	668,766	600,580	6,943,547	(1,504,846)	127.7%	(2,136,000)
Notes on SFY20 spending-to-allocation:	Year-end projection is base on eleven months' actuals.															
<b>Core Services</b>																
80/20 & 100% Funding	756,742	125,954	119,949	113,211	124,938	106,122	47,930	91,140	98,181	99,021	108,513	158,825	1,193,784	(437,042)		
Mental Health	665,503	15,086	8,413	12,992	15,286	6,358	7,918	8,836	8,592	19,578	21,266	30,981	155,305	510,198		
Alcohol & Drug Abuse/Family Issues	244,143	20,715	22,206	18,018	18,775	11,740	9,375	14,780	15,194	12,200	14,921	14,714	172,638	71,505		
Special Economic Assistance	14,505	1,542	1,499	-	1,585	3,645	1,500	133	1,246	2,450	1,781	2,225	17,606	(3,102)		
<b>Total Core Services</b>	1,680,893	163,297	152,067	144,221	160,584	127,865	66,722	114,889	123,213	133,250	146,481	206,745	1,539,333	141,559	91.6%	2,000
Notes on SFY20 spending-to-allocation:	Year-end projection is base on eleven months' actuals.															
Summary:	Projected year-end spending based on eleven months SFY20 actuals indicated we'll be over allocation in five of the six major programs, with only Core Services running under allocation. Core is also expected to spend up to \$100k over allocation at close due to planned and deliberate steps to overspend. Forecasted overages could be affected by future possible changes to or purchases of allocation, surplus distribution or use of TANF reserves.															