



Agreed-Upon Procedures
June 30, 2024

Developmental Pathways, Inc.

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Independent Accountant's Report

Matt Van Auken
Chief Executive Officer
Developmental Pathways, Inc.

Abe Laydon, Douglas County Commissioner
Maureen Waller, Project Manager
Douglas County, Colorado

Carrie Warren-Gully, Arapahoe County Commissioner
Todd Weaver, Finance Director
Arapahoe County, Colorado

We have performed the procedures enumerated below solely to assist you in reviewing the management and general, program, and board-designated expenses within the financial statements of Developmental Pathways, Inc. for the year ended June 30, 2024 ("subject matter"). Developmental Pathways, Inc.'s management is responsible for the subject matter.

Management of Developmental Pathways, Inc. ("Developmental Pathways"), Douglas County, Colorado and Arapahoe County, Colorado (collectively, County), (hereinafter "you"), have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of reviewing the management and general, program, and board-designated expenses within the financial statements of Developmental Pathways for the year ended June 30, 2024 and we will report on findings based on the procedures performed. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1. From Developmental Pathways, obtain the general ledger detail of “Management and General” expenses (as named in the audited financial statements) for Developmental Pathways for the year ended June 30, 2024 and compare the total from the general ledger to the amount reported in the audited financial statements. From this population, randomly select 25 transactions and:
 - a) Compare the charge to the underlying invoice or other supporting documentation,
 - b) Report to the County the description of the charge based upon the supporting documentation, so County can determine if the charge is for a valid business purpose.

Results:

We obtained the general ledger detail of “Management and General” expenses and agreed the total of the detail to the audited financial statements without exception.

We randomly selected 25 transactions from the general ledger detail and obtained the underlying documentation for each transaction. The description of the charge and the underlying documentation reviewed is shown in Appendix A.

2. From Developmental Pathways, obtain the general ledger detail for the following program salary and benefit expenses to support wrap-around care paid for by County Mill Levy Funds during the year ended June 30, 2024:
 - o Case Management
 - o Support Services

Compare the totals from the general ledger detail to the amounts reported in the audited financial statements. From this population, randomly select 25 transactions and:

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

Results:

We obtained the general ledger detail of program salary and benefit expenses for Case Management and Support Services and agreed the total of the detail to the audited financial statements without exception. 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 sources.

We randomly selected 25 transactions from the general ledger detail and obtained the underlying documentation for each transaction. The description of the charge and the underlying documentation reviewed is shown in Appendix B.

3. From Developmental Pathways, obtain the general ledger detail for the Community Outreach Program and Community Engagement Board-Designated Fund program expenses, excluding salaries and benefits, paid for by current and historical County Mill Levy Funds during the year ended June 30, 2024.

Compare the totals from the general ledger to the amounts reported in the audited financial statements. From this population, randomly select 25 transactions and:

- a) Compare the charge to the underlying invoice or other supporting documentation,
- b) Report to the County the description of the charge based upon the supporting documentation, so County can determine if the charge:
 - iii. Was for a valid business purpose,
 - iv. Was for services provided to County residents.

Results:

We obtained the general ledger detail of the Community Outreach Program and Community Engagement Board-Designated Fund program expenses, excluding salaries and benefits, and agreed the total of the detail to a portion of the population of expenditures identified as Support Services in the audited financial statements without exceptions. In addition, 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 sources.

We randomly selected 25 transactions from the general ledger detail and obtained the underlying documentation for each transaction. The description of the charge and the underlying documentation reviewed is shown in Appendix C.

4. From Developmental Pathways, obtain the calculation of the percentage of administrative expenses to total revenue for the year ended June 30, 2024, and:
 - a) Trace the amounts used in the calculation to the general ledger detail,
 - b) Recalculate the percentage of administrative expenses to total revenue so County can determine if its requirement for the percentage of administrative expenses to total revenue based on the intergovernmental agreement between Developmental Pathways and County was met.

Results:

The percentage of administrative expenses to total revenue was calculated based on the audited financial statements of Developmental Pathways for the year ended June 30, 2024 using the "Management and General" line as administrative expenses and "Total revenue, support and gains" as total revenue. The calculation reflects a percentage of administrative expenses to total revenue under two scenarios: net administrative expenses reduced by depreciation and amortization expense, which is considered a "non-spending" cost, and gross administrative expenses without the corresponding reduction.

The ratios are recalculated as follows:

Administrative expenses	\$ 8,902,947
Less: Depreciation and amortization expense	<u>(61,549)</u>
Net administrative expenses	<u>8,841,398</u>
Total revenue	<u>\$ 71,057,973</u>
Net administrative expenses as a percentage of total revenue	<u>12.44%</u>
Gross administrative expenses as a percentage of total revenue	<u>12.53%</u>

We were engaged by Developmental Pathways and the County to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the subject matter. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Developmental Pathways and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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



Denver, Colorado
January 28, 2025

Developmental Pathways, Inc.
Appendix A – Management and General Expenditures Testing
June 30, 2024

#	Payee	Amount	Date	Transaction Description	Description of Supporting Documentation Reviewed
1	ConvergeOne, Inc.	\$ 52,297.88	07/06/2023	Software and IT Equipment	ConvergeOne, Inc. invoice no. IE9108772M dated 06/15/2023 for purchase of software and hardware
2	DP - Hourly Expenses	\$ 17,257.45	07/07/2023	Hourly Expense - Human Resources	Payroll Summary Report Transaction & general ledger entry for the pay period of 07/07/2023
3	DP-Overtime Expenses	\$ 1,068.94	07/07/2023	Overtime Earnings - Finance	Payroll Summary Report Transaction & general ledger entry for the pay period of 07/07/2023
4	DP - Taxes & Benefit Expenses	\$ 3,423.55	07/07/2023	Taxes & Fringe Benefits-Human Resources	Payroll Summary Report Transaction & general ledger entry for the pay period of 07/07/2023
5	DP - Salary Expenses	\$ 28,912.40	07/07/2023	Salary Expense-Executive Management	DP Payroll Summary Report Transaction & general ledger entry for the pay period of 07/07/2023
6	Amazon Capital Services, Inc.	\$ 1,823.84	07/13/2023	Software and IT Equipment	Amazon invoice no. 1X3J-YKGR-1CKD dated 7/03/2023 for purchase of MacBook Pro docking station and other components
7	First Choice	\$ 4,500.00	07/20/2023	Professional Services	First Choice invoice no. 6045-0331 for carpet cleaning services on 07/05 and 07/06/2023
8	Sterling Infosystems, Inc.	\$ 1,960.44	07/20/2023	Professional Services	Sterling invoice no. 9467313 for human resource services during June 2023
9	Innovest Portfolio Solutions LLC	\$ 2,685.25	07/20/2023	Professional Services	Innovest invoice no. 032023 dated 07/10/2023 for consulting services for 401(k) benefit plan
10	Verizon	\$ 272.18	07/20/2023	Telephone	Verizon invoice for the period 06/13/2023 to 07/12/2023 for telecommunication services
11	DP - Operating Lease Expense	\$ 32,448.91	07/31/2023	Operating Lease Expense - Jewell Building	General Ledger entry report for July 2023 and lease amortization schedule
12	Medix Staffing Solutions LLC	\$ 15,400.00	07/27/2023	Professional Services	Medix invoice no. Inv710703 dated 07/10/2023 for contractor service
13	DP - Professional Services	\$ 4,440.65	07/19/2023	Professional Services	General Ledger report dated 07/21/2023 along with details of wire transfer - payroll fee

Developmental Pathways, Inc.
Appendix A – Management and General Expenditures Testing
June 30, 2024

#	Payee	Amount	Date	Transaction Description	Description of Supporting Documentation Reviewed
14	Miller & Steiert, P.C.	\$ 4,239.90	07/31/2023	Professional Services - Legal	Miller & Steiert invoice no. 109744 dated 07/15/2023 for legal services
15	Adobe	\$ 2,674.50	07/31/2023	Software and IT Equipment	Account statement depicting subscription of Adobe Acrobat Pro services for July 2023
16	DABBS Computer Consultants	\$ 1,050.00	07/31/2023	Software and IT Equipment	Account statement depicting payment for computer software for July 2023
17	STAMPLI	\$ 1,912.00	07/31/2023	Software and IT Equipment	Accounts payable system report depicting payment for services dated 07/01/2023
18	Comcast Business	\$ 2,179.74	07/31/2023	Telephone	Elan payment system report depicting payment for telecommunication services dated 07/16/2023
19	DP - Financing Expenses	\$ 1,440.75	07/31/2023	Software and IT Equipment	Prepaid expenses reconciliation dated 07/31/2023 - monthly expense allocation for computer software.
20	Second Medici Company LLC	\$ 2,135.00	11/30/2023	Utilities - Jewell Building	Second Medici Company LLC invoice no. 1074 dated 11/01/2023 for electricity expenses
21	Sambasafety	\$ 1,066.16	08/10/2023	Professional Services	Sambasafety invoice no. INV01192123 dated 07/31/2023 for professional services
22	DP - Information Technology	\$ 1,653.91	01/30/2024	Software and IT Equipment	Monthly amortization of prepaid expenses related to Converge One as of 1/30/2024
23	DP - Professional Services	\$ 1,066.74	06/30/2024	Professional Services	Monthly amortization of prepaid expenses related to Mountain State Employers Council as of 06/30/2024
24	DP - Information Technology	\$ 3,276.00	07/31/2023	Software and IT Equipment	Monthly amortization of prepaid expenses related to Zendesk 07/31/2023
25	DP - Information Technology	\$ 2,429.16	11/30/2023	Software and IT Equipment	Monthly amortization of prepaid expenses related to Smartsheet Enterprises as of 11/30/2023

Developmental Pathways, Inc.
Appendix B – Program Salary and Benefits Expenditures Testing
June 30, 2024

#	Payee	Amount	Date	Transaction Description	Description of Supporting Documentation Reviewed
1	Employee 1	\$ 8,697.35	10/27/2023	Earnings - Regular	Earnings Statement from 10/14/2023 and 10/27/2023 and the related check copy of net payment
2	Employee 1	\$ 260.92	10/27/2023	Employee Benefits, Allowances & Other - 401K EE % Match	Earnings Statement from 10/14/2023 and 10/27/2023 and the related check copy of net payment
3	Employee 1	\$ 221.94	10/27/2023	Employee Benefits, Allowances & Other - Medical	Earnings Statement from 10/14/2023 and 10/27/2023 and the related check copy of net payment
4	Employee 2	\$ 7,066.60	10/27/2023	Earnings - Regular	Earnings Statement from 10/14/2023 and 10/27/2023 and the related check copy of net payment
5	Employee 2	\$ 1,630.75	10/27/2023	Earnings - Paid Time Off	Earnings Statement from 10/14/2023 and 10/27/2023 and the related check copy of net payment
6	Employee 2	\$ 105.09	10/27/2023	Employee Benefits, Allowances & Other - Fringe Benefit	Earnings Statement from 10/14/2023 and 10/27/2023 and the related check copy of net payment
7	Employee 3	\$ 4,230.77	10/27/2023	Earnings - Regular	Earnings Statement from 10/14/2023 and 10/27/2023 and the related check copy of net payment
8	Employee 3	\$ 66.53	10/27/2023	Earnings - Health Waiver Funds	Earnings Statement from 10/14/2023 and 10/27/2023 and the related check copy of net payment
9	Employee 4	\$ 6,160.62	1/19/2024	Earnings - Regular	Earnings Statement from 01/06/2024 and 01/19/2024 and the related check copy of net payment
10	Employee 4	\$ 6,160.63	1/19/2024	Earnings - Paid Time Off	Earnings Statement from 01/06/2024 and 01/19/2024 and the related check copy of net payment
11	Employee 5	\$ 2,602.44	1/5/2024	Earnings - Regular	Earnings Statement from 12/23/2024 and 01/05/2024 and the related check copy of net payment
12	Employee 5	\$ 236.59	1/5/2024	Earnings - Paid Time Off	Earnings Statement from 12/23/2024 and 01/05/2024 and the related check copy of net payment
13	Employee 5	\$ 946.35	1/5/2024	Earnings - Holiday	Earnings Statement from 12/23/2024 and 01/05/2024 and the related check copy of net payment

Developmental Pathways, Inc.
Appendix B – Program Salary and Benefits Expenditures Testing
June 30, 2024

#	Payee	Amount	Date	Transaction Description	Description of Supporting Documentation Reviewed
14	Employee 6	\$ 101.40	5/24/2024	Taxes - Social Security	Earnings Statement from 05/04/2024 and 05/17/2024 and the related check copy of net payment
15	Employee 6	\$ 1,463.20	5/24/2024	Earnings - Regular	Earnings Statement from 05/04/2024 and 05/17/2024 and the related check copy of net payment
16	Employee 6	\$ 137.18	5/24/2024	Earnings - Overtime	Earnings Statement from 05/04/2024 and 05/17/2024 and the related check copy of net payment
17	Employee 7	\$ 1,375.92	5/10/2024	Earnings - Regular	Earnings Statement from 04/20/2024 and 05/03/2024 and the related check copy of net payment
18	Employee 7	\$ 28.08	5/10/2024	Earnings - Overtime	Earnings Statement from 04/20/2024 and 05/03/2024 and the related check copy of net payment
19	Employee 7	\$ 187.20	5/10/2024	Earnings - Paid Time Off	Earnings Statement from 04/20/2024 and 05/03/2024 and the related check copy of net payment
20	Employee 7	\$ 19.09	5/10/2024	Employee Benefits, Allowances & Other - Fringe Benefit	Earnings Statement from 04/20/2024 and 05/03/2024 and the related check copy of net payment
21	Employee 7	\$ 259.54	5/10/2024	Employee Benefits, Allowances & Other - Medical	Earnings Statement from 04/20/2024 and 05/03/2024 and the related check copy of net payment
22	Employee 8	\$ 2,644.23	1/5/2024	Earnings - Regular	Earnings Statement from 12/23/2024 and 01/05/2024 and the related check copy of net payment
23	Employee 8	\$ 528.85	1/5/2024	Earnings - Paid Time Off	Earnings Statement from 12/23/2024 and 01/05/2024 and the related check copy of net payment
24	Employee 8	\$ 1,057.69	1/5/2024	Earnings - Holiday	Earnings Statement from 12/23/2024 and 01/05/2024 and the related check copy of net payment
25	Employee 8	\$ 173.23	1/5/2024	Employee Benefits, Allowances & Other - 401K EE % Match	Earnings Statement from 12/23/2024 and 01/05/2024 and the related check copy of net payment

Developmental Pathways, Inc.
Appendix C – Program and Board-Designated Expenditures Testing
June 30, 2024

#	Payee	Amount	Date	Transaction Description	Description of Supporting Documentation Reviewed
1	El Grupo Vida (EGV)	\$ 35,750	7/17/2023	Provider Grants	EL Group Vida contract and invoice - memo no. MCFY24112 dated 07/17/2023
2	DP - Professional Services Expenses	\$ 9,941	6/6/2024	Professional Services	General Ledger report - JE 2647768 dated 06/06/2024 for recording event deposit
3	MG Powered LLC	\$ 1,800	2/21/2024	Community Outreach/Support	Invoice No. 1158 dated 02/21/2024 for training certifications
4	The Joshua School	\$ 1,200	2/26/2024	Community Outreach/Support	Invoice No. 2-5506 dated 02/26/2024 for Annual Gala Event
5	Wellspring	\$ 46,315	7/20/2023	Provider Grants	Mill Levy Contract no. MFY24121 for FY 2024
6	DP - Dues, Fees & Subscription Expenses	\$ 5,864	2/29/2024	Dues, Fees & Subscriptions	DP General Ledger report - JE 2636360 dated 02/29/2024 for Alliance Membership Dues
7	Jewish Family Service of Colorado, Inc.	\$ 40,000	2/12/2024	Provider Grants	Grant Agreement no. PGFY24194 for the period 02/19/2024 - 09/16/2024
8	DP - Software & IT Equipment	\$ 1,347	2/7/2024	Software and IT Equipment	General Ledger report - JE 2634094 dated 01/31/2024 - monthly expense allocation
9	DP - Telephone Expenses	\$ 979	2/7/2024	Telephone	General Ledger report - JE 2634094 dated 01/31/2024 - monthly expense allocation
10	Englewood Schools	\$ 2,500	1/17/2024	Community Outreach/Support	Englewood Schools invoice for funds to support food for respite care dated 01/17/2024
11	Early Childhood Partnership	\$ 2,500	8/1/2023	Community Outreach/Support	Early Childhood Partnership, invoice no. 092023-002, dated 08/01/2023 Platinum Level Sponsorship.
12	Continuum of Colorado	\$ 174,352	8/1/2023	Provider Grants	Invoice No - DPMILL-26 dated 08/01/2023 -Monthly Mill Levy Contract
13	DP - Software & IT Equipment	\$ 2,295	7/31/2023	Software and IT Equipment	General Ledger report - JE 2613869 dated 07/31/2023 - monthly allocation expense

Developmental Pathways, Inc.
Appendix C – Program and Board-Designated Expenditures Testing
June 30, 2024

#	Payee	Amount	Date	Transaction Description	Description of Supporting Documentation Reviewed
14	DP - Shared Services Fees	\$ 13,401	8/31/2023	Shared Services Fee	General Ledger report - JE 2615058 dated 08/31/2023 - Shared Services Fees allocation
15	Perry & Davis Enterprise, LLC DBA Stars & Stripes	\$ 3,000	8/16/2023	Provider Grants	Grant Agreement no. PSFY24143 for the period 09/04/2023 to 05/31/2024
16	Festive Cup Coffee & Boutique	\$ 4,200	8/1/2023	Provider Grants	Grant Agreement no. PSFY24102 for the period 08/14/2023 to 11/12/2023
17	The Mane Mission	\$ 2,550	9/1/2023	Individual Plan	Invoice No - 12 dated 09/01/2023 for event sponsorships
18	Open Door Franchises dba Mobility Plus	\$ 8,900	9/28/2023	Individual Plan	General Ledger Report - JE 2618661 dated 09/28/2023 and reprint check remittance for invoice no. 579186
19	DP - Operating Lease Expenses	\$ 653	11/8/2023	Operating Lease Expense	General Ledger Report - JE 2624919 dated 10/31/2023 lease expense
20	DP - Professional Services Expenses	\$ 2,500	12/5/2023	Professional Services	Elan account statement dated 11/17/2023 - Cottrell printing services
21	DP - Depreciation	\$ 828	11/30/2023	Depreciation	General Ledger Report - JE 2627673 dated 12/11/2023 - Depreciation excluding vehicles
22	EL Grupo Vida (EGV)	\$ 8,708	7/17/2023	Profesional Services	Grant Agreement - memo no. MCFY24112 for the period 07/01/2023 to 06/30/2024
23	Caring Voices	\$ 9,603	12/21/2023	Provider Grants	Grant Agreement - memo no. PGFY24160 for Healthy Lifestyle Programming
24	EL Grupo Vida (EGV)	\$ 35,750	7/17/2023	Provider Grants	Grant Agreement - memo no. MCFY24112 for the period 07/01/2023 to 06/30/2024
25	DP - Professional Services Expenses	\$ 2,055	1/31/2024	Professional Services	Elan account statement dated 1/17/2024 - Cottrell printing services