

Agreed-Upon Procedures  
June 30, 2025

# Developmental Pathways, Inc.

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## Independent Accountant's Report

To Management  
Developmental Pathways, Inc.  
14280 E. Jewell Ave., Suite A  
Aurora, Colorado 80012

We have performed the procedures enumerated below on management and general, program, and board-designated expenses within the financial statements of Developmental Pathways, Inc. for the year ended June 30, 2025 ("subject matter"). Developmental Pathways, Inc.'s management is responsible for the subject matter.

Management of Developmental Pathways, Inc. ("Developmental Pathways") have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of review by Douglas County, Colorado and Arapahoe County, Colorado (collectively, "County") of the management and general, program, and board-designated expenses within the financial statements of Developmental Pathways for the year ended June 30, 2025, 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, 2025 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 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, 2025:
  - Case Management
  - 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 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 Capacity Building 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, 2025.

Compare the totals from the general ledger to the amounts in the board-designated funds rollforward used to prepare 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 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 Capacity Building and Community Engagement Board-Designated Fund program expenses, excluding salaries and benefits, and agreed the total of the detail to the board-designated funds rollforward used to prepare the audited financial statements without exception. 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 management and general (administrative) expenses to total revenue for the year ended June 30, 2025, 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, 2025 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	\$ 9,874,978
Less: Depreciation and amortization expense	<u>(87,012)</u>
Net administrative expenses	<u>9,787,966</u>
Total revenue	<u>\$ 79,737,976</u>
Net administrative expenses as a percentage of total revenue	<u>12.28%</u>
Gross administrative expenses as a percentage of total revenue	<u>12.38%</u>

We were engaged by Developmental Pathways 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.

*Eide Bailly LLP*

Denver, Colorado  
February 4, 2026

Developmental Pathways, Inc.  
Appendix A – Management and General Expenses Testing  
June 30, 2025

#	Payee	Amount	Date	Transaction Description	Description of Supporting Documentation Reviewed
1	DP - Payroll Expenses	\$ 7,083.02	7/5/2024	Payroll Expense	Payroll fee for the pay period dated 06/28/2024
2	Bowditch & Cassell Public Affairs, LLC	\$ 9,000.00	7/18/2024	Prof Services - Other	Invoice #2347 dated 07/01/2024 for legislative lobbying services
3	DP - Payroll Expenses	\$ 15,346.73	7/19/2024	Payroll Expense	Shared Services time worked for the pay period dated 07/19/2024
4	DP - Payroll Expenses	\$ 4,083.07	7/19/2024	Payroll Expense	Shared Services time worked for the pay period dated 07/19/2024
5	DP - Payroll Expenses	\$ 17,632.55	7/19/2024	Payroll Expense	Shared Services time worked for the pay period dated 07/19/2024
6	Alliance	\$ 5,825.88	7/25/2024	Dues and Subscriptions	Portion of invoice #10298 dated 07/02/2024 for membership dues for Q1 of FY25
7	Altec Products LLC	\$ 699.84	7/31/2024	Supplies Expense	Invoice #1236485 dated 07/18/2024 for check/envelopes package
8	DP - Vehicle Expense	\$ 794.57	7/31/2024	Vehicle Lease Expense	Monthly lease expense recognized for July 2024 for executive vehicle lease
9	Oracle NetSuite	\$ 3,703.88	7/31/2024	Software & IT Equipment	Portion of invoice #1935129 dated 07/17/2024 for licensing for July 2024
10	Zoom Video Communications	\$ 1,342.96	7/31/2024	Software & IT Equipment	Allocated portion of invoice #INV244029280 for July 2024
11	DP - Payroll Expenses	\$ 1,976.47	8/2/2024	Payroll Expense	Shared Services taxes and fringe benefits for the pay period dated 08/02/2024
12	DP - Payroll Expenses	\$ 4,022.07	10/25/2024	Payroll Expense	Payroll fee for the pay period dated 10/18/2024
13	Miller & Steiert PC	\$ 12,725.30	10/31/2024	Prof Services - Legal	Invoice #800944 dated 10/31/2024 for legal services

Developmental Pathways, Inc.  
Appendix A – Management and General Expenses Testing  
June 30, 2025

#	Payee	Amount	Date	Transaction Description	Description of Supporting Documentation Reviewed
14	Saving Lives Squard Inc dba Rocky	\$ 600.00	10/31/2024	Supplies Expense	Invoice #6257683951 dated 10/14/2024 for CPR eCards
15	Pave Your Way	\$ 9,000.00	11/7/2024	Payroll Expense	Invoice #432 dated 10/22/2024 for executive coaching package
16	Jennifer Parker	\$ 2,025.00	11/14/2024	Prof Services - Accounting	Invoice #03 dated 11/1/2024 for accounting consulting work for October 2024
17	Alliance	\$ 1,941.96	11/30/2024	Dues and Subscriptions	Portion of invoice #10416 dated 10/01/2024 for membership dues for November 2024
18	Miller & Steiert PC	\$ 2,036.25	12/31/2024	Prof Services - Legal	Invoice #122061 dated 12/15/2024 for legal services for November 2024
19	DP - Payroll Expenses	\$ 4,180.42	1/3/2025	Payroll Expense	Payroll fee for the pay period dated 12/27/2024
20	DP - Payroll Expenses	\$ 60,425.39	4/30/2025	Payroll Expense	Accounting adjustment to move payroll costs between departments
21	Samba Holdings Inc	\$ 1,661.79	6/12/2025	Prof Services - Other	Invoice #INV01895599 dated 05/31/2025 for MVR monitoring for May 2025
22	DP - Payroll Expenses	\$ 101,253.08	6/30/2025	Payroll Expense	Quarterly PTO accrual adjustment for Shared Services for Q4 of FY25
23	Alliance	\$ 1,941.96	6/30/2025	Dues and Subscriptions	Portion of invoice #10602 dated 04/03/2025 for June 2025
24	Creative Financial Services	\$ 22,000.00	6/30/2025	Prof Services - Other	Invoice #125290804 dated 07/21/2025 for placement services for June 2025
25	DP - Professional Services	\$ 24,950.00	6/30/2025	Prof Services - Accounting	Accounting adjustment for FY24 401k audit costs

Developmental Pathways, Inc.  
Appendix B – Program Salary and Benefits Expenses Testing  
June 30, 2025

#	Payee	Amount	Date	Transaction Description	Description of Supporting Documentation Reviewed
1	Employee 1	\$ 2,287.20	10/4/2024	Earnings - Regular	Earnings Statement for the period ending 10/04/2024 and the check dated 10/11/2024
2	Employee 1	\$ 91.49	10/4/2024	Employee Benefits, Allowances & Other - 401K EE % Match	Earnings Statement for the period ending 10/04/2024 and the check dated 10/11/2024
3	Employee 1	\$ 20.58	10/4/2024	Employee Benefits, Allowances & Other - PFML Memo	Earnings Statement for the period ending 10/04/2024 and the check dated 10/11/2024
4	Employee 2	\$ 1,903.18	10/4/2024	Earnings - Regular	Earnings Statement for the period ending 10/04/2024 and the check dated 10/11/2024
5	Employee 2	\$ 248.83	10/4/2024	Earnings - Paid Time Off	Earnings Statement for the period ending 10/04/2024 and the check dated 10/11/2024
6	Employee 2	\$ 25.82	10/4/2024	Employee Benefits, Allowances & Other - Fringe Calculation	Earnings Statement for the period ending 10/04/2024 and the check dated 10/11/2024
7	Employee 3	\$ 3,391.26	10/11/2024	Earnings - Regular	Earnings Statement for the period ending 10/11/2024 and the check dated 10/11/2024
8	Employee 3	\$ 67.83	10/11/2024	Employee Benefits, Allowances & Other - Roth 401K EE % Match	Earnings Statement for the period ending 10/11/2024 and the check dated 10/11/2024
9	Employee 4	\$ 5,537.45	4/25/2025	Earnings - Regular	Earnings Statement for the period ending 04/25/2025 and the check dated 04/25/2025
10	Employee 4	\$ 190.90	1/3/2025	Employer Paid Medical	Earnings Statement for the period ending 01/03/2025 and the check dated 01/03/2025
11	Employee 4	\$ 12.12	1/3/2025	Employer Paid Long Term Disability	Earnings Statement for the period ending 01/03/2025 and the check dated 01/03/2025
12	Employee 5	\$ 1,871.20	5/2/2025	Earnings - Regular	Earnings Statement for the period ending 05/02/2025 and the check dated 05/09/2025
13	Employee 5	\$ 16.84	5/2/2025	Employee Benefits, Allowances & Other - PFML Memo	Earnings Statement for the period ending 05/02/2025 and the check dated 05/09/2025

Developmental Pathways, Inc.  
Appendix B – Program Salary and Benefits Expenses Testing  
June 30, 2025

#	Payee	Amount	Date	Transaction Description	Description of Supporting Documentation Reviewed
14	Employee 6	\$ 1,613.50	1/10/2025	Earnings - Regular	Earnings Statement for the period ending 01/10/2025 and the check dated 01/17/2025
15	Employee 6	\$ 230.50	1/10/2025	Earnings - Holiday	Earnings Statement for the period ending 01/10/2025 and the check dated 01/17/2025
16	Employee 6	\$ 254.54	1/10/2025	Employee Benefits, Allowances & Other - ER Paid Medical	Earnings Statement for the period ending 01/10/2025 and the check dated 01/17/2025
17	Employee 7	\$ 1,494.45	12/27/2024	Earnings - Regular	Earnings Statement for the period ending 12/27/2024 and the check dated 01/03/2025
18	Employee 7	\$ 206.55	12/27/2024	Earnings - Paid Time Off	Earnings Statement for the period ending 12/27/2024 and the check dated 01/03/2025
19	Employee 7	\$ 243.00	12/27/2024	Earnings - Holiday	Earnings Statement for the period ending 12/27/2024 and the check dated 01/03/2025
20	Employee 7	\$ 121.67	12/27/2024	Employee Benefits, Allowances & Other - Social Security	Earnings Statement for the period ending 12/27/2024 and the check dated 01/03/2025
21	Employee 8	\$ 945.20	12/27/2024	Earnings - Regular	Earnings Statement for the period ending 12/27/2024 and the check dated 01/03/2025
22	Employee 8	\$ 168.36	12/27/2024	Earnings - Overtime	Earnings Statement for the period ending 12/27/2024 and the check dated 01/03/2025
23	Employee 8	\$ 708.90	12/27/2024	Earnings - Paid Time Off	Earnings Statement for the period ending 12/27/2024 and the check dated 01/03/2025
24	Employee 8	\$ 236.30	12/27/2024	Earnings - Holiday	Earnings Statement for the period ending 12/27/2024 and the check dated 01/03/2025
25	Employee 8	\$ 29.85	12/27/2024	Employee Benefits, Allowances & Other - Medicare	Earnings Statement for the period ending 12/27/2024 and the check dated 01/03/2025

Developmental Pathways, Inc.  
Appendix C – Board-Designated Program Expenses Testing  
June 30, 2025

#	Payee	Amount	Date	Transaction Description	Description of Supporting Documentation Reviewed
1	DP - Payroll Expenses	\$ 625.00	7/5/2024	Staff Meetings & Morale	Expense reports for the pay period ended 07/05/2024
2	Momentum Athletic Center	\$ 1,200.00	7/25/2024	Community Outreach	Sponsorship SPFY241905 dated 06/24/2024
3	The Monday Lab	\$ 1,247.00	7/31/2024	Prof Services - Other	Invoice #000033 dated 06/30/2024 for case management waiver course development
4	Universal Language Service, Inc	\$ 772.00	8/8/2024	Prof Services - Other	Invoice #INV-G-3363 dated 07/09/2024 for translation services for June 2024
5	Colorado Initiative for Inclusive Higher Education	\$ 1,500.00	8/22/2024	Community Outreach	Sponsorship SPFY25193 dated 08/15/2024
6	Mountain High Home Care	\$ 2,010.00	11/14/2024	Community Outreach	Sponsorship SPFY25420 dated 10/30/2024
7	SHG Advisors	\$ 2,253.00	12/19/2024	Community Outreach	Event Sponsorship EVFY25566 dated 12/02/2024
8	Next Steps Consulting LLC	\$ 1,800.00	1/2/2025	Community Outreach	Sponsorship SPFY25702 dated 12/09/2024
9	Wayfinder Clinic Co.	\$ 5,569.00	1/16/2025	Community Outreach	Provider Grant PGFY25282 dated 01/08/2025
10	Universal Language Service, Inc	\$ 1,616.00	1/23/2025	Prof Services - Other	Invoice #INV-G-4828 dated 01/09/2025 for translation services for December 2024
11	SHG Advisors	\$ 2,940.00	1/23/2025	Community Outreach	Event Sponsorship EVFY25772 dated 01/07/2025
12	Make Mental Health Matter	\$ 2,010.00	2/6/2025	Community Outreach	Sponsorship SPFY25813 dated 01/27/2025
13	Global Down Syndrome Foundation	\$ 1,675.00	2/13/2025	Community Outreach	Sponsorship SPFY25825 dated 01/31/2025

Developmental Pathways, Inc.  
Appendix C – Board-Designated Program Expenses Testing  
June 30, 2025

#	Payee	Amount	Date	Transaction Description	Description of Supporting Documentation Reviewed
14	Explore with Media	\$ 3,000.00	3/6/2025	Staff Meetings & Morale	Department Expense DEFY25232 dated 02/20/2025
15	Douglas County School District RE 1	\$ 3,000.00	5/31/2025	Community Outreach	Accounting adjustment to move Sponsorship SPFY25822 between departments
16	Guided By Humanity	\$ 20,000.00	6/12/2025	Community Outreach	Provider Sponsorship PSFY25319 dated 06/04/2025
17	Family Voice Colorado	\$ 504.00	6/12/2025	Community Outreach	Sponsorship SPFY251232 dated 05/01/2025
18	DP - Payroll Expenses	\$ 173.00	6/20/2025	Staff Meetings & Morale	Expense reports for the pay period ended 06/20/2025
19	The Third Place for Kids	\$ 900.00	6/26/2025	Community Outreach	Sponsorship SPFY251408 dated 06/17/2025
20	Universal Language Service, Inc	\$ 1,329.00	6/30/2025	Prof Services - Other	Invoice #INV-G-5398 dated 07/11/2025 for translation services for June 2025
21	Colorado Community Church	\$ 1,280.00	6/30/2025	Rent Expense	Receipt dated 5/14/2025 for venue reservation
22	Amazon Business	\$ 866.00	6/30/2025	Prof Services - Other	Event Sponsorship EVFY251472 dated 06/30/2025
23	MRL Group	\$ 1,910.00	6/30/2025	Prof Services - Other	Event Sponsorship EVFY251471 dated 06/30/2025
24	Alliance Summit	\$ 402.00	6/30/2025	Conferences & Travel Expense	Department Expense DEFY25275 dated 05/28/2025
25	Blue River Bistro	\$ 228.00	6/30/2025	Business Meals - External	Accounting adjustment to move Department Expense DEFY25117 between departments