Foothills Gateway INC.
SUPPORTING PEOPLE WITH DISABILITIES

We believe in a life of opportunity, of choice, and of dignity for every individual, regardless of age or ability.

The Mission of Foothills Gateway, Inc. is to advocate for and empower individuals with disabilities to lead lives of their choice.

Board of Director's Agenda
February 16, 2016
7:00 pm

MEETING CALLED TO ORDER
Open Forum-Please limit presentations to 10 minutes

PRESENTATION(S): Comprehensive Case Management – Marla Maxey
Audit Reviews – Calvin Logan with Logan, Thomas & Johnson, LLC

CONSENT AGENDA
Approval of Minutes – January 19, 2016

FINANCIAL REPORT

OLD BUSINESS
Red Robin Incident

NEW BUSINESS
Transparency & posting FGI Board Member emails on website

COMMITTEE REPORTS
Executive Committee
Fiscal and Property Committee
Legislative Affairs Committee
Joint Resource Committee

ADJOURNMENT

Logan, Thomas & Johnson, LLC
Certified Public Accountants

February 5, 2016

To our valued clients:

In light of the increased scrutiny the CCBs have been subjected to lately, we are writing to clarify the level of audit service we provide to you. We hope this information will help you respond knowledgably to any questions or concerns raised by your stakeholders or the general public.

Third-party audits are just one way nonprofit organizations demonstrate their stewardship of resources. Contracting with a qualified auditing firm like Logan, Thomas & Johnson, LLC ensures these audits are conducted independently, objectively and using acceptable auditing standards. These audits protect the organization, its stakeholders and the public trust.

Just as there are different types of services in many professional fields, there are different types of services that auditors are qualified to perform. Two different types of audits, for example, are the financial statement audit and the performance audit. The purpose of each type of audit is quite different.

An organization's management is responsible for preparing financial statements for the organization that are free from material misstatement. The purpose of a financial statement audit is to determine if the organization's financial statements that are prepared by management are a fair reflection of the organization's financial position and activities. The purpose of a performance audit, often referred to as a compliance audit, is to determine whether an organization complied with a specific set of requirements or targeted measurements. In addition to compliance, performance audits often deal with effectiveness and efficiency considerations.

Logan, Thomas & Johnson, LLC has been hired by your organization to perform a financial statement audit. Financial statement audits are performed annually for publicly traded companies, governments, nonprofit entities, and other types of businesses. Financial statement audits are governed by professional auditing standards. In keeping with the standards of our profession, we assess the risks of where the financial statements could be wrong and tailor our audit procedures around that risk. We evaluate whether the financial statements are presented in accordance with generally accepted accounting principles. As part of the financial statement audit process, we do not investigate (test) every individual transaction of the organization. Instead, we select a sample of transactions to perform testing on.

5023 W. 120th Ave., #165, Broomfield, CO 80020

Calvin Logan	Jan Thomas	Pauline Davis
Phone 303 532 1000	Phone 303 569 6030	Phone 719 937 4270
Fax 303 532 1080	Fax 303 569 6031	Fax 719 937 4271

In a performance audit, the purpose or scope of the audit could be almost anything. Generally, any errors related to the audit parameters found during a performance audit, no matter how small, are reported. These types of audits are not usually performed unless there is a specific requirement in an agreement that requires them. These audits often require many hours of work, which means that the organization that is required to have one will incur more expenses for these services.

EXAMPLE

Suppose Organization A had $50 million in expenses for the year. The organization spent $20,000 on gift cards for employees as year-end gifts. The gift cards were part of the $50 million in expenses and included as expenses in the financial statements. Other expenses include those associated with services to homeless people as part of a $200,000 grant.

From a financial statement audit perspective, the gift card expense is not material (problematic) to the financial statements, since it is less than 1% of total annual expenses. Generally, this type of transaction in a financial statement audit would not be selected for testing and, as the transaction is recorded properly in the financial statements as an expense, there would be no effect on the audit report on the financial statements.

However, if a performance audit was conducted on the organization's expenses under the requirements of the $200,000 grant for homeless people, these expenses are likely to be selected for testing, since those expenses would be 10% of the grant. The audit report on the performance audit would most certainly report that Organization A spent $20,000 meant for services to homeless people on gift cards for employees, since the purpose of that audit is to determine compliance with the grant requirements.

As the example above demonstrates, it is important to understand the purpose of an audit in order to evaluate the results of an audit.

Determining which audits an organization needs is a decision that should be made by your administration and board in accordance with your resources, policies and funding requirements. Logan, Thomas & Johnson, LLC is fully qualified to conduct many types of audits, dependent upon the needs of its clients.

If you have concerns about the types of audits your organization receives and what information is provided by those audits, please contact us. We welcome the opportunity to discuss any concerns or needs you may have.

Very truly yours,

Logan, Thomas & Johnson, LLC

Logan, Thomas & Johnson, LLC

P.S. – For further information, we have enclosed material from the American Institute of Certified Public Accountants (AICPA), the organization that establishes auditing standards for the United States. Also, here is a website address for the not-for-profit section on the AICPA website that contains information that might be useful to you:

http://www.aicpa.org/InterestAreas/NotForProfit/Pages/NFP.aspx.

AICPA® Not-for-Profit Section

Do I Want or Need a Financial Statement Audit?

Many not-for-profit entities (NFPs) ask if they need an audit. There are no federal requirements for an independent audit unless the NFP receives $750,000 or more in federal funds in a single year (threshold raised effective 2015). Twenty-six states have laws requiring charitable NFPs to conduct an independent audit under certain circumstances. National Council of Nonprofits has a resource listing the laws regulating independent audits state-by-state at http://www.councilofnonprofits.org/nonprofit-audit-guide/state-law-audit-requirements. Keep in mind, some states have compilation and review thresholds as well. Besides federal and state requirements, some lenders and other funding sources, such as private foundations, require the NFP to undergo a financial statement audit.

Even if there is no specific requirement, an NFP may still wish to have its financial statements audited. Often times a board or committee member coming from a larger organization suggests your organization may need an audit. It is important to have a conversation about why an audit might be needed. If there is concern about something specific, like internal controls or fraud, your not-for-profit can contract for a specific engagement. If there is concern about a specific revenue source or specific area, an independent licensed CPA firm can also perform agreed-upon procedures. This is an engagement to issue a report of findings based on specific procedures performed on specified subject matter.

Understanding Audits, Reviews, and Compilations

CPAs perform various services for NFPs and other entities. For example, an NFP may engage a CPA to audit, review, or compile its financial statements. The following discussion addresses the benefits of an audit and provides a general overview of audit, review, and compilation engagements.

Benefits of an Audit

A financial statement audit provides management, including those charged with governance, and other financial statement users with an independent CPA's opinion about whether the financial statements present fairly the entity's financial position, changes in net assets, and cash flows in conformity with generally accepted accounting principles (GAAP). In order for auditors to express their opinion, they must perform certain procedures in accordance with generally accepted auditing standards (GAAS). Among other requirements, GAAS requires auditors to plan and perform their audit to obtain reasonable assurance (which is a high, but not absolute, level of assurance) that the financial statements are free of material misstatement, whether caused by error or fraud[1].

The auditor, therefore, provides a second set of eyes in the event that management has inadvertently (or intentionally) omitted or misstated important financial statement information. Additionally, the audit process tends to strengthen management's discipline towards improving internal control over financial reporting. It is imperative that the auditor be independent of management, the

[1] This document discusses audits performed in accordance with generally accepted auditing standards (GAAS). GAAS are the most prevalent auditing standards used. Additionally, *Government Auditing Standards*, promulgated by the GAO and commonly referred to as the Yellow Book, build on GAAS. These Generally Accepted Government Auditing Standards (GAGAS) generally apply to entities that expend $750,000 or more of federal assistance or to other entities where GAGAS is required by a governmental entity. The federal government has a formal process for developing those standards and monitoring compliance with them.

entity, and others related to the entity, both in fact and in appearance, so the auditor has no incentive for the financial statements to be anything other than fairly presented.

The auditor performs extensive procedures in performing an audit. Among other things, the auditor obtains a sufficient understanding of the entity and its environment, including its internal control, to assess the risk of material misstatement of the financial statements whether due to error or fraud, and to design the nature, timing, and extent of further audit procedures. Further audit procedures include: observing certain assets; verifying a sample of transactions with third parties; testing revenues, expenses, assets, and liabilities; searching for unreported liabilities; and performing other procedures to search for misstatements. In addition to performing certain required audit procedures, auditors use their judgment in determining additional needed procedures.

Byproducts to management of an audit may include some or all of the following:

- **Training and assistance.** Some entities, particularly smaller entities, may benefit from periodic assistance with their accounting processes and the drafting of the financial statements. The auditor may provide these services while maintaining their independence, as long as they don't make management decisions. In many cases, the audit is a time when the entity's financial staff receives a great deal of training and assistance.
- **Identification of control weaknesses and recommendations for improvements in control and operations.** As a result of the procedures performed during the audit, the auditor may become aware of weaknesses in an entity's internal control over financial reporting. The auditor is required to communicate internal control weaknesses identified as a result of the audit. Also, though not required, an audit may bring an evaluation of operations and controls that enables the auditor to provide input to the board and management. This helps the board and management understand risks, evaluate their internal control, and establish procedures to safeguard assets and to improve financial reporting in the future. All of these ultimately help the entity govern and operate more effectively and efficiently.
- **Reduced cost of capital.** Better, transparent, and more reliable financial reporting not only reduces the cost of capital in the traditional sense, such as lower interest rates on borrowings, but likely increases the NFP's ability to raise contributions. For example, many donors will not even consider contributing to an NFP if that NFP does not make available audited financial statements.

From the perspective of an external financial statement user, an audit provides reasonable confidence that the financial statements are materially correct. Audited financial statements can lend credibility to an NFP's financial status and demonstrate an entity's willingness to submit its financial affairs to independent scrutiny. In addition, it reduces the risk of fraud, and the risk that the NFP is not complying with donor restrictions.

From the perspective of an internal user, an audit tends to provide information to help the entity govern and operate effectively and efficiently. Also, it tends to add a self-imposed discipline to the NFP's finances and related activities, from requiring adequate backup for routine cash disbursements and preparing bank reconciliations; to designing and implementing effective accounting systems; to properly reporting the results of capital campaigns; making sure the NFP is complying with donor restrictions; and avoiding inappropriate conflicts of interest, private inurement, and prohibited transactions.

The Auditor's Report

The auditor's report is not a "clean bill of health." Although an unmodified (or clean) opinion from the auditor states that the financial statements – including the entity's assets, liabilities, net assets, revenues, expenses, cash flows, and note disclosures, – are fairly presented, it is not an opinion about the entity's policy decisions, effective use of assets, or programmatic outcomes and outputs.

Additionally, a clean audit opinion does not guarantee that the NFP will continue to operate in the future. The auditor does, however, have a responsibility to evaluate whether there is substantial doubt about the NFP's ability to continue as a going concern for a reasonable period of time. If the auditor concludes that substantial doubt does exist, the audit report should include an explanatory paragraph to reflect that conclusion.

Auditors Responsibility with Respect to Fraud

The auditor plans and performs the audit with an attitude of professional skepticism; that is, the auditor designs the audit to obtain reasonable assurance that material errors or fraud are detected. An audit, however, does not and cannot provide a guarantee that fraud does not exist. For example, the auditor may not find fraud concealed through forgery or collusion, because the auditor is not trained to catch forgeries, nor will customary audit procedures detect all conspiracies.

Two types of misstatements are relevant to the auditor's consideration of fraud; 1) intentional misstatements of the financial statements, and 2) misappropriation of assets. To address these, auditors brainstorm about how and where they believe the entity's financial statements might be susceptible to fraud, how management could perpetrate and conceal fraudulent financial reporting, and how assets of the entity could be misappropriated. Additionally, as part of planning every audit, the auditor must interview or inquire of management and others as to whether any of them are aware of, or suspect, fraud. Auditors also perform analytical procedures designed to look for unusual ratios or amounts that are unexpected.

Based on these planning efforts, auditors design procedures that are responsive to the nature and significance of the fraud risks identified and the entity's programs and controls that address those identified risks. Because many financial frauds are perpetrated in revenue accounts, auditors are now required to ordinarily presume that improper revenue recognition is a risk in all audits. Of course, the first line of defense against fraud is management through the implementation of adequate internal controls and a management that sets a high tone at the top.

Discussion of an Audit, Review, and Compilation

An audit requires more extensive procedures than a review. As a result, an auditor obtains a higher level of assurance than does a CPA conducting a review. But because more procedures are performed, an audit is more expensive than a review. In determining whether to have an audit or a review, management and those responsible for governance must make a decision as to whether to expend more resources for a higher level of benefits. In situations in where there are no external requirements for the NFP to have an audit and a statement that the CPA is not aware of any material modifications that should be made to the financial statements is sufficient, a review may be an appropriate level of service.

Audit

The auditor plans and performs the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether caused by error or fraud. Though this is a reasonable or high level of assurance, an audit does not provide a guarantee of accuracy. The external auditor must not have a financial interest in the business being audited, as well as maintain the ability to carry out the work freely and in an objective manner.

Auditors make inquiries concerning financial statement related matters, such as accounting principles and practices; recordkeeping practices; accounting policies; actions of the governing board; and changes in business activities. Auditors apply analytical procedures designed to identify unusual items or trends in the financial statements that may need explanation. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

Typical audit procedures might include confirming balances with banks or creditors, donor promises to give, observing inventory counting, and testing selected transactions by examining supporting documents. As part of these procedures, the auditor may contact other sources outside of the client to gather information that may be more objective than that obtained from internal sources. While accumulating this type of evidence, the auditor tries to reduce the risk that the financial statements will be materially misstated.

Because an audit must be performed at a reasonable cost, an auditor tests a portion of the transactions and does not examine 100 percent of all transactions. The auditor must exercise skill and judgment in deciding what evidence to look at, when to look at it, and how much to look at. The auditor must also exercise skill and judgment in evaluating and interpreting the results of the tests performed.

The end product of an audit is the auditor's report which states the scope of the auditor's work (for example, which financial statements have been audited) and provides the auditor's opinion about whether the financial statements are presented fairly in conformity with GAAP[2].

Review

During a review performed in accordance with Statements on Standards for Accounting and Review Services (SSARSs), the CPA obtains limited assurance that material changes to the financial statements are not necessary in order for the financial statements to be in conformity with GAAP. With respect to the auditor's level of assurance that the financial statements are presented fairly, a review falls between a compilation, in which the CPA obtains no assurance (as discussed subsequently), and an audit, in which an auditor obtains a high level of assurance (as discussed previously).

As with all levels of service (e.g., audit, review or compilation) the financial statements are the responsibility of the NFP's management. The primary difference between a review and an audit is that in an audit, the auditor verifies management's amounts and disclosures with evidence provided by third parties. In a review, the CPA ordinarily does not verify management's amounts and disclosures with outside evidence unless the CPA believes that the amounts and disclosures are materially inaccurate.

In performing a review, the CPA makes inquiries and performs analytical procedures designed to identify unusual items or trends that may need further explanation by management. Essentially, the review is designed to determine whether the financial statements make sense without applying audit-like procedures. A review of financial statements does not require that the CPA obtain an understanding of an entity's internal control, assess control risk, test accounting records and responses to inquiries by obtaining corroborating evidential matter, or perform certain other procedures ordinarily performed during an audit. A review does include assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

The end product of a review is the CPA's report on the accompanying financial statements which states the scope of the CPA's work (for example, which financial statements have been reviewed) and provides a statement that the CPA is not aware of any material modifications that should be made to the financial statements in order for them to be in conformity with GAAP.

Compilation

A compilation performed in accordance with SSARSs does not provide a basis for obtaining or providing any assurance regarding the financial statements. The CPA does not obtain any assurance about whether material changes to the financial statements are necessary in order for the financial statements to be in conformity with GAAP. In a compilation, the CPA simply presents, in the form of financial statements, the client's financial data and does not probe beneath the surface unless he or she becomes aware

[2] This document discusses financial statements prepared in conformity with generally accepted accounting principles (GAAP). Entities may prepare their financial statements in accordance with a financial reporting framework other than GAAP, such as the cash basis or income tax basis.

that the information management provided is in error or is incomplete. As with an audit and a review, the compiled financial statements are the responsibility of the NFP's management.

A compilation includes becoming familiar with the accounting principles and practices common to the client's industry and obtaining a general understanding all of the client's transactions and how they are recorded. As part of a compilation, the CPA takes a commonsense look at the entity's accounting system to decide whether the client needs other accounting services, such as adjusting the accounting records. In addition, the CPA is obliged to read the financial statements and to consider whether they are appropriate in form and free from obvious material errors.

The end product of a compilation is the CPA's report on the compiled financial statements which states that the financial statements were compiled, but because they were not audited or reviewed, the CPA expresses no opinion or any other form of assurance on them.

Comparison of an Audit, Review, and Compilation

Attribute	*Audit*	*Review*	*Compilation*
Engagement performed for the purpose of providing an opinion or report about whether the financial statements are presented fairly in conformity with GAAP	The auditor obtains a high, but not absolute, level of assurance about whether the financial statements are free of material misstatement	CPA obtains limited assurance that there are no material modifications that should be made to the financial statements	CPA does not obtain or provide any assurance that there are no material modifications that should be made to the financial statements.
CPA obtains an understanding of internal control over financial statements	Yes	No	No
CPA tests the effectiveness of internal control	Frequently, but not always. The nature and extent of internal control testing depends on the auditor's judgment and conclusions pertaining to risk assessment	No	No
CPA verifies certain balances and transactions with third parties	Yes	No	No
CPA performs procedures to obtain reasonable assurance that financial statements are free of	Yes	No	No

material misstatements whether caused by fraud or error			
Financial statements are the responsibility of management	Yes	Yes	Yes
Financial statements are prepared by and are the responsibility of management	Yes, but the CPA may assist in drafting	Yes, but the CPA may assist in drafting	Yes, but the CPA may assist in drafting
CPA guarantees that the financial statements are accurate and free of fraud	No	No	No
CPA evaluates the entity's policy decisions and use of resources	No	No	No
CPA reports material weaknesses in internal control over financial reporting noted during the engagement to management or audit committee	Yes	Not required, though may be done if matters come to the CPA's attention	Not required, though may be done if matters come to the CPA's attention
CPA acts as a whistleblower internally and reports identified fraud to management or audit committee	Yes	Yes, unless clearly inconsequential	Yes, unless clearly inconsequential
CPA acts as a whistleblower externally and reports fraud and other matters to third parties, such as the IRS or state attorneys general	No	No	No
Cost	The cost of an audit, review or compilation will vary depending on many factors, including the quality of the NFP's financial records and financial statements (audit readiness), size and complexity of the NFP; its geographic market; and the CPA		

FOOTHILLS GATEWAY, INC.

Preliminary Financial Reports
for the 7 months ending January 31 2016

MONTHLY FINANCIAL HIGHLIGHTS

* Revenues are 1.5% under YTD Budget
* Expenses are 4.7% under YTD Budget
* Net Loss is $468,658 less than YTD Budgeted Net Loss

Financial Status	at June 30, 2015	at January 31, 2016	Incr (Decr)
Total Assets	$12,238,121	$10,902,290	($1,335,830)
Total Liabilities	$1,883,591	$1,878,397	($5,193)
Net Assets (Fund Balances)	$10,354,530	$9,023,893	($1,330,637)
Working Capital	$5,837,482	$4,230,839	($1,606,643)

Current Year Financial Performance at 7 months / 58.3% of annual revenue and expense

	Actual Year to Date	YTD Budget	% Actual to YTD Budget	Annual Budget	% Actual to Annual Budget
Revenues					
State/Medicaid Funds	$11,342,377	$11,365,118	99.8%	$19,104,420	59.4%
Vocational Income	216,231	214,242	100.9%	367,272	58.9%
Public Support	155,940	136,770	114.0%	241,720	64.5%
Larimer County Mill Levy	201,392	183,757	109.6%	3,727,660	5.4%
Other	143,249	345,077	41.5%	590,980	24.2%
Total Revenue	$12,059,189	$12,244,964	98.5%	$24,032,052	50.2%
Expenses					
Salaries, Taxes & Benefits - Staff	$5,710,581	$5,990,618	95.3%	$10,455,100	54.6%
Salaries, Taxes & Ben - Individuals in Svcs	166,142	157,325	105.6%	269,700	61.6%
Vocational/Contract Supplies	22,406	24,836	90.2%	42,576	52.6%
Supplies, Equipment & Building Expense	549,835	692,588	79.4%	1,043,392	52.7%
Vehicle Expense	246,284	288,429	85.4%	496,127	49.6%
Program Related Expense	1,296,033	1,584,543	81.8%	2,535,451	51.1%
Purchase of Service	5,250,152	5,087,607	103.2%	8,744,747	60.0%
Other	148,395	218,314	68.0%	432,394	34.3%
Total Expenses	$13,389,828	$14,044,260	95.3%	$24,019,487	55.7%
Revenue Over (Under) Expense	**($1,330,639)**	**($1,799,296)**	**74.0%**	**$12,565**	**-10590.0%**
Less: Other Capital Expenditures	-198,262	-64,700	306.4%	-94,631	209.5%
Less: (Purch)Sell Long Term Invstmts	-289,758	0	0.0%	0	0.0%
Plus: Non-Cash Expenses	212,016	195,199	108.6%	281,647	75.3%
Change in Working Capital	**($1,606,643)**	**($1,668,797)**	**96.3%**	**$199,581**	**-805.0%**

COLORADO
Department of Health Care
Policy & Financing

Community Living Office
1570 Grant Street
Denver, CO 80203

To: Clients with Intellectual or Developmental Disabilities, Guardians, Advocates, Families, and Provider Directors

From: Joanne Svenningsen, Communications and Process Analyst

Date: February 3, 2016

Subject: COMMUNICATION BRIEF
Announce statewide Town Hall Meetings about the Future of Case Management and Direct Services for people with Intellectual and Developmental Disabilities

Purpose:
To inform Clients with Intellectual or Developmental Disabilities, Guardians, Advocates, Families, and Provider Directors of upcoming Town Hall Meetings where attendees can share input about the Department's intention to separate case management and service delivery.

Background:
Pursuant to 25.5-10-205, C.R.S. (2015), Community Centered Boards are authorized to provide case management, service planning, and direct, community based services to qualified adults and children with intellectual and developmental disabilities across Colorado. Services include Medicaid Home and Community Based Services (HCBS) waivers and wholly state-funded supports.

The federal Centers for Medicare & Medicaid Services (CMS), which provides approximately 50% of all funding for Medicaid waiver services, passed a final rule (42 CFR § 441.301(c)(1)(vi)) in March 2014 requiring separation of case management and direct services. Colorado must comply with this rule to continue receiving these funds. The redesign of the system to comply with these requirements is called Conflict Free Case Management.

Colorado's current case management and service delivery system has several conflcits of interest that must be addressed in order to come into compliance with the federal regulations. Staff of the Community Centered Boards determine eligibility for services, create the service plans, and, if selected as the provider by the client, bill for the approved services. This current system creates incentives for service planning that may benefit the agency, to the detriment of payers and clients, as well as a possibility that true client choice of provider was not made available.

In support of the Department of Health Care Policy and Financing's (the Department) work to resolve the conflict of interest across the service continuum, the Colorado General Assembly passed House Bill 15-1318, directing the Department to develop a plan for the delivery of Conflict Free Case Management, and submit the plan to the Colorado General Assembly by July 1, 2016.

In order to ensure transparency, the Department is seeking input from clients, guardians, advocates, and providers order to prepare for these changes and inform its plan to the Colorado General Assembly.

Information:
The Department is hosting statewide Town Hall meetings to further explain the changes that are coming, the reasons why, and to gather input from the community on the changes, as well as learn how to stay informed and involved.

Please note that there is a set of meetings for provider agencies and a separate set of meetings for clients, guardians, advocates and families, including teleconference options. All meetings are open to the public, but please note that only the designated, invited groups will be invited to participate and speak during the meeting. See the attached schecule for locations, times, and dates of the meetings.

Please RSVP to the meetings to ensure adequate space has been reserved so all clients, family members, advocates and provider agencies can attend. Additional information about how to particpate remotely via telephone and webinar is forthcoming.

Attachments: Current Agenda; Town Hall Meeting Schedules

Contact Information/RSVP: cfcm.didd@state.co.us; 303.866.5560

COLORADO
Department of Health Care
Policy & Financing

Town Hall Meeting: The Future of Case Management And Direct Services for people with Intellectual and Developmental Disabilities

February-March 2016
Agenda

Meeting Purpose: The purpose of this meeting between the Department staff and external stakeholders is so attendees can:

- learn about federal changes to case management and service delivery for people with intellectual or developmental disabilities.
- share their concerns and aspirations for their best future of case management and service delivery, and
- learn how to get involved and stay informed.

1. **Background & Information Sharing**
2. **Introductions and Ground Rules**
3. **Group Activities**
4. **Adjourn**

Reasonable accommodations will be provided upon request for persons with disabilities. Please notify Joanne Svenningsen at 303-866-5161 or cfcm.didd@state.co.us or the 504/ADA Coordinator at hcpf504ada@state.co.us at least one week prior to the meeting to make arrangements.

COLORADO

Department of Health Care Policy & Financing

Division for Intellectual and Developmental Disabilities

Statewide Town Hall Meeting Schedule

The Future of of Case Management and Direct Services for People with Intellectual and Developmental Disabilities

Meetings for Clients with Intellectual or Developmental Disabilities, Guardians, Advocates, and Family members

City/Meeting Type	Date	Meeting Time	Location	Address
Pueblo	Monday, February 29, 2016	4:30pm-7:30pm	Arc of Pueblo Conference Room	Arc of Pueblo 2705 Vinewood Lane Pueblo, CO 81005
Ft. Collins	Friday, March 4, 2016	2:30pm-5:30pm	The Harmony Library - Community Room	4616 S. Shields Ft. Collins, CO 80526
Denver	Saturday, March 5, 2016	9:00am-12:00pm	United Way PCL Conference Center	711 Park Ave West Denver, CO 80205
Statewide Webinar	Monday, March 7, 2016	6:00pm-8:00pm	Teleconference	Webinar Information Forthcoming
Grand Junction	Friday, March 11, 2016	2:30pm-5:30pm	Mesa County Central Library	443 N 6th Street, Grand Junction, CO 81501

Please RSVP via cfcm.didd@state.co.us or 303.866.5560 to ensure there is space for all interested attendees.

Creation Date: February 3rd, 2016

1570 Grant Street, Denver, CO 80203-1818 P 303.866.4411
www.colorado.gov/hcpf

COLORADO
Department of Health Care
Policy & Financing

Division for Intellectual and Developmental Disabilities

Statewide Town Hall Meeting Schedule

The Future of of Case Management and Direct Services for People with Intellectual and Developmental Disabilities

Meetings for Direct Service Provider Agencies

City/Meeting Type	Date	Meeting Time	Location	Address
Statewide Webinar	Friday, February 26, 2016	3:00pm-5:00pm	Teleconference	Webinar Information Forthcoming
Pueblo	Monday, February 29, 2016	9:30am-12:30pm	Arc of Pueblo Conference Room	Arc of Pueblo 2705 Vinewood Lane Pueblo, CO 81005
Ft. Collins	Friday, March 4, 2016	9:30am-12:30pm	The Harmony Library - Community Room	4616 S. Shields Ft. Collins, CO 80526
Denver	Wednesday, March 9, 2016	1:00pm-4:00pm	United Way PCL + Room 3 Conference Rm	711 Park Avenue West, Denver CO 80205
Grand Junction	Friday, March 11, 2016	9:30am-12:30pm	Mesa County Central Library	443 N 6th Street, Grand Junction, CO 81501

Please RSVP via cfcm-didd@state.co.us or 303.866.5560 to ensure there is space for all interested attendees.

Creation Date: February 3rd, 2016

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www.colorado.gov/hcpf

STATE OF COLORADO 1876

COLORADO
COMMUNITY CENTERED BOARDS
COALITION

PRESERVE ACCESS TO MEDICAID HOME AND COMMUNITY-BASED WAIVER SERVICES

- The Developmental Disabilities Assistance and Bill of Rights (DD Act) was signed into law in 1963. That same year, Colorado passed state legislation allowing counties to establish community centers to provide services for people with intellectual and developmental disabilities. This change in philosophy and public policy provided alternatives to state-run institutions and afforded individuals opportunities to live, work, and participate in their local community.
- Community Centered Boards (CCBs) are non-profit entities in Colorado who may determine eligibility for services within their state-designated geographical region; provide case management services; provide authorized services either themselves or by purchasing services from service agencies; and serve as a "single point of entry" for persons to receive such services. The majority of CCBs provide case management and direct services.
- CCBs are regulated by the Centers for Medicare and Medicaid Services (CMS) and Colorado's Department of Health Care Policy and Financing (HCPF). Additionally, five of the CCB service providers receive mill levy dollars, which contribute approximately $50 million per year in local funding.
- There are twenty CCBs in the state that are divided by geographic region. Eighteen of the twenty are participating in the CCB Coalition. Today, more than 24,000 individuals with intellectual and developmental disabilities receive comprehensive services arranged by CCBs.
- Based on available resources, a CCB may provide or arrange for service and support administration, early childhood services, educational services, supported living and other residential services, family support services, and job training and employment services, among others.

HCBS WAIVER PROGRAM

- The Medicaid Home and Community-Based Services (HCBS) waiver program allows states to provide a range of services to Medicaid-eligible individuals who would otherwise require institutional care.
- Given the state's diversity where each county has its own local culture and dynamics, CCBs have proven to be essential partners in serving this vulnerable population.
- Medicaid HCBS waivers are not an entitlement. There are currently over 4,000 individuals on the wait list.
- HCPF has created five Regional Care Collaborative Organizations (RCCOs) across the State, which have been tasked with delivering Medicaid services more efficiently. CCBs are willing to cede the HCBS waiver intake to the RCCOs.

REGULATORY CHANGES

- In January 2014, CMS issued a final rule imposing significant changes to the Medicaid HCBS program, including new standards for community integration and conflict-free case management (CFCM). This means that providers of waiver services cannot also serve the case management function for the same client. The State has been tasked to deliver a plan by July 2016 addressing CFCM.
- Only a fraction of clients receiving Medicaid waivers are covered by the new "conflict of interest" rules, but the rules will require many of the organizations to be dismantled and then reassembled into smaller pieces, thus affecting 100 percent of the clients. If CCB designation is no longer intact, local dollars are in jeopardy.
- This proposal is against the spirit of person centered planning, as the individual receiving services will be forced to choose one provider for case management and another for direct services in areas where such choices may not be available.
- Currently, most CCBs are considered providers of last resort. Additionally, fifteen of the twenty CCBs are considered rural, where the numbers served are small, and the distance between the people in service is great. This rule has the potential to force a vulnerable population far from their home–and away from friends, families, and their support system–for necessary services.

FOOTHILLS GATEWAY, INC.
ANNUAL MEETING NOTICE

The annual meeting of Foothills Gateway, Inc.
has been scheduled for

DATE:	TIME:	LOCATION:
Monday, March 7, 2016	7:00pm	Foothills Gateway, Inc. Everitt Conference Room 301 Skyway Drive Fort Collins, CO 80525

Agenda Items

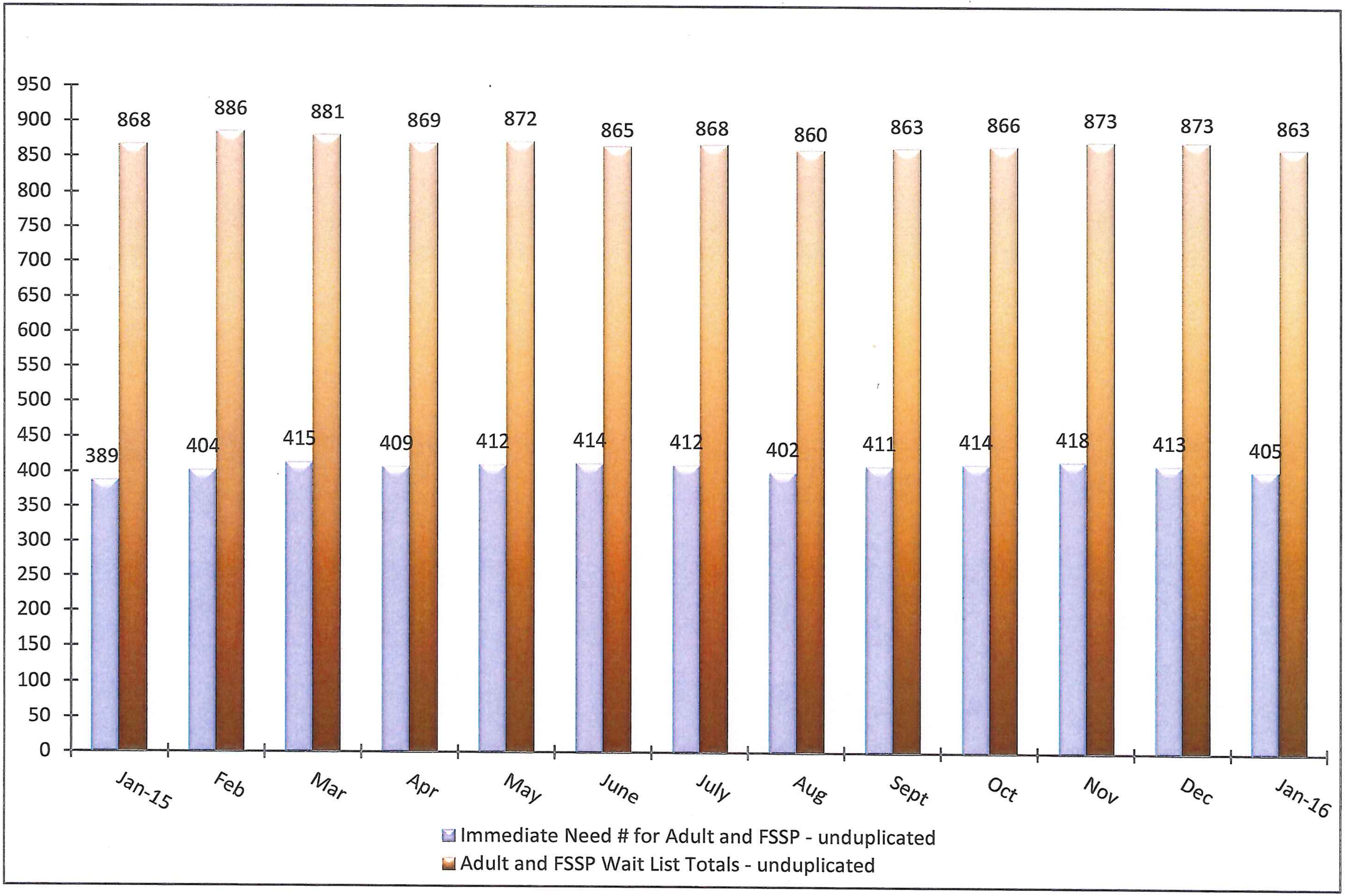
- Directors of the Operating Board will be elected.
- Ratification of the Restated Articles of Incorporation and Revised Bylaws.
- Other business may be brought before the group and discussed.
- A Slide show of Foothills Gateway's 2015 Highlights and Events.

THIS EVENT IS OPEN TO THE PUBLIC AND ATTENDANCE IS WELCOMED.

If you need special accommodations for this event, please contact Brandee Boice-Street @ 970-266-5304.

RSVPs to Brandee Boice-Street, Administrative Office Manager, brandeebs@foothillsgateway.org or 266-5304, are always appreciated.

FOOTHILLS GATEWAY, INC
JANUARY 2016
WAITING LIST REPORT



Waiting List Effective
January 31, 2016