

**Connections for Independent Living  
Board of Directors Meeting  
September 28, 2023**

Meeting attendees:

Elizabeth Mahoney, Chair  
Rochelle Mitchell-Miller, Chief Executive Officer  
Lou Steinberg, Treasurer  
Tim Wilson, Board Member  
Mary Jo Brockshus, Board Member  
Tony Gonzalez, Secretary

Absent:

Kate Howell, Vice Chair

**Meeting called to order by Elizabeth Mahoney, Chair** (9:44 am MT)

**Board Review of the Aug Minutes by Elizabeth Mahoney, Chair** (9:44 am MT)

1. Mary Jo Brockshus motioned to approve the minutes as they stand.
2. Lou Steinberg motioned for a second.
3. All motioned and approved.

**No Digital Vote - Elizabeth Mahoney, Chair** (9:45 am)

**Monthly Financial Reports - Lou Steinberg, Treasurer** (9:46 am)

Profit and Loss Statement

For August 2023, Connections' bottom line is the highest profit for any single month for FY23. Year to date we are also profitable. This year we will not have to draw any money out of reserves. We have spent 99% of expenses through August 2023. We should be on target unless there are any unforeseen expenses. Our fiscal year ends in September 2023.

Rochelle Mitchell-Miller said there will be two things that occur for income and expense:

- ACCIL retreat will go over budget for meeting/training but that will be reimbursed in September (break even) due to it not being accounted for in the original FY23 budget.
- \$8,000 Income and Expenses from the State Living Council maintenance on the Building and 2 computers (breakeven) same reason as above.

Rochelle Mitchell-Miller said we'd be a tad bit more profitable due to administrative costs.

Questions or concerns regarding Financial reports? (9:52 am)

Elizabeth Mahoney asked about the colors on budget vs actual spreadsheet. Rochelle Mitchell-Miller explained that it is a temperature gauge for being over/under budget. If around 5%, we don't worry about adjusting the budget, so those are indicators (green, close) and (red, over budget amount) and (blue, empty category).

Lou Steinberg shared this report assists for the new budget year when we set the new budget.. Rochelle Mitchell-Miller shared that we look at 3 years of budgets starting in June to get the new October budget.

Mary Jo Brockhus requested to look at the A/R Summary. (9:58 am)

Rochelle Mitchell-Miller shared the to-date A/R summary. CO Dept and Labor A/R has been received. We have payments due to us. Most is in the “current due” category.

Looked at 90+ days outstanding. There are two in the 90-day category.

Rochelle Mitchell-Miller shared that ADP mistakenly took payroll tax twice and we are working on getting that money returned but it can take up to 90+ days after the funds are received by the IRS, we expect reimbursement in December of 2023.

Balance Sheet (10:04 am)

We see current assets, receivables, and bank accounts and grant assets.

Lou Steinberg questioned how Grant Assets are reported.

Rochelle Mitchell-Miller shared this is a non-profit accounting rule. We count it as a liability from the day we get the grant acceptance letter.

Lou Steinberg suggested maybe we can show it on the “Current Assets”, “Other Current Assets”, “Current Liabilities, Other Current “Liabilities” to see the amounts split out to make it clearer..

Rochelle Mitchell-Miller will ask questions to Childress Accounting for suggestions on best practices and more reader-friendly versions.

Rochelle Mitchell-Miller: We do take on the liability when we take on the grant.

**FY24 Budget Draft by Rochelle Mitchell-Miller, Chief Executive Officer and Lou Steinberg, Treasurer**  
(10:11 AM)

The Finance committee went through the budget and got all questions answered and is recommending the Board approve this proposed budget.

One suggested change by Lou Steinberg: Net Other Income should all be zeros (profit moved to reserves).

Elizabeth Mahoney asked about Net Income: What is the difference? Lou Steinberg responded Line 86 is Income or Loss by Dept. The difference is money taken out and put into reserves.

Rochelle Mitchell-Miller explained because of the possible government shutdown from federal partners - we don't have a Part C 2024 grant letter that has been delayed..

Finance committee moves for approval

Mary Jo Brockshus motioned

Tony Gonzalez seconded the motion

All in Favor

Kate Howell's proxy vote submitted in favor of the motion

Unanimous approval of 2024 budget (10:18 am)

Rochelle Mitchell-Miller recommended the Finance Committee and Executive Committee combine their meetings again next year as this was very helpful to get all the questions answered in one session.

Lou Steinberg shared a great teaching moment on how we determine salaries that was explained to Elizabeth Mahoney. This will help us update our processes.

Elizabeth Mahoney shared that she learned from the ACCIL Conference that ColoradoNonprofits.org was a great resource for salary information for comparisons and IRS information available per Tim Wilson. It was helpful to compare what was available.

The Board discussed the ACCIL breakout about how boards of other CILs operate vs. salaries, how boards operate, future zooms for Boards.

**Director Dashboard Update by Rochelle Mitchell-Miller, Chief Executive Officer** (10:24 am)

ACCIL Retreat - Thank you to all who attended. We got really good feedback across the board. The only real struggles were altitude. Pretty sure the Conference will happen again next year.

We already have a transition group, HR group and board members meetings will be happening.

We had the most board members in attendance at the Conference

Questions on the Director Dashboard (10:29 am)

Digital Equity Survey Grant - results are starting to come out. The impact is going to be very large because of our participation (5000 responses - 47% over 60 or with a disability). Looking at listening sessions in January 2024.

Veterans Independent Program - hired a PT person in general outreach due to the demands from this program. (1 PT, 2 FT). We have 12 veterans now, we were supposed to have 5 or 6. We will continue to monitor the workload and make adjustments as needed.

Housing activism has increased as has demand.. Waiting lists for housing are not expected to open up for more vouchers. We are waiting to hear from the Department of Housing.

Department of Local Affairs (DOLA) Grant - applied for in August \$100,000, would assist Connections in a full technology audit and upgrade for digital systems security. Award announced in December.

Digital Equity and Access Grant - Information we helped collect will help us get more money later.

Peter Pike has been very helpful in sharing that CILs are helping inform this project. The project from this portion of the grant has been completed.

Benefits Employment Council Grant - Applying to become a certified benefits agency, specializing in Medicare, and Medicaid. This grant will allow us to assemble administratively and provide certification training for staff. The grant will be submitted in October 2023.

Board Contributions - can be made prior to the end of the fiscal year at:

<https://www.coloradogives.org/donate/connectionsindependentliving>

Lou Steinberg brought up City Council Elections (10:43 am)

He mentioned that he talked to Melissa McDonald and she is in favor of housing.

Federal Shutdown Update/Contingency Plan (10:46 am)

One non-essential employee will have to be furloughed if there is a shutdown and they are expecting this.

We have a contingency plan for how our income could be impacted and what the contingency plan for staff hours depending on the duration of the shutdown.

Working on Statement of Work through ACCIL and the CDLE for the next 5 year project summary and SOW agreements. - The directors are on schedule with this project and meeting every 2 weeks. The plan is due by January 1, 2024 to go into effect June 1, 2024.. (10:52 am)

There is a contingency plan for my three backups as Project Manager as well.

Audit Date - will be in November or beginning of December for the start date. (10:55 am)

**Old Business by Elizabeth Mahoney, Chair** (10:55 am)

Board meeting - no meeting in December 2023.

The next Board meeting is Tuesday, January 9, 2024 12:30 pm - 2 pm

**New Business by Elizabeth Mahoney, Chair** (10:57 am)

Executive Committee Tuesday or Wednesdays at 12:30 pm are best. Elizabeth Mahoney will send the 2024 dates.

Rochelle Mitchell-Miller asked: Does anyone have an email for John Cruz, Dept of Human Services of Weld County? Tony will try to get it.

Tony Gonzalez: Internship Update (private contractor now) so I can provide therapy sessions for anyone at my Bittersweet Office. I have done youth and couples and relationship work for 30 years. You can give out my personal cell phone number.

Meeting adjourned at 11:04 AM MT. Lou Steinberg motioned to adjourn first and all were in favor. Duration: 95 minutes