

# Agenda

## HELEN FARABEE CENTERS BOARD OF TRUSTEES

July 11, 2024 - 11:00 AM  
Sue Nunn Conference Room, 1000 Brook, Wichita Falls, TX

### Agenda Topics

**MEETING STARTS AT 11:00 A.M.**

**071124-1 CALL TO ORDER**

**J. Brian Eby**

**A. INTRODUCTION OF GUESTS**

**071124-2 PRESENTATIONS**

**A. OPEN CITIZEN COMMENT TO THE BOARD** *“Texas law in the Open Meetings Act permits a member of the public or a member of the governmental body to raise a subject that has not been included in the notice for the meeting, but any discussion of the subject must be limited to a proposal to place the subject on the agenda for a future meeting.”*

**071124-3 APPROVAL OF MINUTES**

**J. Brian Eby**

**Recommended Action:** That the Board of Trustees approves the minutes of the May 2024 Board of Trustee meetings.

**Page 4**

**Citizen Comment:**

**071124-4 TRAINING**

Information Systems – Michael Stephenson

**Page 9**

Financial Statements – Judy Michael

**Page 28**

**071124-5 RECOMMENDATIONS**

**A. BOARD OF TRUSTEES**

*1) Executive Directors Performance Evaluation*

**J. Brian Eby**

**Recommended Action:** That the Board of Trustees approve the Executive Director’s Evaluation Tool prior to the Fiscal Year 2024 Evaluation, and that the Chairman appoint a coordinator.

**Page 76**

**Citizen Comment:**

*2) Appoint Ad-Hoc Committee To Recommend Slate Of Officers*

**J. Brian Eby**

**Recommended Action:** That the Chair of the Board of Trustees appoint an ad-hoc committee to review the functions of the officers and recommend a slate of officers for fiscal year 2024.

**Page 84**

**Citizen Comment:**

*3) Meeting Schedule for Fiscal Year 2025*

**Melissa Collins**

**Recommended Action:** That the Board of Trustees approves the Meeting and Training Schedule for fiscal year 2025.

**Page 85**

**Citizen Comment:**

4) <i>PNAC Committee Appointments</i>	<b>Connie Johnston</b>
<b>Recommended Action:</b> That the Board of Trustees review and approve the appointment of two candidates to the Planning and Network Advisory Committee.  <b>Citizen Comment:</b>	<b>Page 87</b>
<b>B. BUDGET AND FINANCE</b>	
1) <i>Financial Statements</i>	<b>Judy Michael</b>
<b>Recommended Action:</b> That the Board of Trustees approves the financial statements for April and May 2024.  <b>Citizen Comment:</b>	<b>Page 88-April Page 97-May</b>
2) <i>Status of Investments</i>	<b>Judy Michael</b>
<b>Recommended Action:</b> That the Board of Trustees review and approve the status of investments.  <b>Citizen Comment:</b>	<b>Page 106</b>
<b>C. CONTRACTS AND PLANS</b>	
<i>No Agenda Items</i>	
<b>D. FACILITIES AND EQUIPMENT</b>	
<i>No Agenda Items</i>	
<b>E. POLICIES AND PROCEDURES</b>	
1) <i>Policy Statement Summary</i>	<b>Sandra Rapson</b>
<b>Recommended Action:</b> That the Board of Trustees review and approve these Policy Statements:  100.1.6 Executive Director – No Revisions  300.5 Lease Policy Statement – Removed the 3-year lease notation in section 1.6 and 2.4 regarding the contract with LeaseQuery.  700.2 Infection Control Policy Statement – No Revisions  900.2 Continuity of Care Policy Statement - Changed name of Wise Behavioral Hospital to Medical City.  900.5 IDD Authority Policy Statement - Texas Government Code was updated and added a new type of Enhanced Community Coordination monitoring that must be completed for individuals transitioning from and Intermediate Care Facility to the community.  <b>Citizen Comment:</b>	<b>Page 109</b>

<b>F. PROGRAM AND PERSONNEL</b>	
<i>1) Holiday Schedule</i>	<b>Kelly Wooldridge</b>
<b>Recommended Action:</b> That the Board of Trustees approve the proposed Holiday Schedule for fiscal year 2025 beginning September 1, 2024.	<b>Page 138</b>
<b>Citizen Comment:</b>	
<b>071124-6 QUARTERLY REPORTS</b>	
<b>A. ESSENTIAL SERVICES AND CLINICAL ACCOUNTABILITY</b>	
<i>No Agenda Items</i>	
<b>B. PLANNING AND NETWORK ADVISORY COMMITTEE</b>	
<i>1) PNAC 3<sup>rd</sup> Quarter Report</i>	<b>Connie Johnston</b>
<b>Recommended Action:</b> Information Only Item	<b>Page 140</b>
<b>Citizen Comment:</b>	
<b>C. EXTERNAL AUDITS</b>	
<i>No Agenda Items</i>	
<b>D. TEXAS COUNCIL BOARD OF DIRECTORS MEETING</b>	
<i>No Agenda Items</i>	
<b>E. FACILITIES MANAGEMENT</b>	
<i>No Agenda Items</i>	
<b>071124-7 EXECUTIVE DIRECTOR'S REPORT</b>	<b>Gianna Harris</b>
<b>A. ADMINISTRATION AND BOARD OF TRUSTEES</b>	
<b>B. BUDGET</b>	
<b>C. LEGISLATIVE ISSUES</b>	
<b>D. SERVICES</b>	
<b>E. HUMAN RESOURCES</b>	
<b>071124-8 CLOSED SESSION</b>	
<i>No Agenda Items</i>	
<b>071124-9 OPEN SESSION</b>	
<i>No Agenda Items</i>	
<b>071124-10 ANNOUNCEMENTS</b>	<b>J. Brian Eby</b>
<b>A. NEXT MEETING</b>	
<i>11 a.m., Thursday, August 1, 2024, at the Administration Building, 1000 Brook St., Wichita Falls, TX.</i>	
<b>071124-11 OTHER BUSINESS</b>	
<i>Discussion - Is August Meeting Necessary?</i>	
<b>071124-12 ADJOURN</b>	<b>J. Brian Eby</b>

<b>Minutes</b>	<b>HELEN FARABEE CENTERS BOARD OF TRUSTEES</b>	
	<b>May 2, 2024 11:00 AM TELEVIDEO &amp; 1000 Brook Ave. Sue Nunn Conference Room, Wichita Falls, TX</b>	
<b>Board of Trustee Members Present:</b>	<b>J. Brian Eby, Chairman; Kathy Thorp, Vice Chairman; Lou Vail, David Cook Jan Driver Ward, Jessica Traw; Cindy Barksdale, Joan Murray</b>	
<b>Board of Trustee Members Absent:</b>	<b>Tom Johnson, Kathy Thorp, Sheriff Laughery, Sheriff Babcock</b>	
<b>Senior Management Staff Present:</b>	<b>Gianna Harris, Executive Director, Andy Martin Associate Executive Director, Linda Poenitzsch, Chief Financial Officer, Kelly Wooldridge, Human Resources Director; Cara Mullenix-Artigue, Director QM/UM, Sandra Rapson, UM/QM; Connie Johnston, Director of Consumer Affairs Morgan Pham, Chief Accountant</b>	
<b>Other Staff and Guests Present:</b>	<b>Melissa Collins, Board of Trustee Liaison, Recorder</b>	
<b>AGENDA TOPICS</b>		
<b>050224-1 CALL TO ORDER</b>		
<b>J. Brian Eby, Chairman</b> called meeting to order at 11:00 A.M. with seven (7) Board Members in attendance.		
<b>050224-2 PRESENTATIONS</b>		
<b>A. Open Citizen Comment to The Board</b>		
No comments were presented to the Board.		
<b>050224-3 APPROVAL OF MINUTES</b>		
<b>Recommended Action:</b> That the Board of Trustees approves the minutes of the March 2024 Board of Trustee meeting.		
The Board of Trustees reviewed and approved the minutes of the March 2024 Board of Trustee meeting.		
Motion: <b>Lou Vail</b>	Affirmative: 7	
Second: <b>Joan Murray</b>	Negative: 0	
<b>Citizen Comment:</b> None		
<b>050224-4 TRAINING</b>		
<b>Cara Mullenix-Artigue, Director of UM/QM</b> provided training for the <b>Utilization Management/Quality Management Department</b> overview.. Presentations were distributed to all members in the board packet, available for review upon request.		



**050224 - 5 RECOMMENDATIONS**

**A. BOARD OF TRUSTEES**

*No Agenda Items*

**B. BUDGET AND FINANCE**

*1) Financial Statements*

**Recommended Action:** That the Board of Trustees approves the financial statements for February and March 2024.

The Board of Trustees reviewed and approved the financial statements for February and March 2024.

Motion: **Jessica Traw** Affirmative: 7

Second: **Jan Driver Ward** Negative: 0

**Citizen Comment:** None

*2) Letter of Engagement*

**Recommended Action:** That the Board of Trustees accept the attached Letter of Engagement (LOE) from Scott, Singleton, Fincher and Company, PC and authorize the Chair to sign the letter.

The Board of Trustees reviewed and approved the Letter of Engagement and authorized the chair to sign the letter.

Motion: **Jessica Traw** Affirmative: 7

Second: **Joan Murray** Negative: 0

**Citizen Comment:** None

*3) Budget – Revised*

**Recommended Action:** That the Board of Trustees approve the FY 2024 Budget Revisions.

The Board of Trustees reviewed and approved the budget revisions.

Motion: **Joan Murray** Affirmative: 7

Second: **Lou Vail** Negative: 0

**Citizen Comment:** None

*4) Status of Investments*

**Recommended Action:** That the Board of Trustees review and approve the status of investments.

The Board of Trustees reviewed and approved the status of investments.

Motion: **Lou Vail** Affirmative: 7

Second: **Joan Murray** Negative: 0

**Citizen Comment:** None

**C. CONTRACTS AND PLANS**

*No Agenda Items*

**D. FACILITIES AND EQUIPMENT**

*No Agenda Items*

## E. POLICY AND PROCEDURE

### 1) Policy Statement Summary

**Recommended Action:** That the Board of Trustees review and approve these Policy Statements:

100.1.1 Board of Trustees Policy Statement – All Texas Administration Codes (TAC) were reviewed and updated if needed.

300.2 Contracts and Purchasing Statement – No Revisions

300.3 Property Management Policy Statement – No Revisions

300.4 Reimbursement Policy Statement – No Revisions

500.1.1 Restraint and Seclusion Policy Statement – All Texas Administration Codes (TAC) were reviewed and updated. All references to IDD-Provider were removed.

100.1.3 Administrative – BOT – Public Information – Cosmetic changes only

100.1.4 Administrative – BOT – Open Meetings – Cosmetic changes only

100.1.5 Administrative – BOT – Conflict of Interest – Cosmetic changes only

100.1.7 Administrative – BOT – Accessing the Board of Trustees – Cosmetic changes only

100.1.8 Administrative – BOT - PNAC

The Board of Trustees reviewed and approved all policy statements as presented.

Motion: **Cindy Barksdale**

Affirmative: 7

Second: **Jessica Traw**

Negative: 0

**Citizen Comment:** None

## F. PROGRAM AND PERSONNEL

*No Agenda Items*

### 050224-6 QUARTERLY REPORTS

#### A. ESSENTIAL SERVICES AND CLINICAL ACCOUNTABILITY

##### 1) *Essential Services Report Q2*

**Recommended Action:** Information Only Item

**Cara Mullenix-Artigue** reported.

#### B. PLANNING AND NETWORK ADVISORY COMMITTEE

##### 1) *PNAC 2<sup>nd</sup> Quarter Report*

**Recommended Action:** Information Only Item

**Connie Johnston** reported.

#### C. EXTERNAL AUDITS

##### 1) *Horizon House Survey*

**Recommended Action:** Information Only Item

**Cara Mullenix-Artigue** reported.

2) <i>Social Security Admin – Representative Payee Audit</i>
<b>Recommended Action:</b> Information Only Item
Cara Mullenix-Artigue reported.
3) <i>Annual HCS Audit</i>
<b>Recommended Action:</b> Information Only Item
Cara Mullenix-Artigue reported.
4) <i>Superior MCO</i>
<b>Recommended Action:</b> Information Only Item
Cara Mullenix-Artigue reported.
5) <i>HHSC - IDD Fiscal Monitoring Review</i>
<b>Recommended Action:</b> Information Only Item
Cara Mullenix-Artigue reported.
<b>D. TEXAS COUNCIL BOARD OF DIRECTORS MEETING</b>
1) <i>Report from Meeting held April 26-27th</i>
<b>Recommended Action:</b> Information Only Item
J. Brian Eby reported.
<b>E. FACILITIES MANAGEMENT</b>
<i>No Agenda Items</i>
<b>050224 - 7 EXECUTIVE DIRECTOR’S REPORT</b>
<b><i>OIG Audit</i></b>
<p>Senator Kolkhorst bill initiating the Office of Inspector General (OIG) to audit all Community Centers across Texas every 5 years. Four centers are currently in the midst of audit in Bluebonnet, Concho Valley, Betty Hardwicke, and Texana Center. These centers gave an informal report about their experiences during audit. Betty Hardwicke centers audit has been all virtual. Auditors are asking about staff interviews, UM process, waiting lists, electronic health record, batching, CCBHC, credentialling, crisis services. Other Centers have experienced site visits along with virtual and talked about Policy and Procedures, Level of Care, UM/QM. Concho Valley was asked to discussed financial items during covid. They had to defend allowances during that time. OIG questioned whether patients understood or wanted the different (deviation) services.</p> <p>It seems as the auditors progress through the centers they are becoming more aggressive with inspections. These audits are supposed to last approx 6 months each, but have taken much longer than expected. Cara explained that staff has already created an OIG committee. They are working on plan.</p>
<b>050224-8 CLOSED SESSION</b>
No Agenda Items
<b>050224-9 OPEN SESSION</b>
No Agenda Items

**050224-10 ANNOUNCEMENTS**

A. *Next Meeting* - The next meeting will be held at 11 A.M., Thursday, **July 11, 2024** at the Administration Building, 1000 Brook St., Wichita Falls, TX.

**050224-11 OTHER BUSINESS**

*Discussion about necessity of August meeting. Will discuss again in July.*

**050224-12 ADJOURN**

The Board of Trustees meeting was adjourned by **Chairman, J. Brian Eby** at 11:46 a.m.

Approved as presented:

Approved as corrected:

July 11, 2024

July 11, 2024



# Information Systems Annual Training

MICHAEL STEPHENSON  
DIRECTOR – INFORMATION SYSTEMS



Helen Farabee  
CENTERS  
— a commitment to caring —

## Training Topics

- Security Overview
- Future Initiatives

- We have a multi-tiered approach to data security at Helen Farabee Centers.
  - Managed Network and Security Services (Umbrella, Meraki & Arctic Wolf)
  - Network Infrastructure and Servers (Umbrella, Meraki & Microsoft)
  - Endpoint Devices (Desktops, laptops, phones, tablets, etc.) (CrowdStrike, Intune, BitLocker)
  - Software (Accounting, EHR, HRIS, etc.) (Data Encryption at rest and in transit, SSO, 2fa)
  - Messaging (Email, chat, text, etc.) (Advanced Threat protection)
  - People (Policy, processes, training) (KnowBe4 training, testing, policies)



# Challenges We Face

In 2023, more than 540 organizations reported healthcare data breaches to HHS, impacting upwards of 112 million individuals.

## So Far in Fiscal Year 2024:

- HHS alerts health sector to cyberthreat from Qilin ransomware group. - June 2024
  - Change HealthCare paid \$22M to AlphV after ransomware attack and possible paid a 2<sup>nd</sup> ransom to the RansomHub hacker group. - Feb 2024
- HHSC data breach might have exposed PHI of 3400 clients. - Jan 2024
- The Harris Center targeted in ransomware attack. - Nov 2023
- Southwest Behavioral Health Center files notice of data breach. - Nov 2023
- Texas Panhandle Centers investigate PHI data breach. - Oct 2023
- Data breach hits Heart of Texas Behavioral Health Network. - Oct 2023
- Deer Oaks Behavioral Health fell victim to ransomware attack. - Sept 2023
- HCA Healthcare exposed 11 million patients' personal information online. - July 2023



# Our Response

- We partnered with CrowdStrike for managed advanced virus, malware and ransomware protection for all our computer systems.
  - Security Operations Center is available to us 24/7.
  - Machine Learning hunts for network threats and blocks attacks before they can start.
  - AI deletes any malicious software before we even know it's there.
- Arctic Wolf connects to our full Cybersecurity stack for a seamless, protection suite.
- We increased the length, added complexity and reduced time change requirements for passwords to access our computer systems, email and electronic health record.
- We are reviewing products that further reinforce password security and reduce human factors.
  - Include advanced features like multi-factor authentication and check against known hacked password databases.
  - Single sign-on solution to reenforce password requirements across all enterprise systems – Network, Electronic Health Record, Accounting, Payroll, Microsoft 365, etc.



# Security Overview - Network



Home Office Users



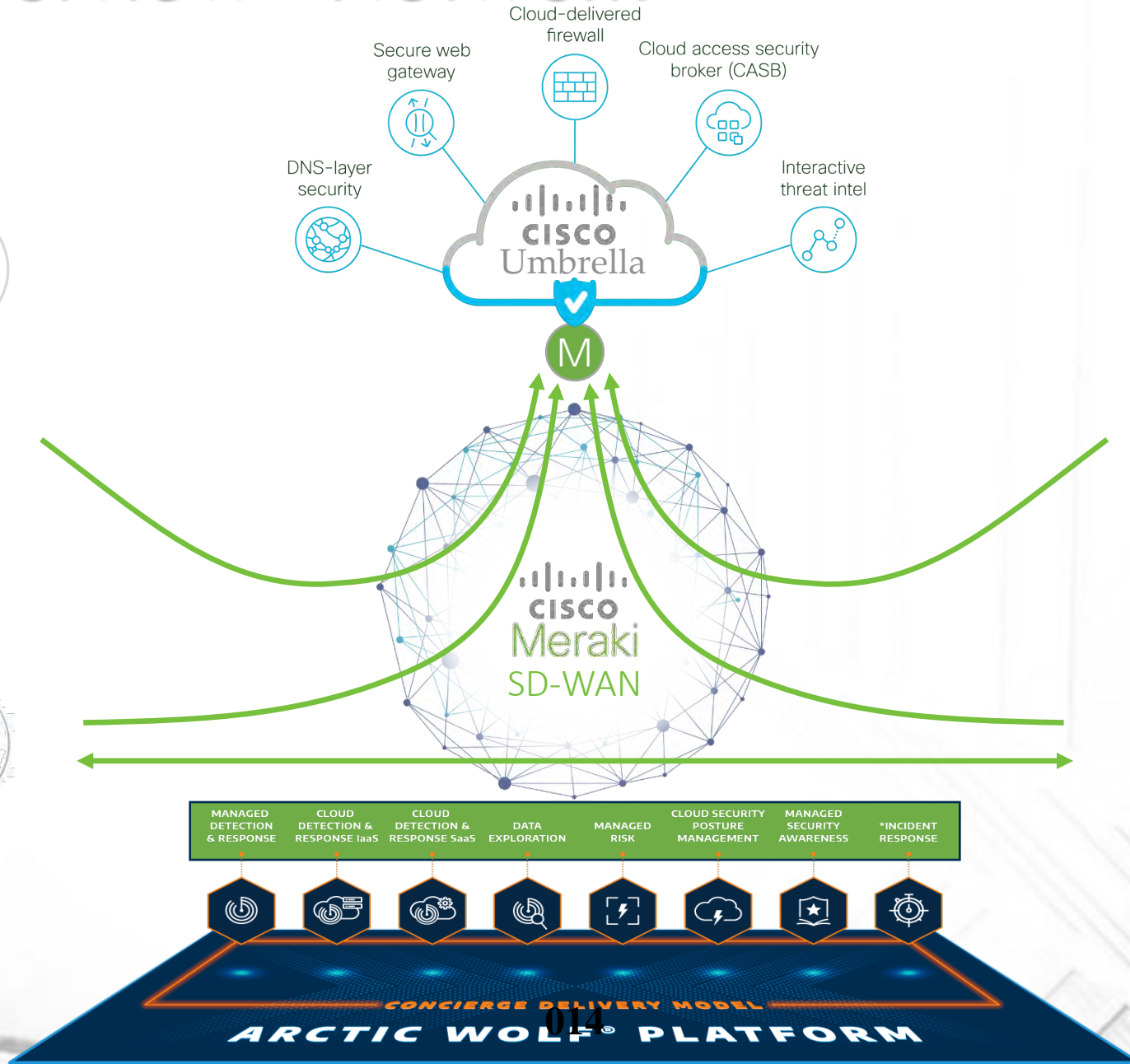
Main, Branch Offices



Remote & VPN Users



Michigan Data Center



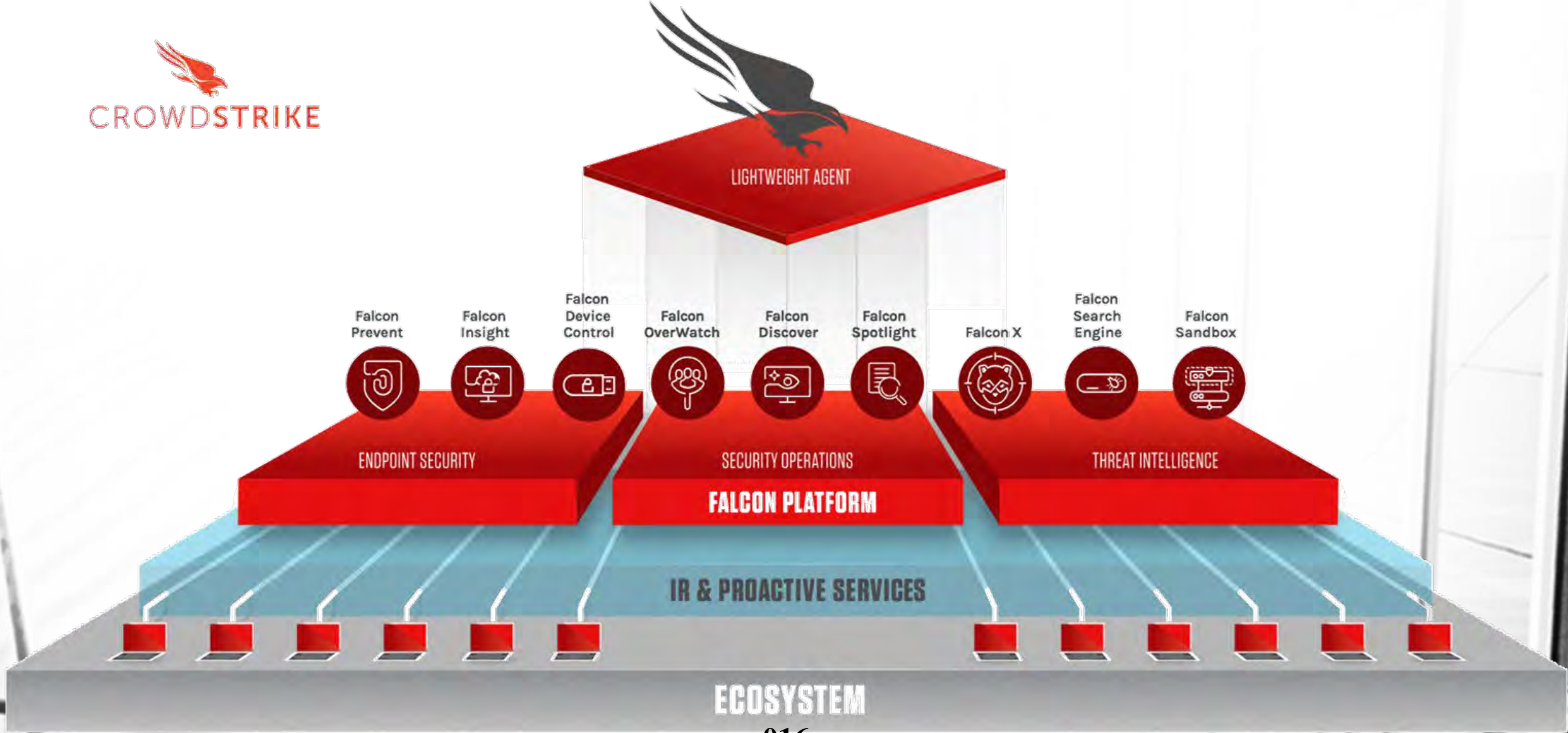


# Security Overview - Network

We have our main data center at Brook, a data center in Michigan, 14 branch offices, 10 home offices, 30+ servers and many mobile users, so our network is fairly large and complex.

- Cisco Umbrella sits on top of everything, filters all outbound traffic and blocks threats before connections can be made.
  - No matter where they are physically located in the world, all agency devices are protected under Cisco Umbrella.
- The Meraki SD-WAN shapes outbound traffic, limits access in and out of the network, blocks access based on geography and is the firewall between our network and the outside world.
  - Agency devices connected in the office, at home or remotely by VPN are protected by the Meraki SD-WAN and only allowed from approved locations and Verizon Private Network.
- Arctic Wolf is a 24/7 Security Operations Center and Security Information and Event Management system that reviews all device logs, network traffic and access requests across all systems with immediate response to any threats or attacks.
- Microsoft network software automatically encrypts data on servers and in transit on the network
- Disaster Recovery policies for all sites, servers and executive computers with immutable offsite backups.

# Security Overview - Endpoints



# Security Overview - Endpoints

Every agency computer had the CrowdStrike agent installed automatically when they first connected to our network and is updated every time the computer connects to the internet.

## CrowdStrike Falcon Complete Managed Detection and Response

Best in class Security as a Service (SaaS) product with the backing of a \$100k AIG Breach Prevention Warranty.

- **Falcon Prevent** - Next-Gen Anti-Virus and Anti-Malware using machine learning and Indicators of Attack (IOA) to block known and unknown threats - virus, malware, credential theft, ransomware, etc.
- **Falcon Insight** - Advanced EDR (Endpoint Detection and Response) provides visibility into metadata generated by endpoints and detects threats that the NGAV missed. Also streams metadata to the cloud for deeper analysis.
- **Falcon Overwatch** - 24/7 Managed Threat Hunting team proactively detects new threats across the organization, notifies of threats and recommends remediation.
- **Falcon Discover** - Provides real-time visibility to all Assets, Application software and Accounts and important aspects of health for each. Shows all applications with version and endpoints that have it installed; shows where on the network Assets reside; and Account monitoring shows admin rights and when passwords were last changed.
- **Falcon Spotlight** - provides real time vulnerability visibility, assessment, update recommendations, then prioritizes them anywhere the endpoint has internet access.

Microsoft Intune automatically joins all agency computers to the Microsoft Azure Active Directory, checks it for policy compliance and automatically encrypts computer hard disks if they are not already encrypted.



# Security Overview – Enterprise Software



# Security Overview – Enterprise Software

- Software vendors are selected based on their suitability to Helen Farabee Centers' mission and their ability to comply with HIPAA and HITECH Act requirements.
  - HIPAA on a high level protects client health coverage, protects client data, sets guidelines for health plans, insurance policies and pre-tax spending accounts, and created national standards for providers, insurance and employers. (Health Insurance Portability and Accountability Act - 1996)
  - The HITECH Act on a high level pushes standards for EHR certification, client engagement in their outcomes and information exchange. (Health Information Technology for Economic and Clinical Health Act - 2009)
    - Examples are electronic prescriptions, health information exchanges, clinical quality measures, and client's ability to access their records in a timely manner.
- We request signed Business Associate Agreements that adds security framework and protection against data breach with all our software vendors who may have access to PHI.
- Applications are updated automatically weekly or as new updates become available and are approved by IT staff.
- Heightened security settings are set at the enterprise level and enforced on devices.
  - Macros are disabled, documents from untrusted sources are blocked, etc.

# Security Overview - Email

- Microsoft Office 365 Advanced Threat Protection
  - Safe Links – all email links are checked and verified
  - Safe Attachments – every email attachment is scanned
  - Trusted Sites by IP Address
- CrowdStrike Falcon Complete Endpoint Protection
  - If a malicious attachment or if an email link makes it through the Microsoft protection, CrowdStrike blocks known and unknown attempts with Indicators of Attack.
- Microsoft Encrypted Email
  - Does not allow emails to be sent with PII/PHI unless encrypted.
  - Protects client information in transport
- We moved all onsite mail servers to Microsoft Exchange in the cloud.
  - Onsite mail servers are susceptible to relaying and breaches because of firewall ports that need to be open for correct operation.
  - Includes the mail server that handled scanned images from our onsite copiers, faxes, server notifications, etc.



# Security Overview - People

**From:** Human Resources <hr@helenfarabee.org>  
**Reply-To:** Human Resources <hr@helenfarabee.org>  
**Subject:** PTO Survey

Staff,

Helen Farabee Centers strives to ensure our organization provides excellent benefits package offerings and supporting policies that align to our valued staff member's needs. With support from the Executive Team, we are evaluating potential changes to benefits and several policies, including the Paid Time Off (PTO) policy.

As always, we strive to incorporate employee feedback before these changes are finalized. We ask that all staff members provide their feedback on this year's potential changes by completing a short 5 question survey. The survey will provide us with a better picture of the ways our organization can improve its benefits offerings.


Access to the survey has been provided via the link below. Upon visiting the portal, simply login using your Helen Farabee Centers credentials to begin. Sign-in is required only for validation and to prevent anyone on the Internet from completing the survey. All answers are anonymous and will NOT include your name or email upon submission.

[Helen Farabee Centers PTO Survey](#)

All surveys must be submitted no later than EOB June 29, 2024.

Thank you,

Human Resources




Hi Michael Stephenson

Your **Emergency Toolkit** containing your Secret Key has been downloaded to an unknown device.


If you didn't download it, disable your key right away.

[Disable My Key](#)

**iPassword**  
made by iPassword | sent to: stephensonm@helenfarabee.org



Congrats! You've been moved off the waitlist!



**TAYLOR SWIFT  
THE ERAS TOUR**

TAYLOR SWIFT  
TOURING

The wait is over! You have been moved off the waitlist for your selected show. Click the button below and enter the unique access code in this email to join the Verified Fan Onsale.

**Access Code: 47404**

[Verified Fan Onsale](#)

Statistics											See report at <a href="https://training.knowbe4.com">https://training.knowbe4.com</a>	
0.0%	249	248	59	0	0	0	0	0	0	49	1	
Phish-prone Percentage	Recipients	Delivered	Opened	Clicked	QR Code Scanned	Replied	Attachment Opened	Macro Enabled	Data Entered	PAB Reported	Bounced	

*Phish-prone Percentage is calculated from the total number of phishing test failures divided by the number of emails delivered.*



# Security Overview - People

The single biggest threat to our agency's IT security is the human element, including the MIS team.

- KnowBe4 simulated phishing and malicious email tests are sent multiple times per week.
- Annual Cybersecurity Awareness Training is required for every employee and contractor, and certification is sent to the state upon completion.
  - Includes Physical Safety, Environmental Awareness, Handling Sensitive Information, Understanding PHI and PII.
- Information Systems Policy and Procedures provide guidelines for agency operation as it pertains to MIS.
- Network Policy is automatically enforced on all connected agency devices.
  - Password length, complexity and change enforced.
  - Screen lock enforced on all network devices after inactivity.
  - Connections only allowed from approved locations and devices.



# Why Password Length is Important

- **Brute Force Attacks**

- Upper and lowercase letters only allow 52 combinations for each password character.
- Adding numbers and special characters increases this to 95 possible combinations per character!
- A password with 21 characters has 32 tredecillion combinations (32 with 42 zeros after) and takes 3 quadrillion years to crack.

- **8 characters**

- 6.6 quadrillion possible combinations (6.6 with 15 zeros after)
- 6,600,000,000,000,000



**How Secure Is My Password?**

The #1 Password Strength Tool. Trusted and used by millions.

.....|

It would take a computer about

**8 hours**

to crack your password

- **12 characters**

- 540 sextillion possible combinations (540 with 21 zeros after)
- 540,000,000,000,000,000,000,000



**How Secure Is My Password?**

The #1 Password Strength Tool. Trusted and used by millions.

.....|

It would take a computer about

**34 thousand years**

to crack your password

- **17 characters**

- 4.1 decillion possible combinations (4.1 with 33 zeros after)
- 4,100,000,000,000,000,000,000,000,000,000,000,000



**How Secure Is My Password?**

The #1 Password Strength Tool. Trusted and used by millions.

.....|

It would take a computer about

**93 trillion years**

to crack your password

# Geolocation and Geofencing

Geofence – virtual geographic boundary that restricts access outside of the boundary.

- Our Meraki SD-WAN was added four years ago and one of the benefits is the ability to geofence our network.
- Access to agency computer systems is restricted by location and IP filtering.
  - Systems are only accessible from the US and US territories.
  - Access is blocked from all other countries, even with an agency computer.
  - Internet browsing from agency devices is restricted to only US and some UK approved sites. Access is blocked to sites in all other countries.
- We recently upgraded our Michigan data center firewall to geofence our systems there, including our SmartCare EHR servers.



# Security Update Wrap Up

- We have a multi-tiered approach to security at Helen Farabee Centers that is very effective.
- This tiers consists of Managed Network & Security Services, Network Infrastructure, Servers, Endpoints, Software, Messaging and People
- There is still more that we can do to ensure our agency and client information is secure.

- Augmented Intelligence (AI) within SmartCare.
- Increased security access with Multi-factor Authentication and Single Sign-On.
- Video Conference System Update.
  - We applied for a USDA Rural Distance Learning & Telemedicine grant and should know if we got it in September.



# Annual Training Questions or Comments?



# Helen Farabee Centers

## “A Commitment To Caring”



Proudly Serving 19 North Texas Counties

## Financial Training

HELEN FARABEE CENTERS

JULY 11, 2024





## Cash Basis vs Accrual Basis of Accounting

The main difference between Cash basis and Accrual accounting lies in the timing of when revenue and expenses are recognized. The cash method is a more immediate recognition of revenue and expenses while the accrual method focuses on anticipated revenue and expenses.



## Revenue Recognition Principle

Revenues are recorded when **two** main criteria are met:

1. The earning process is substantially complete.
2. Cash has either been collected or collection is reasonably assured.



# Matching Principle

The matching principle states that expenses should be recorded during the period in which they are incurred, regardless of when the transfer of cash occurs. If this were not the case, expenses would likely be recognized as incurred, which might predate or follow the period in which the related amount of revenue is recognized

# Cash Basis of Accounting

Revenues and expenses are recognized *only* when cash is received, or payments are made.

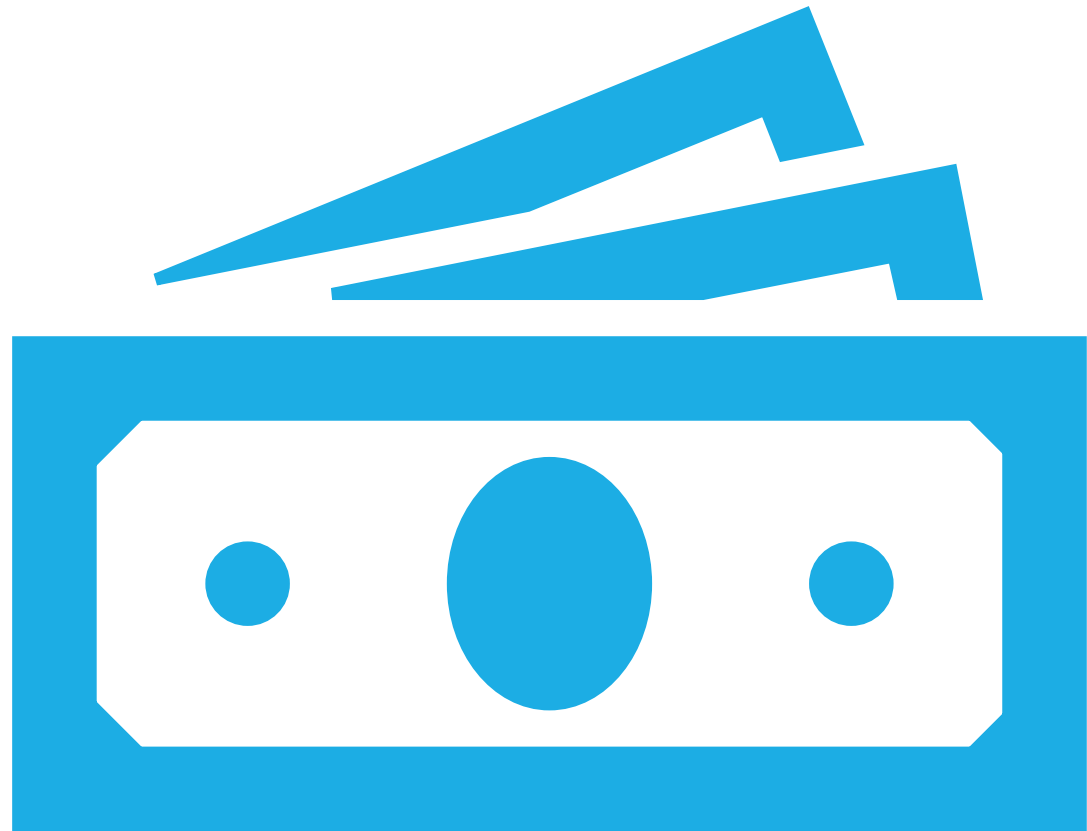
- Mainly used by small businesses that do not carry inventory.
- Future obligations or anticipated revenues are not recorded in Financial Statements until the cash transaction has occurred.
- Not an accurate picture of true profitability.



# Accrual Basis of Accounting

A system of accounting in which revenues and expenses are recorded as they are earned and incurred, not necessarily when cash is received or paid.

- Provides a more accurate picture of a company's profitability.
- Statement users can make *more informed judgments* concerning the company's earnings potential.



# Accrual vs. Cash Basis Accounting Example

During 2020, Helen Farabee billed clients for \$48,000.

Total expenses during 2020 were \$31,000 with \$3,000 of these costs not yet paid at August 31.



On August 31, 2020, it had received \$41,000, with the remaining \$7,000 to be received in 2021.

# Accrual vs. Cash Basis Accounting

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## Cash-Basis Accounting

Cash receipts	\$41,000
Cash disbursement	<u>28,000</u>
Income	\$13,000

## Accrual-Basis Accounting

Revenues earned	\$48,000
Expenses incurred	<u>\$31,000</u>
Income	\$17,000

# Modified Accrual Accounting

The Government Accounting Standards Board (GASB), which is recognized as the official source of Generally Accepted Accounting Principles (GAAP) for state and local governments, establishes modified accrual accounting standards.

Modified accrual accounting is an accounting method commonly used by government agencies that combines accrual-basis accounting with cash-basis accounting.

Modified accrual accounting recognizes revenues when they become available and measurable and recognizes expenditures when liabilities are incurred.

Modified accrual accounting borrows elements from both cash and accrual accounting, depending on whether assets are long-term, such as fixed assets, or short-term, such as accounts receivable.



# Modified Accrual Accounting

Modified accrual accounting is used and accepted by governmental agencies because they focus on current-year obligations.

Government agencies have two key objectives: to report whether current-year revenues are sufficient enough to finance current-year expenses and to demonstrate whether resources are being used according to legally adopted budgets.

Modified accrual accounting ticks those boxes:

It enables government agencies to focus on short-term financial assets and liabilities.

It also permits them to divide available funds into separate entities within the organization to ensure that money is being spent where it was intended.

# Financial Statements



# Balance Sheet

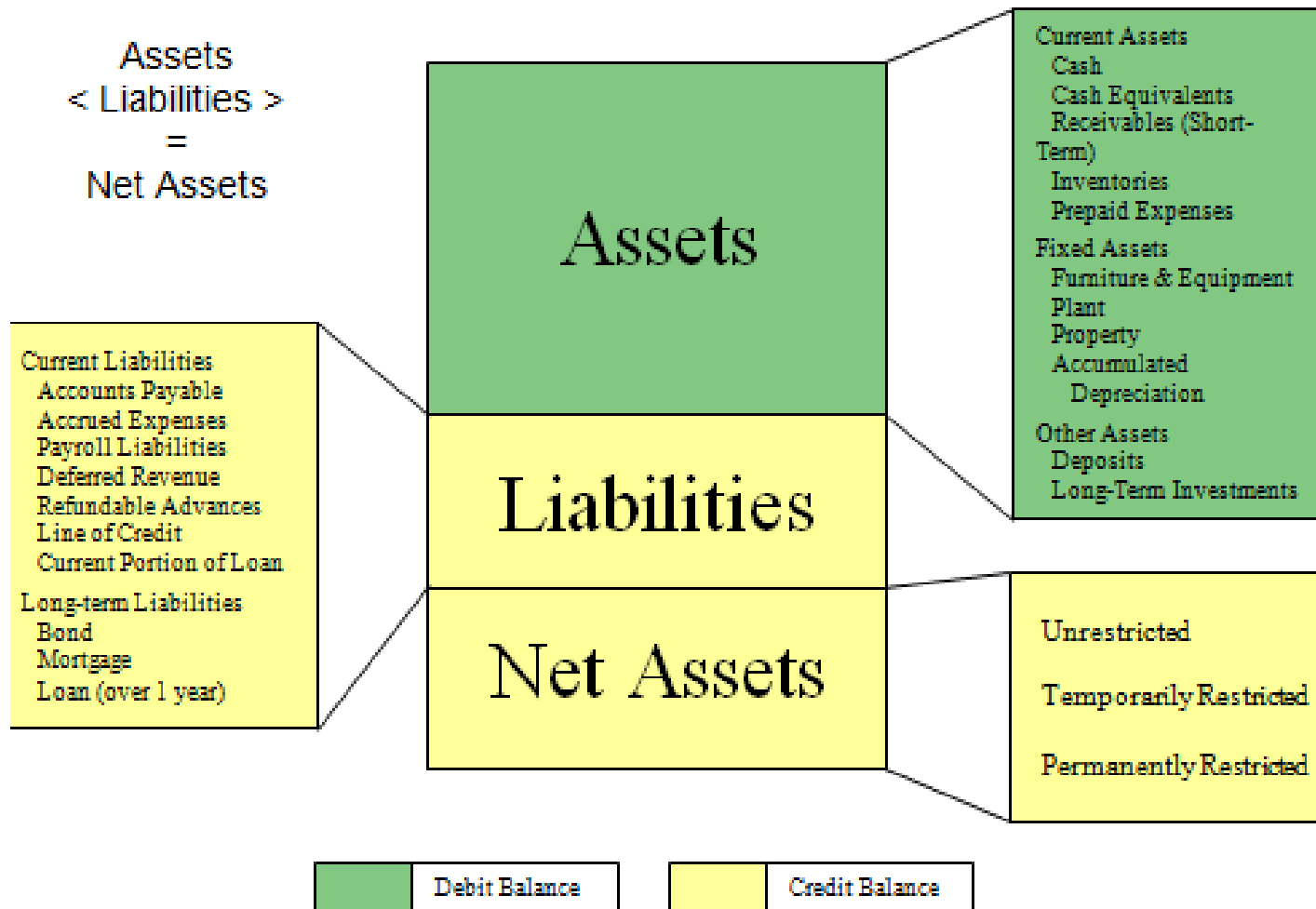
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The Balance sheet is a statement of the Assets, Liabilities, and Net Assets of a business at a particular point in time, detailing the balance of income and expenditure over the preceding period.

- Provides a snapshot of what a company owns and owes, as well as amount invested into the company.
- Divided into three sections: Assets, Liabilities, and Net Assets.
- Balance sheet is in balance where the value of the Assets equals the combined value of the Liabilities and Net Assets



## STATEMENT OF FINANCIAL POSITION - DIAGRAM



# Balance Sheet continued

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# Balance Sheet -- Assets

Listed are the assets of the balance sheet in order of liquidity: The presentation of assets in the balance sheet is in the order of the amount of time it would usually take to convert them into cash. Thus, cash is always presented first, followed by accounts receivable, then prepaids, deposits, and finally fixed assets.

**Helen Farabee Centers**  
**Balance Sheet - As Of April 2024**

<b>Assets</b>	<b>Actual</b>
CASH GENERAL OPERATING FUND	\$ 7,055,064.41
CASH INTERNAL SERVICE FUND	\$ 2,227,187.73
CASH SELF FUNDED INSURANCE	\$ 737,135.71
SAVINGS	\$ 11,532.97
PETTY CASH FUNDS-CENTERWIDE	\$ 724.83
INVESTMENTS GENERAL OPERATING FUND	\$ 8,133,532.41
INVESTMENTS INTERNAL SERVICE FUND	\$ 657,113.59
ACCOUNTS RECEIVABLE	\$ 1,501,498.04
PREPAID	\$ 424,878.54
PREPAID MISCELLANEOUS-SELF INSURED FUNDS	\$ 916.64
DEPOSITS	\$ 219,582.20
DEPOSITS-SELF INSURED FUNDS	\$ 25,000.00
AMTS PROVIDED-PERSONAL LEAVE	\$ 865,507.34
LAND	\$ 1,057,659.65
BUILDINGS & IMPROVEMENTS	\$ 2,417,078.23
LEASEHOLD IMPROVEMENTS	\$ 139,305.87
EQUIP/FURN/FIX	\$ 453,529.27
COMPUTERS & PERIPHERALS	\$ 1,012,806.16
VEHICLES & CONTRACTORS EQ	\$ 1,864,659.35
COMPUTER SOFTWARE	\$ 610,961.56
ACCUMULATED DEPRECIATION	\$ (5,547,725.97)
CLINICAL SOFTWARE PROJECT	\$ 5,404.44
WICHITA FALLS BUILDING PROJECT	\$ 386,012.69
ISF-MAJOR PROJECTS WORK-IN-PROGRESS	\$ 37,714.59
<b>Total Assets</b>	<b>\$ 24,297,080.25</b>



# Balance Sheet -- Liabilities

Listed are the Liabilities of the balance sheet in order of current and long-term liabilities: current liabilities are due within one year while long-term liabilities are obligations of the company that are not payable within one year. Liabilities also include amounts received in advance for future services. This is known as Deferred Revenue.

## Liabilities and Net Assets

### Liabilities

ACCOUNTS PAYABLE GENERAL OPERATING FUND	\$	992,400.10
ACCOUNTS PAYABLE INTERNAL SERVICE FUND	\$	4,594.60
ACCOUNTS PAYABLE-SELF INSURED FUND	\$	10,791.35
PAYROLL PAYABLE	\$	566,104.78
UMR PAYABLE	\$	156,743.36
EMPLOYEE DEDUCTION PAYBLE	\$	12,729.46
DEFERRED REVENUE	\$	1,977,887.63
ACCUM PERSONAL LEAVE-CURRENT	\$	30,143.78
ACCUM PERSONAL LEAVE-LONGTERM	\$	865,507.34
UMR CLAIMS PAYABLE - IBNR	\$	140,000.00
<b>Total Liabilities</b>	<b>\$</b>	<b>4,756,902.40</b>

# Balance Sheet – Net Assets

Listed are the Net Assets of the balance sheet: this is the value of a company's assets minus its liabilities. It represents the value of business assets if all liabilities were paid off.

<b>Net Assets</b>	
UNRESERVED-FUND BALANCE	\$ 13,481,566.35
UNRESERVED-ACCUM PERSONNEL LEAVE	\$ 865,507.34
INCOME SUMMARY-OPERATING FUND	\$ (124,008.40)
INCOME SUMMARY-INTERNAL SERVICE FUND	\$ 5,553,925.68
CONTRIBUTED CAPITAL	\$ (388,114.18)
RETAINED EARNINGS	\$ 151,301.06
<b>Total Net Assets</b>	<b>\$ 19,540,177.85</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 24,297,080.25</b>



# Assets-Balance Sheet



# Assets

<u>ASSETS</u>
CASH, SAVINGS, PETTY CASH
INVESTMENTS
ACCOUNTS RECEIVABLE
DEPOSITS
LAND, BUILDING, EQUIPMENT, COMPUTERS, VEHICLES, SOFTWARE
ACCUMULATED DEPRECIATION

Cash, Savings, and Petty cash-are the most liquid of assets. These items are placed first on the balance sheet. This is usually recorded as a Debit to the Cash Account and Credit to the Revenue Account. If it is a reimbursement of an expense, then that expense account would be credited.

Investments-are the next most liquid of assets. These would be short-term investments and include such items as Certificates of Deposit, Money market funds, Savings Accounts, Treasury Bills, and Government Bonds.

Accounts receivable-is the balance of money due to a company for services delivered but not yet paid for by consumers. These are generally in the form of invoices created by a business and delivered to the customer for payment within an agreed time frame. This would be recorded as a Debit to the Accounts Receivable account and Credit to the Revenue account.

Deposits-is money given to an entity for possible future financial loss. The money is held by that entity for the term of the contract and refunded at the end of the term. Deposits could be for rent, water, or utilities.

Land, Buildings, Equipment, Computers, Vehicles, and Software-are the physical assets of the business. For accounting purposes, physical assets are considered part of the value of a business. Over time, a physical asset declines in value. If a business needs to be liquidated, the physical assets can be sold to raise funds quickly for the purpose of paying creditors.

Accumulated Depreciation-is the decrease in value of the physical assets. It appears on the [balance sheet](#) as a reduction from the gross amount of fixed assets reported.



# Liabilities – Balance Sheet

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# Liability

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<u>LIABILITIES</u>
ACCOUNTS PAYABLE
UNITED HEALTHCARE/UMR AND EMPLOYEE DEDUCTION PAYABLE
DEFERRED REVENUE
ACCUM PERSONAL LEAVE

Accounts Payable and Payroll Payable-is an accounting entry that represents a company's obligation to pay off a short-term debt to its creditors or suppliers, or in the instance of the Payroll Payable, the obligation to the company's employees. This would be a debit to the expense account and a credit to accounts payable or payroll payable.

United Healthcare/UMR and Employee Deduction Payable-is the company's obligations to pay the monthly healthcare premiums and employee deductions collected from the employees.

Deferred revenue-also known as unearned revenue, refers to advance payments a company receives for products or services that are to be delivered or performed in the future. The company that receives the prepayment records the amount as unearned revenue on its [balance sheet](#) as a liability. Deferred revenue is a liability because it refers to revenue that has not been earned and represents services that are owed to a customer. As the service is delivered over time, it is recognized as revenue on the [income statement](#).

Accumulated Personal Leave-is the company's obligation to pay out for employees earned personal time off, or PTO. This is paid out at the end of an employee's termination from the company.



# Net Assets – Balance Sheet

# Net Assets

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<u>NET ASSETS</u>
UNRESERVED-FUND BALANCE
UNRESERVED-ACCUM PERSONNEL LEAVE
INCOME SUMMARY
CONTRIBUTED CAPITAL
RETAINED EARNINGS

Unreserved Fund Balance-is the balance when liabilities are subtracted from assets. A positive fund balance means there are more assets than liabilities; a negative fund balance means just the opposite. The unreserved can potentially be authorized for future expenditure. Additionally, the fund balance is a residual and not necessarily a cash amount.

Unreserved Accumulated Personnel Leave-is the amount set aside for the company's obligation to pay out employees' personnel leave. This can also be authorized for future expenditures.

Income Summary-is the net revenue or loss that a company made over a particular accounting period that is typically one year. The income summary for a business is a temporary account in which all income and costs are netted at year end. We have one for Fund 2 which is the General Operating Account and one for Fund 3 which is the Internal Service Fund.

Contributed Capital and Retained Earnings-contributed capital is one part of the company's equity portion of a balance sheet. The other portion of the company's equity on a balance sheet is retained earnings. The Contributed Capital on Helen Farabee's balance sheet is comprised of assets acquired during the merger of Rolling Plains and Helen Farabee. It also includes assets not bought out of the Internal Service Fund. The retained earnings amount fluctuates as money comes into and goes out of the business.



# Income Statement

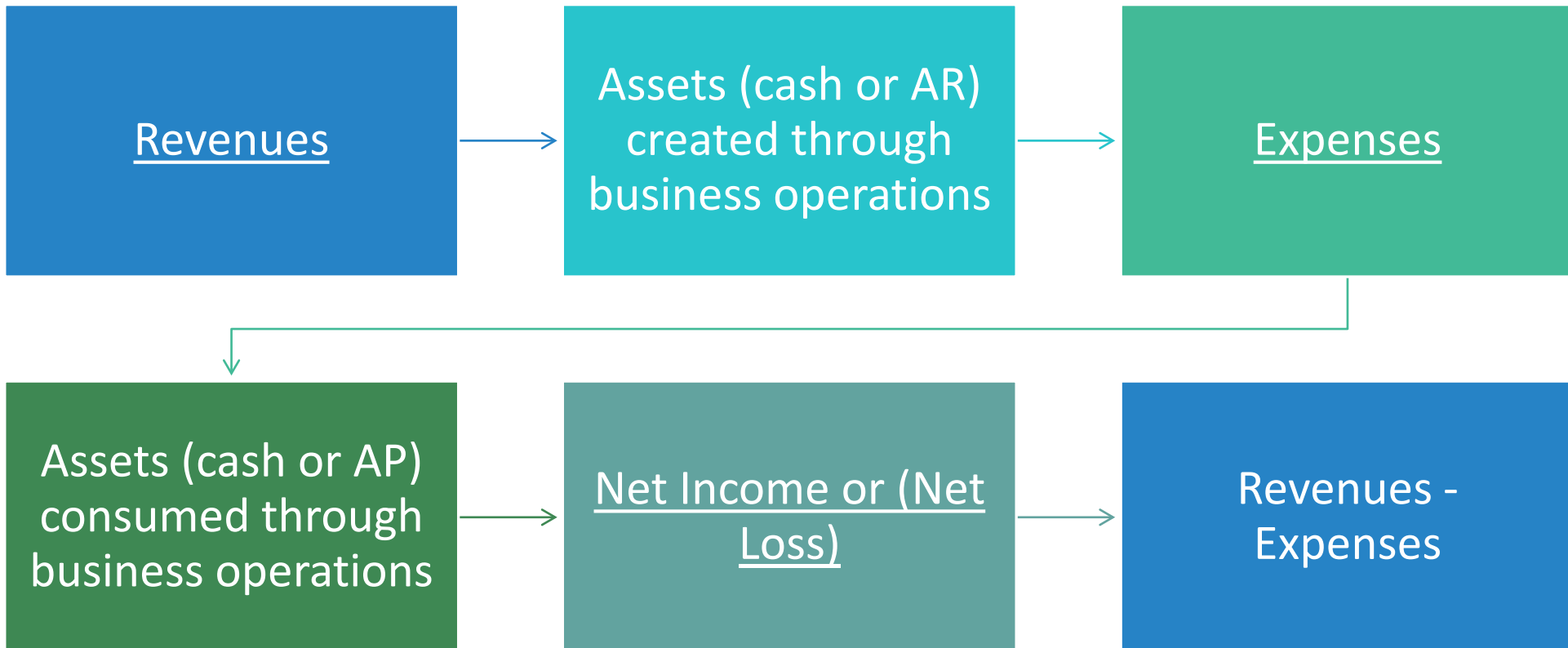
Shows the results of a company's operations over a period of time.

- What goods were sold, or services performed that provided revenue for the company?
- What costs were incurred in normal operations to generate these revenues?
- What are the earnings or company profit?



# Income Statement Continued

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# Income Statement— Revenue

The Revenue section of an income statement is typically the first section of the report. It can include revenue generated from services rendered and is recorded at the time the service is rendered. Total Revenue is the amount of money a business brought in during the time period covered by the income statement.

Helen Farabee Centers											
Income Statement											
	APRIL 2024					YEAR TO DATE					
	APR FY24	APR FY24	APR FY23	Variance	Variance	FY2024 Y-T-D	FY2024 Y-T-D	FY2023 Y-T-D	Variance	Variance	
	Actual	Budget	Actual	Budget	FY 2023	Actual	Budget	Actual	Y-T-D Budget	Y-T-D FY 2023	
Total City Revenue	\$11,437.67	\$11,437.67	\$10,770.99	\$0.00	\$666.68	\$91,501.36	\$91,501.32	\$86,167.95	\$0.04	\$5,333.41	
Total County Revenue	\$21,047.75	\$21,047.75	\$21,047.75	\$0.00	\$0.00	\$168,382.02	\$168,382.02	\$168,381.84	\$0.00	\$0.18	
Total Other Taxing Authority Funds	\$265.00	\$265.00	\$265.00	\$0.00	\$0.00	\$2,120.00	\$2,120.00	\$2,120.00	\$0.00	\$0.00	
Total Patient Fees	\$77,666.84	\$86,825.35	\$88,720.17	(\$9,158.51)	(\$11,053.33)	\$506,854.67	\$530,436.06	\$525,329.57	(\$23,581.39)	(\$18,474.90)	
Total Miscellaneous	\$826,199.64	\$679,746.49	\$667,539.84	\$146,453.15	\$158,659.80	\$5,552,581.56	\$5,498,112.63	\$5,607,533.64	\$54,468.93	(\$54,952.08)	
Total Other State Funding	\$413,665.55	\$304,263.02	\$336,954.57	\$109,402.53	\$76,710.98	\$3,501,931.97	\$3,123,366.99	\$3,109,023.11	\$378,564.98	\$392,908.86	
Total Other Federal Funding	\$2,526,135.00	\$2,387,339.48	\$288,561.15	\$138,795.52	\$2,237,573.85	\$4,382,204.18	\$4,400,171.44	\$4,473,920.69	(\$17,967.26)	(\$91,716.51)	
Total General Revenue	\$942,990.81	\$973,319.86	\$1,263,846.74	(\$30,329.05)	(\$320,855.93)	\$7,454,438.85	\$7,404,863.09	\$7,681,444.56	\$49,575.76	(\$227,005.71)	
Total Medicaid Waiver	\$0.00	\$0.00	\$109,289.46	\$0.00	(\$109,289.46)	\$647,771.47	\$703,293.23	\$921,098.24	(\$55,521.76)	(\$273,326.77)	
Total Allocated Federal Funds	\$63,941.17	\$63,941.17	\$63,941.17	\$0.00	\$0.00	\$511,529.34	\$511,529.34	\$511,529.36	\$0.00	(\$0.02)	
<b>Total Revenue</b>	<b>\$4,883,349.43</b>	<b>\$4,528,185.79</b>	<b>\$2,850,936.84</b>	<b>\$355,163.64</b>	<b>\$2,032,412.59</b>	<b>\$22,819,315.42</b>	<b>\$22,433,776.12</b>	<b>\$23,086,548.96</b>	<b>\$385,539.30</b>	<b>(\$267,233.54)</b>	

# Income Statement-- Expenses

The Expense section of an income statement is typically the second section of the report. It can include expenses generated from services rendered and is recorded at the time the expense is incurred. Total Expense is the amount of money a business paid in during the time period covered by the income statement.

Helen Farabee Centers											
Income Statement											
	APRIL 2024					YEAR TO DATE					
	APR FY24	APR FY24	APR FY23	Variance	Variance	FY2024 Y-T-D	FY2024 Y-T-D	FY2023 Y-T-D	Variance	Variance	
	Actual	Budget	Actual	Budget	FY 2023	Actual	Budget	Actual	Y-T-D Budget	Y-T-D FY 2023	
Expense											
Total Salaries	\$1,045,481.44	\$1,084,422.14	\$988,567.14	(\$38,940.70)	\$56,914.30	\$8,135,170.55	\$8,037,697.51	\$7,738,398.35	\$97,473.04	\$396,772.20	
Total Benefits	\$277,279.03	\$271,244.84	\$281,539.19	\$6,034.19	(\$4,260.16)	\$2,276,369.30	\$2,195,253.56	\$2,176,500.09	\$81,115.74	\$99,869.21	
Total Contracts	\$574,418.25	\$502,090.73	\$573,633.82	\$72,327.52	\$784.43	\$4,640,433.49	\$4,241,185.16	\$4,358,288.84	\$399,248.33	\$282,144.65	
Total Travel and Training	\$14,262.14	\$15,937.71	\$16,129.30	(\$1,675.57)	(\$1,867.16)	\$94,695.60	\$63,880.07	\$70,140.23	\$30,815.53	\$24,555.37	
Total Capital Outlay	\$21,411.90	\$20,981.79	\$24,844.74	\$430.11	(\$3,432.84)	\$201,474.95	\$215,571.86	\$188,995.52	(\$14,096.91)	\$12,479.43	
Total Non-Capitalized Equipment	\$860.29	\$532.02	\$330.98	\$328.27	\$529.31	\$12,942.51	\$19,508.93	\$23,044.29	(\$6,566.42)	(\$10,101.78)	
Total Pharmaceutical	\$61,353.16	\$66,113.65	\$61,666.26	(\$4,760.49)	(\$313.10)	\$521,069.74	\$609,624.92	\$605,208.06	(\$88,555.18)	(\$84,138.32)	
Total Other Operating	\$953,639.26	\$812,377.92	\$818,065.06	\$141,261.34	\$135,574.20	\$6,870,227.04	\$6,751,531.43	\$6,829,749.52	\$118,695.61	\$40,477.52	
Total Expense	\$2,948,705.47	\$2,773,700.80	\$2,764,776.49	\$175,004.67	\$183,928.98	\$22,752,383.18	\$22,134,253.44	\$21,990,324.90	\$618,129.74	\$762,058.28	

# Income Statement—Net Income

Net income on an income statement serves as the company's bottom line for the reporting period. To find the net surplus/(Deficit) you subtract Total Expenses from Total Revenue.

APRIL 2024					YEAR TO DATE				
APR FY24 Actual	APR FY24 Budget	APR FY23 Actual	Variance Budget	Variance FY 2023	FY2024 Y-T-D Actual	FY2024 Y-T-D Budget	FY2023 Y-T-D Actual	Variance Y-T-D Budget	Variance Y-T-D FY 2023
\$11,676,160.33	\$11,676,160.33	\$14,125,304.00	\$0.00	(\$2,449,143.67)	\$13,543,872.05	\$13,543,872.05	\$13,115,240.29	\$0.00	\$428,631.76
\$1,934,643.96	\$1,754,484.99	\$86,160.35	\$180,158.97	\$1,848,483.61	\$66,932.24	\$299,522.68	\$1,096,224.06	(\$232,590.44)	(\$1,029,291.82)
<b>\$13,610,804.29</b>	<b>\$13,430,645.32</b>	<b>\$14,211,464.35</b>	<b>\$180,158.97</b>	<b>(\$600,660.06)</b>	<b>\$13,610,804.29</b>	<b>\$13,843,394.73</b>	<b>\$14,211,464.35</b>	<b>(\$232,590.44)</b>	<b>(\$600,660.06)</b>



# Revenue – Income Statement



# City Revenue

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<u>City Revenue</u>
CITY OF WICHITA FALLS
CITY OF CHILLICOTHE
CITY OF QUANAH
CITY OF HASKELL
CITY OF BURKBURNETT
CITY OF GRAHAM
CITY OF NOCONA
CITY OF BOWIE

Cities are sponsoring agencies. The Center has a Memorandum of Agreement (MOA) with each City.

Revenue is recognized monthly based on 1/12 of the amount committed by each city for the year.

Debit to accounts receivable (A/R) and a credit to revenue

# County Revenue

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<u>County Revenue</u>
WICHITA COUNTY
HASKEL COUNTY
STONEWALL COUNTY
KNOX COUNTY
DICKENS COUNTY
YOUNG COUNTY
THROCKMORTON COUNTY
HARDEMAN COUNTY
WISE COUNTY
BAYLOR COUNTY
FOARD COUNTY
MONTAGUE COUNTY
JACK COUNTY
CLAY COUNTY
COTTLE COUNTY
CHILDRESS COUNTY
ARCHER COUNTY

Counties are also sponsoring agencies. The Center has a Memorandum of Agreement (MOA) with each County.

Revenue is recognized monthly based on 1/12 of the amount committed by each county for the year.

Debit to A/R and a credit to revenue

# Other Taxing Authority Funds and Patient Fees

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<b>Other Taxing Authority Funds</b>
INDEPENDENT SCHOOL DISTRICT
<b>Total Other Taxing Authority Funds</b>
<b>Patient Fees</b>
CONSUMER FEES
<b>Total Patient Fees</b>

Quanah and Seymour ISD are sponsoring agencies. The Center has a written MOA with each. Quanah contributes \$1,200 and Seymour \$1,980 annually. 1/12 of the amount is recognized monthly with a debit to A/R and credit to revenue.

Consumer fees include private insurance, Managed Care Organizations (MCO), and client payments. These are strictly on a *cash basis* and only recognized as a debit to cash and credit to revenue when *received*.

# Miscellaneous Revenue

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Miscellaneous
IN-KIND MATCH
MEDICARE - TITLE XVII
RENT
DONATIONS/CONTRIBUTIONS
INTEREST INCOME
MISCELLANEOUS

**In Kind Match** is match provided by another agency to meet a state matching requirement. PESC requires a 25% match and is provided by Red River and Wise Behavioral Health based on a reduction to the bed day rate. SB292 requires a 50% match and is also provide by Red River and Wise Behavioral Health based on a reduction to the bed day rate. This is recognized monthly when the invoices are processed. This entry is an accounting entry and is a debit to expense and a credit to revenue.

The Center receives other in-kind match from city and county sponsoring agencies, and that match is recorded annually at year end.



# Miscellaneous Revenue continued

Miscellaneous
IN-KIND MATCH
MEDICARE - TITLE XVII
RENT
DONATIONS/CONTRIBUTIONS
INTEREST INCOME
MISCELLANEOUS

**Medicare** is a billable service based on clients who are eligible. This is recognized on a *cash basis* as received. A debit to cash and a credit to revenue.

**Rent** is generated from several contracts that lease space from us at various locations:

- Denver Street-**Integrated Pharmacy** pays \$1,050 monthly or \$12,600 annually
- 1110 Turtle Creek Road-**The Wood Group** pays \$2,780.75 monthly or \$33,369 annually.
- Kimball Drive-Lindmark pays \$70.83 monthly or \$849.96 annually.
- The Arc of Wichita Falls pays \$1,000.00 monthly for use of the Day Hab in Graham until they find another space.
- These are recognized monthly when they are **received**. Therefore, this is recognized on a *cash basis* and is recorded as a debit to cash and a credit to revenue.

# Miscellaneous Revenue continued

Miscellaneous
IN-KIND MATCH
MEDICARE - TITLE XVII
RENT
DONATIONS/CONTRIBUTIONS
INTEREST INCOME
MISCELLANEOUS
Total Miscellaneous

**Donations** include various donations and contributions received. This is generally on the *cash basis* since we do not invoice for donations and often is unexpected funds. Included here is the United Way contribution of \$333.33 monthly for one of our Substance Abuse program. This is recognized as a debit to cash and a credit to revenue. In addition to the SA funding, the Center has received \$124,859 in donations this year so far.

**Interest Income** is recorded on a *cash basis* and is based on interest earned on bank accounts and investment activities. This is reported from the monthly or quarterly statements.

# Miscellaneous Revenue continued

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Miscellaneous
IN-KIND MATCH
MEDICARE - TITLE XVII
RENT
DONATIONS/CONTRIBUTIONS
INTEREST INCOME
MISCELLANEOUS
Total Miscellaneous

**Miscellaneous** includes MMPI testing, transportation, and day habilitation services. Some of these are billed monthly and some are billed as earned. The revenue amounts are recorded based on the invoices generated. These are *accrued*, recording a debit to A/R and a credit to revenue.

Miscellaneous also captures revenue for *medical records*. This is recorded on a *cash basis* as received. Therefore, it is a debit to cash and credit to revenue.

# Other State Funding

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Other State Funding
MH FIRST AID
TCOOMMI EARNED INCOME
SUBSTANCE ABUSE SERVICES

**MH First Aid** revenue is based on the number of people the Center trains and on the expenses of the MH First Aid Outreach Worker-new this year. The Center invoices the State every month and the invoice is recorded when issued. Therefore, it is *accrued* and recorded as a debit to A/R and credit to revenue.

**TCOOMMI** -Texas Correctional Office on Offenders with Medical or Mental Impairments is also *accrued* monthly based on the invoice generated. Journal entry is a debit to A/R and a credit to revenue.

**Substance abuse** includes a contract to provide Adult, Youth and COPSD in Wichita Falls and Vernon. This contract is based on fee for service and is billed monthly. **OSAR**-Outreach, Screening, Assessment and Referral is another contract that serves a specific area, Region 2, and overlaps service area with another LMHA. This is billed monthly and *accrued* for each month. Therefore, this is a debit to A/R and a credit to revenue.

# Other State Funding continued

<u>Other State Funding</u>
SUD COMMUNITY MH GRANT PROGRAM
MFP/ECC REVENUE
PASSR IDD SPECIALIZED SERVICES

**SUD COMMUNITY MH GRANT PROGRAM, OR HB13**, is also *accrued* monthly based on the invoice generated. Journal entry is a debit to A/R and a credit to revenue.

**HOSPITAL TRANSITION PILOT PROGRAM**, is also accrued monthly based on the invoice generated. This is the new Step-Down program for those coming out of a state hospital. Journal entry is a debit to A/R and a credit to revenue.

**MFP/ECC** Enhanced Community Care Coordination and **PASSR IDD SPECIALIZED SERVICES**-Local IDD Authority is billed monthly based on very specific reporting a specific invoice. These are *accrued*, recording a debit to A/R and credit to revenue. Both programs are centered around nursing and state facilities. ECC helps individuals divert from those facilities helping them find placement in the community. LIDDA are individuals in those facilities wanting program specific services like psychology, community living, outings, etc. Billing is very specific to these individuals.



# Other State Funding continued

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<u>Other State Funding</u> TEXAS DEPT OF CRIMINAL JUSTICE RIDER 39
JUSTICE INVOLVED GRANT PROGRAM
DARS-ECI REVENUE

**Texas Dept. of Criminal Justice Rider 39** is a new contract that was just signed. It allows the Center to be reimbursed up to a 90-day supply of medication given to consumers who were in the state hospital and are being returned to the committing court for trial.

**Justice Involved Grant Program or SB292**, is funding the Center receives for MH and Substance abuse bed days. This is in addition to the PESC bed days. This is also *accrued* monthly based on the invoice generated. Journal entry is a debit to A/R and a credit to revenue.

**ECI**-Early Childhood Intervention is invoiced each month and based on actual expenses less any revenue earned. ECI is *accrued* based on that invoice. Therefore, a debit to A/R and credit to revenue.

# Other Federal Funding

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Other Federal Funding
MEDICAID-CARD SERVICES
MEDICAID-CASE MANAGEMENT
MEDICAID-IDD SERV COORDINATION
MEDICAID REHAB
MEDICAID PASRR
MEDICAID-ADMIN CLAIMING
Medicaid-Habilitation Coordination
Hospital Transition Pilot Program

**Medicaid** services are billed weekly and are on a *cash basis*. The exception is IDD Service Coordination and Medicaid-Habilitation Coordination which is billed monthly and accrued based on actual billing.

**Medicaid Admin Claiming** is based on a fixed amount determined by the amount normally generated in a quarter. Each month the Center accrues the fixed amount and once the invoice is generated reverses accrual and accrues the invoice. Therefore, a debit to A/R and a credit to revenue.

**HOSPITAL TRANSITION PILOT PROGRAM**, is also *accrued* monthly based on the invoice generated. This is the Step-Down program for those coming out of a state hospital. Journal entry is a debit to A/R and a credit to revenue.

# Other Federal Funding

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Other Federal Funding
MH Outpatient Capacity Expansion
1115 WAIVER FEDERAL REVENUE
DIRECTED PAYMENT PROGRAM – BEHAVIORAL HEALTH SERVICES
PUBLIC HEALTH PROVIDER – CHARITY CARE POOL

**MH Outpatient Capacity Expansion**, is a newly funded contract to prepare for, prevent, and respond to identified needs and gaps for individuals with serious mental illness and serious emotional disturbance caused by the ongoing COVID-19 pandemic.

**1115 Waiver Revenue** is not accrued; this account is still used for the ICF Upper Limit revenue. This will be discontinued after this year since the closure of the IDD provider side.

**Directed Payment Program – Behavioral Health Services** is a new source of funding, taking over where the 1115 Waiver revenue ended. While the center must report all measures for which is it eligible, as a condition of participation, the payments will be included in MCO capitation rates and distributed through two components. This will be on a *cash basis* as the Center has no control over when MCO's pay claims.

**Public Health Provider – Charity Care Pool** is a new source of funding, also taking over where the 1115 Waiver revenue ended. This program is designed to allow qualified providers to receive reimbursement for the cost of delivery healthcare services, including behavioral health services, immunizations, and other preventative services, when those costs are not reimbursed by another source. The Center processes a cost report, which the state audits and determines what the one time out pay will be. As this is not known in advance, the is recorded on a *cash basis*.

# General Revenue

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<u>General Revenue</u>
PESC
GENERAL REVENUE – MH includes VETERANS SERVICES AND BH SVC IN EDUC SVC CTR
GENERAL REVENUE - IDD
GENERAL REVENUE-CRISIS REDESIG
IDD GR-CRISIS RESPITE-CIS
PERMANENCY PLANNING

**General Revenue** is funding the Center receives quarterly. This is recorded as received as a credit to deferred revenue (liability) and a debit to cash.

Each month the Center recognizes 1/12 of the revenue. The monthly entry is a debit to deferred revenue and a credit to revenue.

The Exception is **PESC**-Psychiatric Emergency Services Contract is funding the Center receives quarterly for psychiatric bed days. This is recorded as a credit to deferred revenue (liability) and a debit to cash. Each month the Center recognizes a portion based on the actual expenses incurred. The monthly entry is a debit to deferred revenue and a credit to revenue.

# Medicaid Waiver

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Medicaid Waiver
DEPT OF HUMAN SERVICES-ICF
ICF-QAF
DEPT OF HUMAN SVCS-HCS

**Medicaid Waiver** including ICF and HCS is billed monthly based on actual services provided and is *accrued* based on the billing generated. While the ICF is a debit to A/R and a credit to revenue, the HCS is reversed out the next month and the actual amounts received are recorded. After this year, the accounts will be inactive as the IDD provider side was closed March 22, 2024.

**ICF-Intermediate Care Facility-QAF-Quality Assurance Fee** is basically a state administration fee based on the clients in the home. This is also recognized monthly and is generally processed through accounts payable reducing income (debit) and cash (credit). This account will also become inactive after this year as the IDD provider side was closed March 22, 2024.



# Allocated Federal Funds

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Allocated Federal Funds
TANF-CAS
TANF-ADULT
TANF-TITLE XX-ADULT
MENTAL HEALTH BLOCK GRANT

**TANF** -Temporary Assistance for Needy Families and **MH Block Grant** is funding the Center receives quarterly, but it is received at the end of the quarter instead of at the beginning.

The Center does *accrue* for this recognizing 1/12 each month. This is recorded as debit to A/R and a credit to revenue each month.



# Expenses – Income Statement

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# Expenses

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Salaries and Benefits
Contracts
Travel and Training
Capital Outlay
Minor Equipment Purchases
Pharmaceutical
Other Operating

Salaries and Benefits-are expenses that are recorded as they are incurred. This includes salary, overtime pay, FICA and Medicare, Unemployment Tax, Worker’s Compensation, 401A, and health insurance. This will be a debit to the salaries and benefits account and a credit to the payroll account.

Contracts are expenses incurred with the Center’s contracted vendors.

Travel and Training-are expenses incurred by employees. This includes mileage, meals, hotel, airfare, car rental, development and training.

Capital Outlay includes the Center’s depreciation expense for fixed assets.

Minor Equipment Purchases are expenses that are less than the \$1,000 threshold for fixed assets yet are usable for more than a year. This could include desks, chairs, monitors, etc.

Pharmaceutical are the drug expenses incurred by our consumers at our centers, Horizon House residents and those in the Hospital Transition Pilot Program.

Other Operating-are expenses incurred during the daily operations of the business. This includes insurance, advertising, licenses, utilities, rents, leases, supplies, consumer assistance, postage, bank charges and non-contracted consultants.



Net Income or  
Net (Loss)

# Net Income or Net (Loss)

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BEGINNING NET ASSETS
NET INCOME/(NET LOSS)
ENDING NET ASSETS

Beginning net assets-is the total of net assets beginning before the reported period.

Net Income-is the money left over after paying all the expenses of the company for a given period.

Net Loss-occurs when expenses exceed the income or total revenue produced for a given period.

Ending Net Assets-is the total of the change in net assets (net income/loss) to the beginning net asset balance.





**5 RECOMMENDATIONS**

**A. BOARD OF TRUSTEES**

**1) EXECUTIVE DIRECTOR'S PERFORMANCE EVALUATION**

**Page 1 of 1**

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**RECOMMENDED ACTION:** That the Board of Trustees approve the Executive Director's Evaluation Tool prior to the Fiscal Year 2025 Evaluation, and that the Chairman appoint a coordinator.

**BACKGROUND INFORMATION:**

- A.** The Executive Director's Evaluation Tool is distributed to the Board of Trustee members for completion and return for compilation and presentation to the Executive Director in closed session at the August meeting.
- B.** The Performance Evaluation Tool used last year is attached for review and recommended updates.
- C.** A member is appointed by the Chairman to compile the evaluation results from the membership and facilitate the presentation at the August meeting.

**EXECUTIVE DIRECTOR'S  
ANNUAL PERFORMANCE EVALUATION**  
July 11, 2024

<b>TASK AND PURPOSE</b>	RESPONSE FROM BOARD MEMBERS									TOTAL OF RESPONSES DIVIDED BY NUMBER OF RESPONSES	OVERALL RATING
	1	2	3	4	5	6	7	8	9		
1. Relationship with the Board of Trustees											
2. Contact											
3. Strategic Plans											
4. Governance Duties											
5. Human Resources											
6. Executive Management Team											
7. Fiscal Resources											
8. Performance Contract											
9. Performance Contract Standards											
10. Works Cooperatively											
11. Advocate											
12. Knowledge											
13. Dress Code											
14. Training											
15. Safety/Infection Control											
16. Time and Attendance											
AVERAGE PERFORMANCE FOR ALL TASKS (Total Overall Rating divided by 16)											

**Helen Farabee Centers**  
**1000 Brook Street P.O. Box 8266 Wichita Falls, TX 76307-8266**  
**(940) 397-3143**

**Position Posting, Description and Performance Evaluation**      Date of Action: 6/12/2024

Type of Action     Posting     Description     Evaluation     1<sup>st</sup> Quarter     2<sup>nd</sup> Quarter     3<sup>rd</sup> Quarter     Annual

◆ Identifying Information			
<b>Name</b> Gianna Harris	<b>Employee #</b> 2481	<b>Working Title</b> <i>Executive Director</i>	<b>Classification Title</b>
<b>Salary Group/Step</b>	<b>Hourly Salary</b> \$154,980.00	<b>Division</b> Administration	<b>Program</b>
<b>Hire Date</b> 11/01/1998	<b>Position #</b> 006	<b>Project #</b> 100	<b>Shift</b> 8-5 M-F generally
<b>Location</b> WF Admin	<b>FTE</b> 1.00	<b>*FLSA Exemption</b> Exempt	<b>Classification Number</b>
<input type="checkbox"/> <b>*FLSA Exemption (Exempt Executive):</b> 1. Regularly supervises two or more other employees, and also 2. has management as the primary duty of the position, and also 3. has some genuine input into the job status of other employees (such as hiring, firing, promotions or assignments)	<input type="checkbox"/> <b>*FLSA Exemption (Exempt Professional):</b> The job duties of the traditional "learned professions" are exempt. Professionally exempt work means work which is predominantly intellectual, requires specialized education, and involves the exercise of discretion and judgment.	<input type="checkbox"/> <b>*FLSA Exemption (Exempt Administrative):</b> a. Office or non-manual work, which is b. directly related to management or general business operations of the employer or the employer's customers, and c. a primary component of which involves the exercise of independent judgment and discretion about d. matters of significance	

◆ General Description
<p><i>The Executive Director is the employee and agent of the Board of Trustees. The Executive Director is accountable to the Board of Trustees for the success of the entire organization.</i></p> <p><b>Responsibilities include, but are not limited to:</b></p> <ul style="list-style-type: none"> <li>• <i>fiscal, personnel, and program administration</i></li> <li>• <i>employment of staff or contracting with a network of providers to deliver community-based mental health and IDD services for nineteen counties</i></li> <li>• <i>development of strategic plans and directing the achievement of those plans</i></li> <li>• <i>administering, directing, coordinating and evaluating all activities of Helen Farabee Centers to carry out the Centers' goals and objectives.</i></li> <li>• <i>assuring that policies and procedures are in compliance with Performance Contract requirements and rules and regulations that govern Community Centers</i></li> <li>• <i>supervision of key administrative personnel and promotion of teamwork to meet the Centers' objectives</i></li> </ul> <p><i>Reassignment is a condition of employment that may occur at the employer's discretion. Your work location and hours could change based on program needs.</i></p>

◆ Education, Training, and Experience (including licensure and certification)
<p>Minimum qualification of a bachelor's degree from an accredited college or university with specialization in psychology, social work, education, public administration, health care/hospital/business administration or closely related field, and six years of work experience in progressively responsible managerial positions, two years' work experience must be in a community center system. Preference for a master's degree, experience as an Executive Director of a community system organization, experience with community programs, experience with board governance, legislative process, and public accountability systems.</p> <p>Must have current driver's license and be insurable under Center insurance. Must pass all Center-mandated trainings.</p>

**◆ Knowledge, Skills, and Abilities**

- Demonstrated ability to function successfully in a key management position.
- Demonstrated ability to relate effectively in the public arena.
- Demonstrated knowledge of the Texas Community Center Service Delivery System.
- Demonstrated ability to provide leadership to the organization.
- Demonstrated ability to communicate effectively with the Board of Trustees, staff, stakeholders, and collateral agencies.
- Ability to effectively manage and meet the requirements of the Performance Contracts.

All employees must be able to participate in and successfully complete all required training within 60 days of employment and thereafter as required and pass all background checks.

**AN EQUAL OPPORTUNITY EMPLOYER  
VETERAN'S PREFERENCE GRANTED  
DRUG & TOBACCO FREE WORKPLACE**

**◆ Acknowledgment of Position Description**

I understand my responsibilities as described in this position description. I also understand that I may be given additional assignments not listed here.

Employee \_\_\_\_\_ Date \_\_\_\_\_

Supervisor \_\_\_\_\_ Date \_\_\_\_\_

**◆ Essential Tasks and Standards**

**1. Task and Purpose: Relationship with the Board of Trustees** – Will communicate with the Board of Trustees keeping them informed about issues, needs and operations, and provide orientation for new Board of Trustee members and education for all members on a regular basis.

**Performance Standard:** No documented incidents of failure to communicate in a current, meaningful, and accurate manner the Centers' fiscal, program and business operation, or to provide orientation and education to Board of Trustee members.

**Task Rating:**  Exceeds Expectations  Meets Expectations  Needs Improvement  Unsatisfactory

**2. Task and Purpose: Contact** – Will maintain appropriate contact with the Board of Trustees and facilitate involvement of Board of Trustee members and staff as needed.

**Performance Standard:** No documented incidents of failure to maintain appropriate contact with the Board of Trustees and keeping them informed of agency issues or facilitate involvement of Board of Trustee members and staff as needed in addressing agency needs.

**Task Rating:**  Exceeds Expectations  Meets Expectations  Needs Improvement  Unsatisfactory

**3. Task and Purpose: Strategic Plans** – Will establish and communicate a strategic vision and direction for the agency.

**Performance Standard:** No documented incidents of failure to coordinate with the Board of Trustees, and the Planning and Network Advisory Committee to establish and communicate a strategic vision and direction for the agency or to establish policies and procedures that support and ensure execution of the vision and mission of the agency.

**Task Rating:**  Exceeds Expectations  Meets Expectations  Needs Improvement  Unsatisfactory



**4. Task and Purpose: Governance Duties** – Will assist the Board of Trustees in the performance of its governance duties.

**Performance Standard:** No documented incidents of failure to coordinate monthly Board of Trustee meetings or oversee the preparation of reports to the Board of Trustees by key management staff to include information regarding services, issues or problems with the delivery of service, and quarterly financial reports.

**Task Rating:**     Exceeds Expectations     Meets Expectations     Needs Improvement     Unsatisfactory

**5. Task and Purpose: Human Resources** – Will manage the Human Resources of the Centers to carry out its mission and goals.

**Performance Standard:** No documented and substantiated complaints of personnel decisions being made that are not within established, legally sound policies and procedures or of staff being treated unfairly as evidenced by successful lawsuits related to employment.

**Task Rating:**     Exceeds Expectations     Meets Expectations     Needs Improvement     Unsatisfactory

**6. Task and Purpose: Executive Management Team** – Will develop and maintain a strong Executive Management Team.

**Performance Standard:** No documented incidents of failure to clearly communicate duties and responsibilities, delegate the necessary authority to facilitate effective management within each department, routinely meet with the management team, or give the management team the opportunity to provide feedback regarding leadership functions.

**Task Rating:**     Exceeds Expectations     Meets Expectations     Needs Improvement     Unsatisfactory

**7. Task and Purpose: Fiscal Resources** – Will manage the Fiscal Resources of the Centers to ensure the financial health of the organization.

**Performance Standard:** No documented incidents of failure to prepare an annual budget and subsequent amendments according to Performance Contract requirements, present annual audit to the Board of Trustees for approval, and/or control revenue and expenditures to ensure a positive cash flow for the Centers.

**Task Rating:**     Exceeds Expectations     Meets Expectations     Needs Improvement     Unsatisfactory

**8. Task and Purpose: Performance Contract** – Will ensure compliance with HHSC and DADS Performance Contract requirements for an independent audit, and compliance with guidelines for investment funds.

**Performance Standard:** No documented incidents of failure to be responsive with plans of correction for any deficiencies that might be cited.

**Task Rating:**     Exceeds Expectations     Meets Expectations     Needs Improvement     Unsatisfactory

**9. Task and Purpose: Performance Contract Standards** – Will plan and direct service delivery so that the Centers meet HHSC and DADS Performance Contract standards, and consumer needs and Internal and External Audits reveal a pattern of quality service.

**Performance Standard:** No documented incidents of failure to promptly and appropriately implement corrective actions when operation is out of compliance as noted by internal and external reviewers or resolve consumer complaints concerning services.

**Task Rating:**     Exceeds Expectations     Meets Expectations     Needs Improvement     Unsatisfactory

## Helen Farabee Centers

**10. Task and Purpose: Works Cooperatively** – Will work cooperatively with other Community Centers and the Texas Council of Community Centers. Maintains a positive working relationship with contract manager and key State Authority personnel.

**Performance Standard:** No documented and substantiated complaints from other Executive Directors, contract managers and key State Authority personnel of inability to routinely engage for meetings and communications.

**Task Rating:**  Exceeds Expectations  Meets Expectations  Needs Improvement  Unsatisfactory

**11. Task and Purpose: Advocate** – Will work as an advocate for the organization and create an environment in which the Centers' visibility is maximized in a positive manner to Sponsoring Agencies, local and state elected officials, state and federal government, other service agencies, consumers, and the general public.

**Performance Standard:** No documented and substantiated complaints of failure to advocate for the organization.

**Task Rating:**  Exceeds Expectations  Meets Expectations  Needs Improvement  Unsatisfactory

**12. Task and Purpose: Knowledge** – Will stay informed about current issues, engage in proactive measures, provide leadership at local and state levels, and plan for change.

**Performance Standard:** No documented incidents of failure to function at the level required on a consistent basis.

**Task Rating:**  Exceeds Expectations  Meets Expectations  Needs Improvement  Unsatisfactory

### ◆ Work Behaviors and Standards

**13. Task and Purpose: Dress Code:** Will comply with all Center/Department/Program policies concerning dress codes.

**Performance Standard:**

Employee dress will be appropriate to the tasks to be performed. Dress should not be offensive to consumers or other employees and should meet program safety and health guidelines.

**Task Rating:**  Exceeds Expectations  Meets Expectations  Needs Improvement  Unsatisfactory

**14. Task and Purpose: Works Cooperatively:** Demonstrates courtesy and respect in relationships with all employees and consumers both internal and external to generate a productive, cohesive and culturally diverse work environment. Refrain from participation in discussions that create a negative or hostile environment and establish and maintain a positive rapport.

**Performance Standard:** No documented and substantiated complaints from other employees and is observed working cooperatively.

**Task Rating:**  Exceeds Expectations  Meets Expectations  Needs Improvement  Unsatisfactory

**15. Task and Purpose: Training** –

Maintains all Center training, continuing education and licensure training requirements within designated timeframes.

**Performance Standard:**

100% compliance = Exceeds, One short delinquency = Meets, Up to 14 days delinquent =Needs, >14 days delinquent =Unsatisfactory

**Task Rating:**  Exceeds Expectations  Meets Expectations  Needs Improvement  Unsatisfactory

**16. Task and Purpose: Safety/Infection Control** – Shall accept safety as a personal responsibility and perform their duties in a manner that is consistent with organizational/departmental safety guidelines and Infection Control practices thus eliminating preventable injuries. Will be compliant with TB screening and immunizations.

**Performance Standard:**

No documented incidents of unsafe work behaviors.

**Task Rating:**  Exceeds Expectations  Meets Expectations  Needs Improvement  Unsatisfactory

**17. Task and Purpose: Time and Attendance** – Attends work punctually and as scheduled in compliance with Center and Program policies and procedures regarding call-ins, absenteeism, and tardiness, avoiding unscheduled personal leave.

**Performance Standard:**  
Evaluation of performance will be based upon dependability and availability to perform tasks identified in the position description. All leave will be assessed according to Time and Attendance procedure.

**Task Rating:**     Exceeds Expectations     Meets Expectations     Needs Improvement     Unsatisfactory

**18. Task and Purpose: Time and Attendance** – Approves completed accurate timesheets within 2 business days (employees are due within 1) of pay period ending.

**Performance Standard:**  
Supervisor will verify that all hours are correct including PTO, Anniversary, Leave No Pay (LNP), and Timesheet Comments with stipends (On-Call & MH Trainer) are accurate and not putting the employee over their Full Time Equivalent (FTE) hours.

**Task Rating:**     Exceeds Expectations     Meets Expectations     Needs Improvement     Unsatisfactory

**19. Task and Purpose: Ethical Behavior/Confidentiality** – Employee will maintain strict confidentiality and ethical standards by being well acquainted with Center policies and procedures applying to consumers, employees and organizational business with strict adherence to organizational ethical standards and ethical standards of their particular disciplines.

**Performance Standard:** No documented incidents of unacceptable behavior as identified in Federal and State laws, department guidelines, and Center procedures.

**Task Rating:**     Exceeds Expectations     Meets Expectations     Needs Improvement     Unsatisfactory

**◆ Physical and Mental Requirements/Environmental Checklist**

**INSTRUCTIONS: Check all abilities required to perform the essential and marginal tasks of this job.**

<input type="checkbox"/> Heavy lifting, 45 lbs. & over	<input checked="" type="checkbox"/> Walking	<input checked="" type="checkbox"/> Operating office equipment
<input type="checkbox"/> Moderate lifting, 15-44 lbs.	<input checked="" type="checkbox"/> Standing	<input checked="" type="checkbox"/> Operating motor vehicle
<input type="checkbox"/> Light lifting, under 15 lbs.	<input checked="" type="checkbox"/> Sitting	<input checked="" type="checkbox"/> Ability to see
<input type="checkbox"/> Heavy carrying, 45 lbs. & over	<input type="checkbox"/> Crawling	<input checked="" type="checkbox"/> Identify colors
<input type="checkbox"/> Moderate carrying, 15-44 lbs.	<input checked="" type="checkbox"/> Twisting	<input type="checkbox"/> Depth perception needed
<input type="checkbox"/> Light carrying, under 15 lbs.	<input checked="" type="checkbox"/> Kneeling	<input checked="" type="checkbox"/> Hearing (with aid)
<input type="checkbox"/> Straight pulling	<input checked="" type="checkbox"/> Pushing	<input type="checkbox"/> Hearing (without aid)
<input type="checkbox"/> Pulling hand over hand	<input checked="" type="checkbox"/> Stooping	<input checked="" type="checkbox"/> Ability to write
<input type="checkbox"/> Repeated bending	<input checked="" type="checkbox"/> Climbing stairs	<input checked="" type="checkbox"/> Ability to count
<input type="checkbox"/> Reaching above shoulder	<input type="checkbox"/> Climbing ladders	<input checked="" type="checkbox"/> Ability to read
<input type="checkbox"/> Simple grasping	<input type="checkbox"/> Operating mechanical equipment	<input checked="" type="checkbox"/> Ability to speak
<input checked="" type="checkbox"/> Dual simultaneous grasping		

**Other (Specify):** \_\_\_\_\_

**◆ Supervisor's Comments:**

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**◆ Acknowledgment of Performance Evaluation**

I have received, read, and discussed this evaluation with my supervisor. I understand that my signature here does not mean that I agree with this evaluation, and I understand that I may respond to this evaluation in writing.

Employee \_\_\_\_\_ Date \_\_\_\_\_

◆ Employee's Comments:

I have discussed this evaluation with the employee and have given him or her a copy.

Supervisor \_\_\_\_\_ Date \_\_\_\_\_

Program Director \_\_\_\_\_ Date \_\_\_\_\_

HR Director \_\_\_\_\_ Date \_\_\_\_\_

5 RECOMMENDATIONS

A. BOARD OF TRUSTEES

2) APPOINT AD-HOC COMMITTEE TO RECOMMEND SLATE OF OFFICERS

**RECOMMENDED ACTION:** That the Chair of the Board of Trustees appoint an ad-hoc committee to review the functions of the officers and recommend a slate of officers for fiscal year 2025.

**BACKGROUND INFORMATION:**

A. Board of Trustee Officer appointments are for one-year terms.

B. Current Board of Trustee officers:

*Chair:*

*J. Brian Eby*

Current Office Term Began: April 6, 2023

Current Board Term Expires: August 31, 2024

*Vice-Chair:*

*Kathy Thorp*

Current Office Term Began: April 6, 2023

Current Board Term Expires: August 31, 2025

*Secretary:*

*Joan Murray*

Current Office Term Began: April 6, 2023

Current Board Term Expires: August 31, 2025

**SPECIFIC REASONS WHY THESE ACTIONS ARE NECESSARY FOR THE CENTER:**

To allow the Board of Trustees to vote for officers prior to the new fiscal year in September 2024.

**5 RECOMMENDATIONS**

**A. BOARD OF TRUSTEES**

**3) MEETING SCHEDULE FOR FISCAL YEAR 2025**

**RECOMMENDED ACTION:** That the Board of Trustees approves the Meeting and Training Schedule for fiscal year 2025.

**BACKGROUND INFORMATION:**

**A.** As of August 2023, The Board of Trustees meets every other month on the first Thursday of the month with the full board meeting at 11:00 a.m. with occasional deviation from the schedule.

**B.** Since Covid, the meetings have changed to video, which cuts down on travel time for board members and staff. It also saves money by eliminating the need for meals and reimbursing for travel expenses. We are in compliance with the Open Meetings Act requirements by having the board chairman (and additional board members) attend in person at the Sue Nunn conference room as that room is available to anyone from the public during meeting time.

- 1. For discussion, the meeting location has remained in Wichita Falls for 4 years. The Board of Trustees has not visited the seven rural service locations or met with staff, consumers, and local community leaders since 2020.

**C.** In making a decision on the Fiscal Year 2025 meeting schedule, the Board of Trustees should consider whether to:

- 1. Continue to meet via video or return to meeting in person in Wichita Falls during the year and sometimes at a rural site.
- 2. Continue to meet the 1<sup>st</sup> Thursday or change to another day/date. One month is affected by the holidays this year. New Years Day holiday will cause the board meeting to be scheduled for the following Thursday, January 9<sup>th</sup> or another date of the boards choosing. Also, July dates are up for discussion as the holiday is Friday.
- 3. Continue meeting at 11:00 a.m. or change meeting time.
- 4. Continue to conduct Annual Training on an ongoing basis. Allow 30 minutes at each Board of Trustee meeting for a member of the Professional staff to conduct their training.

**D.** The attached proposed meeting Schedule is presented for approval for next fiscal year.

**SPECIFIC REASONS WHY THESE ACTIONS ARE NECESSARY FOR THE CENTER:**

To allow publication of the annual Board of Trustees meeting and training schedule.



**Board of Trustee Meeting Schedule  
Fiscal Year 2025**

<b>Meeting Date/Time</b>	<b>Location</b>	<b>Quarterly Reports</b>	<b>Annual Training</b>
September 5, 2024 11:00 am	<b>Administration Building</b> 1000 Brook Ave., WF Sue Nunn Conf. Room	3 <sup>rd</sup> Quarter External Audits	Gianna Harris Executive Director
November 7, 2024 11:00 am	<b>Administration Building</b> 1000 Brook Ave., WF Sue Nunn Conf. Room	4 <sup>th</sup> Quarter Essential Services & Clinical Accountability  Planning & Network Advisory Committee  External Audits	Judy Michael Fiscal Services
January 9, 2025 11:00 am	<b>Administration Building</b> 1000 Brook Ave., WF Sue Nunn Conf. Room	1 <sup>st</sup> Quarter Planning & Network Advisory Committee & Essential Services & Clinical Accountability	Carol Nati, MD Chief Medical Officer  Nick Mariotti, Med Records, HIPAA
March 6, 2025 11:00 am	<b>Administration Building</b> 1000 Brook Ave., WF Sue Nunn Conf. Room	1 <sup>st</sup> Quarter External Audits	Erin Perkins Intellectual & Developmental Disabilities Services
May 1, 2025 11:00 am	<b>Administration Building</b> 1000 Brook Ave., WF Sue Nunn Conf. Room	2 <sup>nd</sup> Quarter Essential Services & Clinical Accountability  Planning and Network Advisory Comm.  External Audits	Andy Martin Behavioral Health Services  Amanda Cantu Child and Adolescent Services
July 3, 2024 11:00 am	<b>Administration Building</b> 1000 Brook Ave., WF Sue Nunn Conf. Room	3 <sup>rd</sup> Quarter Planning and Network Advisory Committee	Cara Mullenix-Artigue Utilization/Quality Mgmt  Michael Stephenson Information Systems
August 7, 2025 11:00 am	<b>Administration Building</b> 1000 Brook Ave., WF Sue Nunn Conf. Room	3 <sup>rd</sup> Quarter Essential Services and Clinical Accountability	Kelly Wooldridge Human Resources and Risk Management  Connie Johnston Community and Consumer Support

5 RECOMMENDATIONS

A. BOARD OF TRUSTEES

4) PNAC Committee Appointments

**RECOMMENDED ACTION:** That the Board of Trustees review and approve the appointment of two candidates to the Planning and Network Advisory Committee.

**BACKGROUND INFORMATION:** The Planning and Network Advisory Committee is a Board appointed committee made up of community shareholders, family members and consumers interested in assisting the Center and the Board of Trustees to better serve the people in our service area.

**SUPPORTING INFORMATION:** Please consider two candidates:

- **Roger Mills** of Wichita Falls has expressed an interest in serving on the Planning Network Advisory Committee. Mr. Mills is an USAF Veteran. Mr. Mills is a volunteer for the Military Veteran Peer Network (MVPN) here at Helen Farabee. Mr. Mills would like to continue giving forward and being a positive support to the Veterans and Mental Health Community. We are asking the Board of Trustees to approve this appointment to be effective today.
- **Sara Rugeley** of Wichita Falls has expressed an interest in serving on the Planning network Advisory Committee. Mrs. Rugeley is the parent of an autistic son, has 25 years of hospital experience as a RN, and has served on the Board of Trustees at Helen Farabee. Mrs. Rugeley would like to be involved in advocating for the most vulnerable individuals in our community. We are asking the Board of Trustees to approve this appointment to be effective today.

**SPECIFIC REASONS WHY THESE ACTIONS ARE NECESSARY FOR THE CENTER:**

To ensure the committee meets the requirement of 50% Mental Health representatives and 50% Intellectual and Developmental Disabilities representatives.

## 5 RECOMMENDATIONS

## B. BUDGET AND FINANCE

## 1) FINANCIAL STATEMENTS-APRIL 2024

**RECOMMENDED ACTION:** That the Board of Trustees approves the financial statements for April 2024.

**BACKGROUND INFORMATION:** The Board of Trustee policy requires the periodic presentation of financial and statistical information. Our Performance Contracts with the Texas Health and Human Service Commission require the Board of Trustee Chair, Executive Director, and Financial Officer to certify the accuracy of the financial statements on a quarterly basis. Although this certification does not require Board of Trustee approval, we will continue to present these to the Board of Trustees.

**SUPPORTING INFORMATION:**

- ❖ Number of Days of Operation in Fund Balance *153*.
- ❖ Overall cash received was \$1,040,279 more than projected. The Center received the PHP-CCP money which was \$826,314 more than expected. Centers were told to expect less than the year before, and that was why the expectation was much lower than actual. The Center also received FY23 DPP-BHS reconciliation money in the amount of \$164,972.
- ❖ Accounts Receivable *decreased* by \$38,318 going from \$1,539,816 to \$1,501,498.
- ❖ Accounts Payable *decreased* by \$72,844 going from \$1,080,630 to \$1,007,786.
- ❖ FINANCIAL STATUS: The Center had a gain of \$1,934,644 for April and a cumulative gain of \$66,932 for the year. Budgeted cumulative amount was a gain of \$299,523.
- ❖ REVENUE: Overall Revenue for April 2024 was \$355,164 more than budgeted.
  - Patient Fees was \$9,159 less than budgeted.
    - This is based on actual cash received in April for services.
  - Miscellaneous was \$146,453 more than budgeted.
    - In-kind Match was \$122,331 more than budgeted due to the actual usage of the psychiatric bed days at Red River and Wise. This is based on the PESC in-kind match for psychiatric bed days and is provided by Red River and Wise Health System. It is also based on the Justice Involved Grant, also known as Senate Bill 292 contract, that has increased the Center's Mental Health and Substance Abuse bed usage at Red River.
    - Interest Income was \$21,108 more than budgeted due to the higher rate on CDs.

## 5 RECOMMENDATIONS

## B. BUDGET AND FINANCE

## 1) FINANCIAL STATEMENTS-APRIL 2024

- **Other State Funding** was \$109,403 more than budgeted.
    - Justice Involved Grant Program (SB292) was \$151,627 more than budgeted. This is the same as PESC and will fluctuate based on client need for the beds.
    - DARS-ECI revenue was \$46,597 less than budgeted. The issue with TMHP was corrected and ECI received their back funds. The ECI MAC also paid out in April. Both of these funds are put towards the locally collected funds balance which is placed against the expenses of the ECI program, as ECI State funds are payor of last resort.
  - **Other Federal Funding** was \$138,796 more than budgeted.
    - Medicaid Services were \$38,427 more than budgeted. This is based on actual money received. There was another issue with ECI not being able to bill through TMHP. The Center spoke to them, and the problem had been resolved. We were able to back bill any services due to this incident and received that revenue in April.
    - Directed Payment Program-Behavioral Health Services, or DPP-BHS, was \$97,412 more than budgeted. The Center received FY23 reconciliation amount from Wellpoint, formerly known as Amerigroup, a Managed Care Organization or MCO, in the amount of \$90,412. The Center also received \$36,495 from United Healthcare Community plan from that FY23 reconciliation.
  - **General Revenue** was \$30,329 less than budgeted.
    - PESC revenue was \$30,329 less than budgeted. PESC fluctuates based on client need for the psychiatric beds.
  - **Medicaid Waiver Revenue** was right on budget.
    - Department of Human Services-HCS revenue and Department of Human Services-ICF revenue will discontinue over the next few weeks as the provider program was closed. The Center still has some billing to do for services, but not until all transfers have been approved by the state.
  - **Allocated Federal Funds** was right on budget.
- ❖ **EXPENSES:** Overall expense for April 2024 was \$175,005 more than budgeted.
- **Personnel** cost was \$32,907 less than budgeted.
    - Salary expense was \$38,941 less than budgeted.

## 5 RECOMMENDATIONS

## B. BUDGET AND FINANCE

## 1) FINANCIAL STATEMENTS-APRIL 2024

- **Contract** cost was \$72,328 more than budgeted.
  - PESC Bed Days was \$27,305 less than budgeted. This fluctuates based on client need for the psychiatric beds.
  - Justice Involved Bed Days were \$138,860 more than budgeted. This fluctuates based on client need for the psychiatric beds just as PESC.
  - OSAR Contracted was \$26,602 less than budgeted. The Center had budgeted some expenses for the Harm Reduction part of the contract with Abilene Recovery Services in April, but Abilene used those funds in March.
- **Travel and Training** expenses were \$1,676 less than budgeted.
- **Capital Outlay** expenses was \$430 more than budgeted.
- **Non-Capitalized Equipment** expenses were \$328 more than budgeted.
- **Pharmaceutical** expenses were \$4,760 less than budgeted. This is based upon actual expenses and will fluctuate with patient care. As of January 2021, the Community Benefit and Uncompensated Care expired. This means the Center now pays for all medical invoices from Clinical Pathology Laboratories and Integrated Prescription Management that were being paid by SONT, Service Organization of North Texas. The Wood Group invoices will still be paid by SONT up to the time they no longer can or will pay for them.
- **Other Operating** expenses were \$141,261 more than budgeted.
  - In-Kind Expenses was \$122,331 more than budgeted. This is attributed to the contract with Red River and Wise Health System for the PESC contract and the Justice Involved Bed Days contract (SB292). It is based on bed day usage and will fluctuate based on client need. No actual dollars are exchanged; and there is a corresponding revenue, so the net difference is zero.
  - Books and Subscriptions was \$4,918 more than budgeted. Books for the MHFA program were ordered in April.
  - Telecommunications is \$6,622 more than budgeted. The Center has some overlap in costs of services. The Center has also increased its internet speed for uploading and downloading; and increased speed between the main Wichita Falls sites. The Center also has some overlap in costs of services for its server license. The overlap will end in June.

**Helen Farabee Centers**  
**Balance Sheet - As Of April 2024**

<b>Assets</b>	<u><b>Actual</b></u>
CASH GENERAL OPERATING FUND	\$ 7,055,064.41
CASH INTERNAL SERVICE FUND	\$ 2,227,187.73
CASH SELF FUNDED INSURANCE	\$ 737,135.71
SAVINGS	\$ 11,532.97
PETTY CASH FUNDS-CENTERWIDE	\$ 724.83
INVESTMENTS GENERAL OPERATING FUND	\$ 8,133,532.41
INVESTMENTS INTERNAL SERVICE FUND	\$ 657,113.59
ACCOUNTS RECEIVABLE	\$ 1,501,498.04
PREPAID	\$ 424,878.54
PREPAID MISCELLANEOUS-SELF INSURED FUNDS	\$ 916.64
DEPOSITS	\$ 219,582.20
DEPOSITS-SELF INSURED FUNDS	\$ 25,000.00
AMTS PROVIDED-PERSONAL LEAVE	\$ 865,507.34
LAND	\$ 1,057,659.65
BUILDINGS & IMPROVEMENTS	\$ 2,417,078.23
LEASEHOLD IMPROVEMENTS	\$ 139,305.87
EQUIP/FURN/FIX	\$ 453,529.27
COMPUTERS & PERIPHERALS	\$ 1,012,806.16
VEHICLES & CONTRACTORS EQ	\$ 1,864,659.35
COMPUTER SOFTWARE	\$ 610,961.56
ACCUMULATED DEPRECIATION	\$ (5,547,725.97)
CLINICAL SOFTWARE PROJECT	\$ 5,404.44
WICHITA FALLS BUILDING PROJECT	\$ 386,012.69
ISF-MAJOR PROJECTS WORK-IN-PROGRESS	\$ 37,714.59
<b>Total Assets</b>	<b><u><u>\$ 24,297,080.25</u></u></b>
<b>Liabilities and Net Assets</b>	
<b>Liabilities</b>	
ACCOUNTS PAYABLE GENERAL OPERATING FUND	\$ 992,400.10
ACCOUNTS PAYABLE INTERNAL SERVICE FUND	\$ 4,594.60
ACCOUNTS PAYABLE-SELF INSURED FUND	\$ 10,791.35
PAYROLL PAYABLE	\$ 566,104.78
UMR PAYABLE	\$ 156,743.36
EMPLOYEE DEDUCTION PAYBLE	\$ 12,729.46
DEFERRED REVENUE	\$ 1,977,887.63
ACCUM PERSONAL LEAVE-CURRENT	\$ 30,143.78
ACCUM PERSONAL LEAVE-LONGTERM	\$ 865,507.34
UMR CLAIMS PAYABLE - IBNR	\$ 140,000.00
<b>Total Liabilities</b>	<b><u><u>\$ 4,756,902.40</u></u></b>
<b>Net Assets</b>	
UNRESERVED-FUND BALANCE	\$ 13,481,566.35
UNRESERVED-ACCUM PERSONNEL LEAVE	\$ 865,507.34
INCOME SUMMARY-OPERATING FUND	\$ (124,008.40)
INCOME SUMMARY-INTERNAL SERVICE FUND	\$ 5,553,925.68
CONTRIBUTED CAPITAL	\$ (388,114.18)
RETAINED EARNINGS	\$ 151,301.06
<b>Total Net Assets</b>	<b><u><u>\$ 19,540,177.85</u></u></b>
<b>Total Liabilities and Net Assets</b>	<b><u><u>\$ 24,297,080.25</u></u></b>



## Helen Farabee Centers April 2024 Income Statement

		APRIL 2024					YEAR TO DATE				
		APR FY24 Actual	APR FY24 Budget	APR FY23 Actual	Variance Budget	Variance FY 2023	FY2024 Y-T-D Actual	FY2024 Y-T-D Budget	FY2023 Y-T-D Actual	Variance Y-T-D Budget	Variance Y-T-D FY 2023
<b>Revenue</b>											
<b>City Revenue - Deferred Revenue</b>											
2-7000	CITY OF WICHITA FALLS	\$8,333.33	\$8,333.33	\$8,333.33	\$0.00	\$0.00	\$66,666.66	\$66,666.66	\$66,666.66	\$0.00	\$0.00
2-7001	CITY OF CHILLICOTHE	\$27.50	\$27.50	\$27.50	\$0.00	\$0.00	\$220.00	\$220.00	\$220.00	\$0.00	\$0.00
2-7002	CITY OF QUANAH	\$55.00	\$55.00	\$55.00	\$0.00	\$0.00	\$440.00	\$440.00	\$440.00	\$0.00	\$0.00
2-7003	CITY OF HASKELL	\$145.83	\$145.83	\$145.83	\$0.00	\$0.00	\$1,166.66	\$1,166.66	\$1,166.64	\$0.00	\$0.02
2-7004	CITY OF BURKBURNETT	\$417.67	\$417.67	\$417.66	\$0.00	\$0.01	\$3,341.34	\$3,341.34	\$3,341.33	\$0.00	\$0.01
2-7005	CITY OF GRAHAM	\$1,666.67	\$1,666.67	\$1,666.67	\$0.00	\$0.00	\$13,333.36	\$13,333.32	\$13,333.32	\$0.04	\$0.04
2-7006	CITY OF NOCONA	\$125.00	\$125.00	\$125.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00
2-7007	CITY OF BOWIE	\$666.67	\$666.67	\$0.00	\$0.00	\$666.67	\$5,333.34	\$5,333.34	\$0.00	\$0.00	\$5,333.34
<b>Total City Revenue</b>		<b>\$11,437.67</b>	<b>\$11,437.67</b>	<b>\$10,770.99</b>	<b>\$0.00</b>	<b>\$0.01</b>	<b>\$91,501.36</b>	<b>\$91,501.32</b>	<b>\$86,167.95</b>	<b>\$0.04</b>	<b>\$0.07</b>
<b>County Revenue - Deferred Revenue</b>											
2-7020	WICHITA COUNTY	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$80,000.00	\$80,000.00	\$80,000.00	\$0.00	\$0.00
2-7021	HASKEL COUNTY	\$1,009.17	\$1,009.17	\$1,009.17	\$0.00	\$0.00	\$8,073.36	\$8,073.36	\$8,073.36	\$0.00	\$0.00
2-7022	STONEWALL COUNTY	\$176.83	\$176.83	\$176.83	\$0.00	\$0.00	\$1,414.66	\$1,414.66	\$1,414.64	\$0.00	\$0.02
2-7023	KNOX COUNTY	\$306.33	\$306.33	\$306.33	\$0.00	\$0.00	\$2,450.66	\$2,450.66	\$2,450.64	\$0.00	\$0.02
2-7024	DICKENS COUNTY	\$56.25	\$56.25	\$56.25	\$0.00	\$0.00	\$450.00	\$450.00	\$450.00	\$0.00	\$0.00
2-7025	YOUNG COUNTY	\$1,622.92	\$1,622.92	\$1,622.92	\$0.00	\$0.00	\$12,983.34	\$12,983.34	\$12,983.32	\$0.00	\$0.02
2-7026	THROCKMORTON COUNTY	\$110.00	\$110.00	\$110.00	\$0.00	\$0.00	\$880.00	\$880.00	\$880.00	\$0.00	\$0.00
2-7027	HARDEMAN COUNTY	\$300.00	\$300.00	\$300.00	\$0.00	\$0.00	\$2,400.00	\$2,400.00	\$2,400.00	\$0.00	\$0.00
2-7028	WISE COUNTY	\$4,616.67	\$4,616.67	\$4,616.67	\$0.00	\$0.00	\$36,933.34	\$36,933.34	\$36,933.32	\$0.00	\$0.02
2-7029	BAYLOR COUNTY	\$183.33	\$183.33	\$183.33	\$0.00	\$0.00	\$1,466.66	\$1,466.66	\$1,466.64	\$0.00	\$0.02
2-7030	FOARD COUNTY	\$110.00	\$110.00	\$110.00	\$0.00	\$0.00	\$880.00	\$880.00	\$880.00	\$0.00	\$0.00
2-7031	MONTAGUE COUNTY	\$1,333.33	\$1,333.33	\$1,333.33	\$0.00	\$0.00	\$10,666.66	\$10,666.66	\$10,666.64	\$0.00	\$0.02
2-7032	JACK COUNTY	\$325.00	\$325.00	\$325.00	\$0.00	\$0.00	\$2,600.00	\$2,600.00	\$2,600.00	\$0.00	\$0.00
2-7033	CLAY COUNTY	\$241.67	\$241.67	\$241.67	\$0.00	\$0.00	\$1,933.34	\$1,933.34	\$1,933.32	\$0.00	\$0.02
2-7034	COTTLE COUNTY	\$100.00	\$100.00	\$100.00	\$0.00	\$0.00	\$800.00	\$800.00	\$800.00	\$0.00	\$0.00
2-7035	CHILDRESS COUNTY	\$347.92	\$347.92	\$347.92	\$0.00	\$0.00	\$2,783.34	\$2,783.34	\$2,783.32	\$0.00	\$0.02
2-7036	ARCHER COUNTY SUPPORT	\$208.33	\$208.33	\$208.33	\$0.00	\$0.00	\$1,666.66	\$1,666.66	\$1,666.64	\$0.00	\$0.02
<b>Total County Revenue</b>		<b>\$21,047.75</b>	<b>\$21,047.75</b>	<b>\$21,047.75</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$168,382.02</b>	<b>\$168,382.02</b>	<b>\$168,381.84</b>	<b>\$0.00</b>	<b>\$0.18</b>
<b>Other Taxing Authority Funds - Deferred Revenue</b>											
2-7038	INDEPENDENT SCHOOL DISTRICT	\$265.00	\$265.00	\$265.00	\$0.00	\$0.00	\$2,120.00	\$2,120.00	\$2,120.00	\$0.00	\$0.00
<b>Total Other Taxing Authority Funds</b>		<b>\$265.00</b>	<b>\$265.00</b>	<b>\$265.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,120.00</b>	<b>\$2,120.00</b>	<b>\$2,120.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Patient Fees - Cash Basis Only</b>											
2-7050	CONSUMER FEES	\$15,116.47	\$8,782.47	\$10,582.75	\$6,334.00	\$4,533.72	\$110,555.36	\$84,879.38	\$85,723.06	\$25,675.98	\$24,832.30
2-7060	PRIVATE INSURANCE MCO CARD SERVICES	\$42,146.24	\$46,625.15	\$46,719.69	(\$4,478.91)	(\$4,573.45)	\$235,477.71	\$259,646.01	\$253,695.84	(\$4,168.30)	(\$18,218.13)
2-7070	PRIVATE INSURANCE MCO CASE MANAGEMENT	\$10,601.14	\$17,337.65	\$17,337.65	(\$6,736.51)	(\$6,736.51)	\$85,937.34	\$110,938.38	\$110,938.38	(\$25,001.04)	(\$25,001.04)
2-7080	PRIVATE INSURANCE MCO REHAB	\$9,802.99	\$14,080.08	\$14,080.08	(\$4,277.09)	(\$4,277.09)	\$74,884.26	\$74,972.29	\$74,972.29	(\$88.03)	(\$88.03)
<b>Total Patient Fees</b>		<b>\$77,666.84</b>	<b>\$86,825.35</b>	<b>\$88,720.17</b>	<b>(\$9,158.51)</b>	<b>(\$11,053.33)</b>	<b>\$506,854.67</b>	<b>\$530,436.06</b>	<b>\$525,329.57</b>	<b>(\$23,581.39)</b>	<b>(\$18,474.90)</b>
<b>Miscellaneous - Cash Basis</b>											
2-7037	IN-KIND MATCH	\$752,710.39	\$630,379.85	\$630,486.06	\$122,330.54	\$122,224.33	\$5,213,537.81	\$5,139,442.59	\$5,139,538.48	\$74,095.22	\$73,999.33
2-7100	MEDICARE - TITLE XVII	\$4,188.57	\$3,120.61	\$3,375.22	\$1,067.96	\$813.35	\$27,987.10	\$32,128.33	\$32,382.94	(\$4,141.23)	(\$4,395.84)
2-7260	RENT	\$4,918.25	\$3,918.25	\$3,901.58	\$1,000.00	\$1,016.67	\$32,262.65	\$32,465.13	\$31,212.64	(\$202.48)	\$1,050.01
2-7265	FUNDRAISING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$164.09	\$0.00	\$0.00	\$164.09	\$164.09
2-7270	DONATIONS/CONTRIBUTIONS	\$235.00	\$438.33	\$11,438.33	(\$203.33)	(\$11,203.33)	\$11,811.09	\$13,340.92	\$124,340.92	(\$1,529.83)	(\$112,529.83)
2-7275	INTEREST INCOME	\$62,275.99	\$41,168.39	\$11,168.39	\$21,107.60	\$51,107.60	\$227,702.55	\$145,923.58	\$73,508.41	\$81,778.97	\$154,194.14
2-7280	MISCELLANEOUS	\$1,871.44	\$721.06	\$7,170.26	\$1,150.38	(\$5,298.82)	\$39,116.27	\$134,812.08	\$206,550.25	(\$95,695.81)	(\$167,433.98)
<b>Total Miscellaneous</b>		<b>\$826,199.64</b>	<b>\$679,746.49</b>	<b>\$677,639.84</b>	<b>\$146,453.15</b>	<b>\$158,659.80</b>	<b>\$5,552,581.56</b>	<b>\$5,498,112.63</b>	<b>\$5,607,533.64</b>	<b>\$54,468.93</b>	<b>(\$54,952.08)</b>

	APRIL 2024					YEAR TO DATE					
	APR FY24	APR FY24	APR FY23	Variance	Variance	FY2024 Y-T-D	FY2024 Y-T-D	FY2023 Y-T-D	Variance	Variance	
	Actual	Budget	Actual	Budget	FY 2023	Actual	Budget	Actual	Y-T-D Budget	Y-T-D FY 2023	
<b>Other State Funding - Accrued Basis Only</b>											
2-7120	MH FIRST AID	\$8,694.16	\$6,999.70	\$6,999.70	\$1,694.46	\$1,694.46	\$66,177.40	\$68,382.11	\$65,982.11	(\$2,204.71)	\$195.29
2-7122	TCOOMMI EARNED INCOME	\$24,783.34	\$32,513.60	\$31,963.60	(\$7,730.26)	(\$7,180.26)	\$182,536.91	\$232,658.66	\$221,945.95	(\$50,121.75)	(\$39,409.04)
2-7124	SUBSTANCE ABUSE SERVICES	\$36,646.14	\$11,931.96	\$78,475.88	\$24,714.18	(\$41,829.74)	\$126,521.09	\$70,628.79	\$529,891.16	\$55,892.30	(\$403,370.07)
2-7125	SUD COMMUNITY MH GRANT PROGRAM	\$1,381.27	\$1,733.67	\$1,733.67	(\$352.40)	(\$352.40)	\$14,057.53	\$18,084.64	\$18,084.64	(\$4,027.11)	(\$4,027.11)
2-7127	OSAR - OUTREACH, SCREENING ASSESSMENT, REFFERAL	\$39,187.97	\$50,888.50	\$0.00	(\$11,700.53)	\$39,187.97	\$400,150.20	\$407,108.00	\$0.00	(\$6,957.80)	\$400,150.20
2-7128	RSS - RECOVERY SUPPORT SERVICES	\$3,467.55	\$6,666.67	\$0.00	(\$3,199.12)	\$3,467.55	\$46,372.73	\$53,333.32	\$0.00	(\$6,960.59)	\$46,372.73
2-7150	MFP/ECC REVENUE	\$4,875.38	\$3,169.71	\$3,169.71	\$1,705.67	\$1,705.67	\$29,895.74	\$27,617.63	\$27,617.63	\$2,278.11	\$2,278.11
2-7152	PASSR IDD SPECIALIZED SERVICES	\$757.44	\$1,166.54	\$1,166.54	(\$409.10)	(\$409.10)	\$14,647.71	\$7,692.52	\$7,692.52	\$6,955.19	\$6,955.19
2-7153	PASSR IDD SPECIALIZED SERVICES - OBRA - LIDDA	\$0.00	\$350.00	\$350.00	(\$350.00)	(\$350.00)	\$3,850.00	\$3,850.00	\$3,850.00	\$0.00	\$0.00
2-7218	JUSTICE INVOLVED GRANT PROGRAM	\$284,083.63	\$132,456.92	\$132,456.92	\$151,626.71	\$151,626.71	\$1,905,988.70	\$1,491,127.05	\$1,491,127.05	\$414,861.65	\$414,861.65
2-7245	DARS-ECI REVENUE	\$9,788.67	\$56,385.75	\$80,638.55	(\$46,597.08)	(\$70,849.88)	\$711,733.96	\$742,884.27	\$742,832.05	(\$31,150.31)	(\$31,098.09)
<b>Total Other State Funding</b>		<b>\$413,665.55</b>	<b>\$304,263.02</b>	<b>\$336,954.57</b>	<b>\$109,402.53</b>	<b>\$76,710.98</b>	<b>\$3,501,931.97</b>	<b>\$3,123,366.99</b>	<b>\$3,109,023.11</b>	<b>\$378,564.98</b>	<b>\$392,908.86</b>
<b>Other Federal Funding</b>											
2-7102	MEDICAID-CARD SERVICES	\$3,714.38	\$1,954.60	\$1,967.47	\$1,759.78	\$1,746.91	\$9,663.89	\$10,922.29	\$12,893.09	(\$1,258.40)	(\$3,229.20)
2-7104	MEDICAID-CASE MANAGEMENT	\$12,404.01	\$8,124.01	\$8,124.01	\$4,280.00	\$4,280.00	\$45,623.02	\$60,967.95	\$52,213.27	(\$15,344.93)	(\$6,590.25)
2-7106	MEDICAID-IDD SERV COORDINATION	\$63,678.16	\$56,833.90	\$56,833.90	\$6,844.26	\$6,844.26	\$512,739.30	\$500,698.50	\$453,878.20	\$12,040.80	\$58,861.10
2-7108	MEDICAID REHAB	\$59,661.78	\$27,274.64	\$25,274.64	\$32,387.14	\$34,387.14	\$144,699.33	\$198,489.46	\$204,292.37	(\$53,790.13)	(\$59,593.04)
2-7110	MEDICAID PASRR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,111.79	\$3,373.45	\$3,373.45	\$738.34	\$738.34
2-7112	MEDICAID-ADMIN CLAIMING	\$40,000.00	\$40,000.00	\$49,577.15	\$0.00	(\$9,577.15)	\$375,662.80	\$354,352.44	\$357,340.16	\$21,310.36	\$18,322.64
2-7114	MEDICAID-HABILITATION COORDINATION	\$6,105.31	\$7,358.85	\$6,779.97	(\$1,253.54)	(\$674.66)	\$58,137.82	\$58,604.71	\$58,675.05	(\$466.89)	(\$537.23)
2-7126	HOSPITAL TRANSITION PILOT PROGRAM	\$53,753.83	\$55,843.87	\$53,643.88	(\$2,090.04)	\$109.95	\$425,273.73	\$451,594.60	\$438,394.61	(\$26,320.87)	(\$13,120.88)
2-7130	MH OUTPATIENT CAPACITY EXPANSION	\$20,580.37	\$21,124.52	\$25,850.37	(\$544.15)	(\$5,270.00)	\$165,634.29	\$168,996.16	\$188,782.34	(\$3,361.87)	(\$23,148.05)
2-7250	1115 WAIVER FEDERAL REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$38,405.35	\$45,412.11	\$45,412.11	(\$7,006.76)	(\$7,006.76)
2-7252	DIRECTED PAYMENT PROGRAM - BEHAVIORAL HEALTH SERVICES	\$139,923.43	\$42,511.36	\$60,509.76	\$97,412.07	\$79,413.67	\$475,939.13	\$420,446.04	\$440,891.91	\$55,493.09	\$35,047.22
2-7254	PUBLIC HEALTH PROVIDER - CHARITY CARE PROGRAM	\$2,126,313.73	\$2,126,313.73	\$0.00	\$0.00	\$2,126,313.73	\$2,126,313.73	\$2,126,313.73	\$2,124,807.12	\$0.00	\$1,506.61
<b>Total Other Federal Funding</b>		<b>\$2,526,135.00</b>	<b>\$2,387,339.48</b>	<b>\$288,561.15</b>	<b>\$138,795.52</b>	<b>\$2,237,573.85</b>	<b>\$4,382,204.18</b>	<b>\$4,400,171.44</b>	<b>\$4,380,953.68</b>	<b>(\$17,967.26)</b>	<b>\$1,250.50</b>
<b>General Revenue - Deferred Revenue</b>											
2-7215	PESC	\$190,651.45	\$220,980.50	\$220,980.50	(\$30,329.05)	(\$30,329.05)	\$1,430,527.86	\$1,386,148.19	\$1,386,148.19	\$44,379.67	\$44,379.67
2-7220	GENERAL REVENUE - MH	\$586,882.00	\$586,882.00	\$586,881.99	\$0.00	\$0.01	\$4,695,056.00	\$4,695,056.00	\$4,695,055.92	\$0.00	\$0.08
2-7222	GENERAL REVENUE - VETERANS SERVICES	\$5,833.33	\$5,833.33	\$5,833.33	\$0.00	\$0.00	\$46,666.66	\$46,666.66	\$46,666.64	\$0.00	\$0.02
2-7224	GENERAL REVENUE - BH SVCS IN EDUC SVC CTR	\$9,583.33	\$9,583.33	\$9,583.33	\$0.00	\$0.00	\$76,666.66	\$76,666.66	\$76,666.64	\$0.00	\$0.02
2-7230	GENERAL REVENUE - IDD	\$93,036.53	\$93,036.53	\$91,044.33	\$0.00	\$1,992.20	\$744,292.24	\$744,292.24	\$728,354.64	\$0.00	\$15,937.60
2-7232	GENERAL REVENUE-CRISIS REDESIG	\$37,168.75	\$37,168.75	\$37,168.76	\$0.00	(\$0.01)	\$297,350.00	\$297,350.00	\$297,350.02	\$0.00	(\$0.02)
2-7235	GENERAL REVENUE - IDD ARPA	\$0.00	\$0.00	\$292,519.07	\$0.00	(\$292,519.07)	\$5,196.09	\$0.00	\$292,519.07	\$5,196.09	(\$287,322.98)
2-7236	IDD GR-CRISIS RESPITE-CIS	\$17,980.67	\$17,980.67	\$17,980.67	\$0.00	\$0.00	\$143,845.34	\$143,845.34	\$143,845.39	\$0.00	(\$0.05)
2-7238	PERMANENCY PLANNING	\$1,854.75	\$1,854.75	\$1,854.76	\$0.00	(\$0.01)	\$14,838.00	\$14,838.00	\$14,838.05	\$0.00	(\$0.05)
<b>Total General Revenue</b>		<b>\$942,990.81</b>	<b>\$973,319.86</b>	<b>\$1,263,846.74</b>	<b>(\$30,329.05)</b>	<b>(\$320,855.93)</b>	<b>\$7,454,438.85</b>	<b>\$7,404,863.09</b>	<b>\$7,681,444.56</b>	<b>\$49,575.76</b>	<b>(\$227,005.71)</b>
<b>Medicaid Waiver - Accrued Basis Only</b>											
2-7135	DEPT OF HUMAN SERVICES-ICF	\$0.00	\$0.00	\$19,140.82	\$0.00	(\$19,140.82)	\$167,572.74	\$134,965.29	\$190,828.54	\$32,607.45	(\$23,255.80)
2-7137	ICF-QAF	\$0.00	\$0.00	(\$1,444.50)	\$0.00	\$1,444.50	(\$9,620.94)	(\$10,207.80)	(\$11,478.96)	\$586.86	\$1,858.02
2-7145	DEPT OF HUMAN SVCS-HCS	\$0.00	\$0.00	\$91,593.14	\$0.00	(\$91,593.14)	\$489,819.67	\$578,535.74	\$741,748.66	(\$88,716.07)	(\$251,928.99)
<b>Total Medicaid Waiver</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$109,289.46</b>	<b>\$0.00</b>	<b>(\$109,289.46)</b>	<b>\$647,771.47</b>	<b>\$703,293.23</b>	<b>\$921,098.24</b>	<b>(\$55,521.76)</b>	<b>(\$273,326.77)</b>
<b>Allocated Federal Funds - Accrued Basis Only</b>											
2-7200	TANF-CAS	\$14,565.75	\$14,565.75	\$14,565.75	\$0.00	\$0.00	\$116,526.00	\$116,526.00	\$116,526.00	\$0.00	\$0.00
2-7201	TANF-ADULT	\$3,207.58	\$3,207.58	\$3,207.58	\$0.00	\$0.00	\$25,660.66	\$25,660.66	\$25,660.66	\$0.00	\$0.00
2-7202	TANF-TITLE XX-ADULT	\$3,663.67	\$3,663.67	\$3,663.67	\$0.00	\$0.00	\$29,309.34	\$29,309.34	\$29,309.34	\$0.00	\$0.00
2-7203	TRANSITION-TITLE XX-CRISIS	\$5,992.25	\$5,992.25	\$5,992.25	\$0.00	\$0.00	\$47,938.00	\$47,938.00	\$47,938.00	\$0.00	\$0.00
2-7210	MENTAL HEALTH BLOCK GRANT	\$36,511.92	\$36,511.92	\$36,511.92	\$0.00	\$0.00	\$292,095.34	\$292,095.34	\$292,095.36	\$0.00	(\$0.02)
<b>Total Allocated Federal Funds</b>		<b>\$63,941.17</b>	<b>\$63,941.17</b>	<b>\$63,941.17</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$511,529.34</b>	<b>\$511,529.34</b>	<b>\$511,529.36</b>	<b>\$0.00</b>	<b>(\$0.02)</b>
<b>Total Revenue</b>		<b>\$4,883,349.43</b>	<b>\$4,528,185.79</b>	<b>\$5,093,366.84</b>	<b>\$355,163.64</b>	<b>\$2,032,412.59</b>	<b>\$22,819,315.42</b>	<b>\$22,433,776.12</b>	<b>\$23,086,548.96</b>	<b>\$385,539.30</b>	<b>(\$267,233.54)</b>

Expense	APRIL 2024					YEAR TO DATE					
	APR FY24	APR FY24	APR FY23	Variance	Variance	FY2024 Y-T-D	FY2024 Y-T-D	FY2023 Y-T-D	Variance	Variance	
	Actual	Budget	Actual	Budget	FY 2023	Actual	Budget	Actual	Y-T-D Budget	Y-T-D FY 2023	
<b>Salaries</b>											
2-8000	SALARIES	\$1,035,122.29	\$1,070,971.60	\$978,635.13	(\$35,849.31)	\$56,487.16	\$8,049,970.66	\$7,944,282.34	\$7,667,029.75	\$105,688.32	\$382,940.91
2-8001	OVERTIME	\$10,359.15	\$13,450.54	\$9,932.01	(\$3,091.39)	\$427.14	\$85,199.89	\$93,415.17	\$71,368.60	(\$8,215.28)	\$13,831.29
<b>Total Salaries</b>		<b>\$1,045,481.44</b>	<b>\$1,084,422.14</b>	<b>\$988,567.14</b>	<b>(\$38,940.70)</b>	<b>\$56,914.30</b>	<b>\$8,135,170.55</b>	<b>\$8,037,697.51</b>	<b>\$7,738,398.35</b>	<b>\$97,473.04</b>	<b>\$396,772.20</b>
<b>Benefits</b>											
2-8002	EMPLOYER'S FICA/MEDICARE	\$77,749.10	\$78,634.16	\$73,177.16	(\$885.06)	\$4,571.94	\$593,892.54	\$588,251.99	\$567,813.25	\$5,640.55	\$26,079.29
2-8003	TEC UNEMPLOYMENT TAX	\$2,838.32	\$389.34	\$211.09	\$2,448.98	\$2,627.23	\$31,201.66	\$2,708.42	\$2,551.43	\$28,493.24	\$28,650.23
2-8004	WORKER'S COMPENSATION	\$2,889.00	\$3,456.41	\$3,357.00	(\$567.41)	(\$468.00)	\$22,026.00	\$27,271.30	\$25,924.00	(\$5,245.30)	(\$3,898.00)
2-8005	RETIREMENT EMPLOYER CONTRIBUTION 401A	\$54,898.95	\$52,329.16	\$51,313.97	\$2,569.79	\$3,584.98	\$397,979.62	\$408,240.36	\$381,524.27	(\$10,260.74)	\$16,455.35
2-8006	HEALTH INSURANCE	\$138,903.66	\$136,435.77	\$153,479.97	\$2,467.89	(\$14,576.31)	\$1,231,269.48	\$1,168,781.49	\$1,198,687.14	\$62,487.99	\$32,582.34
<b>Total Benefits</b>		<b>\$277,279.03</b>	<b>\$271,244.84</b>	<b>\$281,539.19</b>	<b>\$6,034.19</b>	<b>(\$4,260.16)</b>	<b>\$2,276,369.30</b>	<b>\$2,195,253.56</b>	<b>\$2,176,500.09</b>	<b>\$81,115.74</b>	<b>\$99,869.21</b>
<b>Contracts</b>											
2-8300	PSYCHIATRIST	\$24,600.00	\$21,360.00	\$40,500.00	\$3,240.00	(\$15,900.00)	\$181,800.00	\$181,380.00	\$183,465.00	\$420.00	(\$1,665.00)
2-8304	PSYCHOLOGIST	\$300.00	\$650.00	\$650.00	(\$350.00)	(\$350.00)	\$5,100.00	\$4,050.00	\$4,050.00	\$1,050.00	\$1,050.00
2-8310	DENTIST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,561.00	\$3,509.00	\$3,509.00	(\$1,948.00)	(\$1,948.00)
2-8312	AUDIOLOGIST/SPEECH/EAR/NSE/THR	\$0.00	\$0.00	\$2,677.81	\$0.00	(\$2,677.81)	\$0.00	\$20,428.65	\$27,051.46	(\$20,428.65)	(\$27,051.46)
2-8314	DIETICIAN	\$0.00	\$0.00	\$500.00	\$0.00	(\$500.00)	\$0.00	\$0.00	\$500.00	\$0.00	(\$500.00)
2-8318	CRISIS-CONTRACTED	\$12,262.00	\$12,262.00	\$12,262.00	\$0.00	\$0.00	\$98,096.00	\$100,411.00	\$105,260.00	(\$2,315.00)	(\$7,164.00)
2-8320	PESC BED DAYS	\$159,245.00	\$186,550.00	\$186,550.00	(\$27,305.00)	(\$27,305.00)	\$1,182,895.00	\$1,119,450.00	\$1,169,450.00	\$63,445.00	\$13,445.00
2-8322	OSAR-SUBSTANCE ABUSE	\$35,005.08	\$61,606.97	\$61,606.97	(\$26,601.89)	(\$26,601.89)	\$358,123.64	\$364,045.97	\$343,045.97	(\$5,922.33)	\$15,077.67
2-8326	LABORATORY CONTRACTS	\$1,764.55	\$1,369.20	\$1,369.20	\$395.35	\$395.35	\$12,316.30	\$10,818.36	\$10,828.36	\$1,497.94	\$1,487.94
2-8330	HOST HOME	\$0.00	\$0.00	\$52,034.66	\$0.00	(\$52,034.66)	\$299,863.11	\$329,584.96	\$424,011.89	(\$29,721.85)	(\$124,148.78)
2-8332	DAY HAB CONTRACTED	(\$4,793.16)	\$0.00	\$4,962.78	(\$4,793.16)	(\$9,755.94)	\$38,704.19	\$36,131.29	\$36,340.35	\$2,572.90	\$2,363.84
2-8336	RESPIRE-CONTRACTED	\$4,405.00	\$9,360.00	\$10,257.50	(\$4,955.00)	(\$5,852.50)	\$45,227.50	\$42,668.40	\$43,375.90	\$2,559.10	\$1,851.60
2-8338	SOFTWARE WEB-BASED	\$20,304.05	\$19,675.54	\$19,358.07	\$628.51	\$945.98	\$177,703.82	\$157,674.83	\$135,820.06	\$20,028.99	\$41,883.76
2-8344	JUSTICE INVOLVED BED DAYS	\$257,260.00	\$118,400.00	\$118,400.00	\$138,860.00	\$138,860.00	\$1,724,135.00	\$1,348,150.00	\$1,348,150.00	\$375,985.00	\$375,985.00
2-8346	HOSPITAL TRANSITION CONTRACTED	\$45,500.00	\$45,500.00	\$45,500.00	\$0.00	\$0.00	\$364,000.00	\$364,000.00	\$364,000.00	\$0.00	\$0.00
2-8348	BH SVCS IN ESC-REGION 9	\$503.79	\$682.76	\$352.65	(\$178.97)	\$151.14	\$4,040.61	\$5,462.08	\$3,311.34	(\$1,421.47)	\$729.27
2-8350	OTHER CONTRACTED CONSULTANTS	\$4,263.85	\$3,382.29	\$7,009.34	\$881.56	(\$2,745.49)	\$52,488.71	\$69,837.71	\$79,734.38	(\$17,349.00)	(\$27,245.67)
2-8353	TECHNICAL ASSISTANCE - MDRT	\$5,625.00	\$12,500.00	\$0.00	\$3,375.00	\$3,375.00	\$16,125.00	\$12,500.00	\$0.00	\$3,625.00	\$16,125.00
2-8355	Other Contracted Consultants-G & A Services	\$8,173.09	\$8,791.97	\$9,642.84	(\$618.88)	(\$1,469.75)	\$78,253.61	\$71,082.91	\$76,385.13	\$7,170.70	\$1,868.48
<b>Total Contracts</b>		<b>\$574,418.25</b>	<b>\$502,090.73</b>	<b>\$573,633.82</b>	<b>\$82,577.52</b>	<b>(\$1,465.57)</b>	<b>\$4,640,433.49</b>	<b>\$4,241,185.16</b>	<b>\$4,358,288.84</b>	<b>\$399,248.33</b>	<b>\$282,144.65</b>
<b>Travel and Training</b>											
2-8021	EMPLOYEE MILEAGE	\$1,385.43	\$1,573.68	\$1,120.86	(\$188.25)	\$264.57	\$12,001.19	\$7,335.07	\$6,984.35	\$4,666.12	\$5,016.84
2-8022	EMPLOYEE PER DIEM (MEALS AND HOTEL)	\$6,411.92	\$9,084.52	\$9,441.94	(\$2,672.60)	(\$3,030.02)	\$34,405.68	\$23,147.95	\$24,710.79	\$11,257.73	\$9,694.89
2-8023	EMPLOYEE TRAVEL-AIRFARE & CAR RENTAL	\$2,117.79	\$1,785.35	\$1,917.34	\$332.44	\$200.45	\$9,749.70	\$7,113.06	\$7,541.95	\$2,636.64	\$2,207.75
2-8024	EMPLOYEE TRAVEL OVER STATE RATE	\$0.00	\$259.16	\$259.16	(\$259.16)	(\$259.16)	\$2,119.03	\$840.77	\$1,018.15	\$1,278.26	\$1,100.88
2-8025	EMPLOYEE DEVELOPMENT & TRAINING	\$4,347.00	\$3,235.00	\$3,390.00	\$1,112.00	\$957.00	\$36,420.00	\$25,443.22	\$29,884.99	\$10,976.78	\$6,535.01
<b>Total Travel and Training</b>		<b>\$14,262.14</b>	<b>\$15,937.71</b>	<b>\$16,129.30</b>	<b>(\$1,675.57)</b>	<b>(\$1,867.16)</b>	<b>\$94,695.60</b>	<b>\$63,880.07</b>	<b>\$70,140.23</b>	<b>\$30,815.53</b>	<b>\$24,555.37</b>
<b>Capital Outlay</b>											
2-8106	BUILDING USE FEE	\$7,482.35	\$7,376.00	\$7,399.35	\$106.35	\$83.00	\$60,093.99	\$59,008.00	\$52,655.12	\$1,085.99	\$7,438.87
2-8126	EQUIP/FURN/FIX USE FEE	\$2,631.41	\$2,322.64	\$2,559.56	\$308.77	\$71.85	\$20,779.27	\$18,581.09	\$19,540.02	\$2,198.18	\$1,239.25
2-8146	VEHICLE USE FEE	\$5,899.14	\$5,899.20	\$9,317.12	(\$0.06)	(\$3,417.98)	\$52,196.12	\$71,120.30	\$59,965.90	(\$18,924.18)	(\$7,769.78)
2-8156	SOFTWARE USE FEE	\$208.33	\$208.34	\$208.33	(\$0.01)	\$0.00	\$3,931.22	\$1,666.72	\$6,723.60	\$2,264.50	(\$2,792.38)
2-8166	COMPUTER & PRINTER USE FEE	\$5,190.67	\$5,175.61	\$5,360.38	\$15.06	(\$169.71)	\$42,474.35	\$43,195.75	\$44,523.20	(\$721.40)	(\$2,048.85)
2-8170	CAPITAL OUTLAY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22,000.00	\$22,000.00	\$5,587.68	\$0.00	\$16,412.32
<b>Total Capital Outlay</b>		<b>\$21,411.90</b>	<b>\$20,981.79</b>	<b>\$24,844.74</b>	<b>\$430.11</b>	<b>(\$3,432.84)</b>	<b>\$201,474.95</b>	<b>\$215,571.86</b>	<b>\$188,995.52</b>	<b>(\$14,096.91)</b>	<b>\$12,479.43</b>

		APRIL 2024				YEAR TO DATE					
		APR FY24	APR FY24	APR FY23	Variance	Variance	FY2024 Y-T-D	FY2024 Y-T-D	FY2023 Y-T-D	Variance	Variance
		Actual	Budget	Actual	Budget	FY 2023	Actual	Budget	Actual	Y-T-D Budget	Y-T-D FY 2023
<b>Non-Capitalized Equipment</b>											
2-8190	MINOR EQUIPMENT PURCHASES	\$860.29	\$532.02	\$330.98	\$328.27	\$529.31	\$12,942.51	\$19,508.93	\$23,044.29	(\$6,566.42)	(\$10,101.78)
<b>Total Non-Capitalized Equipment</b>		<b>\$860.29</b>	<b>\$532.02</b>	<b>\$330.98</b>	<b>\$328.27</b>	<b>\$529.31</b>	<b>\$12,942.51</b>	<b>\$19,508.93</b>	<b>\$23,044.29</b>	<b>(\$6,566.42)</b>	<b>(\$10,101.78)</b>
<b>Pharmaceutical</b>											
2-8316	PHARMACIST	\$61,353.16	\$66,113.65	\$61,666.26	(\$4,760.49)	(\$313.10)	\$521,069.74	\$609,624.92	\$605,208.06	(\$8,555.18)	(\$84,138.32)
<b>Total Pharmaceutical</b>		<b>\$61,353.16</b>	<b>\$66,113.65</b>	<b>\$61,666.26</b>	<b>(\$4,760.49)</b>	<b>(\$313.10)</b>	<b>\$521,069.74</b>	<b>\$609,624.92</b>	<b>\$605,208.06</b>	<b>(\$8,555.18)</b>	<b>(\$84,138.32)</b>
<b>Other Operating</b>											
2-8007	EAP EXPENSE	\$354.78	\$398.58	\$398.58	(\$43.80)	(\$43.80)	\$3,207.62	\$3,222.22	\$3,222.22	(\$14.60)	(\$14.60)
2-8020	HIRING RELATED EXPENSES	\$3,448.46	\$4,528.17	\$4,590.04	(\$1,079.71)	(\$1,141.58)	\$33,919.83	\$28,572.95	\$36,096.69	\$5,346.88	(\$2,176.86)
2-8026	EMPLOYEE AWARDS & BANQUETS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,820.88	\$19,000.00	\$17,264.61	(\$4,179.12)	(\$2,443.73)
2-8027	EMPLOYEE FLU SHOTS AND TB	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,546.18	\$1,849.80	\$1,849.80	\$1,696.38	\$1,696.38
2-8040	PROFESSIONAL/ERROR&OMMISSIONS	\$2,980.75	\$2,980.75	\$3,530.58	\$0.00	(\$549.83)	\$23,846.00	\$23,846.00	\$28,244.64	\$0.00	(\$4,398.64)
2-8041	LIABILITY COVERAGE	\$311.00	\$134.00	\$132.65	\$177.00	\$178.35	\$1,249.00	\$1,072.00	\$1,155.24	\$177.00	\$93.76
2-8042	OTHER INSURANCE COVERAGE	\$1,788.79	\$1,788.79	\$1,723.05	\$0.00	\$65.74	\$14,310.32	\$14,310.32	\$13,784.40	\$0.00	\$525.92
2-8050	ADVERTISING EXPENSE	\$1,974.71	\$2,244.38	\$813.53	(\$269.67)	\$1,161.18	\$6,594.44	\$7,376.66	\$9,637.88	(\$782.22)	(\$3,043.44)
2-8055	DUES AND MEMBERSHIPS	\$5,558.37	\$5,567.36	\$5,527.83	(\$8.99)	\$30.54	\$48,459.30	\$45,760.65	\$41,285.67	\$2,698.65	\$7,173.63
2-8057	LICENSES	\$470.06	\$659.45	\$469.58	(\$189.39)	\$0.48	\$4,066.09	\$6,042.07	\$4,497.11	(\$1,975.98)	(\$431.02)
2-8060	BOARD ACTIVITY EXPENSE	\$846.43	\$1,192.37	\$1,192.37	(\$345.94)	(\$345.94)	\$1,873.98	\$2,912.08	\$2,912.08	(\$1,038.10)	(\$1,038.10)
2-8065	DPP-BHS RISK AND ADMIN EXPENSE	\$2,044.16	\$2,044.16	\$2,044.16	\$0.00	\$0.00	\$16,353.33	\$16,353.30	\$16,353.28	\$0.03	\$0.05
2-8070	UTILITIES	\$12,740.52	\$12,970.72	\$13,308.57	(\$230.20)	(\$568.05)	\$127,251.60	\$117,919.80	\$118,399.30	\$9,331.80	\$8,852.30
2-8072	TELECOMMUNICATIONS	\$30,072.56	\$23,450.89	\$23,450.89	\$6,621.67	\$6,621.67	\$237,767.13	\$195,300.08	\$195,336.55	\$42,467.05	\$42,430.58
2-8074	CABLE TELEVISION	\$0.00	\$0.00	\$75.25	\$0.00	(\$75.25)	\$461.94	\$526.72	\$554.16	(\$64.78)	(\$92.22)
2-8076	TELEPHONE-BASIC SERVICE EXPENSE	\$2,558.02	\$2,532.96	\$2,520.54	\$25.06	\$37.48	\$20,857.27	\$20,263.68	\$20,529.89	\$593.59	\$327.38
2-8078	CELL PHONE SERVICE EXPENSE	\$3,072.68	\$2,225.90	\$2,415.08	\$846.78	\$657.60	\$23,182.70	\$22,151.47	\$25,188.71	\$1,031.23	(\$2,006.01)
2-8080	LONG DISTANCE TELEPHONE SERVICE EXPENSE	\$86.94	\$180.52	\$180.53	(\$93.58)	(\$93.59)	\$2,287.61	\$1,404.32	\$1,404.45	\$883.29	\$883.16
2-8100	BUILDING RENT	\$52,790.34	\$52,790.34	\$50,916.11	\$0.00	\$1,874.23	\$420,482.24	\$416,545.34	\$401,838.57	\$3,936.90	\$18,643.67
2-8101	P.O. BOX/STORAGE RENTAL/LEASE	\$78.34	\$79.33	\$45.96	(\$0.99)	\$32.38	\$426.55	\$423.52	\$367.46	\$3.03	\$59.09
2-8102	PROPERTY DAMAGE COVERAGE	\$10,095.08	\$10,095.09	\$8,991.10	(\$0.01)	\$1,103.98	\$80,705.65	\$80,760.72	\$71,928.76	(\$55.07)	\$8,776.89
2-8104	BUILDING REPAIR & MAINTENANCE	\$17,327.32	\$12,713.77	\$15,234.09	\$4,613.55	\$2,093.23	\$126,483.31	\$123,846.91	\$135,153.84	\$2,636.40	(\$8,670.53)
2-8120	EQUIPMENT RENTAL/LEASE	\$7,052.34	\$7,645.30	\$5,893.01	(\$592.96)	\$1,159.33	\$54,727.48	\$45,849.09	\$47,221.88	\$8,878.39	\$7,505.60
2-8124	EQUIPMENT REPAIR & MAINTENANCE	\$4,103.37	\$4,263.34	\$4,263.34	(\$159.97)	(\$159.97)	\$29,175.65	\$29,792.41	\$29,792.41	(\$616.01)	(\$616.76)
2-8140	VEHICLE LEASE	\$2,611.11	\$2,611.11	\$2,866.76	\$0.00	(\$255.65)	\$20,888.88	\$20,888.88	\$26,928.79	\$0.00	(\$6,039.91)
2-8142	AUTO LIABILITY/PHYS DAMAGE INS	\$8,877.72	\$8,817.92	\$10,597.92	\$59.80	(\$1,720.20)	\$70,603.16	\$70,543.36	\$79,603.11	\$59.80	(\$8,999.95)
2-8143	INSURANCE EXP-DEDUCTIBLES PAID	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$5,000.00	\$3,000.00	\$2,000.00	\$2,000.00	\$3,000.00
2-8144	VEHICLE REPAIR & MAINTENANCE	\$1,798.42	\$1,851.78	\$1,910.95	(\$53.36)	(\$112.53)	\$19,712.73	\$23,041.75	\$24,222.71	(\$3,329.02)	(\$4,509.98)
2-8145	GAS-VEHICLE & EQUIPMENT	\$7,338.84	\$5,879.50	\$7,365.90	\$1,459.34	(\$27.06)	\$60,832.53	\$61,788.13	\$63,274.53	(\$955.60)	(\$2,442.00)
2-8200	OFFICE SUPPLIES	\$1,477.09	\$2,611.90	\$2,858.59	(\$1,134.81)	(\$1,381.50)	\$18,696.94	\$21,339.30	\$22,803.89	(\$2,642.36)	(\$4,106.95)
2-8202	BOOKS & SUBSCRIPTIONS	\$5,445.60	\$527.18	\$527.18	\$4,918.42	\$4,918.42	\$15,645.25	\$18,197.66	\$22,104.96	(\$2,552.41)	(\$6,459.71)
2-8204	JANITORIAL/CLEANING SUPPLIES	\$901.80	\$515.29	\$739.99	\$386.51	\$161.81	\$7,782.39	\$7,744.22	\$7,947.25	\$38.17	(\$164.86)
2-8206	OTHER CONSUMABLE SUPPLIES	\$1,287.18	\$661.49	\$809.18	\$625.69	\$478.00	\$9,164.85	\$10,622.14	\$10,770.17	(\$1,457.29)	(\$1,605.32)
2-8208	MEDICAL SUPPLIES	\$411.06	\$250.35	\$279.65	\$160.71	\$131.41	\$8,474.63	\$10,325.64	\$10,365.60	(\$1,851.01)	(\$1,890.97)
2-8210	FOOD	\$618.91	\$501.34	\$1,802.60	\$117.57	(\$1,183.69)	\$11,502.39	\$13,903.54	\$15,209.18	(\$2,401.15)	(\$3,706.79)
2-8212	MISC HOUSHOLD SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$143.83	\$128.62	\$152.12	\$15.21	(\$8.29)
2-8214	PERSONAL CARE/HYGENE SUPPLIES	\$0.00	\$0.00	\$101.57	\$0.00	(\$101.57)	\$1,466.20	\$1,717.78	\$1,819.35	(\$251.58)	(\$353.15)
2-8216	TRAINING/BEHAVIOR MODIFICATION	\$37.73	\$251.35	\$251.35	(\$213.62)	(\$213.62)	\$694.00	\$936.31	\$936.31	(\$242.31)	(\$242.31)
2-8218	CONSUMER ASSISTANCE	\$1,482.41	\$428.16	\$1,386.15	\$1,054.25	\$96.26	\$24,074.98	\$34,516.83	\$45,417.98	(\$10,441.85)	(\$21,343.00)
2-8220	PRINTING SERVICES	\$2,807.22	\$1,628.90	\$1,707.46	\$1,178.32	\$1,099.76	\$20,472.92	\$15,722.35	\$15,651.33	\$4,750.57	\$4,821.59
2-8221	COURIER DELIVERY SERVICES	\$0.00	\$91.39	\$91.39	(\$91.39)	(\$91.39)	\$62.90	\$906.79	\$906.79	(\$843.89)	(\$843.89)
2-8222	POSTAGE & DELIVERY CHARGES	\$1,050.02	\$1,185.74	\$1,261.46	(\$135.72)	(\$211.44)	\$12,187.22	\$14,023.16	\$14,030.94	(\$1,835.94)	(\$1,843.72)
2-8226	SANCTIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$1,745.62	\$2,000.00	\$254.38
2-8228	BNK CHRGS & CREDIT CRD FEES	\$1,195.73	\$1,803.07	\$17.90	(\$607.34)	\$1,177.83	\$10,271.13	\$13,762.09	\$9,302.55	(\$3,490.96)	\$968.58
2-8232	MISCELLANEOUS CHARGE & EXPENSE	(\$30.00)	\$381.29	\$376.78	(\$411.29)	(\$406.78)	\$2,510.30	\$6,291.41	\$8,301.77	(\$3,781.11)	(\$5,791.47)

		APRIL 2024				YEAR TO DATE					
		APR FY24	APR FY24	APR FY23	Variance	Variance	FY2024 Y-T-D	FY2024 Y-T-D	FY2023 Y-T-D	Variance	Variance
		Actual	Budget	Actual	Budget	FY 2023	Actual	Budget	Actual	Y-T-D Budget	Y-T-D FY 2023
2-8237	IN-KIND EXPENSES	\$752,710.39	\$630,379.85	\$630,486.06	\$122,330.54	\$122,224.33	\$5,213,537.81	\$5,139,442.59	\$5,139,538.48	\$74,095.22	\$73,999.33
2-8340	CPA FIRM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$33,195.00	\$29,700.00	\$29,700.00	\$3,495.00	\$3,495.00
2-8342	ATTORNEY-CONTRACTED/NON-CONTR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,083.75	\$0.00	(\$1,083.75)
2-8359	NON-CONTRACTED RESPITE	\$0.00	\$0.00	\$610.00	\$0.00	(\$610.00)	\$372.00	\$968.00	\$750.00	(\$596.00)	(\$378.00)
2-8360	NON-CONTRACTED CONSULTANTS	\$2,863.01	\$514.14	\$4,299.38	\$2,348.87	(\$1,436.37)	\$4,878.90	\$6,919.52	\$51,162.74	(\$2,040.62)	(\$46,283.84)
<b>Total Other Operating</b>		<b>\$953,639.26</b>	<b>\$812,377.92</b>	<b>\$818,065.06</b>	<b>\$141,261.34</b>	<b>\$135,574.20</b>	<b>\$6,870,227.04</b>	<b>\$6,751,531.43</b>	<b>\$6,829,749.52</b>	<b>\$118,695.61</b>	<b>\$40,477.52</b>
Total Expense		\$2,948,705.47	\$2,773,700.80	\$2,764,776.49	\$175,004.67	\$183,928.98	\$22,752,383.18	\$22,134,253.44	\$21,990,324.90	\$618,129.74	\$762,058.28
<b>BEGINNING NET ASSETS</b>		<b>\$11,676,160.33</b>	<b>\$11,676,160.33</b>	<b>\$14,125,304.00</b>	<b>\$0.00</b>	<b>(\$2,449,143.67)</b>	<b>\$13,543,872.05</b>	<b>\$13,543,872.05</b>	<b>\$13,115,240.29</b>	<b>\$0.00</b>	<b>\$428,631.76</b>
<b>NET SURPLUS/(DEFICIT)</b>		<b>\$1,934,643.96</b>	<b>\$1,754,484.99</b>	<b>\$86,160.35</b>	<b>\$180,158.97</b>	<b>\$1,848,483.61</b>	<b>\$66,932.24</b>	<b>\$299,522.68</b>	<b>\$1,096,224.06</b>	<b>(\$232,590.44)</b>	<b>(\$1,029,291.82)</b>
<b>ENDING NET ASSETS</b>		<b>\$13,610,804.29</b>	<b>\$13,430,645.32</b>	<b>\$14,211,464.35</b>	<b>\$180,158.97</b>	<b>(\$600,660.06)</b>	<b>\$13,610,804.29</b>	<b>\$13,843,394.73</b>	<b>\$14,211,464.35</b>	<b>(\$232,590.44)</b>	<b>(\$600,660.06)</b>

## 5 RECOMMENDATIONS

## B. BUDGET AND FINANCE

## 1) FINANCIAL STATEMENTS-MAY 2024

**RECOMMENDED ACTION:** That the Board of Trustees approves the financial statements for May 2024.

**BACKGROUND INFORMATION:** The Board of Trustee policy requires the periodic presentation of financial and statistical information. Our Performance Contracts with the Texas Health and Human Service Commission require the Board of Trustee Chair, Executive Director, and Financial Officer to certify the accuracy of the financial statements on a quarterly basis. Although this certification does not require Board of Trustee approval, we will continue to present these to the Board of Trustees.

**SUPPORTING INFORMATION:**

- ❖ Number of Days of Operation in Fund Balance *149*.
- ❖ Overall cash received was \$72,024 more than projected. The Center received two months of ECI contract payments in May causing an increase of \$34,468 more than expected. The Center also received \$25,548 more in TRA money than expected due to the changes in billing the fee-for-service contract. The SB292 money received was \$74,292 more than expected due to the utilization of the Psychiatric beds. County support was \$26,375 more than expected due to receiving the Young County support in May when we usually receive that in March. However, HCS money was \$85,371 less than expected since we did not know in August of 2023 that we would be closing the provider side of IDD.
- ❖ Accounts Receivable *increased* by \$107,0578 going from \$1,501,498 to \$1,608,555.
- ❖ Accounts Payable *increased* by \$49,691 going from \$1,007,786 to \$1,059,477.
- ❖ **FINANCIAL STATUS:** The Center had a loss of \$217,634 for May and a cumulative loss of \$150,702 for the year. Budgeted cumulative amount was a gain of \$173,248.
- ❖ **REVENUE:** Overall Revenue for May 2024 was \$84,410 more than budgeted.
  - **Patient Fees** was \$20,545 less than budgeted.
    - This is based on actual cash received in May for services.
  - **Miscellaneous** was \$48,827 more than budgeted.
    - In-kind Match was \$57,706 more than budgeted due to the actual usage of the psychiatric bed days at Red River and Wise. This is based on the PESC in-kind match for psychiatric bed days and is provided by Red River and Wise Health System. It is also based on the Justice Involved Grant, also known as Senate Bill 292 contract, that increased the Center's Mental Health and Substance Abuse bed usage at Red River.



## 5 RECOMMENDATIONS

## B. BUDGET AND FINANCE

## 1) FINANCIAL STATEMENTS-MAY 2024

- Interest Income was \$13,329 less than budgeted.
  - **Other State Funding** was \$174,445 more than budgeted.
    - Justice Involved Grant Program (SB292) was \$120,031 more than budgeted. This is the same as PESC and will fluctuate based on client need for the beds.
    - Osar revenue was \$40,998 more than budgeted. Our subcontractor, Abilene Recovery Council, used some of their Harm Reduction money this month that we had not budgeted in this month.
  - **Other Federal Funding** was \$50,647 less than budgeted.
    - Medicaid Admin Claiming revenue was \$11,384 less than budgeted. This is all based on Rapid Time Management reporting and depends on what programs HHSC decides to monitor for the quarter.
    - Directed Payment Program-Behavioral Health Services, or DPP-BHS, was \$46,611 less than budgeted. The Center made corrections for the ECI DPP-BHS money that was needed to be sent back to the MCO's that was sent to the Center in error for FY2024.
  - **General Revenue** was \$53,462 less than budgeted.
    - PESC revenue was \$53,462 less than budgeted. PESC fluctuates based on client need for the psychiatric beds.
  - **Medicaid Waiver Revenue** was \$14,208 less than budgeted.
    - Department of Human Services-HCS revenue and Department of Human Services-ICF revenue will discontinue over the next few weeks as the provider program was closed. The Center still has some billing to do for services, but not until all transfers have been approved by the state. The State also took away some Host Home billing that was rightfully the Center's and the reimbursement department is working to restore.
  - **Allocated Federal Funds** was right on budget.
- ❖ **EXPENSES:** Overall expense for May 2024 was \$175,770 more than budgeted
- **Personnel** cost was \$2,614 less than budgeted.
  - **Contract** cost was \$112,239 more than budgeted.
    - PESC Bed Days was \$48,150 less than budgeted. This fluctuates based on client need for the psychiatric beds.
    - Justice Involved Bed Days were \$108,835 more than budgeted. This fluctuates based on client need for the psychiatric beds just as PESC.

## 5 RECOMMENDATIONS

## B. BUDGET AND FINANCE

## 1) FINANCIAL STATEMENTS-MAY 2024

- OSAR Contracted was \$43,609 more than budgeted. The Center budgeted some expenses for the Harm Reduction part of the contract with Abilene Recovery Services in April, but Abilene used those funds in May.
- **Travel and Training** expenses were \$1,270 less than budgeted.
- **Capital Outlay** expenses was \$103 more than budgeted.
- **Non-Capitalized Equipment** expenses were \$3,471 more than budgeted. An ice cube maker was purchased for the CRU unit. The Wood Group will be compensating the Center for 50% of the cost.
- **Pharmaceutical** expenses were \$5,128 less than budgeted. This is based upon actual expenses and will fluctuate with patient care. As of January 2021, the Community Benefit and Uncompensated Care expired. This means the Center now pays for all medical invoices from Clinical Pathology Laboratories and Integrated Prescription Management that were being paid by SONT, Service Organization of North Texas. The Wood Group invoices will still be paid by SONT up to the time they no longer can or will pay for them.
- **Other Operating** expenses were \$77,894 more than budgeted.
  - In-Kind Expenses was \$57,706 more than budgeted. This is attributed to the contract with Red River and Wise Health System for the PESC contract and the Justice Involved Bed Days contract (SB292). It is based on bed day usage and will fluctuate based on client need. No actual dollars are exchanged; and there is a corresponding revenue, so the net difference is zero.
  - Building Repair and Maintenance was \$7,568 more than budgeted. Repairs to some air conditioner blowers were made. New carpet was installed in the Bowie centers conference room. The Center also spent money for exterminator service in Quanah to rid that center of fleas.
  - Telecommunications is \$6,190 more than budgeted. The Center has some overlap in costs of services. The Center has also increased its internet speed for uploading and downloading; and increased speed between the main Wichita Falls sites. The Center also has overlap in costs of services for its server license. The overlap will end in June.

Helen Farabee Centers

Balance Sheet - As Of May 2024

<b>Assets</b>	<u><b>Actual</b></u>
CASH GENERAL OPERATING FUND	\$ 5,875,849.90
CASH INTERNAL SERVICE FUND	\$ 2,243,677.94
CASH SELF FUNDED INSURANCE	\$ 679,037.49
SAVINGS	\$ 11,593.43
PETTY CASH FUNDS-CENTERWIDE	\$ 724.83
INVESTMENTS GENERAL OPERATING FUND	\$ 8,136,438.21
INVESTMENTS INTERNAL SERVICE FUND	\$ 657,332.32
ACCOUNTS RECEIVABLE	\$ 1,608,555.34
PREPAID	\$ 380,137.00
PREPAID MISCELLANEOUS-SELF INSURED FUNDS	\$ 687.47
DEPOSITS	\$ 196,754.41
DEPOSITS-SELF INSURED FUNDS	\$ 25,000.00
AMTS PROVIDED-PERSONAL LEAVE	\$ 865,507.34
LAND	\$ 1,057,659.65
BUILDINGS & IMPROVEMENTS	\$ 2,417,078.23
LEASEHOLD IMPROVEMENTS	\$ 139,305.87
EQUIP/FURN/FIX	\$ 453,529.27
COMPUTERS & PERIPHERALS	\$ 1,012,806.16
VEHICLES & CONTRACTORS EQ	\$ 1,864,659.35
COMPUTER SOFTWARE	\$ 610,961.56
ACCUMULATED DEPRECIATION	\$ (5,569,527.28)
CLINICAL SOFTWARE PROJECT	\$ 5,404.44
WICHITA FALLS BUILDING PROJECT	\$ 386,012.69
ISF-MAJOR PROJECTS WORK-IN-PROGRESS	\$ 37,714.59
<b>Total Assets</b>	<b><u><u>\$ 23,096,900.21</u></u></b>
<b>Liabilities and Net Assets</b>	
<b>Liabilities</b>	
ACCOUNTS PAYABLE GENERAL OPERATING FUND	\$ 1,031,962.05
ACCOUNTS PAYABLE INTERNAL SERVICE FUND	\$ 530.92
ACCOUNTS PAYABLE-SELF INSURED FUND	\$ 26,983.61
PAYROLL PAYABLE	\$ 566,104.78
UMR PAYABLE	\$ 156,743.36
EMPLOYEE DEDUCTION PAYBLE	\$ 12,414.89
DEFERRED REVENUE	\$ 1,019,514.20
ACCUM PERSONAL LEAVE-CURRENT	\$ 30,143.78
ACCUM PERSONAL LEAVE-LONGTERM	\$ 865,507.34
UMR CLAIMS PAYABLE - IBNR	\$ 140,000.00
<b>Total Liabilities</b>	<b><u><u>\$ 3,849,904.93</u></u></b>
<b>Net Assets</b>	
UNRESERVED-FUND BALANCE	\$ 13,189,412.47
UNRESERVED-ACCUM PERSONNEL LEAVE	\$ 865,507.34
INCOME SUMMARY-OPERATING FUND	\$ (124,008.40)
INCOME SUMMARY-INTERNAL SERVICE FUND	\$ 5,553,925.68
CONTRIBUTED CAPITAL	\$ (389,142.87)
RETAINED EARNINGS	\$ 151,301.06
<b>Total Net Assets</b>	<b><u><u>\$ 19,246,995.28</u></u></b>
<b>Total Liabilities and Net Assets</b>	<b><u><u>\$ 23,096,900.21</u></u></b>

## Helen Farabee Centers May 2024 Income Statement

	MAY 2024					YEAR TO DATE					
	MAY FY24	MAY FY24	MAY FY23	Variance	Variance	FY2024 Y-T-D	FY2024 Y-T-D	FY2023 Y-T-D	Variance	Variance	
	Actual	Budget	Actual	Budget	FY 2023	Actual	Budget	Actual	Y-T-D Budget	Y-T-D FY 2023	
<b>Revenue</b>											
<b>City Revenue - Deferred Revenue</b>											
2-7000	CITY OF WICHITA FALLS	\$8,333.34	\$8,333.34	\$8,333.34	\$0.00	\$0.00	\$75,000.00	\$75,000.00	\$75,000.00	\$0.00	\$0.00
2-7001	CITY OF CHILLICOTHE	\$27.50	\$27.50	\$27.50	\$0.00	\$0.00	\$247.50	\$247.50	\$247.50	\$0.00	\$0.00
2-7002	CITY OF QUANAH	\$55.00	\$55.00	\$55.00	\$0.00	\$0.00	\$495.00	\$495.00	\$495.00	\$0.00	\$0.00
2-7003	CITY OF HASKELL	\$145.84	\$145.84	\$145.86	\$0.00	(\$0.02)	\$1,312.50	\$1,312.50	\$1,312.50	\$0.00	\$0.00
2-7004	CITY OF BURKBURNETT	\$417.66	\$417.66	\$417.67	\$0.00	(\$0.01)	\$3,759.00	\$3,759.00	\$3,759.00	\$0.00	\$0.00
2-7005	CITY OF GRAHAM	\$1,666.67	\$1,666.67	\$1,666.67	\$0.00	\$0.00	\$15,000.03	\$14,999.99	\$14,999.99	\$0.04	\$0.04
2-7006	CITY OF NOCONA	\$125.00	\$125.00	\$125.00	\$0.00	\$0.00	\$1,125.00	\$1,125.00	\$1,125.00	\$0.00	\$0.00
2-7007	CITY OF BOWIE	\$666.66	\$666.66	\$0.00	\$0.00	\$666.66	\$6,000.00	\$6,000.00	\$0.00	\$0.00	\$6,000.00
<b>Total City Revenue</b>		<b>\$11,437.67</b>	<b>\$11,437.67</b>	<b>\$10,771.04</b>	<b>\$0.00</b>	<b>(\$0.03)</b>	<b>\$102,939.03</b>	<b>\$102,938.99</b>	<b>\$96,938.99</b>	<b>\$0.04</b>	<b>\$0.04</b>
<b>County Revenue - Deferred Revenue</b>											
2-7020	WICHITA COUNTY	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$90,000.00	\$90,000.00	\$90,000.00	\$0.00	\$0.00
2-7021	HASKEL COUNTY	\$1,009.17	\$1,009.17	\$1,009.17	\$0.00	\$0.00	\$9,082.53	\$9,082.53	\$9,082.53	\$0.00	\$0.00
2-7022	STONEWALL COUNTY	\$176.84	\$176.84	\$176.86	\$0.00	(\$0.02)	\$1,591.50	\$1,591.50	\$1,591.50	\$0.00	\$0.00
2-7023	KNOX COUNTY	\$306.34	\$306.34	\$306.36	\$0.00	(\$0.02)	\$2,757.00	\$2,757.00	\$2,757.00	\$0.00	\$0.00
2-7024	DICKENS COUNTY	\$56.25	\$56.25	\$56.25	\$0.00	\$0.00	\$506.25	\$506.25	\$506.25	\$0.00	\$0.00
2-7025	YOUNG COUNTY	\$1,622.91	\$1,622.91	\$1,622.93	\$0.00	(\$0.02)	\$14,606.25	\$14,606.25	\$14,606.25	\$0.00	\$0.00
2-7026	THROCKMORTON COUNTY	\$110.00	\$110.00	\$110.00	\$0.00	\$0.00	\$990.00	\$990.00	\$990.00	\$0.00	\$0.00
2-7027	HARDEMAN COUNTY	\$300.00	\$300.00	\$300.00	\$0.00	\$0.00	\$2,700.00	\$2,700.00	\$2,700.00	\$0.00	\$0.00
2-7028	WISE COUNTY	\$4,616.66	\$4,616.66	\$4,616.68	\$0.00	(\$0.02)	\$41,550.00	\$41,550.00	\$41,550.00	\$0.00	\$0.00
2-7029	BAYLOR COUNTY	\$183.34	\$183.34	\$183.36	\$0.00	(\$0.02)	\$1,650.00	\$1,650.00	\$1,650.00	\$0.00	\$0.00
2-7030	FOARD COUNTY	\$110.00	\$110.00	\$110.00	\$0.00	\$0.00	\$990.00	\$990.00	\$990.00	\$0.00	\$0.00
2-7031	MONTAGUE COUNTY	\$1,333.34	\$1,333.34	\$1,333.36	\$0.00	(\$0.02)	\$12,000.00	\$12,000.00	\$12,000.00	\$0.00	\$0.00
2-7032	JACK COUNTY	\$325.00	\$325.00	\$325.00	\$0.00	\$0.00	\$2,925.00	\$2,925.00	\$2,925.00	\$0.00	\$0.00
2-7033	CLAY COUNTY	\$241.66	\$241.66	\$241.68	\$0.00	(\$0.02)	\$2,175.00	\$2,175.00	\$2,175.00	\$0.00	\$0.00
2-7034	COTTLE COUNTY	\$100.00	\$100.00	\$100.00	\$0.00	\$0.00	\$900.00	\$900.00	\$900.00	\$0.00	\$0.00
2-7035	CHILDRESS COUNTY	\$347.91	\$347.91	\$347.93	\$0.00	(\$0.02)	\$3,131.25	\$3,131.25	\$3,131.25	\$0.00	\$0.00
2-7036	ARCHER COUNTY SUPPORT	\$208.34	\$208.34	\$208.36	\$0.00	(\$0.02)	\$1,875.00	\$1,875.00	\$1,875.00	\$0.00	\$0.00
<b>Total County Revenue</b>		<b>\$21,047.76</b>	<b>\$21,047.76</b>	<b>\$21,047.94</b>	<b>\$0.00</b>	<b>(\$0.18)</b>	<b>\$189,429.78</b>	<b>\$189,429.78</b>	<b>\$189,429.78</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Other Taxing Authority Funds - Deferred Revenue</b>											
2-7038	INDEPENDENT SCHOOL DISTRICT	\$265.00	\$265.00	\$265.00	\$0.00	\$0.00	\$2,385.00	\$2,385.00	\$2,385.00	\$0.00	\$0.00
<b>Total Other Taxing Authority Funds</b>		<b>\$265.00</b>	<b>\$265.00</b>	<b>\$265.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,385.00</b>	<b>\$2,385.00</b>	<b>\$2,385.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Patient Fees - Cash Basis Only</b>											
2-7050	CONSUMER FEES	\$16,995.07	\$9,222.15	\$10,967.93	\$7,772.92	\$6,027.14	\$127,550.43	\$94,101.53	\$96,690.99	\$33,448.90	\$30,859.44
2-7060	PRIVATE INSURANCE MCO CARD SERVICES	\$38,057.90	\$57,408.27	\$57,568.81	(\$19,350.37)	(\$19,510.91)	\$273,535.61	\$317,054.28	\$311,264.65	(\$43,518.67)	(\$37,729.04)
2-7070	PRIVATE INSURANCE MCO CASE MANAGEMENT	\$11,732.65	\$18,423.51	\$18,423.51	(\$6,690.86)	(\$6,690.86)	\$97,669.99	\$129,361.89	\$129,361.89	(\$31,691.90)	(\$31,691.90)
2-7080	PRIVATE INSURANCE MCO REHAB	\$13,267.25	\$15,543.92	\$15,447.49	(\$2,276.67)	(\$2,180.24)	\$88,151.51	\$90,516.21	\$90,419.78	(\$2,364.70)	(\$2,268.27)
<b>Total Patient Fees</b>		<b>\$80,052.87</b>	<b>\$100,597.85</b>	<b>\$102,407.74</b>	<b>(\$20,544.98)</b>	<b>(\$22,354.87)</b>	<b>\$586,907.54</b>	<b>\$631,033.91</b>	<b>\$627,737.31</b>	<b>(\$44,126.37)</b>	<b>(\$40,829.77)</b>
<b>Miscellaneous - Cash Basis</b>											
2-7037	IN-KIND MATCH	\$825,835.39	\$768,129.85	\$768,236.06	\$57,705.54	\$57,599.33	\$6,039,373.20	\$5,907,572.44	\$5,907,774.54	\$131,800.76	\$131,598.66
2-7100	MEDICARE - TITLE XVII	\$2,063.47	\$3,878.64	\$3,976.14	(\$1,815.17)	(\$1,912.67)	\$30,050.57	\$36,006.97	\$36,359.08	(\$5,956.40)	(\$6,308.51)
2-7260	RENT	\$4,918.25	\$3,918.25	\$3,972.41	\$1,000.00	\$945.84	\$37,180.90	\$36,383.38	\$35,185.05	\$797.52	\$1,995.85
2-7265	FUNDRAISING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$164.09	\$0.00	\$0.00	\$164.09	\$164.09
2-7270	DONATIONS/CONTRIBUTIONS	\$816.83	\$669.36	\$669.36	\$147.47	\$147.47	\$12,627.92	\$14,010.28	\$125,010.28	(\$1,382.36)	(\$112,382.36)
2-7275	INTEREST INCOME	\$2,934.72	\$16,263.84	\$3,869.12	(\$13,329.12)	(\$934.40)	\$230,637.27	\$162,187.42	\$77,377.53	\$68,449.85	\$153,259.74
2-7280	MISCELLANEOUS	\$5,938.25	\$819.77	\$6,245.43	\$5,118.48	(\$307.18)	\$45,054.52	\$135,631.85	\$212,795.68	(\$90,577.33)	(\$167,741.16)
<b>Total Miscellaneous</b>		<b>\$842,506.91</b>	<b>\$793,679.71</b>	<b>\$786,968.52</b>	<b>\$48,827.20</b>	<b>\$55,538.39</b>	<b>\$6,395,088.47</b>	<b>\$6,291,792.34</b>	<b>\$6,394,502.16</b>	<b>\$103,296.13</b>	<b>\$586.31</b>

		<b>MAY 2024</b>				<b>YEAR TO DATE</b>					
		<b>MAY FY24</b>	<b>MAY FY24</b>	<b>MAY FY23</b>	<b>Variance</b>	<b>Variance</b>	<b>FY2024 Y-T-D</b>	<b>FY2024 Y-T-D</b>	<b>FY2023 Y-T-D</b>	<b>Variance</b>	<b>Variance</b>
		<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>FY 2023</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Y-T-D Budget</b>	<b>Y-T-D FY 2023</b>
<b>Other State Funding - Accrued Basis Only</b>											
2-7120	MH FIRST AID	\$13,325.03	\$9,161.73	\$9,161.73	\$4,163.30	\$4,163.30	\$79,502.43	\$77,543.84	\$75,143.84	\$1,958.59	\$4,358.59
2-7122	TCOOMMI EARNED INCOME	\$25,426.50	\$33,678.98	\$33,128.98	(\$8,252.48)	(\$7,702.48)	\$207,963.41	\$266,337.64	\$255,074.93	(\$58,374.23)	(\$47,111.52)
2-7124	SUBSTANCE ABUSE SERVICES	\$26,023.07	\$12,093.47	\$48,013.40	\$13,929.60	(\$21,990.33)	\$152,544.16	\$82,722.26	\$577,904.56	\$69,821.90	(\$425,360.40)
2-7125	SUD COMMUNITY MH GRANT PROGRAM	\$2,166.01	\$2,462.17	\$2,462.17	(\$296.16)	(\$296.16)	\$16,223.54	\$20,546.81	\$20,546.81	(\$4,323.27)	(\$4,323.27)
2-7127	OSAR - OUTREACH, SCREENING ASSESSMENT, REFFERAL	\$91,886.87	\$50,888.50	\$0.00	\$40,998.37	\$91,886.87	\$492,037.07	\$457,996.50	\$0.00	\$34,040.57	\$492,037.07
2-7128	RSS - RECOVERY SUPPORT SERVICES	\$3,576.30	\$6,666.67	\$0.00	(\$3,090.37)	\$3,576.30	\$49,949.03	\$59,999.99	\$0.00	(\$10,050.96)	\$49,949.03
2-7150	MFP/ECC REVENUE	\$2,594.26	\$3,358.96	\$3,358.96	(\$764.70)	(\$764.70)	\$32,490.00	\$30,976.59	\$30,976.59	\$1,513.41	\$1,513.41
2-7152	PASRR IDD SPECIALIZED SERVICES	\$420.19	\$2,037.00	\$2,037.00	(\$1,616.81)	(\$1,616.81)	\$15,067.90	\$9,729.52	\$9,729.52	\$5,338.38	\$5,338.38
2-7153	PASRR IDD SPECIALIZED SERVICES - OBRA - LIDDA	\$350.00	\$1,050.00	\$1,050.00	(\$700.00)	(\$700.00)	\$4,200.00	\$4,900.00	\$4,900.00	(\$700.00)	(\$700.00)
2-7218	JUSTICE INVOLVED GRANT PROGRAM	\$326,845.60	\$206,815.03	\$206,815.03	\$120,030.57	\$120,030.57	\$2,232,834.30	\$1,697,942.08	\$1,697,942.08	\$534,892.22	\$534,892.22
2-7245	DARS-ECI REVENUE	\$88,429.56	\$78,385.75	\$81,700.54	\$10,043.81	\$6,729.02	\$800,163.52	\$821,270.02	\$824,532.59	(\$21,106.50)	(\$24,369.07)
<b>Total Other State Funding</b>		<b>\$581,043.39</b>	<b>\$406,598.26</b>	<b>\$387,727.81</b>	<b>\$174,445.13</b>	<b>\$193,315.58</b>	<b>\$4,082,975.36</b>	<b>\$3,529,965.25</b>	<b>\$3,496,750.92</b>	<b>\$553,010.11</b>	<b>\$586,224.44</b>
<b>Other Federal Funding</b>											
2-7102	MEDICAID-CARD SERVICES	\$956.02	\$3,249.17	\$3,274.04	(\$2,293.15)	(\$2,318.02)	\$10,619.91	\$14,171.46	\$16,167.13	(\$3,551.55)	(\$5,547.22)
2-7104	MEDICAID-CASE MANAGEMENT	\$9,384.52	\$8,353.68	\$8,353.68	\$1,030.84	\$1,030.84	\$55,007.54	\$69,321.63	\$60,566.95	(\$14,314.09)	(\$5,559.41)
2-7106	MEDICAID-IDD SERV COORDINATION	\$55,153.60	\$40,610.50	\$40,610.50	\$14,543.10	\$14,543.10	\$567,892.90	\$541,309.00	\$494,488.70	\$26,583.90	\$73,404.20
2-7108	MEDICAID REHAB	\$23,462.95	\$27,410.59	\$26,410.59	(\$3,947.64)	(\$2,947.64)	\$168,162.28	\$225,900.05	\$230,702.96	(\$57,737.77)	(\$62,540.68)
2-7110	MEDICAID PASRR	\$2,673.30	\$3,793.54	\$3,793.54	(\$1,120.24)	(\$1,120.24)	\$6,785.09	\$7,166.99	\$7,166.99	(\$381.90)	(\$381.90)
2-7112	MEDICAID-ADMIN CLAIMING	\$37,496.00	\$48,879.89	\$91,079.79	(\$11,383.89)	(\$53,583.79)	\$413,158.80	\$403,232.33	\$448,419.95	\$9,926.47	(\$35,261.15)
2-7114	MEDICAID-HABILITATION COORDINATION	\$5,068.31	\$5,830.44	\$5,738.82	(\$762.13)	(\$670.51)	\$63,206.13	\$64,435.15	\$64,413.87	(\$1,229.02)	(\$1,207.74)
2-7126	HOSPITAL TRANSITION PILOT PROGRAM	\$56,636.53	\$55,355.07	\$53,155.12	\$1,281.46	\$3,481.41	\$481,910.26	\$506,949.67	\$491,549.73	(\$25,039.41)	(\$9,639.47)
2-7130	MH OUTPATIENT CAPACITY EXPANSION	\$19,740.08	\$21,124.52	\$29,649.58	(\$1,384.44)	(\$9,909.50)	\$185,374.37	\$190,120.68	\$218,431.92	(\$4,746.31)	(\$33,057.55)
2-7250	1115 WAIVER FEDERAL REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$38,405.35	\$45,412.11	\$45,412.11	(\$7,006.76)	(\$7,006.76)
2-7252	DIRECTED PAYMENT PROGRAM - BEHAVIORAL HEALTH SERVICES	\$43,338.38	\$89,949.13	\$48,476.89	(\$46,610.75)	(\$5,138.51)	\$519,277.51	\$510,395.17	\$489,368.80	\$8,882.34	\$29,908.71
2-7254	PUBLIC HEALTH PROVIDER - CHARITY CARE PROGRAM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,126,313.73	\$2,126,313.73	\$2,124,807.12	\$0.00	\$1,506.61
2-7255	SAMHSA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$92,967.01	\$0.00	(\$92,967.01)
<b>Total Other Federal Funding</b>		<b>\$253,909.69</b>	<b>\$304,556.53</b>	<b>\$310,542.55</b>	<b>(\$50,646.84)</b>	<b>(\$56,632.86)</b>	<b>\$4,636,113.87</b>	<b>\$4,704,727.97</b>	<b>\$4,784,463.24</b>	<b>(\$68,614.10)</b>	<b>(\$148,349.37)</b>
<b>General Revenue - Deferred Revenue</b>											
2-7215	PESC	\$193,099.99	\$246,562.01	\$246,562.01	(\$53,462.02)	(\$53,462.02)	\$1,623,627.85	\$1,632,710.20	\$1,632,710.20	(\$9,082.35)	(\$9,082.35)
2-7220	GENERAL REVENUE - MH	\$586,882.00	\$586,882.00	\$586,881.99	\$0.00	\$0.01	\$5,281,938.00	\$5,281,938.00	\$5,281,937.91	\$0.00	\$0.09
2-7222	GENERAL REVENUE - VETERANS SERVICES	\$5,833.33	\$5,833.33	\$5,833.33	\$0.00	\$0.00	\$52,499.99	\$52,499.99	\$52,499.97	\$0.00	\$0.02
2-7224	GENERAL REVENUE - BH SVCS IN EDUC SVC CTR	\$9,583.33	\$9,583.33	\$9,583.33	\$0.00	\$0.00	\$86,249.99	\$86,249.99	\$86,249.97	\$0.00	\$0.02
2-7230	GENERAL REVENUE - IDD	\$93,036.53	\$93,036.53	\$91,044.33	\$0.00	\$1,992.20	\$837,328.77	\$837,328.77	\$819,398.97	\$0.00	\$17,929.80
2-7232	GENERAL REVENUE-CRISIS REDESIG	\$37,168.75	\$37,168.75	\$37,168.76	\$0.00	(\$0.01)	\$334,518.75	\$334,518.75	\$334,518.78	\$0.00	(\$0.03)
2-7235	GENERAL REVENUE - IDD ARPA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,196.09	\$0.00	\$292,519.07	\$5,196.09	(\$287,322.98)
2-7236	IDD GR-CRISIS RESPITE-CIS	\$17,980.66	\$17,980.66	\$17,980.67	\$0.00	(\$0.01)	\$161,826.00	\$161,826.00	\$161,826.06	\$0.00	(\$0.06)
2-7238	PERMANENCY PLANNING	\$1,854.75	\$1,854.75	\$1,854.76	\$0.00	(\$0.01)	\$16,692.75	\$16,692.75	\$16,692.81	\$0.00	(\$0.06)
<b>Total General Revenue</b>		<b>\$945,439.34</b>	<b>\$998,901.36</b>	<b>\$996,909.18</b>	<b>(\$53,462.02)</b>	<b>(\$51,469.84)</b>	<b>\$8,399,878.19</b>	<b>\$8,403,764.45</b>	<b>\$8,678,353.74</b>	<b>(\$3,886.26)</b>	<b>(\$278,475.55)</b>
<b>Medicaid Waiver - Accrued Basis Only</b>											
2-7135	DEPT OF HUMAN SERVICES-ICF	\$0.00	\$0.00	\$30,527.52	\$0.00	(\$30,527.52)	\$167,572.74	\$134,965.29	\$221,356.06	\$32,607.45	(\$53,783.32)
2-7137	ICF-QAF	\$0.00	\$0.00	(\$1,492.65)	\$0.00	\$1,492.65	(\$9,620.94)	(\$10,207.80)	(\$12,971.61)	\$586.86	\$3,350.67
2-7145	DEPT OF HUMAN SVCS-HCS	(\$14,208.47)	\$0.00	\$84,272.49	(\$14,208.47)	(\$98,480.96)	\$475,611.20	\$578,535.74	\$826,021.15	(\$102,924.54)	(\$350,409.95)
<b>Total Medicaid Waiver</b>		<b>(\$14,208.47)</b>	<b>\$0.00</b>	<b>\$113,307.36</b>	<b>(\$14,208.47)</b>	<b>(\$127,515.83)</b>	<b>\$633,563.00</b>	<b>\$703,293.23</b>	<b>\$1,034,405.60</b>	<b>(\$69,730.23)</b>	<b>(\$400,842.60)</b>
<b>Allocated Federal Funds - Accrued Basis Only</b>											
2-7200	TANF-CAS	\$14,565.75	\$14,565.75	\$14,565.75	\$0.00	\$0.00	\$131,091.75	\$131,091.75	\$131,091.75	\$0.00	\$0.00
2-7201	TANF-ADULT	\$3,207.59	\$3,207.59	\$3,207.58	\$0.00	\$0.01	\$28,868.25	\$28,868.25	\$28,868.24	\$0.00	\$0.01
2-7202	TANF-TITLE XX-ADULT	\$3,663.66	\$3,663.66	\$3,663.67	\$0.00	(\$0.01)	\$32,973.00	\$32,973.00	\$32,973.01	\$0.00	(\$0.01)
2-7203	TRANSITION-TITLE XX-CRISIS	\$5,992.25	\$5,992.25	\$5,992.25	\$0.00	\$0.00	\$53,930.25	\$53,930.25	\$53,930.25	\$0.00	\$0.00
2-7210	MENTAL HEALTH BLOCK GRANT	\$36,511.91	\$36,511.91	\$36,511.92	\$0.00	(\$0.01)	\$328,607.25	\$328,607.25	\$328,607.28	\$0.00	(\$0.03)
<b>Total Allocated Federal Funds</b>		<b>\$63,941.16</b>	<b>\$63,941.16</b>	<b>\$63,941.17</b>	<b>\$0.00</b>	<b>(\$0.01)</b>	<b>\$575,470.50</b>	<b>\$575,470.50</b>	<b>\$575,470.53</b>	<b>\$0.00</b>	<b>(\$0.03)</b>
<b>Total Revenue</b>		<b>\$2,785,435.32</b>	<b>\$2,701,025.30</b>	<b>\$2,788,881.31</b>	<b>\$84,410.02</b>	<b>(\$8,452.99)</b>	<b>\$25,604,750.74</b>	<b>\$25,134,801.42</b>	<b>\$25,880,437.27</b>	<b>\$469,949.32</b>	<b>(\$275,686.53)</b>

Expense	MAY 2024					YEAR TO DATE					
	MAY FY24	MAY FY24	MAY FY23	Variance	Variance	FY2024 Y-T-D	FY2024 Y-T-D	FY2023 Y-T-D	Variance	Variance	
	Actual	Budget	Actual	Budget	FY 2023	Actual	Budget	Actual	Y-T-D Budget	Y-T-D FY 2023	
<b>Salaries</b>											
2-8000	SALARIES	\$941,166.31	\$938,019.06	\$953,768.28	\$3,147.25	(\$12,601.97)	\$8,991,136.97	\$8,882,301.40	\$8,620,798.03	\$108,835.57	\$370,338.94
2-8001	OVERTIME	\$11,940.07	\$9,449.23	\$11,742.05	\$2,490.84	\$198.02	\$97,139.96	\$102,864.40	\$83,110.65	(\$5,724.44)	\$14,029.31
<b>Total Salaries</b>		<b>\$953,106.38</b>	<b>\$947,468.29</b>	<b>\$965,510.33</b>	<b>\$5,638.09</b>	<b>(\$12,403.95)</b>	<b>\$9,088,276.93</b>	<b>\$8,985,165.80</b>	<b>\$8,703,908.68</b>	<b>\$103,111.13</b>	<b>\$384,368.25</b>
<b>Benefits</b>											
2-8002	EMPLOYER'S FICA/MEDICARE	\$70,601.53	\$68,877.78	\$71,396.28	\$1,723.75	(\$794.75)	\$664,494.07	\$657,129.77	\$639,209.53	\$7,364.30	\$25,284.54
2-8003	TEC UNEMPLOYMENT TAX	\$1,057.63	\$93.35	\$109.19	\$964.28	\$948.44	\$32,259.29	\$2,801.77	\$2,660.62	\$29,457.52	\$29,598.67
2-8004	WORKER'S COMPENSATION	\$2,446.00	\$3,172.75	\$3,229.00	(\$726.75)	(\$783.00)	\$24,472.00	\$30,444.05	\$29,153.00	(\$5,972.05)	(\$4,681.00)
2-8005	RETIREMENT EMPLOYER CONTRIBUTION 401A	\$50,059.27	\$48,778.89	\$25,538.57	\$1,280.38	\$24,520.70	\$448,038.89	\$457,019.25	\$407,062.84	(\$8,980.36)	\$40,976.05
2-8006	HEALTH INSURANCE	\$133,759.08	\$144,802.73	\$155,194.83	(\$11,043.65)	(\$21,435.75)	\$1,365,028.56	\$1,313,584.22	\$1,353,881.97	\$51,444.34	\$11,146.59
<b>Total Benefits</b>		<b>\$257,923.51</b>	<b>\$265,725.50</b>	<b>\$255,467.87</b>	<b>(\$7,801.99)</b>	<b>\$2,455.64</b>	<b>\$2,534,292.81</b>	<b>\$2,460,979.06</b>	<b>\$2,431,967.96</b>	<b>\$73,313.75</b>	<b>\$102,324.85</b>
<b>Contracts</b>											
2-8300	PSYCHIATRIST	\$24,750.00	\$23,625.00	(\$1,215.00)	\$1,125.00	\$25,965.00	\$206,550.00	\$205,005.00	\$182,250.00	\$1,545.00	\$24,300.00
2-8304	PSYCHOLOGIST	\$1,100.00	\$150.00	\$150.00	\$950.00	\$950.00	\$6,200.00	\$4,200.00	\$4,200.00	\$2,000.00	\$2,000.00
2-8310	DENTIST	\$0.00	\$0.00	\$186.00	\$0.00	(\$186.00)	\$1,561.00	\$3,509.00	\$3,695.00	(\$1,948.00)	(\$2,134.00)
2-8312	AUDIOLOGIST/SPEECH/EAR/NSE/THR	\$0.00	\$0.00	\$2,767.50	\$0.00	(\$2,767.50)	\$0.00	\$20,428.65	\$29,818.96	(\$20,428.65)	(\$29,818.96)
2-8314	DIETICIAN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00	(\$500.00)
2-8318	CRISIS-CONTRACTED	\$12,262.00	\$12,262.00	\$12,262.00	\$0.00	\$0.00	\$110,358.00	\$112,673.00	\$117,522.00	(\$2,315.00)	(\$7,164.00)
2-8320	PESC BED DAYS	\$159,870.00	\$208,020.00	\$208,020.00	(\$48,150.00)	(\$48,150.00)	\$1,342,765.00	\$1,327,470.00	\$1,377,470.00	\$15,295.00	(\$34,705.00)
2-8322	OSAR-SUBSTANCE ABUSE	\$83,115.07	\$39,506.23	\$29,506.23	\$43,608.84	\$53,608.84	\$441,238.71	\$403,552.20	\$372,552.20	\$37,686.51	\$68,686.51
2-8326	LABORATORY CONTRACTS	\$2,706.05	\$1,963.85	\$1,963.85	\$742.20	\$742.20	\$15,022.35	\$12,782.21	\$12,792.21	\$2,240.14	\$2,230.14
2-8330	HOST HOME	\$0.00	\$0.00	\$52,164.63	\$0.00	(\$52,164.63)	\$299,863.11	\$329,584.96	\$476,176.52	(\$29,721.85)	(\$176,313.41)
2-8332	DAY HAB CONTRACTED	\$0.00	\$0.00	\$5,638.32	\$0.00	(\$5,638.32)	\$38,704.19	\$36,131.29	\$41,978.67	\$2,572.90	(\$3,274.48)
2-8336	RESPIRE-CONTRACTED	\$7,460.00	\$6,725.00	\$6,725.00	\$735.00	\$735.00	\$52,687.50	\$49,393.40	\$50,100.90	\$3,294.10	\$2,586.60
2-8338	SOFTWARE WEB-BASED	\$19,684.99	\$19,675.55	\$19,908.16	\$9.44	(\$223.17)	\$197,388.81	\$177,350.38	\$155,728.22	\$20,038.43	\$41,660.59
2-8344	JUSTICE INVOLVED BED DAYS	\$295,885.00	\$187,050.00	\$187,050.00	\$108,835.00	\$108,835.00	\$2,020,020.00	\$1,535,200.00	\$1,535,200.00	\$484,820.00	\$484,820.00
2-8346	HOSPITAL TRANSITION CONTRACTED	\$45,500.00	\$45,500.00	\$45,500.00	\$0.00	\$0.00	\$409,500.00	\$409,500.00	\$409,500.00	\$0.00	\$0.00
2-8348	BH SVCS IN ESC-REGION 9	\$510.00	\$682.76	\$355.00	(\$172.76)	\$155.00	\$4,550.61	\$6,144.84	\$3,666.34	(\$1,594.23)	\$884.27
2-8350	OTHER CONTRACTED CONSULTANTS	\$3,653.31	\$3,460.39	\$8,634.50	\$192.92	(\$4,981.19)	\$56,142.02	\$73,298.10	\$88,368.88	(\$17,156.08)	(\$32,226.86)
2-8353	TECHNICAL ASSISTANCE - MDRT	\$0.00	\$6,000.00	\$0.00	\$3,375.00	\$3,375.00	\$16,125.00	\$18,500.00	\$0.00	(\$2,375.00)	\$16,125.00
2-8355	Other Contracted Consultants-G & A Services	\$9,780.09	\$8,791.99	\$9,655.64	\$988.10	\$124.45	\$88,033.70	\$79,874.90	\$86,040.77	\$8,158.80	\$1,992.93
<b>Total Contracts</b>		<b>\$666,276.51</b>	<b>\$563,412.77</b>	<b>\$589,271.83</b>	<b>\$112,238.74</b>	<b>\$80,379.68</b>	<b>\$5,306,710.00</b>	<b>\$4,804,597.93</b>	<b>\$4,947,560.67</b>	<b>\$502,112.07</b>	<b>\$359,149.33</b>
<b>Travel and Training</b>											
2-8021	EMPLOYEE MILEAGE	\$1,207.45	\$1,579.49	\$1,479.62	(\$372.04)	(\$272.17)	\$13,208.64	\$8,914.56	\$8,463.97	\$4,294.08	\$4,744.67
2-8022	EMPLOYEE PER DIEM (MEALS AND HOTEL)	\$3,896.40	\$1,734.27	\$1,734.27	\$2,162.13	\$2,162.13	\$38,302.08	\$24,882.22	\$26,445.06	\$13,419.86	\$11,857.02
2-8023	EMPLOYEE TRAVEL-AIRFARE & CAR RENTAL	\$838.22	\$2,559.40	\$2,538.10	(\$1,721.18)	(\$1,699.88)	\$10,587.92	\$9,672.46	\$10,080.05	\$915.46	\$507.87
2-8024	EMPLOYEE TRAVEL OVER STATE RATE	\$202.99	\$248.19	\$248.19	(\$45.20)	(\$45.20)	\$2,322.02	\$1,088.96	\$1,266.34	\$1,233.06	\$1,055.68
2-8025	EMPLOYEE DEVELOPMENT & TRAINING	\$1,780.94	\$3,075.00	\$2,527.00	(\$1,294.06)	(\$746.06)	\$38,200.94	\$28,518.22	\$32,411.99	\$9,682.72	\$5,788.95
<b>Total Travel and Training</b>		<b>\$7,926.00</b>	<b>\$9,196.35</b>	<b>\$8,527.18</b>	<b>(\$1,270.35)</b>	<b>(\$601.18)</b>	<b>\$102,621.60</b>	<b>\$73,076.42</b>	<b>\$78,667.41</b>	<b>\$29,545.18</b>	<b>\$23,954.19</b>
<b>Capital Outlay</b>											
2-8106	BUILDING USE FEE	\$7,482.89	\$7,376.00	\$7,766.76	\$106.89	(\$283.87)	\$67,576.88	\$66,384.00	\$60,421.88	\$1,192.88	\$7,155.00
2-8126	EQUIP/FURN/FIX USE FEE	\$2,631.62	\$2,322.66	\$2,559.75	\$308.96	\$71.87	\$23,410.89	\$20,903.75	\$22,099.77	\$2,507.14	\$1,311.12
2-8146	VEHICLE USE FEE	\$5,899.20	\$5,899.20	\$9,317.28	\$0.00	(\$3,418.08)	\$58,095.32	\$77,019.50	\$69,283.18	(\$18,924.18)	(\$11,187.86)
2-8156	SOFTWARE USE FEE	\$208.34	\$208.34	\$208.34	\$0.00	\$0.00	\$4,139.56	\$1,875.06	\$6,931.94	\$2,264.50	(\$2,792.38)
2-8166	COMPUTER & PRINTER USE FEE	\$4,862.76	\$5,175.61	\$5,266.70	(\$312.85)	(\$403.94)	\$47,337.11	\$48,371.36	\$49,789.90	(\$1,034.25)	(\$2,452.79)
2-8170	CAPITAL OUTLAY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22,000.00	\$22,000.00	\$5,587.68	\$0.00	\$16,412.32
<b>Total Capital Outlay</b>		<b>\$21,084.81</b>	<b>\$20,981.81</b>	<b>\$25,118.83</b>	<b>\$103.00</b>	<b>(\$4,034.02)</b>	<b>\$222,559.76</b>	<b>\$236,553.67</b>	<b>\$214,114.35</b>	<b>(\$13,993.91)</b>	<b>\$8,445.41</b>



		MAY 2024					YEAR TO DATE				
		MAY FY24	MAY FY24	MAY FY23	Variance	Variance	FY2024 Y-T-D	FY2024 Y-T-D	FY2023 Y-T-D	Variance	Variance
		Actual	Budget	Actual	Budget	FY 2023	Actual	Budget	Actual	Y-T-D Budget	Y-T-D FY 2023
<b>Non-Capitalized Equipment</b>											
2-8190	MINOR EQUIPMENT PURCHASES	\$4,636.37	\$1,165.35	\$1,504.89	\$3,471.02	\$3,131.48	\$17,578.88	\$20,674.28	\$24,549.18	(\$3,095.40)	(\$6,970.30)
<b>Total Non-Capitalized Equipment</b>		<b>\$4,636.37</b>	<b>\$1,165.35</b>	<b>\$1,504.89</b>	<b>\$3,471.02</b>	<b>\$3,131.48</b>	<b>\$17,578.88</b>	<b>\$20,674.28</b>	<b>\$24,549.18</b>	<b>(\$3,095.40)</b>	<b>(\$6,970.30)</b>
<b>Pharmaceutical</b>											
2-8316	PHARMACIST	\$60,985.88	\$66,113.66	\$74,880.88	(\$5,127.78)	(\$13,895.00)	\$582,055.62	\$675,738.58	\$680,088.94	(\$93,682.96)	(\$98,033.32)
<b>Total Pharmaceutical</b>		<b>\$60,985.88</b>	<b>\$66,113.66</b>	<b>\$74,880.88</b>	<b>(\$5,127.78)</b>	<b>(\$13,895.00)</b>	<b>\$582,055.62</b>	<b>\$675,738.58</b>	<b>\$680,088.94</b>	<b>(\$93,682.96)</b>	<b>(\$98,033.32)</b>
<b>Other Operating</b>											
2-8007	EAP EXPENSE	\$357.70	\$401.50	\$401.50	(\$43.80)	(\$43.80)	\$3,565.32	\$3,623.72	\$3,623.72	(\$58.40)	(\$58.40)
2-8020	HIRING RELATED EXPENSES	\$3,220.05	\$4,232.87	\$4,556.03	(\$1,012.82)	(\$1,335.98)	\$37,139.88	\$32,805.82	\$40,652.72	\$4,334.06	(\$3,512.84)
2-8026	EMPLOYEE AWARDS & BANQUETS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,820.88	\$19,000.00	\$17,264.61	(\$4,179.12)	(\$2,443.73)
2-8027	EMPLOYEE FLU SHOTS AND TB	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,546.18	\$1,849.80	\$1,849.80	\$1,696.38	\$1,696.38
2-8040	PROFESSIONAL/ERROR&OMMISSIONS	\$2,980.75	\$2,980.75	\$3,530.58	\$0.00	(\$549.83)	\$26,826.75	\$26,826.75	\$31,775.22	\$0.00	(\$4,948.47)
2-8041	LIABILITY COVERAGE	\$134.00	\$134.00	\$132.65	\$0.00	\$1.35	\$1,383.00	\$1,206.00	\$1,287.89	\$177.00	\$95.11
2-8042	OTHER INSURANCE COVERAGE	\$1,788.79	\$1,788.79	\$1,723.05	\$0.00	\$65.74	\$16,099.11	\$16,099.11	\$15,507.45	\$0.00	\$591.66
2-8050	ADVERTISING EXPENSE	\$797.51	\$635.07	\$563.75	\$162.44	\$233.76	\$7,391.95	\$8,011.73	\$10,201.63	(\$619.78)	(\$2,809.68)
2-8055	DUES AND MEMBERSHIPS	\$5,457.43	\$5,567.37	\$5,587.83	(\$109.94)	(\$130.40)	\$53,916.73	\$51,328.02	\$46,873.50	\$2,588.71	\$7,043.23
2-8057	LICENSES	\$3,030.27	\$635.28	\$422.91	\$2,394.99	\$2,607.36	\$7,096.36	\$6,677.35	\$4,920.02	\$419.01	\$2,176.34
2-8060	BOARD ACTIVITY EXPENSE	\$0.00	\$11.99	\$11.99	(\$11.99)	(\$11.99)	\$1,873.98	\$2,924.07	\$2,924.07	(\$1,050.09)	(\$1,050.09)
2-8065	DPP-BHS RISK AND ADMIN EXPENSE	\$2,044.16	\$2,044.16	\$2,044.16	\$0.00	\$0.00	\$18,397.49	\$18,397.46	\$18,397.44	\$0.03	\$0.05
2-8070	UTILITIES	\$12,637.50	\$11,884.28	\$12,185.00	\$753.22	\$452.50	\$139,889.10	\$129,804.08	\$130,584.30	\$10,085.02	\$9,304.80
2-8072	TELECOMMUNICATIONS	\$29,877.85	\$23,688.11	\$23,688.11	\$6,189.74	\$6,189.74	\$267,644.98	\$218,988.19	\$219,024.66	\$48,656.79	\$48,620.32
2-8074	CABLE TELEVISION	\$0.00	\$0.00	\$75.25	\$0.00	(\$75.25)	\$461.94	\$526.72	\$629.41	(\$64.78)	(\$167.47)
2-8076	TELEPHONE-BASIC SERVICE EXPENSE	\$2,544.55	\$2,532.96	\$2,522.50	\$11.59	\$22.05	\$23,401.82	\$22,796.64	\$23,052.39	\$605.18	\$349.43
2-8078	CELL PHONE SERVICE EXPENSE	\$2,162.44	\$2,225.90	\$2,592.56	(\$63.46)	(\$430.12)	\$25,345.14	\$24,377.37	\$27,781.27	\$967.77	(\$2,436.13)
2-8080	LONG DISTANCE TELEPHONE SERVICE EXPENSE	\$186.77	\$199.12	\$199.13	(\$12.35)	(\$12.36)	\$2,474.38	\$1,603.44	\$1,603.58	\$870.94	\$870.80
2-8100	BUILDING RENT	\$52,790.34	\$52,790.34	\$50,916.11	\$0.00	\$1,874.23	\$473,272.58	\$469,335.68	\$452,754.68	\$3,936.90	\$20,517.90
2-8101	P.O. BOX/STORAGE RENTAL/LEASE	\$79.13	\$79.33	\$47.87	(\$0.20)	\$31.26	\$505.68	\$502.85	\$415.33	\$2.83	\$90.35
2-8102	PROPERTY DAMAGE COVERAGE	\$10,095.08	\$10,095.09	\$8,991.10	(\$0.01)	\$1,103.98	\$90,800.73	\$90,855.81	\$80,919.86	(\$55.08)	\$9,880.87
2-8104	BUILDING REPAIR & MAINTENANCE	\$20,769.90	\$13,201.49	\$18,380.80	\$7,568.41	\$2,389.10	\$147,253.21	\$137,048.40	\$153,534.64	\$10,204.81	(\$6,281.43)
2-8120	EQUIPMENT RENTAL/LEASE	\$6,911.56	\$7,645.30	\$8,106.24	(\$733.74)	(\$1,194.68)	\$61,639.04	\$53,494.39	\$55,328.12	\$8,144.65	\$6,310.92
2-8124	EQUIPMENT REPAIR & MAINTENANCE	\$2,135.09	\$3,863.05	\$3,863.05	(\$1,727.96)	(\$1,727.96)	\$31,310.74	\$33,654.71	\$33,655.46	(\$2,343.97)	(\$2,344.72)
2-8140	VEHICLE LEASE	\$2,611.11	\$2,611.11	\$2,866.76	\$0.00	(\$255.65)	\$23,499.99	\$23,499.99	\$29,795.55	\$0.00	(\$6,295.56)
2-8142	AUTO LIABILITY/PHYS DAMAGE INS	\$8,877.72	\$8,817.92	\$9,735.71	\$59.80	(\$857.99)	\$79,480.88	\$79,361.28	\$89,338.82	\$119.60	(\$9,857.94)
2-8143	INSURANCE EXP-DEDUCTIBLES PAID	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$6,000.00	\$4,000.00	\$2,000.00	\$2,000.00	\$4,000.00
2-8144	VEHICLE REPAIR & MAINTENANCE	\$2,224.04	\$1,743.23	\$2,734.15	\$480.81	(\$510.11)	\$21,936.77	\$24,784.98	\$26,956.86	(\$2,848.21)	(\$5,020.09)
2-8145	GAS-VEHICLE & EQUIPMENT	\$6,897.67	\$6,821.63	\$8,303.62	\$76.04	(\$1,405.95)	\$67,730.20	\$68,609.76	\$71,578.15	(\$879.56)	(\$3,847.95)
2-8200	OFFICE SUPPLIES	\$3,165.22	\$1,436.61	\$1,656.82	\$1,728.61	\$1,508.40	\$21,862.16	\$22,775.91	\$24,460.71	(\$913.75)	(\$2,598.55)
2-8202	BOOKS & SUBSCRIPTIONS	\$5,490.32	\$5,870.31	\$5,899.36	(\$379.99)	(\$409.04)	\$21,135.57	\$24,067.97	\$28,004.32	(\$2,932.40)	(\$6,868.75)
2-8204	JANITORIAL/CLEANING SUPPLIES	\$838.43	\$641.53	\$744.29	\$196.90	\$94.14	\$8,620.82	\$8,385.75	\$8,691.54	\$235.07	(\$70.72)
2-8206	OTHER CONSUMABLE SUPPLIES	\$1,383.27	\$1,262.70	\$1,441.57	\$120.57	(\$58.30)	\$10,548.12	\$11,884.84	\$12,211.74	(\$1,336.72)	(\$1,663.62)
2-8208	MEDICAL SUPPLIES	\$313.50	\$954.93	\$962.92	(\$641.43)	(\$649.42)	\$8,788.13	\$11,280.57	\$11,328.52	(\$2,492.44)	(\$2,540.39)
2-8210	FOOD	\$632.25	\$596.42	\$2,367.18	\$35.83	(\$1,734.93)	\$12,134.64	\$14,499.96	\$17,576.36	(\$2,365.32)	(\$5,441.72)
2-8212	MISC HOUSHOLD SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$143.83	\$128.62	\$152.12	\$15.21	(\$8.29)
2-8214	PERSONAL CARE/HYGENE SUPPLIES	\$0.00	\$0.00	\$321.18	\$0.00	(\$321.18)	\$1,466.20	\$1,717.78	\$2,140.53	(\$251.58)	(\$674.33)
2-8216	TRAINING/BEHAVIOR MODIFICATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$694.00	\$936.31	\$936.31	(\$242.31)	(\$242.31)
2-8218	CONSUMER ASSISTANCE	\$1,900.60	\$664.46	\$4,576.13	\$1,236.14	(\$2,675.53)	\$25,975.58	\$35,181.29	\$49,994.11	(\$9,205.71)	(\$24,018.53)
2-8220	PRINTING SERVICES	\$3,297.59	\$1,700.49	\$1,875.31	\$1,597.10	\$1,422.28	\$23,770.51	\$17,422.84	\$17,526.64	\$6,347.67	\$6,243.87
2-8221	COURIER DELIVERY SERVICES	\$0.00	\$146.83	\$146.83	(\$146.83)	(\$146.83)	\$62.90	\$1,053.62	\$1,053.62	(\$990.72)	(\$990.72)
2-8222	POSTAGE & DELIVERY CHARGES	\$1,593.44	\$1,621.78	\$1,707.06	(\$28.34)	(\$113.62)	\$13,780.66	\$15,644.94	\$15,738.00	(\$1,864.28)	(\$1,957.34)
2-8226	SANCTIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$1,745.62	\$2,000.00	\$254.38
2-8228	BNK CHRGS & CREDIT CRD FEES	\$1,288.51	\$1,809.97	\$2,109.97	(\$521.46)	(\$821.46)	\$11,559.64	\$15,572.06	\$11,412.52	(\$4,012.42)	\$147.12
2-8232	MISCELLANEOUS CHARGE & EXPENSE	\$146.33	\$255.63	\$248.49	(\$109.30)	(\$102.16)	\$2,656.63	\$6,547.04	\$8,550.26	(\$3,890.41)	(\$5,893.63)

		MAY 2024				YEAR TO DATE					
		MAY FY24	MAY FY24	MAY FY23	Variance	Variance	FY2024 Y-T-D	FY2024 Y-T-D	FY2023 Y-T-D	Variance	Variance
		Actual	Budget	Actual	Budget	FY 2023	Actual	Budget	Actual	Y-T-D Budget	Y-T-D FY 2023
2-8237	IN-KIND EXPENSES	\$825,835.39	\$768,129.85	\$768,236.06	\$57,705.54	\$57,599.33	\$6,039,373.20	\$5,907,572.44	\$5,907,774.54	\$131,800.76	\$131,598.66
2-8340	CPA FIRM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$33,195.00	\$29,700.00	\$29,700.00	\$3,495.00	\$3,495.00
2-8342	ATTORNEY-CONTRACTED/NON-CONTR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,083.75	\$0.00	(\$1,083.75)
2-8359	NON-CONTRACTED RESPITE	\$140.00	\$0.00	\$336.00	\$140.00	(\$196.00)	\$512.00	\$968.00	\$1,086.00	(\$456.00)	(\$574.00)
2-8360	NON-CONTRACTED CONSULTANTS	\$3,493.83	\$514.14	\$5,775.86	\$2,979.69	(\$2,282.03)	\$8,372.73	\$7,433.66	\$56,938.60	\$939.07	(\$48,565.87)
<b>Total Other Operating</b>		<b>\$1,031,130.09</b>	<b>\$953,236.29</b>	<b>\$972,587.44</b>	<b>\$77,893.80</b>	<b>\$58,542.65</b>	<b>\$7,901,357.13</b>	<b>\$7,704,767.72</b>	<b>\$7,802,336.96</b>	<b>\$196,589.41</b>	<b>\$99,020.17</b>
Total Expense		\$3,003,069.55	\$2,827,300.02	\$2,892,869.25	\$175,769.53	\$110,200.30	\$25,755,452.73	\$24,961,553.46	\$24,883,194.15	\$793,899.27	\$872,258.58
<b>BEGINNING NET ASSETS</b>		<b>\$13,610,804.29</b>	<b>\$13,610,804.29</b>	<b>\$14,211,464.35</b>	<b>\$0.00</b>	<b>(\$600,660.06)</b>	<b>\$13,543,872.05</b>	<b>\$13,543,872.05</b>	<b>\$13,115,240.29</b>	<b>\$0.00</b>	<b>\$428,631.76</b>
<b>NET SURPLUS/(DEFICIT)</b>		<b>(\$217,634.23)</b>	<b>(\$126,274.72)</b>	<b>(\$98,980.94)</b>	<b>(\$91,359.51)</b>	<b>(\$118,653.29)</b>	<b>(\$150,701.99)</b>	<b>\$173,247.96</b>	<b>\$997,243.12</b>	<b>(\$323,949.95)</b>	<b>(\$1,147,945.11)</b>
<b>ENDING NET ASSETS</b>		<b>\$13,393,170.06</b>	<b>\$13,484,529.57</b>	<b>\$14,112,483.41</b>	<b>(\$91,359.51)</b>	<b>(\$719,313.35)</b>	<b>\$13,393,170.06</b>	<b>\$13,717,120.01</b>	<b>\$14,112,483.41</b>	<b>(\$323,949.95)</b>	<b>(\$719,313.35)</b>

5 RECOMMENDATIONS  
B. BUDGET AND FINANCE  
2) STATUS OF INVESTMENTS

**RECOMMENDED ACTION:** That the Board of Trustees review and approve the status of investments.

**BACKGROUND INFORMATION:** Board of Trustee policy and State Law require the quarterly presentation and approval of the status of Helen Farabee Center's investments.

**SUPPORTING INFORMATION:**

- A. The main purpose of this quarterly management report is to give the Board both detail and summary information on the portfolio in accordance with the Act. Any investments in a new instrument or institution that did not have prior Board of Trustees approval are presented to the Board of Trustees at its next meeting in accordance with the Investment Policy and Procedure. The portfolio must maintain a maximum Weighted Average Maturity no longer than one (1) year as established by the Board Policy, and no investment may exceed two (2) years. The report gives the Board the detail on each position and shows the diversification in the portfolio.
- B. The Center's overall yield had an increase from 3.4309% in February to 3.4632 % in May. It is 3.3729% above the benchmark for the 6-month Bill.
- C. The Center had 7 Certificate of Deposits (CD) mature and purchased 8 others:

- **Merrill Lynch:**

In March, an Ally Bank CD matured on March 28, 2024, earning 5.15% for \$237,000, and a Zions Bancorporation CD matured on March 28, 2024, earning 5.35 for \$237,000. A Banc of California CD was purchased on March 28, 2024, for \$237,000 earning 5.10%, and a Beal Bank CD was purchased April 3, 2024, for \$200,000 earning 5.00%.

Also in April, a Discover Bank CD matured on April 4, 2024, earning 4.85% on \$229,000, a Luther Burbank CD matured on April 12, 2024, earning 4.8% on \$238,000, a Comenity Bank CD matured on April 12, 2024, earning 4.95%, on \$200,000, a US Bank National CD matured on April 12, 2024, earning 5.20%, on \$240,000, and a Charles Swab Bank CD matured on April 25, 2024, earning 4.85% on \$244,000. On April 9, 2024, a Safra National Bank CD was purchased for \$238,000 earning 5.0%. On April 15, 2024, a BNY Mellon NA CD was purchased for \$243,000 earning 4.95%. On April 16, 2024, a Goldman Sachs Bank CD was purchased for \$238,000 earning 5.00%. On April 17, 2024, a Key Bank NA CD was purchased for \$237,000 earning 5.05%. On April 23, 2024, a Valley National Bank CD was purchased for \$50,000, earning 5.0%. On May 3, 2024, a Bank of NY Mellon CD was purchased for \$243,000, earning 5.0% using the remaining money from the CDs maturing and some from interest earned.

- 5 RECOMMENDATIONS
- B. BUDGET AND FINANCE
- 2) STATUS OF INVESTMENTS


D. The weighted average maturity (WAM) is the dollar weight of the portfolio which is a measure of risk. The WAM is 365 days. This is intended to prevent investment officers from making investments for a longer term than specified by the Policy.


- As of May 2024, the Center is within the 365 days.
- The Center had \$8,108,545 invested with a 0 to 180-day maturity and \$3,968,956 invested with a 6 month to 2-year maturity.

E. The Investment Value chart shows our total portfolio's book value over time rather than just a snapshot of each quarter. The Center's total investment at the end of August 2023 was \$12,877,237, end of November 2023 was \$11,975,743 and at the end of February was \$12,077,501. The Center's total investment as of May 2024 is \$12,077,501. The Center transferred \$1,000,000 from the High Yield Savings account to the operating account in October 2023.

Certificate:

We certify the attached reports accurately reflect the status of all Helen Farabee Centers' investments as of May 2024. This report was prepared in compliance with the Public Funds Investment Act and our policy.

  
 \_\_\_\_\_  
 Judy Michael  
 Director of Financial Operations  
 July 2, 2024

  
 \_\_\_\_\_  
 Morgan Pham  
 Assistant Investment Officer/Chief Accountant  
 July 2, 2024

**HELEN FARABEE CENTER**

**RATE OF RETURN ON INVESTMENTS**

May 31, 2024

				Invested amount/book value	Market Value	Changes in Market Value (Based on Calendar Year)			
		Date	Maturity	Purchase Beginning	Current month				Weighted
	CUSIP #	Purchased	Date	Market Value	Market Value	Changes	Rate		Average
<b>Chase High Yield</b>			Immediate	\$ 4,336,490.12	\$ 3,338,472.99	\$ (998,017.13)	0.01%		0.0027%
<b>Merrill Lynch</b>									
CASH ML Deposit Program			Immediate	\$ 54,876.87	\$ 49,426.51	\$ (5,450.36)	0.05%		0.0002%
CASH ISA Accounts			Immediate	\$ 19,941.29	\$ 4,887.66	\$ (15,053.63)	0.02%		0.0000%
US BANK NATIONAL	90354KXC4	7/6/23	4/12/2024	\$ -	\$ -	\$ -	5.20%		0.0000%
GOLDMAN SACHS	38150VFN4	3/29/23	1/5/2024	\$ -	\$ -	\$ -	4.90%		0.0000%
BMW BANK OF NORTH AMERICA	05580AY65	4/6/23	1/12/2024	\$ -	\$ -	\$ -	4.80%		0.0000%
AMERICAN EXPRESS NATIONAL BANK	02589ACM2	5/11/22	11/13/2023	\$ -	\$ -	\$ -	2.25%		0.0000%
PNC BANK	69355NCM5	4/5/23	1/12/2024	\$ -	\$ -	\$ -	4.75%		0.0000%
MORGAN STANLEY BANK	61690UH45	5/12/22	11/13/2023	\$ -	\$ -	\$ -	2.25%		0.0000%
NEWBURYPORT	45780PBK0	5/20/22	11/20/2023	\$ -	\$ -	\$ -	2.25%		0.0000%
WEBSTER BK WATERBURY, CT	94768NMB7	3/21/23	9/29/2023	\$ -	\$ -	\$ -	5.00%		0.0000%
MORGAN STANLEY BANK	61690DJA7	12/6/23	12/12/2024	\$ 100,000.00	\$ 99,736.00	\$ (264.00)	5.00%		0.0410%
MORGAN STANLEY PVT	61768EJ79	12/6/23	12/12/2024	\$ 180,000.00	\$ 179,524.80	\$ (475.20)	5.00%		0.0737%
BMO BANK	05610LEJ9	12/6/23	12/16/2024	\$ 243,000.00	\$ 242,411.94	\$ (588.06)	5.00%		0.0996%
FIFTH THIRD BANK	316777ZC8	1/17/24	1/22/2025	\$ 238,000.00	\$ 236,940.90	\$ (1,059.10)	4.75%		0.0924%
WELLS FARGO BANK	949764LA0	1/16/24	1/22/2025	\$ 183,000.00	\$ 182,185.65	\$ (814.35)	4.75%		0.0711%
SOFI BANK	83407DBX3	1/17/24	1/28/2025	\$ 238,000.00	\$ 236,924.24	\$ (1,075.76)	4.75%		0.0924%
MORGAN STANLEY BK	61690DKY3	2/12/24	2/13/2025	\$ 130,000.00	\$ 129,478.70	\$ (521.30)	4.85%		0.0516%
MORGAN STANLEY PVT	61768EP98	2/12/24	2/13/2025	\$ 50,000.00	\$ 49,799.50	\$ (200.50)	4.85%		0.0198%
BANK OF AMERICA	06051XAA0	2/9/24	2/25/2025	\$ 238,000.00	\$ 237,124.16	\$ (875.84)	4.90%		0.0954%
WELLS FARGO BANK	949764ME1	2/12/24	2/20/2025	\$ 50,000.00	\$ 49,849.00	\$ (151.00)	5.00%		0.0205%
BEAL BANK	07371BSG7	2/23/24	3/5/2025	\$ 35,000.00	\$ 34,881.00	\$ (119.00)	5.00%		0.0143%
BANC OF CALIFORNIA	05890QAR5	3/22/24	3/28/2025	\$ 237,000.00	\$ 236,464.38	\$ (535.62)	5.10%		0.0991%
CITIZENS BANK	75524KRC0	10/3/23	7/11/2024	\$ 236,000.00	\$ 236,000.00	\$ -	5.50%		0.1066%
BEAL BANK	07371BTN1	3/26/24	4/2/2025	\$ 200,000.00	\$ 199,392.00	\$ (608.00)	5.00%		0.0819%
SAFRA NATIONAL BANK	78658RNQ0	4/4/24	4/8/2025	\$ 238,000.00	\$ 237,278.86	\$ (721.14)	5.00%		0.0975%
GOLDMAN SACHS BK	38150VSU4	4/8/24	4/15/2025	\$ 238,000.00	\$ 237,281.24	\$ (718.76)	5.00%		0.0975%
KEY BANK	49306SL61	4/11/24	4/17/2025	\$ 237,000.00	\$ 236,383.80	\$ (616.20)	5.05%		0.0981%
BNY MELLON	05584CMR4	4/5/24	10/15/2025	\$ 243,000.00	\$ 242,059.59	\$ (940.41)	4.95%		0.0984%
VALLEY NATL BK	919853LH2	4/17/24	10/23/2025	\$ 50,000.00	\$ 49,841.00	\$ (159.00)	5.00%		0.0205%
BANK OF NY MELLON	06405VGG8	4/25/24	11/3/2025	\$ 243,000.00	\$ 242,207.82	\$ (792.18)	5.00%		0.0995%
CHARLES SWAB BANK	15987UBE7	4/5/23	4/25/2024	\$ -	\$ -	\$ -	4.85%		0.0000%
KEY BANK	49306SK21	4/3/23	2/13/2024	\$ -	\$ -	\$ -	4.90%		0.0000%
ALLY BANK SANDY, CT	02007GM83	3/24/23	3/28/2024	\$ -	\$ -	\$ -	5.15%		0.0000%
ZIONS BANCORPORATION SALT LAKE CITY, UT	98970LBY8	3/24/23	3/28/2024	\$ -	\$ -	\$ -	5.35%		0.0000%
LUTHER BURBANK	550551GK5	4/4/23	4/12/2024	\$ -	\$ -	\$ -	4.80%		0.0000%
DISCOVER BANK	2546733Q7	3/29/23	4/4/2024	\$ -	\$ -	\$ -	4.85%		0.0000%
COMENITY BANK	20036NQJ7	3/29/23	4/12/2024	\$ -	\$ -	\$ -	4.95%		0.0000%
WELLS FARGO BANK	949764AN4	4/5/23	1/16/2024	\$ -	\$ -	\$ -	4.85%		0.0000%
<b>Sub Total Merrill Lynch</b>				\$ 3,681,818.16	\$ 3,650,078.75	\$ (31,739.41)			1.4710%
<b>TexSTAR</b>			Immediate	\$ 1,093.15	\$ 1,137.29	\$ 44.14	5.2986%		0.0005%
<b>First National Bank CDs</b>									
Certificate of Deposit-CD 3037		4/5/19	9/5/2024	\$ 285,030.98	\$ 294,721.84	\$ 9,690.86	5.25%		0.1271%
Certificate of Deposit-CD 2266		4/28/20	9/28/2024	\$ 706,229.65	\$ 730,234.47	\$ 24,004.82	5.25%		0.3149%
Certificate of Deposit-CD 3624		6/16/22	6/16/2024	\$ 276,596.89	\$ 285,418.49	\$ 8,821.60	4.26%		0.0999%
Certificate of Deposit-CD 3143		7/11/22	7/11/2024	\$ 571,622.68	\$ 592,745.77	\$ 21,123.09	4.86%		0.2366%
Certificate of Deposit-CD 4314		10/2/23	10/2/2024	\$ 265,570.53	\$ 274,635.76	\$ 9,065.23	5.25%		0.1184%
Certificate of Deposit- CD 2420		5/1/23	10/14/2024	\$ 1,012,598.68	\$ 1,052,388.87	\$ 39,790.19	5.15%		0.4452%
Money Market 4858		2/25/14	Immediate	\$ 621,328.92	\$ 628,114.51	\$ 6,785.59	1.46%		0.0753%
<b>Sub Total First National Bank</b>				\$ 3,738,978.33	\$ 3,858,259.71	\$ 119,281.38			1.4175%
<b>First National Bank CDARS STATEMENT</b>									
									0.0000%
									0.0000%
									0.0000%
									0.0000%
									0.0000%
FNB: CD B1 BANK #58228		8/17/2023	8/15/2024	\$ 235,011.28	\$ 244,549.27	\$ 9,537.99	5.30%		0.1065%
FNB: CD AMERICAN NATIONAL BANK&TRUST #22373		8/17/2023	8/15/2024	\$ 86,268.28	\$ 89,769.51	\$ 3,501.23	5.30%		0.0391%
FNB: CD BANK OF AMERICA #3510		8/17/2023	8/15/2024	\$ 235,011.28	\$ 244,549.27	\$ 9,537.99	5.30%		0.1065%
FNB: CD CIBC BANK USA #33306		8/17/2023	8/15/2024	\$ 235,011.28	\$ 244,549.27	\$ 9,537.99	5.30%		0.1065%
FNB: CD EAGLE BANK #34742		8/17/2023	8/15/2024	\$ 235,011.28	\$ 244,549.27	\$ 9,537.99	5.30%		0.1065%
FNB: CD RIVER CITY BANK #18983		8/17/2023	8/15/2024	\$ 235,011.28	\$ 244,549.27	\$ 9,537.99	5.30%		0.1065%
<b>Sub Total ICS-First National Bank</b>				\$ 321,279.56	\$ 1,312,515.86	\$ 51,191.18			0.5714%
<b>First National Bank ICS STATEMENT</b>									
FNB: ICS #858				\$ 1,067.37	\$ 1,075.76	\$ 8.39	1.05%		0.0001%
				\$ 1,067.37	\$ 1,075.76	\$ 8.39			0.0001%
<b>Frost</b>									
Frost Bank FHLB		3/5/13		\$ 12,654.05	\$ 12,654.05	\$ -	0.00%		0.0000%
<b>Sub Total Frost Bank</b>				\$ 12,654.05	\$ 12,654.05	\$ -			0.0000%
<b>Total Investments</b>				\$ 12,092,313.37	\$ 12,174,194.41	\$ (859,239.84)			3.4632%

**5 RECOMMENDATIONS**

**E. POLICIES AND PROCEDURES**

**1) POLICY STATEMENT SUMMARY &  
BOARD OF TRUSTEE PROCEDURE**

**RECOMMENDED ACTION:** That the Board of Trustees review and approve the BOT Procedure and Policy Statements.

100.1.6 Executive Director – No Revisions

300.5 Lease Policy Statement – Removed the 3-year lease notation in section 1.6 and 2.4 regarding the contract with LeaseQuery.

700.2 Infection Control Policy Statement – No Revisions

900.2 Continuity of Care Policy Statement- Changed name of Wise Behavioral Hospital to Medical City.

900.5 IDD Authority Policy Statement- Texas Government Code was updated and added a new type of Enhanced Community Coordination monitoring that must be completed for individuals transitioning from and Intermediate Care Facility to the community.

<b>HELEN FARABEE CENTERS</b>	
<b>ADMINISTRATION PROCEDURE 100.1.6</b>	
<b>SECTION: BOARD OF TRUSTEES</b>	
<b>SUBJECT: EXECUTIVE DIRECTOR</b>	<b>Page 1 of 10</b>

<b>EFFECTIVE:</b> 7/11/2024	<b>ORIGINAL:</b> 01/01/78
<b>REVIEWED BY:</b>  <b>Cara Mullenix</b> <hr/> <b>Cara Mullenix-Artigue</b> <b>Director of Utilization and Quality Management</b>	<b>APPROVED BY:</b>  <b>Gianna Harris LCSW</b> <hr/> <b>Gianna Harris</b> <b>Executive Director</b>
	<b>CONCURRED:</b>  <hr/> <b>J. Brian Eby</b> <b>Chair, Board of Trustees</b>

**PROCEDURE:**

1. According to the Health and Safety Code Title 7 Mental Health and Intellectual Disability, Subtitle A. Chapter 534, Subchapter A, Section. 534.010, the governing body shall appoint an Executive Director to manage the day-to-day operations of the organization and ensure the organization has the programmatic, managerial, and financial capability to ensure proper planning, management, and delivery of funded services.
2. The Executive Director is the employee and agent of the Board of Trustees.
3. The Executive Director is accountable to the Board of Trustees for the success of the entire organization.
4. The Executive Director's responsibilities include, but are not limited to:
  - 4.1 Fiscal, personnel, and program administration,
  - 4.2 Employment of staff or contracting with a network of providers to deliver community-based mental health and intellectual and developmental disabilities services for Helen Farabee Centers' (HFC) nineteen counties,
  - 4.3 Development of strategic plans and directing the achievement of those plans,



<b>HELEN FARABEE CENTERS</b>	
<b>ADMINISTRATION PROCEDURE 100.1.6</b>	
<b>SECTION: BOARD OF TRUSTEES</b>	
<b>SUBJECT: EXECUTIVE DIRECTOR</b>	<b>Page 2 of 10</b>

- 4.4 Administering, directing, coordinating, and evaluating all activities to carry out the goals and objectives of HFC,
  - 4.5 Assuring all policies and procedures follow the Performance Contract requirements and rules and regulations that govern Community Centers,
  - 4.6 Supervision of key administrative personnel and promotion of teamwork to meet objectives,
  - 4.7 Signing authority on behalf of HFC for all contracts, memorandums, or other agreements, related to service provision and delivery. (i.e., Health and Human Services Contracts, federal and other grant fund agreements, other local service agreements). See Attachment D – Governing Authority Resolution Governmental Entity, and
  - 4.8 Authority to sign contracts for expenditures up to \$100,000.
5. The Board of Trustees shall:
- 5.1 Establish minimum and preferred qualifications,
  - 5.2 Annually report to each local agency that appoints members of the Board of Trustees, the executive director's total compensation and benefits,
  - 5.3 Establish and follow a process for recruiting, selecting, and hiring an executive director which, at a minimum, requires:
    - 5.3.1 Verification of applicant's educational qualifications and work experience,
    - 5.3.2 Conducting a criminal history check before hiring the applicant and,
  - 5.4 Hire only a person who meets the Board of Trustees minimum qualifications and give preference to persons who meet the Board of Trustees preferred qualifications.
6. Education, Training, and Experience

<b>HELEN FARABEE CENTERS</b>	
<b>ADMINISTRATION PROCEDURE 100.1.6</b>	
<b>SECTION: BOARD OF TRUSTEES</b>	
<b>SUBJECT: EXECUTIVE DIRECTOR</b>	<b>Page 3 of 10</b>

- 6.1 Applicants who possess the following Minimum Qualifications are eligible for the position.
  - 6.1.1 A bachelor's degree from an accredited college or university with specialization in,
    - 6.1.1.1 Psychology,
    - 6.1.1.2 Social work,
    - 6.1.1.3 Education,
    - 6.1.1.4 Public administration,
    - 6.1.1.5 Health care administration,
    - 6.1.1.6 Hospital administration,
    - 6.1.1.7 Business administration, or
    - 6.1.1.8 A closely related field.
  - 6.1.2 Six years of work experience in progressively responsible managerial positions.
    - 6.1.2.1 Two years work experience must be in a community system.
- 6.2 Applicants who possess one or more of the following qualifications are preferred,
  - 6.2.1 A master's degree,
  - 6.2.2 Experience as an Executive Director of a community system organization,
  - 6.2.3 Experience with Community programs,
  - 6.2.4 Experience with Board Governance,
  - 6.2.5 Experience with the Legislative process, and

<b>HELEN FARABEE CENTERS</b>	
<b>ADMINISTRATION PROCEDURE 100.1.6</b>	
<b>SECTION: BOARD OF TRUSTEES</b>	
<b>SUBJECT: EXECUTIVE DIRECTOR</b>	<b>Page 4 of 10</b>

6.2.6 Experience with public accountability systems.

7. Demonstrated Knowledge, Skills and Abilities
  - 7.1 Demonstrated ability to function successfully in a key management position.
  - 7.2 Demonstrated ability to relate effectively in the public arena.
  - 7.3 Demonstrated knowledge of the Texas Community programs Service Delivery System.
  - 7.4 Demonstrated ability to provide leadership to the organization.
  - 7.5 Demonstrated ability to communicate effectively with the Board of Trustees, staff, stakeholders, and collateral agencies.
  - 7.6 Ability to effectively manage and meet the requirements of the Performance Contracts.
  
8. Contract of Employment
  - 8.1 Upon selection of the preferred applicant, HFC, acting through its Board of Trustees, will enter into a Contract of Employment as documented on the Contract of Employment, available in Public Folder/All Public Folders/Board of Trustees/Forms/ Contract of Employment (Attachment A).
  - 8.2 The Executive Director agrees to:
    - 8.2.1 Faithfully perform the duties of a full-time executive officer,
    - 8.2.2 Devote his/her best efforts and professional services to the interests of the Board of Trustees and HFC in accordance with the Job Description for the position,
    - 8.2.3 Not have a private practice or other employment without written approval of the Board of Trustees,
    - 8.2.4 Perform the customary duties as prescribed in the job description and perform other duties as assigned by the Board of Trustees during the term of the contract,

<b>HELEN FARABEE CENTERS</b>	
<b>ADMINISTRATION PROCEDURE 100.1.6</b>	
<b>SECTION: BOARD OF TRUSTEES</b>	
<b>SUBJECT: EXECUTIVE DIRECTOR</b>	<b>Page 5 of 10</b>

8.2.5 Comply with all applicable state and federal laws, rules, and regulations as they exist or may hereafter be adopted or amended, and

8.2.6 Be bound, within legal and reasonably interpreted ethical standards, to follow policies and execute the directives of the Board of Trustees acting as a body, though not of any individual member unless said member is acting within scope of authority properly and specifically set forth by the Board of Trustees.

8.3 The Board of Trustees agrees to:

8.3.1 Grant the Executive Director sole authority among the staff to interpret and implement policies of the Board of Trustees, including the authority to promulgate procedures to implement such policies,

8.3.2 Grant the Executive Director sole authority, acting within limitations set forth by the Board of Trustees Policies and directives to,

8.3.2.1 Direct the action of staff,

8.3.2.2 Assign and utilize resources,

8.3.2.3 Employ and discharge staff,

8.3.2.4 Design organizational structure and function,

8.3.3 Grant the Executive Director all other authorities customarily delegated to a chief executive officer,

8.3.4 Compensate the Executive Director by providing an annual salary rate paid in installments consistent with Board of Trustees Policy,

8.3.5 Provide the Executive Director with benefits consistent with those of all other staff,

<b>HELEN FARABEE CENTERS</b>	
<b>ADMINISTRATION PROCEDURE 100.1.6</b>	
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- 8.3.6 Authorize the Executive Director to use his/her personal vehicle or the use of a vehicle and credit card in accordance with established guidelines, and
- 8.3.7 Reimburse the Executive Director for expenses incurred during the conduct of official business in accordance with established policies and procedures.
- 8.4 In accordance with the laws of the State of Texas, HFC shall indemnify the Executive Director and hold him/her harmless for any acts or decisions made in good faith during the performance of his/her duties as Executive Director.
  - 8.4.1 HFC shall provide insurance coverage for the Executive Director along with the coverage allowed by Texas laws for members of the Board of Trustees.
  - 8.4.2 To the extent allowed by such Texas laws, HFC will pay all expenses, including attorney fees, actually and necessarily incurred by the Executive Director in connection with defense of such good faith action or decision.
- 8.5 The term of the Contract of Employment can be amended only upon written agreement of both parties.
- 8.6 Unless sooner terminated by written notice, the Contract of Employment, after expiration of the first year of the agreement, shall be automatically extended for an additional one year on each anniversary date thereafter, which is intended to make the term of the agreement a continual two-year contract.
- 8.7 If the Contract of Employment is not renewed by the Board of Trustees at the end of such term, the Board of Trustees shall pay the Executive Director an agreed upon sum from the Executive Directors contract not including any salary or other benefits actually incurred and earned up to the termination date of the contract.
- 8.8 The Board of Trustees shall resolve as a body to accept the Contract of Employment, empowering signatory authority to the Chairperson of the Board of Trustees.
- 9. Termination of Contract of Employment

<b>HELEN FARABEE CENTERS</b>	
<b>ADMINISTRATION PROCEDURE 100.1.6</b>	
<b>SECTION: BOARD OF TRUSTEES</b>	
<b>SUBJECT: EXECUTIVE DIRECTOR</b>	<b>Page 7 of 10</b>

- 9.1 The Contract of Employment may be terminated with cause immediately by the Board of Trustees without any financial obligation other than the amount of salary and benefits actually incurred and earned up to the date of such notice, by giving the Executive Director written notice of cause in accordance with Human Resource Management Policy 200.1.
  
- 9.2 The Contract of Employment may be terminated without cause at any time during the term of the contract by a two-thirds vote of a quorum of the Board of Trustees after meeting in Executive Session of a duly authorized meeting posted and conducted in accordance with the Texas Open Meetings Act.
  - 9.2.1 If such action to terminate the contract without cause is taken, the Board of Trustees shall pay the Executive Director a sum equivalent to twelve months salary only, as total compensation for the remainder of the contract period.
  - 9.2.2 The provision does not include any salary or other benefits actually incurred and earned up to date of such termination.
  - 9.2.3 Such payment will relieve the Board of Trustees and HFC from any contractual or other obligation to the Executive Director in excess of or in addition to such payment.
  
- 9.3 The Contract of Employment may be terminated by the Executive Director by giving one month written notice to the Board of Trustees.
  - 9.3.1 Such termination notice and payment by the Board of Trustees of salary and benefits for one-month period will relieve the Board of Trustees and HFC from any contractual or other obligation in excess of such payment.

<b>HELEN FARABEE CENTERS</b>	
<b>ADMINISTRATION PROCEDURE 100.1.6</b>	
<b>SECTION: BOARD OF TRUSTEES</b>	
<b>SUBJECT: EXECUTIVE DIRECTOR</b>	<b>Page 8 of 10</b>

10. Performance Evaluation

- 10.1 The Board of Trustees will complete an Annual Performance Evaluation documented on the Position Posting, Description and Performance Evaluation, HFC Form # 292 (Attachment B).
- 10.2 Ninety days prior to the anniversary date of the current Contract of Employment, the Chairman of the Board of Trustee will,
  - 10.2.1 Appoint a member to coordinate the evaluation,
  - 10.2.2 Instruct the Board of Trustee Liaison to mail to all current members an approved Position Posting, Description and Performance Evaluation available in Public Folder/All Public Folders/Board of Trustees/Forms/ Position Posting, Description and Performance Evaluation (Attachment C), and
  - 10.2.3 Designate a date by which members must return their completed form to the coordinator.
- 10.3 There are sixteen (16) tasks with assigned Performance Standards.
  - 10.3.1 The members are to evaluate the Executive Director's performance over the past twelve (12) months on each task using a task rating of:
    - 10.3.1.1 Exceeds Standards = 2
    - 10.3.1.2 Meets Standards = 1 and
    - 10.3.1.3 Below Standards = 0
- 10.4 The coordinator will tabulate the final scores of all forms and divide the sum by the number of forms received.
  - 10.4.1 The quotient thus obtained will be the rating of the Executive Director.



<b>HELEN FARABEE CENTERS</b>	
<b>ADMINISTRATION PROCEDURE 100.1.6</b>	
<b>SECTION: BOARD OF TRUSTEES</b>	
<b>SUBJECT: EXECUTIVE DIRECTOR</b>	<b>Page 9 of 10</b>

- 10.5 Sixty (60) days prior to the anniversary date of the current Contract of Employment, a closed session will be held at which the Board of Trustees will submit a preliminary evaluation and assessment to the Executive Director.
- 10.6 Prior to the anniversary date of the current Contract of Employment, a closed session will be held at which the Board of Trustees will complete the evaluation and assessment, go over the results with the Executive Director, and review the salary and benefits.
- 11. Acting Executive Director:
  - 11.1 The Executive Director will ensure there will always be a person who has authority to act for HFC during the absence of the Executive Director when the absence will be in excess of 72 hours, or it is either impractical or impossible to locate the Executive Director.
- 12. Interim Executive Director
  - 12.1 During a period of prolonged absence of the Executive Director, the Chair of the Board of Trustees may appoint an Interim Executive Director.
  - 12.2 Appointment of the position of Interim Executive Director will carry with it all the duties, responsibilities and authority normally awarded to the Executive Director's position.
  - 12.3 Prolonged absence is defined to be any continuous period in excess of two weeks.
  - 12.4 If the appointment of Interim Executive Director is for a period of thirty days or more, the Board of Trustees may award a temporary adjustment in salary during the period an individual is serving as Interim Executive Director in an amount for which the employee's total salary will not exceed that which is currently budgeted for the Executive Director's position.

<b>HELEN FARABEE CENTERS</b>	
<b>ADMINISTRATION PROCEDURE 100.1.6</b>	
<b>SECTION: BOARD OF TRUSTEES</b>	
<b>SUBJECT: EXECUTIVE DIRECTOR</b>	<b>Page 10 of 10</b>

ATTACHMENT LETTER	FORM NAME	FORM NUMBER
A	Contract of Employment	Public Folder
B	Position Posting, Description and Performance Evaluation	292
C	Position Posting, Description and Performance Evaluation	Public Folder
D	Governing Authority Resolution Governmental Entity	Form 2031-G

**Signature:** *Cara Mullenix*

**Email:** mullenix@helenfarabee.org

**Signature:** *Gianna Harris LCSW*  
Gianna Harris LCSW (May 9, 2024 15:25 CDT)

**Email:** harrisg@helenfarabee.org








# 100.1.6 Executive Director

Final Audit Report

2024-05-09

Created:	2024-05-09
By:	Cara Mullenix (mullenixc@helenfarabee.org)
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## "100.1.6 Executive Director" History

-  Document created by Cara Mullenix (mullenixc@helenfarabee.org)  
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-  Signer harrisg@helenfarabee.org entered name at signing as Gianna Harris LCSW  
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-  Document e-signed by Gianna Harris LCSW (harrisg@helenfarabee.org)  
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<b>HELEN FARABEE CENTERS</b>	
<b>FISCAL MANAGEMENT POLICY 300.5</b>	
<b>SECTION: LEASES</b>	
<b>SUBJECT: POLICY STATEMENT</b>	Page 1 of 2

<b>EFFECTIVE:</b> 7/11/2024	<b>ORIGINAL:</b> 08/04/2022
<b>APPROVED BY:</b>  Linda Poenitzsch	<b>REVIEWED BY:</b>  Cara Mullenix
<b>Linda Poenitzsch</b> <b>Chief Financial Officer</b>	<b>Cara Mullenix-Artigue</b> <b>Director of Utilization and Quality Management</b>
<b>CONCURRED:</b>  Gianna Harris LCSW	<b>APPROVED BY:</b>
<b>Gianna Harris</b> <b>Executive Director</b>	<b>J. Brian Eby</b> <b>Chair, Board of Trustees</b>

**POLICY:**

1. All leases over twelve months must be reported on the balance sheet.
  - 1.1. Definition of a Lease: A lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction.
  - 1.2. Per the new lease accounting standard issued by the Financial Accounting Standards Board (FASB), Accounting Standards Codification (ASC) 842 requires companies that report under US GAAP to record most of their leases on their balance sheet.
  - 1.3. Leases included would be:
    - 1.3.1. Property Leases
    - 1.3.2. Equipment Leases
    - 1.3.3. Vehicle Leases
    - 1.3.4. Reverse Property Leases
  - 1.4. Helen Farabee Centers has elected to not separate lease components from non-lease components. Therefore, it is required to account for the non-lease components together with the related lease components as a single lease component.

<b>HELEN FARABEE CENTERS</b>	
<b>FISCAL MANAGEMENT POLICY 300.5</b>	
<b>SECTION: LEASES</b>	
<b>SUBJECT: POLICY STATEMENT</b>	<b>Page 2 of 2</b>

- 1.5. Helen Farabee Centers will use the borrowing rate, which is defined on our line of credit contract with First National Bank.
- 1.6. Helen Farabee Centers has contracted with LeaseQuery to track and monitor our leases. LeaseQuery will also provide needed reports and amortization schedules that will be needed for the balance sheet.
- 2. All Subscription-Based Information Technology Arrangements (SBITAs) over 12 months must be reported on the balance sheet.
  - 2.1. A SBITA is defined as contract that conveys control of the right of use of IT software (belonging to SBITA vendors) for a term and consideration as specified in the contract.
  - 2.2. GASB 96, covering Subscription-Based Information Technology Arrangements (SBITAs), was released by the Governmental Accounting Standards Board (GASB) in May 2020. It requires government entities to recognize a right-to-use subscription asset and corresponding subscription liability for such contracts with a specified term.
  - 2.3. Helen Farabee Centers will use the borrowing rate, which is defined on our line of credit contract with First National Bank.
  - 2.4. Helen Farabee Centers has contracted with LeaseQuery to track and monitor our leases. LeaseQuery will also provide needed reports and amortization schedules that will be needed for the balance sheet.

**Signature:** Cara Mullenix  
**Email:** mullenixc@helenfarabee.org

**Signature:** Linda Poenitzsch  
Linda Poenitzsch (May 15, 2024 21:51 CDT)  
**Email:** poenitzschl@helenfarabee.org

**Signature:** Gianna Harris LCSW  
Gianna Harris LCSW (May 16, 2024 09:17 CDT)  
**Email:** harrisdg@helenfarabee.org












# 300.5 Lease Policy Statement

Final Audit Report

2024-05-16

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By:	Cara Mullenix (mullenixc@helenfarabee.org)
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## "300.5 Lease Policy Statement" History

-  Document created by Cara Mullenix (mullenixc@helenfarabee.org)  
2024-05-15 - 6:18:56 PM GMT
-  Document e-signed by Cara Mullenix (mullenixc@helenfarabee.org)  
Signature Date: 2024-05-15 - 6:19:41 PM GMT - Time Source: server
-  Document emailed to poenitzschl@helenfarabee.org for signature  
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-  Signer poenitzschl@helenfarabee.org entered name at signing as Linda Poenitzsch  
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-  Document e-signed by Linda Poenitzsch (poenitzschl@helenfarabee.org)  
Signature Date: 2024-05-16 - 2:51:12 AM GMT - Time Source: server
-  Document emailed to harrisg@helenfarabee.org for signature  
2024-05-16 - 2:51:13 AM GMT
-  Email viewed by harrisg@helenfarabee.org  
2024-05-16 - 2:16:53 PM GMT
-  Signer harrisg@helenfarabee.org entered name at signing as Gianna Harris LCSW  
2024-05-16 - 2:17:06 PM GMT
-  Document e-signed by Gianna Harris LCSW (harrisg@helenfarabee.org)  
Signature Date: 2024-05-16 - 2:17:08 PM GMT - Time Source: server
-  Agreement completed.  
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<b>HELEN FARABEE CENTERS</b>	
<b>MEDICAL SERVICES POLICY 700.2</b>	
<b>SECTION: INFECTION CONTROL</b>	
<b>SUBJECT: POLICY STATEMENT</b>	<b>Page 1 of 1</b>

<b>EFFECTIVE:</b> 07/11/2024	<b>ORIGINAL:</b> 09/11/15
<b>APPROVED BY:</b>  Patrick Allen, RN, Bsn, DON	<b>APPROVED BY:</b>  Carol Nati MD, MS
<b>Patrick Allen, RN Director of Nursing</b>	<b>Carol Nati, MD Chief Medical Officer</b>
<b>REVIEWED BY:</b>  Cara Mullenix	<b>CONCURRED:</b>  Gianna Harris LCSW
<b>Cara Mullenix-Artigue Director of Utilization and Quality Management</b>	<b>Gianna Harris Executive Director</b>
	<b>APPROVED BY:</b>   <b>J. Brian Eby Chair, Board of Trustees</b>

**POLICY:**

1. It is the policy of the Board of Trustees to have established infection control/ prevention activities for services utilized across the Helen Farabee Centers.
  - 1.1 Helen Farabee Centers will follow the guidelines of the Centers of Disease Control (CDC) as well as guidelines/ standards of the State of Texas.
  - 1.2 Training and reporting requirements will be completed.

**Signature:** Cara Mullenix

**Email:** mullenixc@helenfarabee.org

**Signature:** Carol Nati MD, MS  
Carol Nati MD, MS (May 17, 2024 17:08 CDT)

**Email:** natic@helenfarabee.org

**Signature:** Patrick Allen, RN, Bsn, DON  
Patrick Allen, RN, Bsn, DON (May 20, 2024 10:38 CDT)

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# 700.2 Policy Statement


Final Audit Report


2024-05-21


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-  Document created by Cara Mullenix (mullenixc@helenfarabee.org)  
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-  Document e-signed by Cara Mullenix (mullenixc@helenfarabee.org)  
Signature Date: 2024-05-17 - 12:59:42 PM GMT - Time Source: server
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-  Signer natic@helenfarabee.org entered name at signing as Carol Nati MD, MS  
2024-05-17 - 10:08:17 PM GMT
-  Document e-signed by Carol Nati MD, MS (natic@helenfarabee.org)  
Signature Date: 2024-05-17 - 10:08:19 PM GMT - Time Source: server
-  Document emailed to allenp@helenfarabee.org for signature  
2024-05-17 - 10:08:21 PM GMT
-  Email viewed by allenp@helenfarabee.org  
2024-05-20 - 3:37:46 PM GMT
-  Signer allenp@helenfarabee.org entered name at signing as Patrick Allen, RN, Bsn, DON  
2024-05-20 - 3:38:29 PM GMT
-  Document e-signed by Patrick Allen, RN, Bsn, DON (allenp@helenfarabee.org)  
Signature Date: 2024-05-20 - 3:38:31 PM GMT - Time Source: server
-  Document emailed to harrisg@helenfarabee.org for signature  
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<b>HELEN FARABEE CENTERS</b>	
<b>SERVICES AND PROGRAMS POLICY 900.2</b>	
<b>SECTION: CONTINUITY OF CARE</b>	
<b>SUBJECT: POLICY STATEMENT</b>	<b>Page 1 of 2</b>

<b>EFFECTIVE:</b> 7/11/2024	<b>ORIGINAL:</b> 10/23/1997
<b>APPROVED BY:</b>  Kyle Gullette <hr/> <b>Kyle Gullette</b> <b>Director of Crisis Services and Continuity of Care</b>	<b>APPROVED BY:</b>  Cara Mullenix <hr/> <b>Cara Mullenix-Artigue</b> <b>Director of Utilization and Quality Management</b>
<b>APPROVED BY:</b>  Andrew Martin <hr/> <b>Andrew Martin</b> <b>Associate Executive Director of Operations</b>	<b>CONCURRED:</b>  Gianna Harris LCSW <hr/> <b>Gianna Harris</b> <b>Executive Director</b>
	<b>APPROVED BY:</b>   <hr/> <b>J. Brian Eby</b> <b>Chair, Board of Trustees</b>

**POLICY:**

1. It is the policy of the Board of Trustees:
  - 1.1. To ensure that Helen Farabee Centers offers Continuity of Care services to ensure that individuals' treatment is not disrupted as they transition from an inpatient hospitalization or residential placement back to the community.
  - 1.2. Continuity of Care begins upon admission for individuals who have been in an acute state of distress or decompensation that has necessitated inpatient hospitalization or residential placement.
  - 1.3. These placements are most likely the Crisis Respite Unit (CRU), Red River Hospital (RRH), Medical City Decatur Behavioral Health (MCD), previously known as Wise Behavioral Hospital (WBH) (Private psychiatric care facilities), or North Texas State Hospital – Wichita Falls campus (NTSH-WF).

<b>HELEN FARABEE CENTERS</b>	
<b>SERVICES AND PROGRAMS POLICY 900.2</b>	
<b>SECTION: CONTINUITY OF CARE</b>	
<b>SUBJECT: POLICY STATEMENT</b>	<b>Page 2 of 2</b>

- 1.4. To ensure individuals will receive treatment within the least restrictive environment (Health and Safety Code 571.004) and that discharge planning begins at the time of admission to a hospital or residential placement.
- 1.5. To ensure access to relapse and prevention Case Managers who will assist individuals in transitioning to, or establishing, outpatient care within the community.
- 1.6. To ensure that a viable discharge plan is created through collaboration with the individual served and their support system to promote a successful and less intimidating reentry into the community.
2. To ensure compliance with Outpatient Court Commitments and required communication with the court of record (Procedure Outpatient Court Commitments 900.2.2).

**Signature:** Cara Mullenix

**Email:** mullenixc@helenfarabee.org

**Signature:** Kyle Gullette  
Kyle Gullette (May 17, 2024 09:29 CDT)

**Email:** gullettek@helenfarabee.org

**Signature:** Andrew Martin  
Andrew Martin (May 20, 2024 13:59 CDT)

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Gianna Harris LCSW (May 21, 2024 11:07 CDT)

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# 900.2.0 Policy Statement

Final Audit Report

2024-05-21

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-  Document created by Cara Mullenix (mullenixc@helenfarabee.org)  
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Signature Date: 2024-05-17 - 2:27:05 PM GMT - Time Source: server
-  Document emailed to gullettek@helenfarabee.org for signature  
2024-05-17 - 2:27:07 PM GMT
-  Email viewed by gullettek@helenfarabee.org  
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-  Document emailed to martina@helenfarabee.org for signature  
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-  Signer martina@helenfarabee.org entered name at signing as Andrew Martin  
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<b>HELEN FARABEE CENTERS</b>	
<b>SERVICES AND PROGRAMS</b>	
<b>SECTION: INTELLECTUAL AND DEVELOPMENTAL DISABILITY - AUTHORITY 900.5</b>	
<b>SUBJECT: POLICY STATEMENT</b>	Page 1 of 5

<b>EFFECTIVE:</b> 6/24/2024	<b>ORIGINAL:</b> 04/06/17
<b>APPROVED BY:</b>  Erin Perkins _____ <b>Erin Perkins</b> Director of Intellectual and Developmental Disabilities (IDD) Authority Services	<b>APPROVED BY:</b>  Andrew Martin _____ <b>Andrew Martin</b> Associate Executive Director of Operations
<b>REVIEWED BY:</b>  Sandra Rapson _____ <b>Sandra Rapson</b> Quality Assurance Coordinator	<b>CONCURRED:</b>  Gianna Harris _____ <b>Gianna Harris</b> Executive Director
	<b>APPROVED BY:</b>  _____ <b>J. Brian Eby</b> Board of Trustees Chair

**POLICY:**

1. It is the policy of Helen Farabee Centers to provide services to persons who meet eligibility requirements in accordance with Texas Administrative Code, Title 40, Part 1 Department of Aging and Disabilities as it relates to:
  - 1.1. Access to Services
    - 1.1.1. Interest List maintenance and reviews for the following programs:
      - 1.1.1.1. General Revenue
      - 1.1.1.2. Texas Home Living Waiver
      - 1.1.1.3. Home & Community Based Services (HCS) Waiver
    - 1.1.2. Admission Review Dismissal (ARD) Meetings attendance to advocate for individuals with or without services in the 19-county service area.

<b>HELEN FARABEE CENTERS</b>	
<b>SERVICES AND PROGRAMS</b>	
<b>SECTION: INTELLECTUAL AND DEVELOPMENTAL DISABILITY - AUTHORITY 900.5</b>	
<b>SUBJECT: POLICY STATEMENT</b>	<b>Page 2 of 5</b>

- 1.1.3. Screening and Determining Eligibility for Intellectual or Developmental Disabilities programs and services.
- 1.1.4. Community Resource Coordination Group (CRCG) LIDDA attendance for children, adolescent, or adults that present with multi-agency service needs within the 19-county service area.
  - 1.1.4.1. LIDDA shall notify the CRCG in the county of residence of the parent or guardian of a person younger than 22 years of age with a developmental disability if such a person will be placed by the LIDDA in a group home or other residential facility, as required by Tex. Gov't Code 531.154(a)(3).
- 1.1.5. Community education at events to promote IDD services.
- 1.2. Enrollments into Services
  - 1.2.1. General Revenue program.
  - 1.2.2. Texas Home Living Waiver program.
  - 1.2.3. HCS Waiver program.
  - 1.2.4. Community First Choice via Managed Care Organization program.
  - 1.2.5. Pre-Admission Screening & Resident Review (PASRR) program.
- 1.3. Service Coordination
  - 1.3.1. Provide monitoring, service planning, crisis prevention, and assessment activities for individuals who meet the priority population and have a diagnosed intellectual disability or developmental disability as defined in the Texas Administrative Code.
- 1.4. Intellectual or Developmental Disabilities (IDD) Crisis Respite Services & Crisis Intervention Specialist Services



<b>HELEN FARABEE CENTERS</b>	
<b>SERVICES AND PROGRAMS</b>	
<b>SECTION: INTELLECTUAL AND DEVELOPMENTAL DISABILITY - AUTHORITY 900.5</b>	
<b>SUBJECT: POLICY STATEMENT</b>	<b>Page 3 of 5</b>

- 1.4.1. Serve individuals with IDD or suspicion who present with a crisis respite needs through the Crisis Respite Unit (CRU).
- 1.4.2. IDD Crisis Intervention Specialist assists in providing training, information, guidance, and assistance to family members, agencies, Service Coordinators, and individuals with IDD who are at risk of crisis, collaborating with the Transition Support Team, reviewing prevention strategies, and support including supporting the Service Coordinator's ongoing follow-up for crisis cases.
- 1.4.3. A jail match report is created and identifies persons who have been processed into a correctional institution, and for whom facility personnel used the Department of Public Safety (DPS) Texas Law Enforcement Telecommunication System (TLETS) to determine whether a person has received intellectual and/or developmental disability (IDD) services for the purposes of establishing continuity of care.
  
- 1.5. Permanency Plans
  - 1.5.1. Completed initially and every six months thereafter for individuals under the age of 22 who require out of home placement in a residential HCS, State Supported Living Center, Nursing Facility, or Intermediate Care Facility with the goal of returning to the home.
  
- 1.6. Pre-Admission Screening and Resident Review (PASRR)
  - 1.6.1. PASRR Habilitation Coordination for those who desire to transition from or remain at a nursing facility. Monitors all Nursing Facility and LIDDA Specialized Services.
  
- 1.7. Enhanced Community Coordination
  - 1.7.1. Coordination activities for individuals transitioning from the Nursing Facility, State Supported Living Facility, diverting from the Nursing Facility or State Supported Living Facility, or Transitioning from a medium/large Intermediate Care Facility to the community pre-move and post-move for one

<b>HELEN FARABEE CENTERS</b>	
<b>SERVICES AND PROGRAMS</b>	
<b>SECTION: INTELLECTUAL AND DEVELOPMENTAL DISABILITY - AUTHORITY 900.5</b>	
<b>SUBJECT: POLICY STATEMENT</b>	<b>Page 4 of 5</b>

year. Monitoring includes a more intensive approach with quarterly service planning team meetings and transition planning.

- 1.8. Complaints regarding services provided.
  - 1.8.1. Individuals and Legally Authorized Representatives have the right to request a Service Coordinator change at any time and report complaints to the Client's Rights Officer, Health and Human Services Commission (HHSC) Consumer Rights Services, HHSC-Protective Services, or the Director of IDD Authority Services.
  - 1.8.2 Change of staff requests can occur with Habilitation Coordination, Intake, Continuity of Care, and Crisis.
  
- 1.9. Continuity of Care
  - 1.9.1. Local Intellectual and Developmentally Disabled Authority (LIDDA) Liaison for all IDD individuals admitted to the North Texas State Hospital to review service options and attend service planning team meetings when held and requested.
  - 1.9.2. Complete court commitment applications to the State Supported Living Center as required.
  - 1.9.3. Monitor individuals annually that were admitted and discharged from a State Supported Living Center prior to 1997 known as "Pre-97".
  - 1.9.4. Enroll and transfer individuals into the Home & Community Based Services (HCS) Medicaid Waiver Program and Texas Home Living Medicaid Waiver programs.
  - 1.9.5. Permanency Planning Activities.
  - 1.9.6. Intermediate Care Facility for individuals with an intellectual disability or related condition (ICF/IID) Referrals and Placement.

<b>HELEN FARABEE CENTERS</b>	
<b>SERVICES AND PROGRAMS</b>	
<b>SECTION: INTELLECTUAL AND DEVELOPMENTAL DISABILITY - AUTHORITY 900.5</b>	
<b>SUBJECT: POLICY STATEMENT</b>	<b>Page 5 of 5</b>

1.9.7 Divert individuals from being admitted to a Nursing Facility or State Supported Living Centers.

1.10 Sensory Bags & Sensory Items

1.10.1 Individuals will be provided access to sensory related items for use in a safe manner within the designated location when delivering a service.

1.11 LIDDA Performance Based Work from Home

1.11.1 Employees will be offered an incentive to effectively deliver services in their home virtually based on their performance and each position's unique job duties and requirements of the role.

1.12 Correspondence process

1.12.1 The Local Intellectual Developmental Disability Authority (LIDDA) department is responsible to submit copies of certain documentation that the Health & Human Services Commission (HHSC) has deemed mandatory by contract to submit to the individual receiving services, Legally Authorized Representative (LAR), and in some instances the provider agency or Managed Care Organization (MCO) and other Service Planning Team (SPT) members.

1.12.2 Documentation is submitted by a process called "Correspondence" to ensure all documents are provided timely within required timeframes that HHSC has deemed for the LIDDA to meet

Signature: Sandra Rapson  
Sandra Rapson (Jun 24, 2024 11:47 CDT)  
 Email: rapsons@helenfarabee.org

Signature: Erin Perkinse  
Erin Perkinse (Jun 25, 2024 09:03 CDT)  
 Email: perkinse@helenfarabee.org

Signature: Andrew Martin  
Andrew Martin (Jun 25, 2024 08:45 CDT)  
 Email: martina@helenfarabee.org

Signature: Gianna Harris  
Gianna Harris (Jun 25, 2024 09:03 CDT)  
 Email: harrisg@helenfarabee.org












# 900.5 Policy Statement IDD Authority Services


Final Audit Report


2024-06-25

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**AGENDA ITEM: 5F1 – 071124**

**MEETING DATE:**

**JULY 11, 2024**

- 5 RECOMMENDATIONS**
- F. PROGRAM AND PERSONNEL**
- 1) HOLIDAY SCHEDULE**

**Page 1 of 1**

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**RECOMMENDED ACTION:** That the Board of Trustees approve the proposed Holiday Schedule for fiscal year 2025 beginning September 1, 2024.

**BACKGROUND INFORMATION:** Helen Farabee Centers has the long standing practice of offering holiday time in accordance with the Federal holiday schedule and dates of observation. Christmas and Spring holidays provide the staff with 11 holidays in total. This number is similar to the number of holidays offered by other Centers.

**SPECIFIC REASONS WHY THESE ACTIONS ARE NECESSARY FOR THE CENTER:** Board of Trustee approval prior to implementing a Holiday schedule for the next fiscal year.



# FY 2025 HOLIDAY SCHEDULE

HOLIDAY	DATE OBSERVED
Labor Day	Monday September 2, 2024
Veterans Day	Monday November 11, 2024
Thanksgiving Day	Thursday November 28, 2024
Day-After Thanksgiving	Friday November 29, 2024
Christmas Day	Wednesday December 25, 2024
New Year's Day (observed)	Wednesday January 1, 2025
Martin Luther King Jr. Day	Monday January 20, 2025
Presidents Day	Monday February 17, 2025
Good Friday/Spring Break	Friday April 18, 2025
Memorial Day	Monday May 26, 2025
Independence Day	Friday July 4, 2025

## 6 QUARTERLY REPORTS

## B. PLANNING AND NETWORK ADVISORY COMMITTEE

1) 3<sup>RD</sup> Quarter Report

**RECOMMENDED ACTION:** Information Item Only

**BACKGROUND INFORMATION:** Board policy requires the quarterly presentation on the activities of the Planning and Network Advisory Committee (PNAC).

3<sup>rd</sup> Quarter PNAC Meeting, May 21, 2024

**Linda Poenitzsch presented financial and status of investments.**

**SUPPORTING INFORMATION:** Balance Sheet is based on November 2023

**Balance Sheet is based on February 2024**

- ❖ Number of Days of Operation in Fund Balance 135
- ❖ Accounts Receivable *increased* by \$94,410 going from \$1,557,791 to \$1,652,201.
- ❖ Accounts Payable *decreased* by \$15,322 going from \$1,145,438 to \$1,130,116.
  
- ❖ **FINANCIAL STATUS:** The Center had a loss of \$719,767 for the second quarter and a cumulative loss of \$1,651,743 for the year.
  
- ❖ **REVENUE:** FY24 second quarter revenue (\$7,656,628) was \$537,071 more than budgeted (\$7,119,557).
  - **Patient fees** for the second quarter were \$27,388 less than budgeted. This is based on actual cash received and no accrual. Money reported would have been money received directly from a client, private insurance, and Managed Care Organizations.
  - **Miscellaneous** revenue for the second quarter was \$351,480 more than budgeted.
    - In-Kind Match was \$315,121 more than budgeted due to the actual usage of the psychiatric bed days at Red River and Wise. This is based on the PESC in-kind match for psychiatric bed days and is provided by Red River and Wise Health System. This is also based on the Justice Involved Grant, also known as Senate Bill 292 contract, that has increased the Center's Mental Health and Substance Abuse bed usage at Red River.
    - Interest Income Revenue was \$65,771 more than budgeted. The Center received interest in March that was budgeted for February.
  - **Other State Funding** for the second quarter was \$165,504 more than budgeted. This is all service driven so the expectation is that this will fluctuate.
    - The Justice Involved Grant Program was \$154,389 more than budgeted. This is based on client need for the psychiatric beds.



**6 QUARTERLY REPORTS****B. PLANNING AND NETWORK ADVISORY COMMITTEE****1) 3<sup>RD</sup> Quarter Report**

- **Other Federal Funding** for the second quarter was \$104,575 less than budgeted.
  - Medicaid Revenue was \$59,066 less than budgeted. This is based on actual cash received for services. ECI has been unable to bill for January and February due to a TMHP technicality. This has been fixed as of March.
  - DPP-BHS revenue was \$29,691 less than budgeted. This is based off actual cash received for services rendered.
  - HTPP revenue was \$15,334 less than budgeted. There as been one less client in the home.
- **General Revenue** for the second quarter was \$199,564 more than budgeted.
  - PESC revenue was \$194,368 more than budgeted. PESC fluctuates based on client need for the psychiatric beds.
- **Medicaid Waiver** for the second quarter was \$49,516 less than budgeted.
  - Department of Human Services-HCS was \$56,854 less than budgeted. This is based on actual cash received and accrual of Host Homes.
- **Allocated Federal Funds** for the second quarter was right on budget.
- ❖ **EXPENSES:** FY24 second quarter expense (\$8,376,395) was \$673,019 more than budgeted (\$7,703,376).
  - **Personnel** cost for the second quarter was \$101,731 more than budgeted.
    - Salaries are \$81,934 more than budgeted. We had some long-time employees retire and were paid out their PTO time.
    - Benefits were \$19,797 more than budgeted.
  - **Contract** cost for the second quarter was \$270,427 more than budgeted.
    - Justice Involved Bed Day expense was \$139,650 more than budgeted. Justice Involved Bed Days fluctuate based on client need for the psychiatric beds.
    - PESC Bed Day Expense is \$165,280 more than budgeted. This fluctuates based on client need for the psychiatric beds.
    - Host Home expense was \$16,257 less than budgeted. We had a host parent discontinue services for FY2024.
  - **Travel** cost for the second quarter was \$12,770 more than budgeted. The Center had crisis coverage in one of the regions that requires a person to stay at a hotel since their call time would be around the one-hour limit for response. We also had two people go to MHFA training for an amount of \$3600.

6 QUARTERLY REPORTS

B. PLANNING AND NETWORK ADVISORY COMMITTEE

1) 3<sup>RD</sup> Quarter Report

- ❖ **Capital Outlay** cost for the second quarter was \$9,228 less than budgeted.
- ❖ **Non-Capitalized Equipment** cost for the second quarter was \$226 less than budgeted.
- ❖ **Pharmaceutical** cost for the second quarter was \$32,816 less than budgeted.
  - As of January 2021, the Community Benefit and Uncompensated Care, part of the 1115 Waiver, expired. This means the Center now pays for all medical invoices from Clinical Pathology Laboratories and Integrated Prescription Management that were being paid by SONT, Service Organization of North Texas. The Wood Group invoices, will still be paid by SONT up to the time they no longer can or are willing to pay for them. Pharmaceutical costs will fluctuate with the need for medication by our clients.
- ❖ **Other Operating** cost for the second quarter was \$330,360 more than budgeted.
  - In-kind Expenses was \$315,121 more than budgeted. This, again, is attributed to the contract with Red River and Wise Health System for the PESC contract and the Justice Involved Bed Days contract (SB292). This is based on bed day usage and will fluctuate based on client need. No actual dollars are exchanged for this; and there is a corresponding revenue, so the net difference is zero.
  - Telecommunications were \$15,132 more than budgeted. The Center switched over from Spectrum to EM3 and are incurring some double costs while transitioning over.

**Superior Quarter 2 FY2024 Audit – Sandra Rapson**

**CAS client**

**Chart 96.49%**

**Claims 83.33%**

Addressed Recovery plan items:

How will objectives be measured? Percentages are not accurate measurements.

1 claim will be recouped as language was unclear regarding billing a non-billable activity. \$24.07

[Case manager] is a great case manager. Client seems to be getting needs met.

**6 QUARTERLY REPORTS**

**B. PLANNING AND NETWORK ADVISORY COMMITTEE**

**1) 3<sup>RD</sup> Quarter Report**

**Adult client**

**Chart 87.10%**

**Claims 82.35%**

Addressed Recovery plan items:

- Did not document all needs – and there was no indication all needs addressed/deferred.
- How will objectives be measured?
- Noticed not closing out old recovery plan and explaining why – noticed this across all charts.

3 claims will be recouped.

- 1 was due to unclear language regarding billing a non-billable activity. \$39.66
- 1 was due to not using an approved curriculum, and language was unclear regarding billing a non-billable activity. \$100.08
- 1 was due to unclear language regarding billing a non-billable activity. \$107.72

**CAS client**

**Chart 93.65%**

**Claims 75.00%**

Recovery plan

- No indication of all strengths from CANS being addressed on the Recovery plan.
- How will objectives be measured?

2 claims will be recouped.

- 1 was did not meet all criteria needed to bill note. \$13.53
- 1 was due to unclear language regarding billing a non-billable activity. \$48.14

**CAS client**

**Chart 93.33%**

**Claims 83.33%**

Recovery plan

- How will objectives be measured?

2 claims will be recouped.

- 1 because there was no indication/documentation of follow up case management \$96.28.
- 1 did not meet all criteria needed to bill note. \$27.06

**Total to be recouped - \$456.54.**

**6 QUARTERLY REPORTS**

**B. PLANNING AND NETWORK ADVISORY COMMITTEE**

**1) 3<sup>RD</sup> Quarter Report**

**Needs Assessment Summary – Sandra Rapson**

The Needs Assessment is a three-part survey given to staff, community partners, and individuals served. This is a requirement as part of the Certified Community Behavioral Health Clinic (CCBHC) certification, which is a national certification.

On April 1<sup>st</sup>, the survey was open for all individuals served, guardians, and family members.

At the end of the month, we received 398 responses with all centers represented. Demographic information, barriers to accessing service, basic needs, and HFC services were areas of interest.

**Notable Results:**

- The number one need within our community is having enough money to pay bills, over half of our participants identified this as a problem. This makes sense, because the most common annual income bracket selected was the 0-\$10,000 range.
- Transportation is the number one barrier for individuals to access our services.
- When asked about their satisfaction with HFC, 70% of individuals feel that Helen Farabee exceeds their expectations.
- These results will be combined with the other two surveys to create a comprehensive report. The information gathered will help leadership with planning, provide data for grant opportunities, and offer rationale for services provided in our area. The completion of this report is set for September 2024.

**Feedback from PNAC members addressing transportation issues from the Needs Assessment:**

- Grant from Priddy Foundation for assistance with transportation
- The Arc of Wichita County purchased vans to help individuals with transportation issues in Wichita County.
- Grants – Grants are a good source, but who takes over the expense once the grant ends.
- Churches- Sunday school classes take on projects and will provide bus passes.
- Golf Tournament

**Executive Directors Report – Andy Martin for Gianna Harris**

- Second Transition Step down home – six bed home that prepares individuals to live in community and get outpatient treatment.
- OIG Audit
- City of Jacksboro – satellite center in Jacksboro. City Drug in Jacksboro has leased HFC space, and the County will cover the lease.
- MDRT – Multiple Disciplinary Response Team will have a clinician, policeman and EMT in one vehicle. Will be able to assess immediately and the hours/days of the team will be 9a.m. to 7p.m. 4 days a week. Still working out details.

**Next Meeting – August 6, 2024**

Given names of possible new members and will follow up on recommendations.