

HELEN FARABEE CENTERS BOARD OF TRUSTEES

July 3, 2025 11:00 AM

1000 Brook Ave., Sue Nunn Conference, Wichita Falls, TX

Agenda Topics

MEETING STARTS AT 11:00 A.M.		
070325-1 CALL TO ORDER	J. Brian Eby	
A. INTRODUCTION OF GUESTS		
070325-2 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."		
070325-3 APPROVAL OF MINUTES	J. Brian Eby	
Recommended Action: That the Board of Trustees approves the minutes of the May Board of Trustee meetings. Citizen Comment:	Page 4	
070325-4 TRAINING		
Utilization / Quality Management Cara Mullenix-Artigue	Page 9	
070325-5 RECOMMENDATIONS		
A. BOARD OF TRUSTEES		
1) Executive Director Performance Evaluation	Melissa Collins	
Recommended Action: That the Board of Trustees approve the Executive Director's Evaluation Tool prior to the Fiscal Year 2026 Evaluation, and that the Chairman appoint a coordinator.	Page 31	
Citizen Comment:		
2) Appoint Ad-Hoc Committee to Recommend Slate Of Officers	Melissa Collins	
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 2026.	Page 39	
Citizen Comment:	Maliana Callina	
3) Meeting Schedule for Fiscal Year 2026 Recommended Action: That the Board of Trustees approves the Meeting and	Melissa Collins	
Training Schedule for fiscal year 2026.	Page 40	
Citizen Comment:		

B. BUDGET AND FINANCE		
1) Financial Statements	Linda Poenitzsch	
Recommended Action: That the Board of Trustees approves the financial statements for April 2025 and May 2025. Citizen Comment:	Page 42 April Page 51 May	
2) Bank Signer Changes	Linda Poenitzsch	
Recommended Action: That The Board of Trustees approve and authorize the Board Chair and Secretary to sign the attached resolution to add new signers on all Center related bank accounts and investment accounts and to delete those no longer with the center. Citizen Comment:	Page 60	
3) Auditors Letter Of Engagement	Linda Poenitzsch	
Recommended Action: That the Board of Trustees accept the attached Letter of Engagement (LOE) from Condley and Company, LLP and authorize the Chair to sign the letter. Citizen Comment:	Page 62	
4) Resolution Appointing Investment Officer	Linda Poenitzsch	
Recommended Action: That the Board of Trustees approve and authorize the chair to sign the resolution indicating the Fiscal Year 2024 audit performed by Scott, Singleton, Fincher and Co, P.C. has been reviewed and approved. Citizen Comment:	Page 79	
5) Status of Investments	Linda Poenitzsch	
Recommended Action: That the Board of Trustees review and approve the status of investments. Citizen Comment:	Page 81	
C. CONTRACTS AND PLANS		
No Agenda Items D. FACILITIES AND EQUIPMENT		
No Agenda Items		
E. POLICIES AND PROCEDURES	ı	
1) Policy Statement Summary	Cara Mullenix-Artigue	
Recommended Action: That the Board of Trustees approve the Policy Statements. • 300.5 Lease Policy Statement – No changes • 500.1 Clients Rights Policy Statement – (TAC) Updated	Page 84	
• 900.2 Continuity of Care Policy Statement – All contracted hospitals listed Citizen Comment:		

F. PROGRAM AND PERSONNEL			
1) Holiday Schedule	Kelly Wooldridge		
Recommended Action: That the Board of Trustees approve the proposed	·		
Holiday Schedule for fiscal year 2026 beginning September 1, 2025.	Page 95		
Citizen Comment:			
070325-6 QUARTERLY REPORTS			
A. ESSENTIAL SERVICES AND CLINICAL ACCOUNTABILITY			
No Agenda Items			
B. PLANNING AND NETWORK ADVISORY COMMITTEE			
1) 3 rd Quarter Report	Connie Johnston		
Recommended Action: Information Only Item	D 05		
Citizen Comment:	Page 97		
C. EXTERNAL AUDITS			
1) TCOOMMI 3 RD Qtr Report	Cara Mullenix-Artigue		
Recommended Action: Information Only Item			
Citizen Comment:	Page 108		
D. TEXAS COUNCIL BOARD OF DIRECTORS MEETING			
No Agenda Items			
E. FACILITIES MANAGEMENT			
No Agenda Items			
070325-7 EXECUTIVE DIRECTOR'S REPORT	Gianna Harris		
A. ADMINISTRATION AND BOARD OF TRUSTEES			
B. BUDGET			
C. LEGISLATIVE ISSUES			
D. SERVICES			
E. HUMAN RESOURCES			
070325-8 CLOSED SESSION			
No Agenda Items			
070325-9 OPEN SESSION			
No Agenda Items			
070325-10 ANNOUNCEMENTS	J. Brian Eby		
A. NEXT MEETING			
11 a.m., Thursday, August 7, 2025 at the Administration Building, Sue Num 1000 Brook Ave., Wichita Falls, TX.	n Conference Room,		
070325-11 OTHER BUSINESS			
070325-12 ADJOURN	J. Brian Eby		



HELEN FARABEE CENTERS BOARD OF TRUSTEES

May 1, 2025 11:00 AM TELEVIDEO &

1000 Brook Ave., Sue Nunn Conference, Wichita Falls, TX

Board of Trustee Members Present:	J. Brian Eby, Chairman; Cindy Barksdale, David Cook, Kathy Thorp, Jessica Traw; Lou Vail	
Board of Trustee Members Absent:	Joan Murray, Tom Johnson, Jan Driver Ward, Sheriff Laughery, Sheriff Babcock	
Staff Present:	Gianna Harris, Executive Director; Andy Martin, Associate Executive Director; Linda Poenitzsch, Director Financial Operations; Kelly Wooldridge, Human Resources Director; Amanda Cantu, Director Child and Adolescent Services Connie Johnston, Director of Consumer Affairs; Morgan Pham, Accountant III, Sandra Rapson, Quality Assurance Coordinator	
Other Staff and Guests Present:	Jonathan Smith, CPA with Scott, Singleton, and Fincher	
	Melissa Collins, Board of Trustee Liaison, Recorder	

AGENDA TOPICS

050125-1 CALL TO ORDER

Kathy Thorp, Board Vice Chair called meeting to order at 11:01 A.M. with six (6) Board Members in attendance.

050125-2 PRESENTATIONS

A. Open Citizen Comment to The Board

No comments were presented to the Board.

050125-3 APPROVAL OF MINUTES

Recommended Action: That the Board of Trustees approves the minutes of the March Board of Trustee meeting.

The Board of Trustees reviewed and approved the minutes of the March Board of Trustee meeting.

Motion: Lou Vail	Affirmative: 6
Second: Jessica Traw	Negative: 0

Citizen Comment: None

050125-4 TRAINING

Andy Martin, Associate Executive Director provided training on Adult Behavioral Health Services. Presentations were distributed to all members in the board packet, available for review upon request.

Amanda Cantu, Director Child and Adolescent Servcies provided training on Child and Adolescent Mental Health Services. Presentations were distributed to all members in the board packet, available for review upon request.

050125 - 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 2025 and March 2025.

The Board of Trustees reviewed and approved the financial statements for February and March 2025.

Motion: Cindy Barksdale	Affirmative: 6
Second: Jessica Traw	Negative: 0

Citizen Comment: None

2) 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: Jessica Traw	Affirmative: 6
Second: Cindy Barksdale	Negative: 0

Citizen Comment: None

3) FY 2025 Revised Budget

Recommended Action: That the Board of Trustees approve the FY 2025 Budget Revisions.

The Board of Trustees reviewed and approved the FY25 Budget Revisions.

Motion: Lou Vail	Affirmative: 6
Second: Cindy Barksdale	Negative: 0

Citizen Comment: None

4) FY 2024 AUDIT

Recommended Action: That the Board of Trustees approve and authorize the chair to sign the resolution indicating the Fiscal Year 2024 audit performed by Scott, Singleton, Fincher and Co, P.C. has been reviewed and approved.

The Board of Trustees reviewed and authorized the chair to sign the resolution indicating the FY24 audit has been reviewed and approved.

Motion: Jessica Traw	Affirmative: 6
Second: Lou Vail	Negative: 0
Citizen Comment: None	

C. CONTRACTS AND PLANS

1) Audit Firm Selection Announcement

Recommended Action: That the Board approve the selected Audit Firm for Fiscal Year 2025 - 2030.

The Board of Trustees reviewed and approved the selected Audit Firm Condley and Company LLP, 302 Pine Street. Abilene, TX 79604.

Motion: Lou VailAffirmative: 6Second: Cindy BarksdaleNegative: 0

Citizen Comment: None

2) Cultural Diversity (Competency) Plan

Recommended Action: That the Board of Trustees reviews and approves the Cultural Competency Plan for Fiscal Year 2025.

The Board of Trustees reviewed and approves the Cultural Competency Plan for Fiscal Year 2025.

Motion: Jessica Traw	Affirmative: 6
Second: David Cook	Negative: 0
C'' C A N	

Citizen Comment: None

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. Policy Statement Board of Trustees
- 100.2 Policy Statement Administration
- 200.1.2 Policy Statement Performance-Based Work from Home
- 300.2 Contracts and Purchasing Policy Statement
- 300.3 Property Management Policy Statement
- 300.4 Reimbursement Policy Statement
- 500.1.1 Restraint/Seclusion Policy Statement
- 500.2 Policy Statement Community Relations
- 700.2 Infection Control Policy Statement
- 700.2.1 Vaccine Policy Statement ARCHIVED
- 800.2 General Services for Individuals Policy Statement
- 800.3 Utilization Management Policy Statement
- 800.4 Medical Records Policy Statement
- 900.5 Policy Statement IDD Authority Services
- 900.10 Policy Statement Hospital Transition Pilot Program

The Board of Trustees reviewed and approved all Policy Statements as presented.

Motion: David Cook	Affirmative: 6
Second: Jessica Traw	Negative: 0
Citizen Comment: None	

F. PROGRAM AND PERSONNEL

No Agenda Items

050125-6 QUARTERLY REPORTS

A. ESSENTIAL SERVICES AND CLINICAL ACCOUNTABILITY

1) 2nd Quarter Report

Recommended Action: Information Only Item

Cara Mullenix-Artigue reported.

B. PLANNING AND NETWORK ADVISORY COMMITTEE

1) 2^{nd} Quarter Report

Recommended Action: Information Only Item

Connie Johnston reported.

C. EXTERNAL AUDITS

1) 2nd Quarter Report Substance Abuse

Recommended Action: Information Only Item

Cara Mullenix-Artigue reported.

D. TEXAS COUNCIL BOARD OF DIRECTORS MEETING

No Agenda Items

E. FACILITIES MANAGEMENT

No Agenda Items

050125 - 7 EXECUTIVE DIRECTOR'S REPORT

Legislative Session

The legislative session is just getting started so not much to report yet, but she is attending the virtual Executive Directors Consortia and the TX Council will have an update on the things they are watching/following. She will send email out once she learns any information.

050125-8 CLOSED SESSION

No Agenda Items

050125-9 OPEN SESSION

No Agenda Items

050125-10 ANNOUNCEMENTS

A. Next Meeting - The next meeting will be held at 11 A.M., Thursday, **July 3, 2025** at the Sue Nunn Conference Room, 1000 Brook Ave., Wichita Falls, TX.

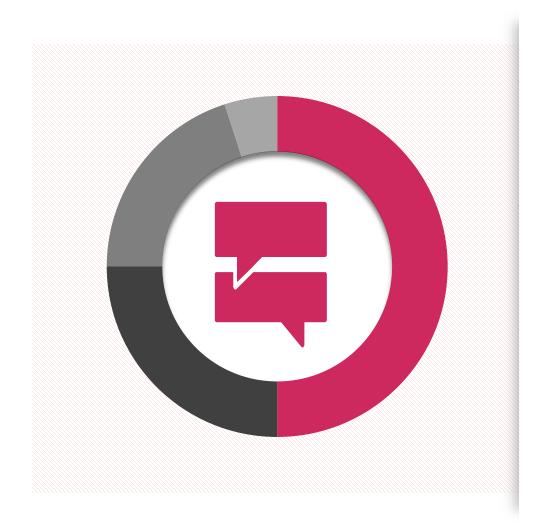
050125-11 OTHER BUSINESS		
No other business		
050125-12 ADJOURN		
The Board of Trustees meeting was adjourned by Board Vice Chairman, Kathy Thorp at 12:11 p.m.		
Approved as presented:		Approved as corrected:
July 3, 2025		July 3, 2025



Who are we?

UM/QM – Mental Health Staff	Cara Mullenix- Artigue, Director - 2015	Sandra Rapson, Quality Assurance Coordinator – 2019	Courtney Brown, Utilization Reviewer – 2024	Taryn Fergel, UM/QM Reviewer – 5/16/2025	
UM/QM - IDD Staff	Darla Anderson, Monitoring & Compliance (M&C) Specialist Supervisor – 1989	Kristi Flores. Monitoring & Compliance (M&C) Specialist – 2016	Edith Sconce, Monitoring & Compliance (M&C) Coordinator – 2000	Kerrie Ribble, Monitoring & Compliance (M&C) Specialist – 2022	Daniel Flores, Monitoring & Compliance (M&C) Specialist – 2/18/2025

WHAT DO WE? AUDIT!



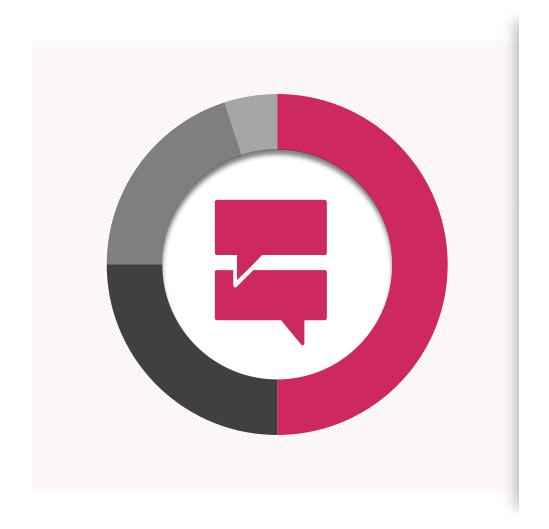
MH Internal audits – 2021 - 604

MH Internal audits – 2022 - 584

MH Internal audits – 2023 - 612

MH Internal audits – 2024 - 456

WHAT DO WE DO? AUDIT!

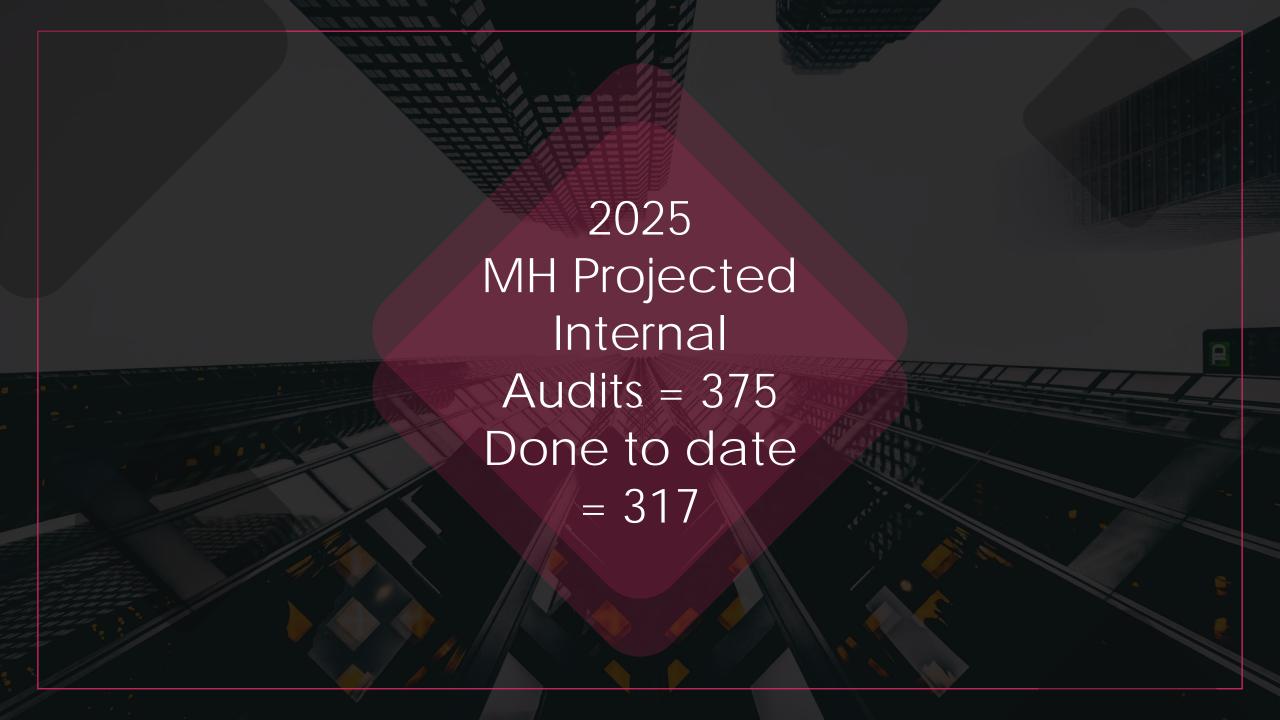


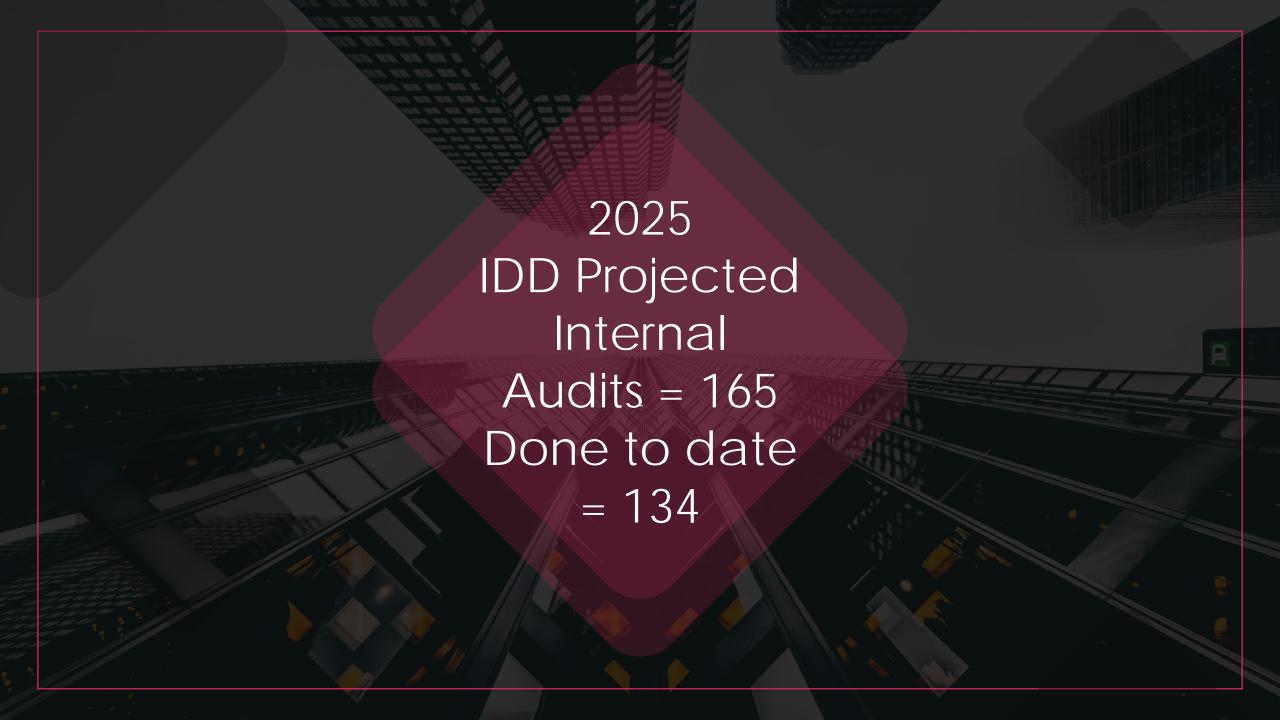
IDD Internal audits – 2021 - 133

IDD Internal audits – 2022 - 115

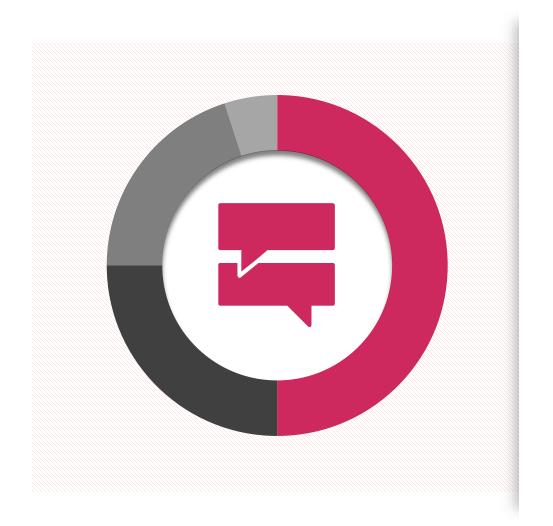
IDD Internal audits – 2023 - 118

IDD Internal audits – 2024 - 209





WHAT DO WE DO? PLANS!



Quality Management Plan – quarterly

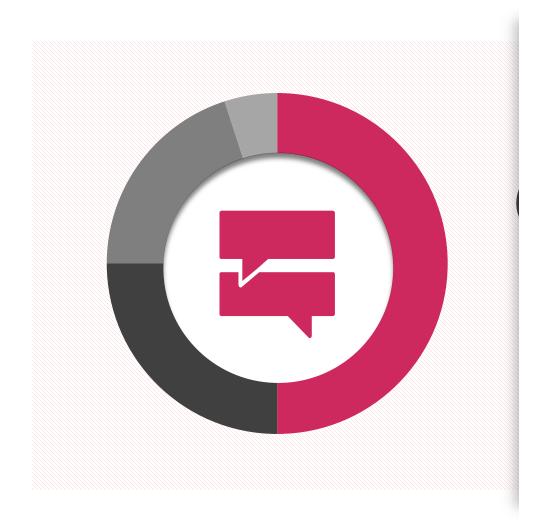
Continuing Quality Improvements – quarterly

Cultural Competency Plan – every 2 years

Needs Assessment – every 3 years



WHAT DO WE DO? TRAIN!



New Employee Orientation (NEO) – bi-monthly

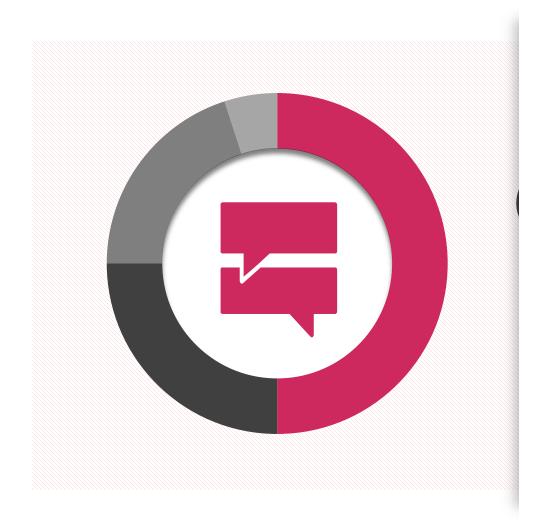
Utilization Management (UM) Training - monthly

Seeking Safety - quarterly

Concurrent/Collaborative Documentation – quarterly



WHAT DO WE DO? TRAIN!



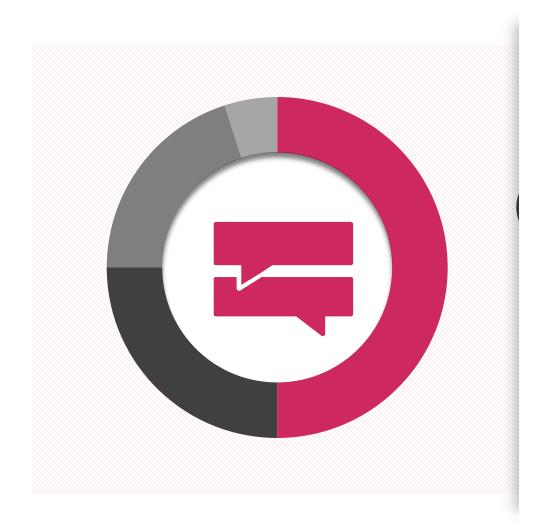
ANSA/CANS Training – every March & September

Person Centered Recovery Planning - annually

Skills Training Refresher – quarterly

Any refreshers, individually or group – as needed

WHAT DO WE DO? SPECIAL PROJECTS!



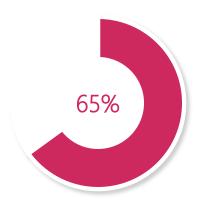
CQI – Focus on improving skills training & Psychosocial Rehab (PSR)

Literacy levels – from Needs Assessment

Upcoming CCBHC recertification

Performance Measures

DAILY GRIND - CARA

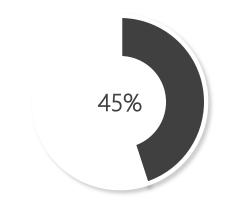


Policy & Procedures

Policy & Procedures are updated annually or needed. The signature process is done through Adobe. Creation of Procedures with new programs.

Updating Forms i.e., literacy, language, TAC codes





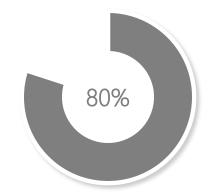
TRR Authorizations

The ANSA/CANS assessments must be authorized daily to prevent a delay in services.

Crisis assessments must be

Crisis assessments must be authorized and assigned for continuity of care/follow up at discharge





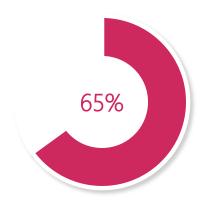
Various Projects

Monitoring of contracted hospitals
Literacy levels
Contracts
OIG
Death reviews
CCBHC
Internal audits





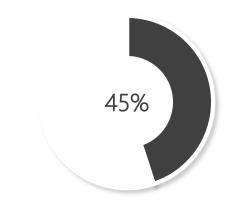
DAILY GRIND - SANDRA



Internal Audits

Adult Mental Health
Child & Adolescent Mental Health
Medication Training & Support
Supported Employment
Supported Housing
PASRR
Medical Staff





TRR Authorizations

The ANSA/CANS assessments must be authorized daily to prevent a delay in services. Crisis assessments must be authorized and assigned for continuity of care/follow up at discharge





Special Projects

CCBHC
Needs Assessment
Cultural Competency Plan
Staffing Plan
OIG
Corrective Action Plan (CAP)
monitoring





DAILY GRIND - COURTNEY

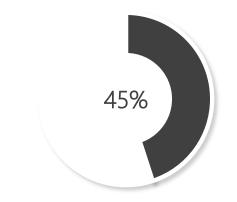


Counseling Waitlists

Monitor, review, assign all protocols

– CBT, CPT, TF-CBT, and CBTp (CBT with psychosis)

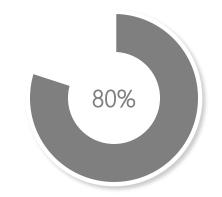




Various Projects

MMPIs
Form F
Open Access Report
Flex Funds
Case assignments
Caseload Transfers





Training

NEO UM Training Refresher training Seeking Safety ANSA/CANS Skills Training





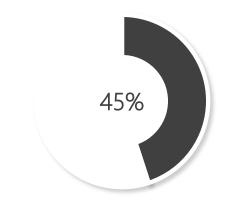
DAILY GRIND - TARYN



Internal Audits

PASRR
Peer Provider/Family Partner
Care Coordination
Medication Training & Support
Supported Employment
Supported Housing
QMAPs

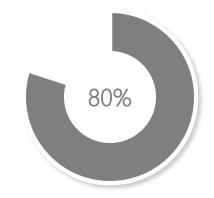




TRR Authorizations

The ANSA/CANS assessments must be authorized daily to prevent a delay in services. Ineligible letters Discharges





Special Projects

CCBHC OIG Survey Monkey Back up training, i.e., NEO, UM, Skills training, Fidelity for CAS curriculums



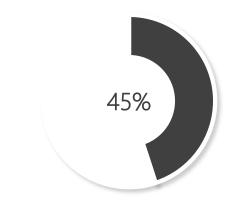


DAILY GRIND - DARLA



Overview of Duties

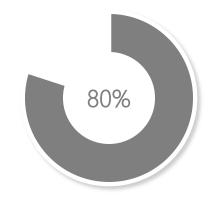
CARE Reports
CARE Corrections
CMBHS Corrections
SmartCare Corrections
MH Discharge Data Entry
IDD Data Entry in CARE/TMHP
Supervision of all M&C Specialists



CARE Data Entry

CARE PPB Data Entry Death/Separation Data Entry County of Residence Changes





Special Projects

Special Projects are completed as needed or requested by the Director of Utilization and Quality Management Other duties as assigned





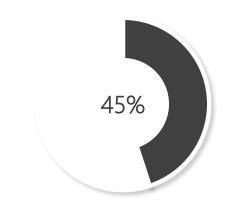
DAILY GRIND - KRISTI



Overview of Duties

Monitor CARE Reports
CARE Data Entry
MH Discharge Data Entry into
SmartCare for all Centers, includes
closing MHA and MHC Intake
Programs





CARE Data Entry

CARE Private Psychiatric Beds (PPB)
Discharge Diagnosis/es
County of Residence Changes
Congruency between CARE and
SmartCare





Special Projects

Special projects are completed as assigned by M&C Specialist Supervisor, the Director of Utilization & Quality Management, and/or other UM/QM staff as needed





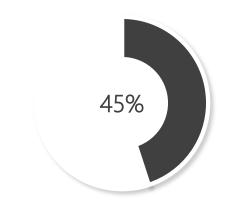
DAILY GRIND - EDITH



IDD Chart Audits

PASRR, PASRR Refusal, PASRR ECC, HCS ECC, ECC Charts, and Permanency Plan Reviews and QMAPs, Review M&C's Charts before sending out

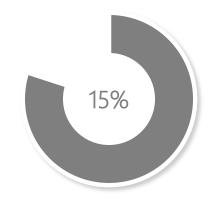




IDD Data Entry

Data Entry – Enrollments, Transfers, Terminations, IDRC's, IPC's, LA Reassignments, Community Living Options, R0 Codes, Address Updates, Client Separations. Medicaid Fair Hearing letters, and Supervision of M&C Specialists





Special Projects

Updating Audit Tools per state, Supervision & Oversight reports, IDD Authority Summary Report, Calendar Reviews with M&C's, Service Coordination and Parameter assignment updates of the QM Spreadsheet. QM meetings to review work and train on job duties. Other duties as assigned.





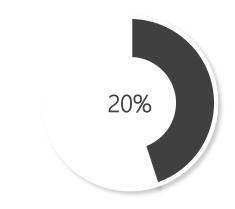
DAILY GRIND - KERRIE



IDD Chart Audits

Home and Community Based Services, Community First Choice, CFC-GR and QMAPs

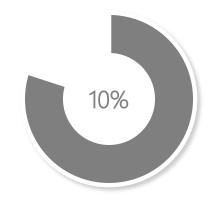




Monthly

Service Coordination assignment and Parameter updates (Before Meeting)





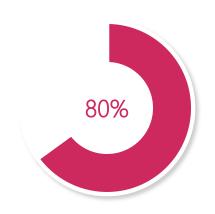
Special Projects

Prepare and mail out for the General Revenue Survey letters, LON Project, Update audit tools per State updates. Assist with M&C Trainings. Check Graham MCH comment box and submit findings to the Quality Assurance Coordinator and The Director of Utilization and Quality Management





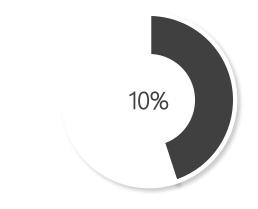
DAILY GRIND - DANIEL



IDD Chart Audits

HCS, TxHmL, General Revenue chart reviews and QMAPs

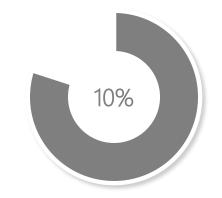




Monthly

S&O Report





Special Projects

LON Project





UM/QM KEEPS THE HFC TRAIN ON THE TRACK







BRAGGING RIGHTS!



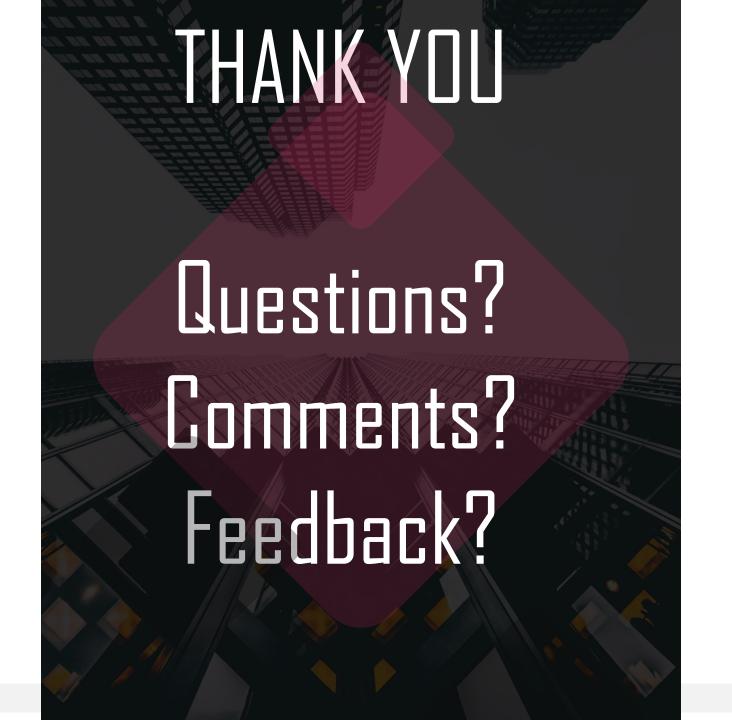
CAP SUBMITTED, APPROVED, & IMPLEMENTED

IDD HHSC AUDIT

AVERAGE SCORE OVER 5 PROGRAMS – 98.97%

STILL WAITING FINAL RESULTS FROM HHSC





AGENDA ITEM: 5A1 - 070325 MEETING DATE: JULY 3, 2025

- 5 RECOMMENDATIONS
- A. BOARD OF TRUSTEES
- 1) EXECUTIVE DIRECTOR'S PERFORMANCE EVALUATION Page 1 of 1

RECOMMENDED ACTION: That the Board of Trustees approve the Executive Director's Evaluation Tool prior to the Fiscal Year 2026 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 3, 2025

			ESPO	NSE FF	ROM B	OARD	МЕМВ	ERS		TOTAL OF	OVERALL
	1	2	3	4	5	6	7	8	9	RESPONSES	RATING
TASK AND PURPOSE										DIVIDED BY	
										NUMBER OF	
			-	+				+		RESPONSES	
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 TAS	KS (To	otal Ov	erall Ra	ating di	vided b	y 16)					

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

Position Posting, Descr	iption and Perform	ance Evaluation D	ate of Action: 6/27/2025		
Type of Posting D	escription 🗵 Evaluation	☐ 1 st ☐ 2 nd Quarter Quarte	□ 3 rd ⊠ Annual r Quarter		
◆ Identifying Informati	on				
Name Gianna Harris	Employee # 2481	Working Title Executive Director	Classification Title		
Salary Group/Step	Hourly Salary \$165,828.60	Division Administration	Program		
Hire Date 11/01/1998	Position # 006	Project # 100	Shift 8-5 M-F generally		
Location WF Admin	FTE 1.00	*FLSA Exemption Exempt	Classification Number		
*FLSA Exemption (Exempt Executive): 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)	"FSLA Exemption (Exempt Profession The job duties of the traditional "learned professions" are exempt. Professionally exe work means work which is predominantly intellectual, requires specialized education, a involves the exercise of discretion and judgment.	a. Office or non-manual work, which is b. directly related to management or ge business operations of the employer or	eneral r the ves the		

General Description

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.

Responsibilities include, but are not limited to:

- fiscal, personnel, and program administration
- employment of staff or contracting with a network of providers to deliver community-based mental health and IDD services for nineteen counties
- development of strategic plans and directing the achievement of those plans
- administering, directing, coordinating and evaluating all activities of Helen Farabee Centers to carry out the Centers' goals and objectives.
- assuring that policies and procedures are in compliance with Performance Contract requirements and rules and regulations that govern Community Centers
- supervision of key administrative personnel and promotion of teamwork to meet the Centers' objectives

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.

♦ Education, Training, and Experience (including licensure and certification)

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.

Must have current driver's license and be insurable under Center insurance. Must pass all Center-mandated trainings.

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♦ 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.

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◆ Acknowledgme	nt of Position Description
Lunderstand my	y responsibilities as described in this position description. I also understand that I may be given
	nments not listed here.
Employee	Date
Supervisor	Date
▲ Eccential	Tooks and Standards
	Tasks and Standards
keeping them info	se: Relationship with the Board of Trustees – Will communicate with the Board of Trustees ormed about issues, needs and operations, and provide orientation for new Board of Trustee ucation for all members on a regular basis.
	ard: No documented incidents of failure to communicate in a current, meaningful, and accurate fiscal, program and business operation, or to provide orientation and education to Board of Trustee
Task Rating:	xceeds Expectations
involvement of Bo	se: Contact – Will maintain appropriate contact with the Board of Trustees and facilitate pard of Trustee members and staff as needed. rd: No documented incidents of failure to maintain appropriate contact with the Board of Trustees
	rmed of agency issues or facilitate involvement of Board of Trustee members and staff as needed
Task Rating:	xceeds Expectations
Task and Purpos agency.	se: Strategic Plans – Will establish and communicate a strategic vision and direction for the
and Network Advisory	rd: No documented incidents of failure to coordinate with the Board of Trustees, and the Planning Committee to establish and communicate a strategic vision and direction for the agency or to procedures that support and ensure execution of the vision and mission of the agency.
Task Rating:	xceeds Expectations

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 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
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
 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:
rask rating Exceeds Expectations inteets Expectations inteeds improvement onsatisfactory
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.
control to to the control of the charter of the control of the control of
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

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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
13. Task and Purpose: Completes staff annual evaluations in a timely manner. Performance Standard: Exceeds (100% completed on time) Meets (99-93% completed on time) Needs (86-92% completed on time), Unsatisfactory (<86% completed on-time)
Task Rating: Exceeds Expectations Meets Expectations Needs Improvement Unsatisfactory
♦ Work Behaviors and Standards
14. Task and Purpose: Dress Code: Will comply with all Center/Department/Program policies concerning dress codes. Performance Standard: Employee dress will be apprepriate to the tooks to be performed. Press should not be effective to concurre or other.
Performance Standard: Employee dress will be appropriate to the tasks to be performed. Dress should not be offensive to consumers or other
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.
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 15. 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
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 15. 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.

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17. 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
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18. 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
19. 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
20. 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.
Heavy lifting, 45 lbs. & over Walking Operating office equipment Operating meter vehicle
☐ Moderate lifting, 15-44 lbs. ☐ Standing ☐ Operating motor vehicle ☐ Light lifting, under 15 lbs. ☐ Sitting ☐ Ability to see
Heavy carrying, 45 lbs. & over Crawling Identify colors
Moderate carrying, 15-44 lbs. Twisting Depth perception needed Moderate carrying, under 15 lbs. When light carrying under 15 lbs.
Light carrying, under 15 lbs. Kneeling Hearing (with aid)
Straight pulling Pushing Hearing (without aid) Stooping
Pulling hand over hand Stooping Ability to write
Repeated bending Climbing stairs Ability to count
Reaching above shoulder Climbing ladders Ability to read
Simple grasping Operating mechanical equipment Ability to speak
Dual simultaneous grasping
Other (Specify):
♦ Supervisor's Comments:
♦ Supervisor's Comments:
♦ Supervisor's Comments:

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, ,	n, and I understand that I may respond to this evaluation in writing.
Employee	Date
♦ Employee's Comments:	
I have discussed this evaluation with the	e employee and have given him or her a copy.
Supervisor	Date
Program Director	Date
HR Director	Date

Acknowledgment of Performance Evaluation

AGENDA ITEM: 5A2 - 070325 MEETING DATE: JULY 03, 2025

- 5 RECOMMENDATIONS
- A. BOARD OF TRUSTEES
- 2) APPOINT AD-HOC COMMITTEE TO RECOMMEND SLATE Page 1 of 1

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 2026.

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, 2026

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

Is not renewing for the next term

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 2025.

AGENDA ITEM: 070325 - 5A3 MEETING DATE: JULY 03, 2025

- 5 RECOMMENDATIONS
- A. BOARD OF TRUSTEES
- 3) MEETING SCHEDULE FOR FISCAL YEAR 2026

Page 1 of 1

RECOMMENDED ACTION: That the Board of Trustees approves the Meeting and Training Schedule for fiscal year 2026.

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. This schedule provides for 6 meetings in fiscal year 2026.
- **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 5 years. The staff from rural sites have requested that the Board resume holding some meetings in their sites. In March 2025, the board visited Montague County MH Center. Would the board be interested in visiting the Young County BHC Center in Graham in March?
- **C.** In making a decision on the Fiscal Year 2026 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 1st Thursday or change to another day/date. One month is affected by the holidays this year. New Years Day will cause the board meeting to be scheduled for the following Thursday, January 8th or another date of the boards choosing.
 - 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 2026

Meeting Date/Time	Location	Quarterly Reports	Annual Training			
September 4, 2025 11:00 am	Administration Building 1000 Brook Ave., WF Sue Nunn Conf. Room	3 rd Quarter External Audits	Gianna Harris Executive Director			
November 6, 2025 11:00 am	Administration Building 1000 Brook Ave., WF Sue Nunn Conf. Room	Linda Poenitzsch Fiscal Services Nick Mariotti, Med Records, HIPAA				
		External Audits				
January 8, 2026 11:00 am	Administration Building 1000 Brook Ave., WF Sue Nunn Conf. Room	1 st Quarter Planning & Network Advisory Committee &	Carol Nati, MD Chief Medical Officer Erin Perkins			
11.00 am	Sue Nullii Colli. Room	Essential Services & Clinical Accountability	Intellectual & Development Disabilities Services			
March 5, 2026 11:00 am	Young County MH Center Conference Room 1720 Fourth Street Graham, TX	Center Conference Room 1720 Fourth Street 1st Quarter External Audits				
			Services			
May 7, 2026 11:00 am	Administration Building 1000 Brook Ave., WF Sue Nunn Conf. Room	2 nd Quarter Essential Services & Clinical Accountability Planning and Network Advisory	Cara Mullenix-Artigue Utilization/Quality Mgmt Michael Stephenson			
11.00 am	oue ivaiiii ooiii. ixooiii	Comm. External Audits	Information Systems			
	l					
July 2, 2026	Administration Building 1000 Brook Ave., WF	3 rd Quarter Planning and Network Advisory Committee	Kelly Wooldridge Human Resources and Risk Management			
11:00 am	Sue Nunn Conf. Room	3rd Quarter Essential Services and Clinical Accountability	Connie Johnston Community and Consumer Support			

AGENDA ITEM: 5B1-070325 MEETING DATE: July 3, 2025

- 5 RECOMMENDATIONS
- B. BUDGET AND FINANCE
- 1) FINANCIAL STATEMENTS-APRIL 2025 Page 1 of 3

RECOMMENDED ACTION: That the Board of Trustees approves the financial statements for April 2025.

BACKGROUND INFORMATION: 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*. This is a jump of 21 days due to the PHP-CCP money that was received in April.
- ❖ Accounts Receivable *increased* by \$230,835 going from \$1,288,111 to \$1,518,946.
- ❖ Accounts Payable *decreased* by \$42,044 going from \$2,068,377 to \$2,026,333. Most of this amount is due to the state giving us PPB money late last fiscal year and the Center was unable to use it. We received word in early March that the money will have to be returned. The amount is \$937,600. The Center will receive an invoice by the state for recoupment. Until then it will stay in our Accounts Payable amount. If not for that Accounts Payable would have been \$1,088,733.
- ❖ <u>FINANCIAL STATUS</u>: The Center had a gain of \$2,091,878 for April and a cumulative gain of \$794,629 for the year.
- **REVENUE**: Overall Revenue April 2025 was \$104,364 less than budgeted.
 - **Patient Fees** was \$15,465 more than budgeted.
 - This is based on actual cash received in April for services.
 - ➤ **Miscellaneous** was \$11,447 more than budgeted.
 - In-kind Match was \$52,387 less than budgeted due to the actual usage of the psychiatric bed days at Red River and our other contracted hospitals. This is based on the PESC in-kind match for psychiatric bed days and is provided by Red River. 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. We now have the PPB, or Private Psychiatric Bed revenue through the MH General revenue fund, that also uses bed days from various contracted hospitals where we are receiving in-kind.

AGENDA ITEM: 5B1-070325 MEETING DATE: July 3, 2025

- 5 RECOMMENDATIONS
- **B. BUDGET AND FINANCE**
- 1) FINANCIAL STATEMENTS-APRIL 2025

Page 2 of 3

- Interest revenue was \$58,500 more than budgeted. We had CDs from Merrill Lynch that matured in April that were paying 5.0% interest.
- > Other State Funding was \$191,705 less than budgeted.
 - Justice Involved Grant Program (SB292) revenue was \$199,624 less than budgeted. This is the same as PESC and will fluctuate based on client need for the beds.
 - DARS-ECI Revenue was \$15,216 more than budgeted. The Center collected less locally collected funds which increases the amount that we ask from the state contract for ECI expenses.
- **Other Federal Funding** was \$7,591 more than budgeted.
 - The Medicaid revenue streams is \$42,280 less than budgeted. This fluctuates with received services and payments.
 - Directed Payment Program-Behavioral Health Services revenue was \$61,383 more than budgeted. The FY24 DPP-BHS reconciliations came out from the state and the MCOs that owed us paid in April.
- ➤ General Revenue was \$52,838 more than budgeted.
 - Private Psychiatric Bed revenue was \$4,103 less than budgeted. This, just like PESC and SB292, will fluctuate based on client need for the psychiatric beds.
 - PESC revenue was \$56,851 more than budgeted. PESC fluctuates based on client need for the psychiatric beds.
- ➤ Medicaid Waiver Revenue was as expected.
 - Department of Human Services-HCS revenue and Department of Human Services-ICF revenue was discontinued last year. Since it is still part of historical data for the comparison to FY24 revenue and expenses, this will stay in the reports until FY2026.
- Allocated Federal Funds was right on budget.
- **EXPENSES:** Overall expense for April 2025 was \$168,758 less than budgeted
 - **Personnel** cost was \$24,727 less than budgeted.
 - Salaries was \$619 less than budgeted.
 - Retirement Employer Contribution 401a expense was \$21,921 less than budgeted. When going through some reconciliation of accounts, it was noted that forfeiture used last September was never recorded. We recorded this in April to correct this oversight.

AGENDA ITEM: 5B1-070325 MEETING DATE: July 3, 2025

- 5 RECOMMENDATIONS
- B. BUDGET AND FINANCE
- 1) FINANCIAL STATEMENTS-APRIL 2025

Page 3 of 3

- **Contract** cost was \$100,251 less than budgeted.
 - PESC Bed Days was \$51,830 more than budgeted. This fluctuates based on client need for the psychiatric beds.
 - Justice Involved Bed Days were \$175,815 less than budgeted. It fluctuates based on client need for the psychiatric beds just as PESC.
- **Travel and Training** expense was \$1,062 less than budgeted.
- **Capital Outlay** expense was \$99 less than budgeted.
- Non-Capitalized Equipment expense was \$5,563 more than budgeted. The Center replaced 2 switches at the Vernon Center. The Center also purchased 2 Naloxone dispensing machines. Grant money from the city pays that expense.
- Pharmaceutical expense was \$5,368 more 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 expense was \$53,551 less than budgeted. In-Kind Expense was \$52,387 less than budgeted. This is attributed to the contract with Red River for the PESC contract, the Justice Involved Bed Days contract (SB292), and the Private Psychiatric bed Days contract. 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.

Helen Farabee Centers

Balance Sheet - As Of April 2025

A	•	A4	1
Assets		Act	
CASH GENERAL OPERATING FUND		\$	8,438,202.61
CASH INTERNAL SERVICE FUND		\$	2,134,387.30
CASH SELF FUNDED INSURANCE		\$	308,141.22
SAVINGS		\$	14,956.51
PETTY CASH FUNDS-CENTERWIDE		\$	724.83
INVESTMENTS GENERAL OPERATING	G FUND	\$	8,505,196.08
INVESTMENTS INTERNAL SERVICE F	UND	\$	690,346.85
ACCOUNTS RECEIVABLE		\$	1,518,946.41
PREPAID		\$	429,841.89
PREPAID MISCELLANEOUS-SELF INST	URED FUNDS	\$	916.65
DEPOSITS		\$	220,656.85
DEPOSITS-SELF INSURED FUNDS		\$	25,000.00
AMTS PROVIDED-PERSONAL LEAVE		\$	896,049.36
LAND		\$	1,057,659.65
BUILDINGS & IMPROVEMENTS		\$	2,678,486.55
LEASEHOLD IMPROVEMENTS		\$	132,631.17
EQUIP/FURN/FIX		\$	448,640.47
COMPUTERS & PERIPHERALS		\$	971,974.77
VEHICLES & CONTRACTORS EQ		\$	1,756,724.70
COMPUTER SOFTWARE		\$	610,961.56
ACCUMULATED DEPRECIATION		\$	(5,602,853.54)
CLINICAL SOFTWARE PROJECT		\$	-
WICHITA FALLS BUILDING PROJECT		\$	386,012.69
ISF-MAJOR PROJECTS WORK-IN-PROG	JRESS	\$	69,599.39
ISF-MAJOR PROJECTS WORK-IN-PROC Total Assets	JRESS	\$ \$	69,599.39 25,693,203.97
	JRESS		
Total Assets	JRESS .		
Total Assets Liabilities and Net Assets			
Total Assets Liabilities and Net Assets Liabilities	RATING FUND	\$	25,693,203.97
Total Assets Liabilities and Net Assets Liabilities ACCOUNTS PAYABLE GENERAL OPERATORS	RATING FUND VICE FUND	\$	25,693,203.97 941,038.88
Total Assets Liabilities and Net Assets Liabilities ACCOUNTS PAYABLE GENERAL OPERACOUNTS PAYABLE INTERNAL SER	RATING FUND VICE FUND FUND	\$ \$ \$	941,038.88 891.75
Total Assets Liabilities and Net Assets Liabilities ACCOUNTS PAYABLE GENERAL OPEL ACCOUNTS PAYABLE INTERNAL SER ACCOUNTS PAYABLE-SELF INSURED	RATING FUND VICE FUND FUND	\$ \$ \$ \$	941,038.88 891.75 12,555.96
Total Assets Liabilities and Net Assets Liabilities ACCOUNTS PAYABLE GENERAL OPEL ACCOUNTS PAYABLE INTERNAL SER ACCOUNTS PAYABLE-SELF INSURED ACCOUNTS PAYABLE-PAYABLE TO S	RATING FUND VICE FUND FUND	\$ \$ \$ \$ \$	941,038.88 891.75 12,555.96 1,071,846.37
Total Assets Liabilities and Net Assets Liabilities ACCOUNTS PAYABLE GENERAL OPERACOUNTS PAYABLE INTERNAL SER ACCOUNTS PAYABLE-SELF INSURED ACCOUNTS PAYABLE-PAYABLE TO SERVICE PAYROLL PAYABLE	RATING FUND VICE FUND FUND	\$ \$ \$ \$ \$	941,038.88 891.75 12,555.96 1,071,846.37 531,836.02
Total Assets Liabilities and Net Assets Liabilities ACCOUNTS PAYABLE GENERAL OPEL ACCOUNTS PAYABLE INTERNAL SER ACCOUNTS PAYABLE-SELF INSURED ACCOUNTS PAYABLE-PAYABLE TO S PAYROLL PAYABLE UMR PAYABLE	RATING FUND VICE FUND FUND	\$ \$ \$ \$ \$ \$	941,038.88 891.75 12,555.96 1,071,846.37 531,836.02 140,691.25
Total Assets Liabilities and Net Assets Liabilities ACCOUNTS PAYABLE GENERAL OPEL ACCOUNTS PAYABLE INTERNAL SER ACCOUNTS PAYABLE-SELF INSURED ACCOUNTS PAYABLE-PAYABLE TO S PAYROLL PAYABLE UMR PAYABLE EMPLOYEE DEDUCTION PAYBLE	RATING FUND VICE FUND FUND TATE	\$ \$ \$ \$ \$ \$ \$	941,038.88 891.75 12,555.96 1,071,846.37 531,836.02 140,691.25 2,720.35
Total Assets Liabilities and Net Assets Liabilities ACCOUNTS PAYABLE GENERAL OPERACCOUNTS PAYABLE INTERNAL SERE ACCOUNTS PAYABLE-SELF INSURED ACCOUNTS PAYABLE-PAYABLE TO SEPAYROLL PAYABLE UMR PAYABLE EMPLOYEE DEDUCTION PAYBLE DEFERRED REVENUE	RATING FUND VICE FUND FUND TATE	\$ \$ \$ \$ \$ \$ \$ \$	941,038.88 891.75 12,555.96 1,071,846.37 531,836.02 140,691.25 2,720.35 2,265,486.35
Total Assets Liabilities and Net Assets Liabilities ACCOUNTS PAYABLE GENERAL OPERACOUNTS PAYABLE INTERNAL SERE ACCOUNTS PAYABLE-SELF INSURED ACCOUNTS PAYABLE-PAYABLE TO SERVICE OF PAYROLL PAYABLE UMR PAYABLE EMPLOYEE DEDUCTION PAYBLE DEFERRED REVENUE ACCUM PERSONAL LEAVE-CURRENT	RATING FUND VICE FUND FUND TATE	\$ \$ \$ \$ \$ \$ \$ \$ \$	941,038.88 891.75 12,555.96 1,071,846.37 531,836.02 140,691.25 2,720.35 2,265,486.35 28,781.56
Total Assets Liabilities and Net Assets Liabilities ACCOUNTS PAYABLE GENERAL OPEL ACCOUNTS PAYABLE INTERNAL SER ACCOUNTS PAYABLE-SELF INSURED ACCOUNTS PAYABLE-PAYABLE TO SERVICE PAYROLL PAYABLE UMR PAYABLE EMPLOYEE DEDUCTION PAYBLE DEFERRED REVENUE ACCUM PERSONAL LEAVE-CURRENT ACCUM PERSONAL LEAVE-LONGTER	RATING FUND VICE FUND FUND TATE	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	941,038.88 891.75 12,555.96 1,071,846.37 531,836.02 140,691.25 2,720.35 2,265,486.35 28,781.56 896,049.36
Total Assets Liabilities and Net Assets Liabilities ACCOUNTS PAYABLE GENERAL OPERACCOUNTS PAYABLE INTERNAL SEREM ACCOUNTS PAYABLE-SELF INSURED ACCOUNTS PAYABLE-PAYABLE TO SEPAYROLL PAYABLE UMR PAYABLE EMPLOYEE DEDUCTION PAYBLE DEFERRED REVENUE ACCUM PERSONAL LEAVE-CURRENTE ACCUM PERSONAL LEAVE-LONGTER UMR CLAIMS PAYABLE - IBNR	RATING FUND VICE FUND FUND TATE	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	941,038.88 891.75 12,555.96 1,071,846.37 531,836.02 140,691.25 2,720.35 2,265,486.35 28,781.56 896,049.36 140,000.00
Total Assets Liabilities and Net Assets Liabilities ACCOUNTS PAYABLE GENERAL OPERACOUNTS PAYABLE INTERNAL SEREM ACCOUNTS PAYABLE-SELF INSURED ACCOUNTS PAYABLE-PAYABLE TO SERVICE OF A S	RATING FUND VICE FUND FUND TATE	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	941,038.88 891.75 12,555.96 1,071,846.37 531,836.02 140,691.25 2,720.35 2,265,486.35 28,781.56 896,049.36 140,000.00
Total Assets Liabilities and Net Assets Liabilities ACCOUNTS PAYABLE GENERAL OPERACCOUNTS PAYABLE INTERNAL SERE ACCOUNTS PAYABLE-SELF INSURED ACCOUNTS PAYABLE-PAYABLE TO SEPAYROLL PAYABLE UMR PAYABLE EMPLOYEE DEDUCTION PAYBLE DEFERRED REVENUE ACCUM PERSONAL LEAVE-CURRENTE ACCUM PERSONAL LEAVE-LONGTER UMR CLAIMS PAYABLE - IBNR Total Liabilities Net Assets	RATING FUND VICE FUND FUND TATE	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	941,038.88 891.75 12,555.96 1,071,846.37 531,836.02 140,691.25 2,720.35 28,781.56 896,049.36 140,000.00 6,031,897.85
Total Assets Liabilities and Net Assets Liabilities ACCOUNTS PAYABLE GENERAL OPEL ACCOUNTS PAYABLE INTERNAL SER ACCOUNTS PAYABLE-SELF INSURED ACCOUNTS PAYABLE-PAYABLE TO SE PAYROLL PAYABLE UMR PAYABLE EMPLOYEE DEDUCTION PAYBLE DEFERRED REVENUE ACCUM PERSONAL LEAVE-CURRENT ACCUM PERSONAL LEAVE-LONGTER UMR CLAIMS PAYABLE - IBNR Total Liabilities Net Assets UNRESERVED-FUND BALANCE	RATING FUND VICE FUND FUND TATE	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	941,038.88 891.75 12,555.96 1,071,846.37 531,836.02 140,691.25 2,720.35 2,265,486.35 28,781.56 896,049.36 140,000.00 6,031,897.85
Total Assets Liabilities and Net Assets Liabilities ACCOUNTS PAYABLE GENERAL OPERACCOUNTS PAYABLE INTERNAL SERACCOUNTS PAYABLE-SELF INSURED ACCOUNTS PAYABLE-PAYABLE TO SEPAYROLL PAYABLE UMR PAYABLE EMPLOYEE DEDUCTION PAYBLE DEFERRED REVENUE ACCUM PERSONAL LEAVE-CURRENTACCUM PERSONAL LEAVE-LONGTER UMR CLAIMS PAYABLE - IBNR Total Liabilities Net Assets UNRESERVED-FUND BALANCE UNRESERVED-ACCUM PERSONNEL LEAVE-LONGER	RATING FUND VICE FUND FUND TATE M EAVE	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	941,038.88 891.75 12,555.96 1,071,846.37 531,836.02 140,691.25 2,720.35 2,265,486.35 28,781.56 896,049.36 140,000.00 6,031,897.85 13,555,585.35 896,049.36
Total Assets Liabilities and Net Assets Liabilities ACCOUNTS PAYABLE GENERAL OPERACCOUNTS PAYABLE INTERNAL SEREM ACCOUNTS PAYABLE-SELF INSURED ACCOUNTS PAYABLE-PAYABLE TO SERVICE OF A	RATING FUND VICE FUND FUND TATE M EAVE	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	941,038.88 891.75 12,555.96 1,071,846.37 531,836.02 140,691.25 2,720.35 2,265,486.35 28,781.56 896,049.36 140,000.00 6,031,897.85 13,555,585.35 896,049.36 (124,008.40)
Total Assets Liabilities and Net Assets Liabilities ACCOUNTS PAYABLE GENERAL OPEL ACCOUNTS PAYABLE INTERNAL SER ACCOUNTS PAYABLE-SELF INSURED ACCOUNTS PAYABLE-PAYABLE TO SE PAYROLL PAYABLE UMR PAYABLE EMPLOYEE DEDUCTION PAYBLE DEFERRED REVENUE ACCUM PERSONAL LEAVE-CURRENT ACCUM PERSONAL LEAVE-LONGTER UMR CLAIMS PAYABLE - IBNR Total Liabilities Net Assets UNRESERVED-FUND BALANCE UNRESERVED-ACCUM PERSONNEL LEINCOME SUMMARY-OPERATING FUND INCOME SUMMARY-INTERNAL SERVEN	RATING FUND VICE FUND FUND TATE M EAVE	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	941,038.88 891.75 12,555.96 1,071,846.37 531,836.02 140,691.25 2,720.35 2,265,486.35 28,781.56 896,049.36 140,000.00 6,031,897.85 13,555,585.35 896,049.36 (124,008.40) 5,553,925.68
Total Assets Liabilities and Net Assets Liabilities ACCOUNTS PAYABLE GENERAL OPEL ACCOUNTS PAYABLE INTERNAL SER ACCOUNTS PAYABLE-SELF INSURED ACCOUNTS PAYABLE-PAYABLE TO SERIES PAYROLL PAYABLE UMR PAYABLE EMPLOYEE DEDUCTION PAYBLE DEFERRED REVENUE ACCUM PERSONAL LEAVE-CURRENT ACCUM PERSONAL LEAVE-LONGTER UMR CLAIMS PAYABLE - IBNR Total Liabilities Net Assets UNRESERVED-FUND BALANCE UNRESERVED-ACCUM PERSONNEL LEINCOME SUMMARY-OPERATING FUNITH INCOME SUMMARY-INTERNAL SERVICE CONTRIBUTED CAPITAL	RATING FUND VICE FUND FUND TATE M EAVE	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	941,038.88 891.75 12,555.96 1,071,846.37 531,836.02 140,691.25 2,720.35 2,265,486.35 28,781.56 896,049.36 140,000.00 6,031,897.85 13,555,585.35 896,049.36 (124,008.40) 5,553,925.68 (371,546.93)
Total Assets Liabilities and Net Assets Liabilities ACCOUNTS PAYABLE GENERAL OPERACCOUNTS PAYABLE INTERNAL SERACCOUNTS PAYABLE-SELF INSURED ACCOUNTS PAYABLE-PAYABLE TO SEATON PAYABLE TO SEATON PAYABLE TO SEATON PAYABLE UMR PAYABLE EMPLOYEE DEDUCTION PAYBLE DEFERRED REVENUE ACCUM PERSONAL LEAVE-CURRENT ACCUM PERSONAL LEAVE-LONGTER UMR CLAIMS PAYABLE - IBNR Total Liabilities Net Assets UNRESERVED-FUND BALANCE UNRESERVED-ACCUM PERSONNEL LEINCOME SUMMARY-OPERATING FUND INCOME SUMMARY-INTERNAL SERVENTER ON THE PAYABLE ON TRIBUTED CAPITAL RETAINED EARNINGS	RATING FUND VICE FUND FUND TATE M EAVE	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	941,038.88 891.75 12,555.96 1,071,846.37 531,836.02 140,691.25 2,720.35 2,265,486.35 28,781.56 896,049.36 140,000.00 6,031,897.85 13,555,585.35 896,049.36 (124,008.40) 5,553,925.68 (371,546.93) 151,301.06

Helen Farabee Centers APRIL 2025 Income Statement

				APRIL 2025				,	YEAR TO DATE		
		APR FY25	APR FY25	APR FY24	Variance	Variance	FY2025 Y-T-D	FY2025 Y-T-D	FY2024 Y-T-D	Variance	Variance
		Actual	Budget	Actual	Budget	FY 2024	Actual	Budget	Actual	Y-T-D Budget	Y-T-D FY 2024
Revenue											
=	<u>ie - Deferred Revenue</u>										
2-7000	CITY OF WICHITA FALLS	\$8,333.33	\$8,333.33	\$8,333.33	\$0.00	\$0.00	\$66,666.66	\$66,666.64	\$66,666.66	\$0.02	\$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	\$0.00	\$0.00	\$145.83	\$0.00	(\$145.83)	\$0.00	\$0.00	\$1,166.66	\$0.00	(\$1,166.66)
2-7004	CITY OF BURKBURNETT	\$417.67	\$417.67	\$417.67	\$0.00	\$0.00	\$3,341.34	\$3,341.32	\$3,341.34	\$0.02	\$0.00
2-7005	CITY OF GRAHAM	\$1,250.00	\$1,250.00	\$1,666.67	\$0.00	(\$416.67)	\$10,000.00	\$10,000.00	\$13,333.36	\$0.00	(\$3,333.36)
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	\$666.67	\$0.00	\$0.00	\$5,333.34	\$5,333.32	\$5,333.34	\$0.02	\$0.00
Total City R	evenue	\$10,875.17	\$10,875.17	\$11,437.67	\$0.00	(\$562.50)	\$87,001.34	\$87,001.28	\$91,501.36	\$0.06	(\$4,500.02)
County Rev	enue - Deferred Revenue										
2-7020	WICHITA COUNTY	\$13,333.33	\$13,333.33	\$10,000.00	\$0.00	\$3,333.33	\$93,333.32	\$106,666.64	\$80,000.00	(\$13,333.32)	\$13,333.32
2-7021	HASKEL COUNTY	\$1,387.67	\$1,387.67	\$1,009.17	\$0.00	\$378.50	\$10,722.86	\$8,830.32	\$8,073.36	\$1,892.54	\$2,649.50
2-7021	STONEWALL COUNTY	\$1,567.67	\$176.83	\$1,005.17	\$0.00	\$0.00	\$1,414.66	\$1,414.64	\$1,414.66	\$0.02	\$0.00
2-7022	KNOX COUNTY	\$170.83 \$551.40	\$551.40	\$306.33	\$0.00	\$245.07	\$4,411.20	\$4,411.20	\$1,414.00	\$0.02	\$1,960.54
2-7023	DICKENS COUNTY	\$331.40 \$149.81	\$331.40 \$149.81	\$56.25	\$0.00	\$93.56	\$1,198.48	\$1,198.48	\$450.00	\$0.00	\$748.48
2-7024	YOUNG COUNTY	\$2,862.00	\$2,862.00	\$1,622.92	\$0.00	\$1,239.08	\$22,896.00	\$1,196.46	\$12,983.34	\$0.00	\$9,912.66
2-7025	THROCKMORTON COUNTY	\$2,862.00 \$156.05	\$2,002.00	\$1,622.92	\$0.00	\$1,239.06 \$46.05	\$1,248.42	\$1,248.40	\$12,965.54	\$0.00	\$9,912.00 \$368.42
		\$0.00	\$0.00		\$0.00		\$1,248.42			\$0.02	
2-7027	HARDEMAN COUNTY			\$300.00		(\$300.00)		\$0.00	\$2,400.00		(\$2,400.00)
2-7028	WISE COUNTY	\$4,616.67	\$4,616.67	\$4,616.67	\$0.00	\$0.00	\$36,933.34	\$36,933.32	\$36,933.34	\$0.02	\$0.00
2-7029	BAYLOR COUNTY	\$433.33	\$433.33	\$183.33	\$0.00	\$250.00	\$3,466.66	\$3,466.64	\$1,466.66	\$0.02	\$2,000.00
2-7030	FOARD COUNTY	\$205.99	\$205.99	\$110.00	\$0.00	\$95.99	\$1,647.92	\$1,647.92	\$880.00	\$0.00	\$767.92
2-7031	MONTAGUE COUNTY	\$8,107.84	\$8,107.84	\$1,333.33	\$0.00	\$6,774.51	\$64,862.72	\$64,862.72	\$10,666.66	\$0.00	\$54,196.06
2-7032	JACK COUNTY	\$1,250.00	\$1,250.00	\$325.00	\$0.00	\$925.00	\$10,000.00	\$10,000.00	\$2,600.00	\$0.00	\$7,400.00
2-7033	CLAY COUNTY	\$241.67	\$241.67	\$241.67	\$0.00	\$0.00	\$1,933.34	\$1,933.32	\$1,933.34	\$0.02	\$0.00
2-7034	COTTLE COUNTY	\$199.75	\$199.75	\$100.00	\$0.00	\$99.75	\$1,598.00	\$1,597.98	\$800.00	\$0.02	\$798.00
2-7035	CHILDRESS COUNTY	\$347.92	\$347.92	\$347.92	\$0.00	\$0.00	\$2,783.34	\$2,783.32	\$2,783.34	\$0.02	\$0.00
2-7036 Total Count	ARCHER COUNTY SUPPORT	\$208.33 \$34,228.59	\$208.33 \$34,228.59	\$208.33 \$21,047.75	\$0.00 \$0.00	\$0.00 \$13,180.84	\$1,666.66 \$260,116.92	\$1,666.64 \$271,557.54	\$1,666.66 \$168,382.02	\$0.02 (\$11,440.62)	\$0.00 \$91,734.90
Total Couli	y Nevenue	\$34,220.33	\$34,220.33	\$21,047.73	\$0.00	\$13,100.04	\$200,110.32	\$271,337.34	\$100,302.02	(\$11,440.02)	\$91,734.90
Other Taxin	g Authority Funds - Deferred Revenue										
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
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
Patient Fee	es - Cash Basis Only										
2-7050	CONSUMER FEES	\$22,002.92	\$15,116.47	\$15,116.47	\$6,886.45	\$6,886.45	\$129,376.11	\$95,797.41	\$110,555.36	\$33,578.70	\$18,820.75
2-7060	PRIVATE INSURANCE MCO CARD SERVICES	\$37,054.44	\$42,064.61	\$42,146.24	(\$5,010.17)	(\$5,091.80)	\$232,157.62	\$235,326.35	\$235,477.71	(\$3,168.73)	(\$3,320.09)
2-7070	PRIVATE INSURANCE MCO CASE MANAGEMENT	\$18,638.80	\$10,601.14	\$10,601.14	\$8,037.66	\$8,037.66	\$98,656.53	\$85,937.34	\$85,937.34	\$12,719.19	\$12,719.19
2-7080	PRIVATE INSURANCE MCO REHAB	\$15,523.64	\$9,972.97	\$9,802.99	\$5,550.67	\$5,720.65	\$92,295.10	\$75,224.22	\$74,884.26	\$17,070.88	\$17,410.84
Total Patier		\$93,219.80	\$77,755.19	\$77,666.84	\$15,464.61	\$15,552.96	\$552,485.36	\$492,285.32	\$506,854.67	\$60,200.04	\$45,630.69
Minally	our Code Boots										
2-7037	ous - Cash Basis IN-KIND MATCH	\$792,615.39	\$845,002.00	\$752,710.39	(\$52,386.61)	\$39,905.00	\$5,891,663.12	\$6,727,766.51	\$5,213,537.81	(\$836,103.39)	\$678,125.31
2-7100	MEDICARE - TITLE XVII	\$2,694.44	\$3,405.55	\$4,188.57	(\$711.11)	(\$1,494.13)	\$24,680.50	\$27,087.44	\$27,987.10	(\$2,406.94)	(\$3,306.60)
2-7160	RENT	\$8,155.75	\$3,713.26	\$4,918.25	\$4,442.49	\$3,237.50	\$40,483.50	\$30,523.94	\$32,262.65	\$9,959.56	\$8,220.85
2-7265	FUNDRAISING	\$0.00	\$3,713.20	\$0.00	\$0.00	\$3,237.30	\$40,483.30	\$30,323.94	\$32,202.03	\$0.00	(\$164.09)
2-7203	DONATIONS/CONTRIBUTIONS	\$433.33	\$235.00	\$235.00	\$0.00	\$198.33	\$8,864.22	\$11,379.14	\$104.09	(\$2,514.92)	(\$2,946.87)
2-7270	CART EARNED REVENUE	\$433.33 \$16,400.86	\$255.00	\$0.00	\$639.86	\$16,400.86	\$243,366.89	\$226,712.79	\$11,611.09	\$16,654.10	\$243,366.89
2-1212	CANT LARINED REVENUE	\$10,400.86	0.00 م / د ا د	Φυ.υΦ	\$055.00	ş 10,400.0b	\$243,300.89	pcc0,112.19	Φ0.00	φ 10,054.1U	\$243,300.09

APRIL 2025 YEAR TO DATE

				APRIL 2025					YEAR TO DATE		
		APR FY25	APR FY25	APR FY24	Variance	Variance	FY2025 Y-T-D	FY2025 Y-T-D	FY2024 Y-T-D	Variance	Variance
		Actual	Budget	Actual	Budget	FY 2024	Actual	Budget	Actual	Y-T-D Budget	Y-T-D FY 2024
2-7273	WF OPIOID GRANT	\$1,996.00	\$0.00	\$0.00	\$1,996.00	\$1,996.00	\$1,996.00	\$0.00	\$0.00	\$1,996.00	\$1,996.00
2-7275	INTEREST INCOME	\$71,952.93	\$13,452.44	\$62,275.99	\$58,500.49	\$9,676.94	\$210,159.06	\$178,854.56	\$227,702.55	\$1,390.00	
2-7273	MISCELLANEOUS	\$639.00	\$13,432.44	\$1,871.44	(\$1,232.00)	(\$1,232.44)		\$176,634.36	\$39,116.27	(\$33,817.59)	(\$17,543.49) \$70,285.74
Total Miscel		\$894,887.70	\$883,440.25	\$826,199.64	\$11,447.45	\$68,688.06	\$109,402.01 \$6,530,615.30	\$7,345,543.98	\$5,552,581.56	(\$814,928.68)	\$978,033.74
TOTAL MISCE	ianeous	\$094,007.70	\$003,440.23	\$620,199.04	\$11,447.45	\$00,000.00	\$0,530,615.30	\$1,545,545.96	\$5,552,561.50	(\$014,920.00)	\$970,033.74
Other State	Funding - Accrued Basis Only										
2-7120	MH FIRST AID	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$47,000.00	\$47,000.00	\$11,400.00	\$0.00	\$35,600.00
2-7122	TCOOMMI EARNED INCOME	\$30,612.11	\$32,193.21	\$24,783.34	(\$1,581.10)	\$5,828.77	\$240,136.77	\$209,987.92	\$182,536.91	\$30,148.85	\$57,599.86
2-7124	SUBSTANCE ABUSE SERVICES	\$22,311.69	\$23,276.07	\$36,646.14	(\$964.38)	(\$14,334.45)	\$175,545.01	\$119,274.78	\$126,521.09	\$56,270.23	\$49,023.92
2-7125	SUD COMMUNITY MH GRANT PROGRAM	\$1,810.93	\$1,963.43	\$1,381.27	(\$152.50)	\$429.66	\$15,520.13	\$15,384.85	\$14,057.53	\$135.28	\$1,462.60
2-7127	OSAR - OUTREACH, SCREENING ASSESSMENT, REFFERAL	\$37,766.00	\$38,238.17	\$39,187.97	(\$472.17)	(\$1,421.97)	\$301,084.78	\$314,833.07	\$400,150.20	(\$13,748.29)	(\$99,065.42)
2-7128	RSS - RECOVERY SUPPORT SERVICES	\$4,548.37	\$6,626.91	\$3,467.55	(\$2,078.54)	\$1,080.82	\$47,795.67	\$50,909.83	\$46,372.73	(\$3,114.16)	\$1,422.94
2-7150	MFP/ECC REVENUE	\$2,010.35	\$4,875.38	\$4,875.38	(\$2,865.03)	(\$2,865.03)	\$22,174.21	\$29,895.74	\$29,895.74	(\$7,721.53)	(\$7,721.53)
2-7152	PASSR IDD SPECIALIZED SERVICES	\$759.96	\$200.00	\$757.44	\$559.96	\$2.52	\$5,070.06	\$12,837.27	\$14,647.71	(\$7,767.21)	(\$9,577.65)
2-7153	PASRR IDD SPECIALIZED SERVICES - OBRA - LIDDA	\$700.00	\$0.00	\$0.00	\$700.00	\$700.00	\$3,850.00	\$3,850.00	\$3,850.00	\$0.00	\$0.00
2-7132	CMHG LPHA EXPANSION	\$4,873.77	\$5,316.84	\$0.00	(\$443.07)	\$4,873.77	\$31,679.52	\$34,559.49	\$0.00	(\$2,879.97)	\$31,679.52
2-7218	JUSTICE INVOLVED GRANT PROGRAM	\$164,459.20	\$364,083.63	\$284,083.63	(\$199,624.43)	(\$119,624.43)	\$1,435,189.50	\$2,065,988.70	\$1,905,988.70	(\$630,799.20)	(\$470,799.20)
2-7245	DARS-ECI REVENUE	\$102,631.49	\$87,415.67	\$9,788.67	\$15,215.82	\$92,842.82	\$807,197.29	\$790,360.96	\$711,733.96	\$16,836.33	\$95,463.33
Total Other	State Funding	\$372,483.87	\$564,189.31	\$404,971.39	(\$191,705.44)	(\$32,487.52)	\$3,132,242.94	\$3,694,882.61	\$3,447,154.57	(\$562,639.67)	(\$314,911.63)
Other Fede	ral Funding	-									
2-7102	MEDICAID-CARD SERVICES	\$2,063.00	\$986.33	\$3,714.38	\$1,076.67	(\$1,651.38)	\$5,311.49	\$5,571.53	\$9,663.89	(\$260.04)	(\$4,352.40)
2-7104	MEDICAID-CASE MANAGEMENT	\$6,233.12	\$12,404.01	\$12,404.01	(\$6,170.89)	(\$6,170.89)	\$36,321.89	\$45,623.02	\$45,623.02	(\$9,301.13)	(\$9,301.13)
2-7106	MEDICAID-IDD SERV COORDINATION	\$52,172.40	\$53,678.16	\$63,678.16	(\$1,505.76)	(\$11,505.76)	\$475,318.18	\$452,739.30	\$512,739.30	\$22,578.88	(\$37,421.12)
2-7108	MEDICAID REHAB	\$22,476.46	\$59,661.78	\$59,661.78	(\$37,185.32)	(\$37,185.32)	\$134,497.03	\$144,672.27	\$144,699.33	(\$10,175.24)	(\$10,202.30)
2-7110	MEDICAID PASRR	\$0.00	\$50.00	\$0.00	(\$50.00)	\$0.00	\$4,086.33	\$3,867.16	\$4,111.79	\$219.17	(\$25.46)
2-7112	MEDICAID-ADMIN CLAIMING	\$40,000.00	\$40,000.00	\$40,000.00	\$0.00	\$0.00	\$349,452.30	\$374,601.80	\$375,662.80	(\$25,149.50)	(\$26,210.50)
2-7114	MEDICAID-HABILITATION COORDINATION	\$10,765.49	\$6,105.31	\$6,105.31	\$4,660.18	\$4,660.18	\$59,120.66	\$53,740.01	\$58,137.82	\$5,380.65	\$982.84
2-7120	MH FIRST AID	\$9,092.04	\$8,694.16	\$8,694.16	\$397.88	\$397.88	\$50,814.90	\$54,777.40	\$54,777.40	(\$3,962.50)	(\$3,962.50)
2-7126	HOSPITAL TRANSITION PILOT PROGRAM	\$53,216.41	\$63,005.93	\$53,753.83	(\$9,789.52)	(\$537.42)	\$437,363.20	\$442,065.40	\$425,273.73	(\$4,702.20)	\$12,089.47
2-7130	MH OUTPATIENT CAPACITY EXPANSION	\$0.00	\$0.00	\$20,580.37	\$0.00	(\$20,580.37)	\$117,260.83	\$116,806.10	\$165,634.29	\$454.73	(\$48,373.46)
2-7250	1115 WAIVER FEDERAL REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$38,405.35	\$0.00	(\$38,405.35)
2-7252	DIRECTED PAYMENT PROGRAM - BEHAVIORAL HEALTH SERVICES	\$91,383.08	\$30,000.00	\$139,923.43	\$61,383.08	(\$48,540.35)	\$273,318.30	\$311,330.72	\$475,939.13	(\$38,012.42)	(\$202,620.83)
2-7254	PUBLIC HEALTH PROVIDER - CHARITY CARE PROGRAM	\$2,197,789.03	\$2,197,789.03	\$2,126,313.73	\$0.00	\$71,475.30	\$2,197,789.03	\$2,197,789.03	\$2,126,313.73	\$0.00	\$71,475.30
2-7258	TRANSITION SUPPORT LIAISON	\$0.00	\$5,225.30	\$0.00	(\$5,225.30)	\$0.00	\$1,579.60	\$12,559.60	\$0.00	(\$10,980.00)	\$1,579.60
Total Other	Federal Funding	\$2,485,191.03	\$2,477,600.01	\$2,534,829.16	\$7,591.02	(\$49,638.13)	\$4,142,233.74	\$4,216,143.34	\$4,436,981.58	(\$73,909.60)	(\$294,747.84)
General Rev	venue - Deferred Revenue	-									
2-7215	PESC	\$309,370.75	\$252,519.78	\$190,651.45	\$56,850.97	\$118,719.30	\$1,329,926.23	\$1,133,972.42	\$1,430,527.86	\$195,953.81	(\$100,601.63)
2-7217	Private Psychiatric Beds MH/PPB	\$11,235.30	\$15,248.30	\$0.00	(\$4,013.00)	\$11,235.30	\$903,167.89	\$876,606.76	\$0.00	\$26,561.13	\$903,167.89
2-7220	GENERAL REVENUE - MH	\$600,876.25	\$600,876.25	\$586,882.00	\$0.00	\$13,994.25	\$4,807,010.00	\$4,807,010.00	\$4,695,056.00	\$0.00	\$111,954.00
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	\$46,666.66	\$0.00	\$0.00
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	\$76,666.66	\$0.00	\$0.00
2-7230	GENERAL REVENUE - IDD	\$93,036.53	\$93,036.53	\$93,036.53	\$0.00	\$0.00	\$744,292.24	\$744,292.24	\$744,292.24	\$0.00	\$0.00
2-7232	GENERAL REVENUE-CRISIS REDESIG	\$39,884.50	\$39,884.50	\$37,168.75	\$0.00	\$2,715.75	\$319,076.00	\$319,076.00	\$297,350.00	\$0.00	\$21,726.00
2-7235	GENERAL REVENUE - IDD ARPA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,061.96	\$0.00	\$5,196.09	\$17,061.96	\$11,865.87
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	\$143,845.34	\$0.00	\$0.00
2-7238	PERMANENCY PLANNING	\$1,854.75	\$1,854.75	\$1,854.75	\$0.00	\$0.00	\$14,838.00	\$14,838.00	\$14,838.00	\$0.00	\$0.00
Total Gener	al Revenue	\$1,089,655.41	\$1,036,817.44	\$942,990.81	\$52,837.97	\$146,664.60	\$8,402,550.98	\$8,162,974.08	\$7,454,438.85	\$239,576.90	\$948,112.13
Medicaid W	Jaiver - Accrued Basis Only										
2-7135	DEPT OF HUMAN SERVICES-ICF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$167,572.74	\$0.00	(\$167,572.74)
2-7137	ICF-QAF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$105.20)	\$0.00	(\$9,620.94)	(\$105.20)	\$9,515.74
2-7145	DEPT OF HUMAN SVCS-HCS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$489,819.67	\$0.00	(\$489,819.67)
Total Medic	aid Waiver	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$105.20)	\$0.00	\$647,771.47	(\$105.20)	(\$647,876.67)
				-							

				APRIL 2025				,	YEAR TO DATE		
		APR FY25	APR FY25	APR FY24	Variance	Variance	FY2025 Y-T-D	FY2025 Y-T-D	FY2024 Y-T-D	Variance	Variance
		Actual	Budget	Actual	Budget	FY 2024	Actual	Budget	Actual	Y-T-D Budget	Y-T-D FY 2024
Allocated F	ederal Funds - Accrued Basis Only										
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	\$292,095.38	\$292,095.34	\$292,095.34	\$0.04	\$0.04
l otal Alloca	ated Federal Funds	\$63,941.17	\$63,941.17	\$63,941.17	\$0.00	\$0.00	\$511,529.38	\$511,529.34	\$511,529.34	\$0.04	\$0.04
Total Revenue		\$5,044,747.74	\$5,149,112.13	\$4,883,349.43	(\$104,364.39)	\$161,398.31	\$23,620,790.76	\$24,784,037.49	\$22,819,315.42	(\$1,163,246.73)	\$801,475.34
<u>Expense</u> Salaries											
2-8000	SALARIES	\$964,128.83	\$966,465.10	\$1,035,122.29	(\$2,336.27)	(\$70,993.46)	\$7,625,335.75	\$7,531,498.43	\$8,049,970.66	\$93,837.32	(\$424,634.91)
2-8001	OVERTIME	\$9,595.27	\$7,877.85	\$10,359.15	\$1,717.42	(\$763.88)	\$75,791.72	\$79,732.21	\$85,199.89	(\$3,940.49)	(\$9,408.17)
Total Salari		\$973,724.10		\$1,045,481.44	(\$618.85)	(\$71,757.34)	\$7,701,127.47		\$8,135,170.55	\$89,896.83	
Benefits											
2-8002	EMPLOYER'S FICA/MEDICARE	\$72,097.33	\$69,692.64	\$77,749.10	\$2,404.69	(\$5,651.77)	\$561,908.60	\$552,292.78	\$593,892.54	\$9,615.82	(\$31,983.94)
2-8003	TEC UNEMPLOYMENT TAX	\$1,160.34	\$2,364.83	\$2,838.32	(\$1,204.49)	(\$1,677.98)	\$18,915.48	\$28,261.72	\$31,201.66	(\$9,346.24)	(\$12,286.18)
2-8004	WORKER'S COMPENSATION	\$1,895.00	\$2,604.53	\$2,889.00	(\$709.53)	(\$994.00)	\$14,875.00	\$20,423.11	\$22,026.00	(\$5,548.11)	(\$7,151.00)
2-8005	RETIREMENT EMPLOYER CONTRIBUTION 401A	\$27,465.95	\$49,386.91	\$54,898.95	(\$21,920.96)	(\$27,433.00)	\$380,220.64	\$355,938.61	\$397,979.62	\$24,282.03	(\$17,758.98)
2-8006	HEALTH INSURANCE	\$153,133.36	\$155,949.12	\$138,903.66	(\$2,815.76)	\$14,229.70	\$1,155,753.50	\$1,170,760.27	\$1,231,269.48	(\$15,006.77)	(\$75,515.98)
2-8008	EMPLOYER FUNDED BASIC LIFE	\$1,062.72	\$924.38	\$0.00	\$138.34	\$1,062.72	\$3,835.86	\$3,697.52	\$0.00	\$138.34	\$3,835.86
Total Benef	îits	\$256,814.70	\$280,922.41	\$277,279.03	(\$24,107.71)	(\$20,464.33)	\$2,135,509.08	\$2,131,374.01	\$2,276,369.30	\$4,135.07	(\$140,860.22)
Contracts											
2-8300	PSYCHIATRIST	\$25,200.00	\$22,200.00	\$24,600.00	\$3,000.00	\$600.00	\$186,375.00	\$182,850.00	\$181,800.00	\$3,525.00	\$4,575.00
2-8302	MEDICAL DIRECTOR	\$7,300.00	\$0.00	\$0.00	\$7,300.00	\$7,300.00	\$7,300.00	\$0.00	\$0.00	\$7,300.00	\$7,300.00
2-8304	PSYCHOLOGIST	\$400.00	\$525.00	\$300.00	(\$125.00)	\$100.00	\$3,600.00	\$5,325.00	\$5,100.00	(\$1,725.00)	(\$1,500.00)
2-8306	RN NURSES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$65.00	\$0.00	\$0.00	\$65.00	\$65.00
2-8310	DENTIST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,375.00	\$1,561.00	(\$1,375.00)	(\$1,561.00)
2-8318	CRISIS-CONTRACTED	\$12,462.00	\$12,462.00	\$12,262.00	\$0.00	\$200.00	\$99,696.00	\$98,496.00	\$98,096.00	\$1,200.00	\$1,600.00
2-8320	PESC BED DAYS	\$270,095.00	\$218,265.00	\$159,245.00	\$51,830.00	\$110,850.00	\$1,092,720.00	\$1,280,590.00	\$1,182,895.00	(\$187,870.00)	(\$90,175.00)
2-8321	PPB BED DAYS	\$10,220.00	\$12,880.00	\$0.00	(\$2,660.00)	\$10,220.00	\$819,780.00	\$799,615.00	\$0.00	\$20,165.00	\$819,780.00
2-8322	OSAR-SUBSTANCE ABUSE	\$33,784.81	\$34,407.67	\$35,005.08	(\$622.86)	(\$1,220.27)	\$269,604.25	\$281,938.53	\$358,123.64	(\$12,334.28)	(\$88,519.39)
2-8326	LABORATORY CONTRACTS	\$5,203.38	\$1,764.55	\$1,764.55	\$3,438.83	\$3,438.83	\$14,129.52	\$12,301.90	\$12,316.30	\$1,827.62	\$1,813.22
2-8330	HOST HOME	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$299,863.11	\$0.00	(\$299,863.11)
2-8332	DAY HAB CONTRACTED	\$0.00	\$0.00	(\$4,793.16)	\$0.00	\$4,793.16	\$0.00	\$0.00	\$38,704.19	\$0.00	(\$38,704.19)
2-8336	RESPITE-CONTRACTED	\$4,620.00	\$2,405.00	\$4,405.00	\$2,215.00	\$215.00	\$30,388.00	\$40,227.50	\$45,227.50	(\$9,839.50)	(\$14,839.50)
2-8338	SOFTWARE WEB-BASED	\$25,784.55	\$23,600.64	\$20,304.05	\$2,183.91	\$5,480.50	\$181,949.53	\$178,648.18	\$177,703.82	\$3,301.35	\$4,245.71
2-8344	JUSTICE INVOLVED BED DAYS	\$148,285.00	\$324,100.00	\$257,260.00	(\$175,815.00)	(\$108,975.00)	\$1,296,110.00	\$1,749,190.00	\$1,724,135.00	(\$453,080.00)	(\$428,025.00)
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	\$703.10	\$703.10	\$503.79	\$0.00	\$199.31	\$5,204.42	\$4,439.42	\$4,040.61	\$765.00	\$1,163.81
2-8350	OTHER CONTRACTED CONSULTANTS	\$4,070.43	\$5,969.41	\$4,263.85	(\$1,898.98)	(\$193.42)	\$36,126.64	\$22,855.36	\$52,488.71	\$13,271.28	(\$16,362.07)
2-8352	WFPD - CART	\$8,260.00	\$8,260.55	\$0.00	(\$0.55)	\$8,260.00	\$76,644.67	\$68,384.67	\$0.00	\$8,260.00	\$76,644.67
2-8353	TECHNICAL ASSISTANCE - MDRT	\$0.00	\$0.00	\$5,625.00	\$0.00	(\$5,625.00)	\$7,875.00	\$0.00	\$16,125.00	\$7,875.00	(\$8,250.00)
2-8354	EMS - MDRT	\$20,000.00	\$7,500.00	\$0.00	\$12,500.00	\$20,000.00	\$80,000.00	\$67,500.00	\$0.00	\$12,500.00	\$80,000.00
2-8355	Other Contracted Consultants-G & A Services	\$8,716.95	\$10,313.47	\$8,173.09	(\$1,596.52)	\$543.86	\$78,907.91	\$82,873.87	\$78,253.61	(\$3,965.96)	\$654.30
Total Contra		\$630,605.22	\$730,856.39	\$574,418.25	(\$100,251.17)	\$56,186.97	\$4,650,475.94	\$5,240,610.43	\$4,640,433.49	(\$590,134.49)	\$10,042.45
Travel and	Training	-									
2-8021	EMPLOYEE MILEAGE	\$1,830.36	\$1,300.97	\$1,385.43	\$529.39	\$444.93	\$14,599.94	\$11,854.41	\$12,001.19	\$2,745.53	\$2,598.75
2-8022	EMPLOYEE PER DIEM (MEALS AND HOTEL)	\$6,916.79	\$6,411.92	\$6,411.92	\$504.87	\$504.87	\$20,184.26	\$32,232.81	\$34,405.68	(\$12,048.55)	(\$14,221.42)
2-8023	EMPLOYEE TRAVEL-AIRFARE & CAR RENTAL	\$1,237.50	\$2,117.79	\$2,117.79	(\$880.29)	(\$880.29)	\$5,126.56	\$8,910.28	\$9,749.70	(\$3,783.72)	(\$4,623.14)
2-8023	EMPLOYEE TRAVEL OVER STATE RATE	\$1,237.30	\$0.00	\$0.00	\$100.12	\$100.12	\$3,120.30	\$2,119.03	\$2,119.03	(\$1,906.16)	
2-8024	EMPLOYEE TRAVEL OVER STATE RATE EMPLOYEE DEVELOPMENT & TRAINING	\$100.12 \$3,023.95	\$4,339.60	\$4,347.00	\$100.12 (\$1,315.65)	(\$1,323.05)	\$212.87 \$18,817.95	\$2,119.03	\$2,119.03	(\$1,906.16)	(\$1,906.16)
	I and Training	\$3,023.95	\$4,339.60 \$14,170.28	\$4,347.00 \$14,262.14	(\$1,061.56)	(\$1,323.05) (\$1,153.42)	\$18,817.95	\$88,258.81	\$36,420.00	(\$29,317.23)	(\$35,754.02)
rotar rrave	ranu rrannily	\$15,106.72	φ14,17U.28	φ14,∠0∠.14	(91,001.50)	(\$1,133.42)	φJ0,741.38	φυυ,∠30.6 l	\$54,035.0U	(\$45,311.23)	(\$33,134.02)

				APRIL 2025				•	YEAR TO DATE		
		APR FY25	APR FY25	APR FY24	Variance	Variance	FY2025 Y-T-D	FY2025 Y-T-D	FY2024 Y-T-D	Variance	Variance
		Actual	Budget	Actual	Budget	FY 2024	Actual	Budget	Actual	Y-T-D Budget	Y-T-D FY 2024
Capital Out	lav.										
2-8106	BUILDING USE FEE	\$7,853.95	\$7,853.98	\$7,482.35	(\$0.03)	\$371.60	\$63,454.55	\$60,821.42	\$60,093.99	\$2,633.13	\$3,360.56
2-8106	EQUIP/FURN/FIX USE FEE	\$2,322.98	\$2,323.00	\$2,631.41	(\$0.03)	(\$308.43)	\$18,657.29	\$19,622.46	\$20,779.27	(\$965.17)	(\$2,121.98)
2-8126	VEHICLE USE FEE	\$5,434.72	\$5,434.72		\$0.00		\$46,264.53				
				\$5,899.14		(\$464.42)		\$51,267.23	\$52,196.12	(\$5,002.70)	(\$5,931.59)
2-8156	SOFTWARE USE FEE	\$208.33	\$208.33	\$208.33	\$0.00	\$0.00	\$1,666.66	\$3,903.60	\$3,931.22	(\$2,236.94)	(\$2,264.56)
2-8166	COMPUTER & PRINTER USE FEE	\$4,745.92	\$4,844.52	\$5,190.67	(\$98.60)	(\$444.75)	\$39,966.77	\$41,285.05	\$42,474.35	(\$1,318.28)	(\$2,507.58)
2-8170	CAPITAL OUTLAY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22,258.05	\$0.00	\$22,000.00	\$22,258.05	\$258.05
Total Capita	l Outlay	\$20,565.90	\$20,664.55	\$21,411.90	(\$98.65)	(\$846.00)	\$192,267.85	\$176,899.76	\$201,474.95	\$15,368.09	(\$9,207.10)
Non-Capita	lized Equipment										
2-8190	MINOR EQUIPMENT PURCHASES	\$6,423.68	\$860.29	\$860.29	\$5,563.39	\$5,563.39	\$29,697.92	\$12,904.51	\$12,942.51	\$16,793.41	\$16,755.41
Total Non-C	apitalized Equipment	\$6,423.68	\$860.29	\$860.29	\$5,563.39	\$5,563.39	\$29,697.92	\$12,904.51	\$12,942.51	\$16,793.41	\$16,755.41
Pharmaceur		¢E0 E72 60	¢E420420	¢61 252 16	¢E 269.40	(¢1 700 40)	¢420 212 77	¢507.204.24	¢E21.060.74	(¢60 101 E7)	(\$02.0E6.07)
2-8316	PHARMACIST	\$59,572.68	\$54,204.28	\$61,353.16	\$5,368.40	(\$1,780.48)	\$438,212.77	\$507,394.34	\$521,069.74	(\$69,181.57)	(\$82,856.97)
Total Pharm		\$59,572.68	\$54,204.28	\$61,353.16	\$5,368.40	(\$1,780.48)	\$438,212.77	\$507,394.34	\$521,069.74	(\$69,181.57)	(\$82,856.97)
Other Oper	_	\$40C.40	¢25470	425470	¢51.63	d=1.60	¢2.420.20	£2.207.62	£2.207.62	(477.24)	(477.24)
2-8007	EAP EXPENSE	\$406.40	\$354.78	\$354.78	\$51.62	\$51.62	\$3,130.38	\$3,207.62	\$3,207.62	(\$77.24)	(\$77.24)
2-8020	HIRING RELATED EXPENSES	\$3,171.11	\$3,447.46	\$3,448.46	(\$276.35)	(\$277.35)	\$26,292.45	\$33,233.70	\$33,919.83	(\$6,941.25)	(\$7,627.38)
2-8026	EMPLOYEE AWARDS & BANQUETS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,757.15	\$14,820.88	\$14,820.88	(\$63.73)	(\$63.73)
2-8027	EMPLOYEE FLU SHOTS AND TB	\$424.30	\$0.00	\$0.00	\$424.30	\$424.30	\$1,567.89	\$3,533.60	\$3,546.18	(\$1,965.71)	(\$1,978.29)
2-8040	PROFESSIONAL/ERROR&OMMISSIONS	\$2,410.61	\$2,410.61	\$2,980.75	\$0.00	(\$570.14)	\$19,284.88	\$22,705.72	\$23,846.00	(\$3,420.84)	(\$4,561.12)
2-8041	LIABILITY COVERAGE	\$107.25	\$121.41	\$311.00	(\$14.16)	(\$203.75)	\$1,045.97	\$1,046.82	\$1,249.00	(\$0.85)	(\$203.03)
2-8042	OTHER INSURANCE COVERAGE	\$1,713.36	\$1,713.36	\$1,788.79	\$0.00	(\$75.43)	\$13,706.88	\$14,158.92	\$14,310.32	(\$452.04)	(\$603.44)
2-8050	ADVERTISING EXPENSE	\$3,971.44	\$2,016.52	\$1,974.71	\$1,954.92	\$1,996.73	\$9,593.06	\$6,675.72	\$6,594.44	\$2,917.34	\$2,998.62
2-8055	DUES AND MEMBERSHIPS	\$4,273.09	\$3,768.09	\$5,558.37	\$505.00	(\$1,285.28)	\$33,773.85	\$41,559.42	\$48,459.30	(\$7,785.57)	(\$14,685.45)
2-8057	LICENSES	\$1,440.40	\$505.15	\$470.06	\$935.25	\$970.34	\$6,625.59	\$4,119.37	\$4,066.09	\$2,506.22	\$2,559.50
2-8060	BOARD ACTIVITY EXPENSE	\$0.00	\$0.00	\$846.43	\$0.00	(\$846.43)	\$1,763.68	\$856.29	\$1,873.98	\$907.39	(\$110.30)
2-8065	DPP-BHS RISK AND ADMIN EXPENSE	\$2,044.17	\$2,044.17	\$2,044.16	\$0.00	\$0.01	\$16,353.29	\$16,353.34	\$16,353.33	(\$0.05)	(\$0.04)
2-8070	UTILITIES	\$11,500.35	\$12,739.82	\$12,740.52	(\$1,239.47)	(\$1,240.17)	\$144,894.53	\$125,466.58	\$127,251.60	\$19,427.95	\$17,642.93
2-8072	TELECOMMUNICATIONS	\$25,212.84	\$30,072.56	\$30,072.56	(\$4,859.72)	(\$4,859.72)	\$215,269.31	\$235,876.53	\$237,767.13	(\$20,607.22)	(\$22,497.82)
2-8074	CABLE TELEVISION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$461.94	\$0.00	(\$461.94)
2-8076	TELEPHONE-BASIC SERVICE EXPENSE	\$2,426.21	\$2,557.96	\$2,558.02	(\$131.75)	(\$131.81)	\$19,366.88	\$20,610.83	\$20,857.27	(\$1,243.95)	(\$1,490.39)
2-8078	CELL PHONE SERVICE EXPENSE	\$2,086.47	\$2,264.35	\$3,072.68	(\$177.88)	(\$986.21)	\$17,150.02	\$21,689.13	\$23,182.70	(\$4,539.11)	(\$6,032.68)
2-8080	LONG DISTANCE TELEPHONE SERVICE EXPENSE	\$231.20	\$86.94	\$86.94	\$144.26	\$144.26	\$2,026.70	\$2,287.54	\$2,287.61	(\$260.84)	(\$260.91)
2-8100	BUILDING RENT	\$56,826.57	\$56,826.57	\$52,790.34	\$0.00	\$4,036.23	\$520,826.47	\$406,576.74	\$420,482.24	\$114,249.73	\$100,344.23
2-8101	P.O. BOX/STORAGE RENTAL/LEASE	\$81.47	\$80.00	\$78.34	\$1.47	\$3.13	\$641.30	\$456.81	\$426.55	\$184.49	\$214.75
2-8102	PROPERTY DAMAGE COVERAGE	\$10,163.60	\$10,163.60	\$10,095.08	\$0.00	\$68.52	\$81,169.80	\$80,842.69	\$80,705.65	\$327.11	\$464.15
2-8104	BUILDING REPAIR & MAINTENANCE	\$16,538.64	\$17,326.39	\$17,327.32	(\$787.75)	(\$788.68)	\$128,272.62	\$124,799.88	\$126,483.31	\$3,472.74	\$1,789.31
2-8120	EQUIPMENT RENTAL/LEASE	\$7,194.35	\$7,187.20	\$7,052.34	\$7.15	\$142.01	\$57,252.86	\$55,419.59	\$54,727.48	\$1,833.27	\$2,525.38
2-8124	EQUIPMENT REPAIR & MAINTENANCE	\$1,777.56	\$2,797.90	\$4,103.37	(\$1,020.34)	(\$2,325.81)	\$22,353.59	\$26,433.85	\$29,175.65	(\$4,080.26)	(\$6,822.06)
2-8140	VEHICLE LEASE	\$2,611.11	\$2,611.11	\$2,611.11	\$0.00	\$0.00	\$20,888.88	\$20,888.88	\$20,888.88	\$0.00	\$0.00
2-8142	AUTO LIABILITY/PHYS DAMAGE INS	\$7,886.17	\$7,886.15	\$8,877.72	\$0.02	(\$991.55)	\$65,744.60	\$69,238.51	\$70,603.16	(\$3,493.91)	(\$4,858.56)
2-8143	INSURANCE EXP-DEDUCTIBLES PAID	\$0.00	\$1,000.00	\$1,000.00	(\$1,000.00)	(\$1,000.00)	\$400.00	\$1,000.00	\$5,000.00	(\$600.00)	(\$4,600.00)
2-8144	VEHICLE REPAIR & MAINTENANCE	\$2,425.34	\$1,508.11	\$1,798.42	\$917.23	\$626.92	\$23,552.76	\$1,000.00	\$19,712.73	\$4,507.27	\$3,840.03
	GAS-VEHICLE & EQUIPMENT	\$6,247.75					\$48,582.62				
2-8145	-		\$7,335.40	\$7,338.84	(\$1,087.65)	(\$1,091.09)		\$59,317.50	\$60,832.53	(\$10,734.88)	(\$12,249.91)
2-8200	OFFICE SUPPLIES	\$4,110.71	\$1,477.09	\$1,477.09	\$2,633.62	\$2,633.62	\$58,001.80	\$18,398.97	\$18,696.94	\$39,602.83	\$39,304.86
2-8202	BOOKS & SUBSCRIPTIONS	\$3,540.37	\$5,445.60	\$5,445.60	(\$1,905.23)	(\$1,905.23)	\$24,002.59	\$25,986.39	\$15,645.25	(\$1,983.80)	\$8,357.34
2-8204	JANITORIAL/CLEANING SUPPLIES	\$991.25	\$901.76	\$901.80	\$89.49	\$89.45	\$5,382.74	\$9,073.75	\$7,782.39	(\$3,691.01)	(\$2,399.65)
2-8206	OTHER CONSUMABLE SUPPLIES	\$1,760.09	\$1,287.13	\$1,287.18	\$472.96	\$472.91	\$10,119.23	\$8,159.92	\$9,164.85	\$1,959.31	\$954.38
2-8208	MEDICAL SUPPLIES	\$279.60	\$411.06	\$411.06	(\$131.46)	(\$131.46)	\$6,534.35	\$8,282.40	\$8,474.63	(\$1,748.05)	(\$1,940.28)
2-8210	FOOD	\$111.00	\$602.89	\$618.91	(\$491.89)	(\$507.91)	\$2,960.67	\$3,211.89	\$11,502.39	(\$251.22)	(\$8,541.72)
2-8212	MISC HOUSHOLD SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$143.83	\$0.00	(\$143.83)

2-8214	PERSONAL CARE/HYGENE SUPPLIES
2-8216	TRAINING/BEHAVIOR MODIFICATION
2-8218	CONSUMER ASSISTANCE
2-8220	PRINTING SERVICES
2-8221	COURIER DELIVERY SERVICES
2-8222	POSTAGE & DELIVERY CHARGES
2-8226	SANCTIONS
2-8228	BNK CHRGES & CREDIT CRD FEES
2-8232	MISCELLANEOUS CHARGE & EXPENSE
2-8237	IN-KIND EXPENSES
2-8340	CPA FIRM
2-8342	ATTORNEY-CONTRACTED/NON-CONTR
2-8359	NON-CONTRACTED RESPITE
2-8360	NON-CONTRACTED CONSULTANTS
Total Other O	Operating
Total Expense	
BEGINNING NET	T ASSETS
NET SURPLUS/(DEFICIT)
ENDING NET AS	SETS
2.12.1.0 NET AU	

APRIL 2025 YEAR TO DATE

APR FY25	APR FY25	APR FY24	Variance	Variance	FY2025 Y-T-D	FY2025 Y-T-D	FY2024 Y-T-D	Variance	Variance
Actual	Budget	Actual	Budget	FY 2024	Actual	Budget	Actual	Y-T-D Budget	Y-T-D FY 2024
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,452.29	\$1,466.20	(\$1,452.29)	(\$1,466.20)
\$0.00	\$0.00	\$37.73	\$0.00	(\$37.73)	\$0.00	\$220.38	\$694.00	(\$220.38)	(\$694.00)
\$1,000.21	\$1,440.41	\$1,482.41	(\$440.20)	(\$482.20)	\$17,854.24	\$21,080.59	\$24,074.98	(\$3,226.35)	(\$6,220.74)
\$2,635.23	\$2,807.17	\$2,807.22	(\$171.94)	(\$171.99)	\$18,605.82	\$20,234.30	\$20,472.92	(\$1,628.48)	(\$1,867.10)
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$336.66	\$62.90	\$62.90	\$273.76	\$273.76
\$1,428.05	\$1,050.02	\$1,050.02	\$378.03	\$378.03	\$13,144.83	\$12,179.77	\$12,187.22	\$965.06	\$957.61
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,138.70	\$0.00	\$2,000.00	\$3,138.70	\$1,138.70
\$1,284.54	\$1,195.73	\$1,195.73	\$88.81	\$88.81	\$8,190.49	\$10,271.13	\$10,271.13	(\$2,080.64)	(\$2,080.64)
\$458.89	\$20.00	(\$30.00)	\$438.89	\$488.89	\$9,750.64	\$973.08	\$2,510.30	\$8,777.56	\$7,240.34
\$792,615.39	\$845,002.00	\$752,710.39	(\$52,386.61)	\$39,905.00	\$5,891,663.12	\$6,727,766.51	\$5,213,537.81	(\$836,103.39)	\$678,125.31
\$8,500.00	\$5,000.00	\$0.00	\$3,500.00	\$8,500.00	\$32,500.00	\$38,165.09	\$33,195.00	(\$5,665.09)	(\$695.00)
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$168.00	\$140.00	\$0.00	\$28.00	\$168.00	\$168.00	\$512.00	\$372.00	(\$344.00)	(\$204.00)
\$0.00	\$0.00	\$2,863.01	\$0.00	(\$2,863.01)	\$1,287.19	\$1,287.19	\$4,878.90	\$0.00	(\$3,591.71)
\$992,055.09	\$1,045,606.47	\$953,639.26	(\$53,551.38)	\$38,415.83	\$7,619,929.08	\$8,339,540.50	\$6,870,227.04	(\$719,611.42)	\$749,702.04
\$2,952,870.09	\$3,121,627.62	\$2,948,705.47	(\$168,757.53)	\$4,164.62	\$22,826,161.69	\$24,108,213.00	\$22,752,383.18	(\$1,282,051.31)	\$73,778.51
\$12,054,246.75	\$12,054,246.75	\$11,676,160.33	\$0.00	\$378,086.42	\$13,351,495.33	\$13,351,495.33	\$13,543,872.05	\$0.00	(\$192,376.72)
\$2,091,877.65	\$2,027,484.51	\$1,934,643.96	\$64,393.14	\$157,233.69	\$794,629.07	\$675,824.49	\$66,932.24	\$118,804.58	\$727,696.83
\$14,146,124.40	\$14,081,731.26	\$13,610,804.29	\$64,393.14	\$535,320.11	\$14,146,124.40	\$14,027,319.82	\$13,610,804.29	\$118,804.58	\$535,320.11

AGENDA ITEM: 5B1 - 070325 MEETING DATE: July 3, 2025

- 5 RECOMMENDATIONS
- B. BUDGET AND FINANCE
- 1) FINANCIAL STATEMENTS-MAY 2025 Page 1 of 3

RECOMMENDED ACTION: That the Board of Trustees approves the financial statements for May 2025.

BACKGROUND INFORMATION: 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 150.
- ❖ Accounts Receivable *increased* by \$236,191 going from \$1,518,946 to \$1,755,137.
- ❖ Accounts Payable *increased* by \$68,759 going from \$2,026,333 to \$2,095,092. Most of this amount is due to the state giving PPB money late last fiscal year, and the Center was unable to use it. We received word in March that the money will have to be returned. The amount is \$937,600. The Center will receive an invoice from the state for recoupment. Until then, it will stay in our Accounts Payable amount. If not for that, Accounts Payable would have been \$1,019,305.
- ❖ <u>FINANCIAL STATUS</u>: The Center had a loss of \$243,968 for May and a cumulative gain of \$550,661 for the year.
- ❖ **REVENUE**: Overall Revenue May 2025 was \$33,011 more than budgeted.
 - **Patient Fees** was \$9,111 more than budgeted.
 - This is based on actual cash received in May for services.
 - ➤ **Miscellaneous** was \$100,234 more than budgeted.
 - In-kind match was \$69,965 more than budgeted due to the actual usage of the psychiatric bed days at Red River and our other contracted hospitals. This is based on the PESC in-kind match for psychiatric bed days and is provided by Red River. 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. We now have the PPB, or Private Psychiatric Bed revenue through the MH General revenue fund, that also uses bed days from various contracted hospitals where we are receiving in-kind.

AGENDA ITEM: 5B1 - 070325 MEETING DATE: July 3, 2025

- 5 RECOMMENDATIONS
- B. BUDGET AND FINANCE
- 1) FINANCIAL STATEMENTS-MAY 2025

Page 2 of 3

- Cart earned revenue was \$41,753 more than budgeted. We accrued our first amount with our SCIP grant that the Center received.
- **Other State Funding** was \$67,396 less than budgeted.
 - Justice Involved Grant Program (SB292) revenue was \$62,001 less than budgeted. This is the same as PESC and will fluctuate based on client need for the beds.
 - DARS-ECI Revenue was \$14,033 more than budgeted. The Center collected less locally collected funds which increases the amount that we ask from the state contract for ECI expenses.
 - OSAR was \$15,670 less than budgeted. This is subcontracted by Abilene Recovery Council, and monthly expenses are not controlled by the Center.
- **Other Federal Funding** was \$15,898 more than budgeted.
 - Directed Payment Program-Behavioral Health Services revenue was \$11,907 more than budgeted. The FY24 DPP-BHS reconciliations came out from the state, and the MCOs that owed us paid us in May.
- ➤ General Revenue was \$24,836 less than budgeted.
 - Private Psychiatric Bed revenue was \$15,212 less than budgeted. This, just like PESC and SB292, will fluctuate based on client need for the psychiatric beds.
 - PESC revenue was \$9,624 less than budgeted. PESC fluctuates based on client need for the psychiatric beds.
- Medicaid Waiver Revenue was as expected.
 - Department of Human Services-HCS revenue and Department of Human Services-ICF revenue was discontinued last year. Since it is still part of historical data for the comparison to FY24 revenue and expenses, this will stay in the reports until FY2026.
- ➤ <u>Allocated Federal Funds</u> was \$.04 less than budgeted based on rounding.
- **EXPENSES:** Overall expense for May 2025 was \$131,355 more than budgeted.
 - **Personnel** cost was \$14,749 more than budgeted.
 - Salaries was \$12,208 more than budgeted.
 - Benefits were \$2,541 more than budgeted.
 - > Contract cost was \$22,710 more than budgeted.

AGENDA ITEM: 5B1 - 070325 MEETING DATE: July 3, 2025

- 5 RECOMMENDATIONS
- **B.** BUDGET AND FINANCE
- 1) FINANCIAL STATEMENTS-MAY 2025

Page 3 of 3

- Technical Assistance CART expense was \$38,615 more than budgeted.
 This is an expense item that was not budgeted due to the uncertainty of the grant.
- PESC expense was \$18,000 more than budgeted but Justice Involved Bed Days was \$12,285 less than budgeted. This fluctuates based on client need for the psychiatric beds.
- **Travel and Training** expense was \$4,525 more than budgeted.
- **Capital Outlay** expense was \$568 less than budgeted.
- ➤ Non-Capitalized Equipment expense was \$2,213 less than budgeted.
- Pharmaceutical expense was \$1,793 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 expense was \$90,359 more than budgeted.
 - In-Kind Expense was \$69,965 more than budgeted. This is attributed to the contract with Red River for the PESC contract, the Justice Involved Bed Days contract (SB292), and the Private Psychiatric bed Days contract. 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.
 - Office Supplies was \$18,501 more than budgeted. Computers are no longer capitalized and are now put under office supplies. The Center purchased 14 computers. This was a procedure change starting in September of this year, which coincided with an OMB decision for non-profits that anything under \$10,000 does not need to be capitalized. OMB's 2024 revisions to the Uniform Guidance (2 CFR) increased the threshold for determining items considered to be equipment from \$5,000 to \$10,000. This means that when a non-profit purchases equipment costing \$10,000 or under, they can generally expense it rather than capitalize it, reducing administrative burdens.

Helen Farabee Centers

Balance Sheet - As Of May 2025

Assets	•	Act	ual
CASH GENERAL OPERATING FUND		\$	6,897,572.95
CASH INTERNAL SERVICE FUND		\$	2,167,045.40
CASH SELF FUNDED INSURANCE		\$	422,936.80
SAVINGS		\$	15,419.81
PETTY CASH FUNDS-CENTERWIDE		\$	724.83
INVESTMENTS GENERAL OPERATING	FUND	\$	8,510,174.98
INVESTMENTS INTERNAL SERVICE FU	JND	\$	690,908.53
ACCOUNTS RECEIVABLE		\$	1,755,136.91
PREPAID		\$	359,465.75
PREPAID MISCELLANEOUS-SELF INSU	RED FUNDS	\$	687.48
DEPOSITS		\$	340,666.33
DEPOSITS-SELF INSURED FUNDS		\$	25,000.00
AMTS PROVIDED-PERSONAL LEAVE		\$	896,049.36
LAND		\$	1,057,659.65
BUILDINGS & IMPROVEMENTS		\$	2,678,486.55
LEASEHOLD IMPROVEMENTS		\$	132,631.17
EQUIP/FURN/FIX		\$	448,640.47
COMPUTERS & PERIPHERALS		\$	970,786.35
VEHICLES & CONTRACTORS EQ		\$	1,734,063.08
COMPUTER SOFTWARE		\$	610,961.56
ACCUMULATED DEPRECIATION		\$	(5,599,307.07)
CLINICAL SOFTWARE PROJECT		\$	-
WICHITA FALLS BUILDING PROJECT		\$	386,012.69
	DEGG		
ISF-MAJOR PROJECTS WORK-IN-PROG	KESS	\$	68,371.16
Total Assets	RESS	\$ \$	68,371.16 24,570,094.74
Total Assets Liabilities and Net Assets	RESS		
Total Assets Liabilities and Net Assets Liabilities		\$	24,570,094.74
Total Assets Liabilities and Net Assets Liabilities ACCOUNTS PAYABLE GENERAL OPER	ATING FUND	\$	
Total Assets Liabilities and Net Assets Liabilities ACCOUNTS PAYABLE GENERAL OPER ACCOUNTS PAYABLE INTERNAL SERV	ATING FUND VICE FUND	\$ \$ \$ \$	24,570,094.74 1,006,659.07
Total Assets Liabilities and Net Assets Liabilities ACCOUNTS PAYABLE GENERAL OPER ACCOUNTS PAYABLE INTERNAL SERV ACCOUNTS PAYABLE-SELF INSURED I	ATING FUND VICE FUND FUND	\$ \$ \$ \$	1,006,659.07 - 12,646.14
Total Assets Liabilities and Net Assets Liabilities ACCOUNTS PAYABLE GENERAL OPER ACCOUNTS PAYABLE INTERNAL SERV ACCOUNTS PAYABLE-SELF INSURED IN ACCOUNTS PAYABLE-PAYABLE TO ST	ATING FUND VICE FUND FUND	\$ \$ \$ \$ \$	1,006,659.07 - 12,646.14 1,075,786.57
Total Assets Liabilities and Net Assets Liabilities ACCOUNTS PAYABLE GENERAL OPER ACCOUNTS PAYABLE INTERNAL SERV ACCOUNTS PAYABLE-SELF INSURED IN ACCOUNTS PAYABLE-PAYABLE TO ST PAYROLL PAYABLE	ATING FUND VICE FUND FUND	\$ \$ \$ \$ \$ \$	1,006,659.07 - 12,646.14 1,075,786.57 531,836.02
Total Assets Liabilities and Net Assets Liabilities ACCOUNTS PAYABLE GENERAL OPER ACCOUNTS PAYABLE INTERNAL SERV ACCOUNTS PAYABLE-SELF INSURED DACCOUNTS PAYABLE-PAYABLE TO ST PAYROLL PAYABLE UMR PAYABLE	ATING FUND VICE FUND FUND	\$ \$ \$ \$ \$ \$	1,006,659.07 - 12,646.14 1,075,786.57 531,836.02 140,691.09
Total Assets Liabilities and Net Assets Liabilities ACCOUNTS PAYABLE GENERAL OPER ACCOUNTS PAYABLE INTERNAL SERVACCOUNTS PAYABLE-SELF INSURED DACCOUNTS PAYABLE-PAYABLE TO STEPAYROLL PAYABLE UMR PAYABLE EMPLOYEE DEDUCTION PAYBLE	ATING FUND VICE FUND FUND	\$ \$ \$ \$ \$ \$ \$	1,006,659.07 12,646.14 1,075,786.57 531,836.02 140,691.09 2,517.93
Total Assets Liabilities and Net Assets Liabilities ACCOUNTS PAYABLE GENERAL OPER ACCOUNTS PAYABLE INTERNAL SERVACCOUNTS PAYABLE-SELF INSURED DAYROLL PAYABLE TO STEPAYROLL PAYABLE UMR PAYABLE EMPLOYEE DEDUCTION PAYBLE DEFERRED REVENUE	ATING FUND VICE FUND FUND	\$ \$ \$ \$ \$ \$ \$ \$	1,006,659.07 12,646.14 1,075,786.57 531,836.02 140,691.09 2,517.93 1,179,303.60
Total Assets Liabilities and Net Assets Liabilities ACCOUNTS PAYABLE GENERAL OPER ACCOUNTS PAYABLE INTERNAL SERV ACCOUNTS PAYABLE-SELF INSURED DESTRUCTION PAYABLE TO STEP AYROLL PAYABLE UMR PAYABLE EMPLOYEE DEDUCTION PAYBLE DEFERRED REVENUE ACCUM PERSONAL LEAVE-CURRENT	ATING FUND VICE FUND FUND FATE	\$ \$ \$ \$ \$ \$ \$ \$	1,006,659.07 12,646.14 1,075,786.57 531,836.02 140,691.09 2,517.93 1,179,303.60 28,781.56
Total Assets Liabilities and Net Assets Liabilities ACCOUNTS PAYABLE GENERAL OPER ACCOUNTS PAYABLE INTERNAL SERV ACCOUNTS PAYABLE-SELF INSURED IT ACCOUNTS PAYABLE-PAYABLE TO ST PAYROLL PAYABLE UMR PAYABLE EMPLOYEE DEDUCTION PAYBLE DEFERRED REVENUE ACCUM PERSONAL LEAVE-CURRENT ACCUM PERSONAL LEAVE-LONGTERN	ATING FUND VICE FUND FUND FATE	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,006,659.07 12,646.14 1,075,786.57 531,836.02 140,691.09 2,517.93 1,179,303.60 28,781.56 896,049.36
Total Assets Liabilities and Net Assets Liabilities ACCOUNTS PAYABLE GENERAL OPER ACCOUNTS PAYABLE INTERNAL SERVACCOUNTS PAYABLE-SELF INSURED DESCRIPTION OF A SERVACCOUNTS PAYABLE-PAYABLE TO SERVACCOUNTS PAYABLE DESCRIPTION PAYBLE DEFERRED REVENUE ACCUM PERSONAL LEAVE-CURRENT ACCUM PERSONAL LEAVE-LONGTER OUTPUT DESCRIPTION OF A SERVENCE	ATING FUND VICE FUND FUND FATE	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,006,659.07 12,646.14 1,075,786.57 531,836.02 140,691.09 2,517.93 1,179,303.60 28,781.56 896,049.36 140,000.00
Total Assets Liabilities and Net Assets Liabilities ACCOUNTS PAYABLE GENERAL OPER ACCOUNTS PAYABLE INTERNAL SERV ACCOUNTS PAYABLE-SELF INSURED IT ACCOUNTS PAYABLE-PAYABLE TO ST PAYROLL PAYABLE UMR PAYABLE EMPLOYEE DEDUCTION PAYBLE DEFERRED REVENUE ACCUM PERSONAL LEAVE-CURRENT ACCUM PERSONAL LEAVE-LONGTERN UMR CLAIMS PAYABLE - IBNR Total Liabilities	ATING FUND VICE FUND FUND FATE	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,006,659.07 12,646.14 1,075,786.57 531,836.02 140,691.09 2,517.93 1,179,303.60 28,781.56 896,049.36
Total Assets Liabilities and Net Assets Liabilities ACCOUNTS PAYABLE GENERAL OPER ACCOUNTS PAYABLE INTERNAL SERV ACCOUNTS PAYABLE-SELF INSURED IT ACCOUNTS PAYABLE-PAYABLE TO ST PAYROLL PAYABLE UMR PAYABLE EMPLOYEE DEDUCTION PAYBLE DEFERRED REVENUE ACCUM PERSONAL LEAVE-CURRENT ACCUM PERSONAL LEAVE-LONGTERM UMR CLAIMS PAYABLE - IBNR Total Liabilities Net Assets	ATING FUND VICE FUND FUND FATE	\$ \$ \$ \$ \$ \$ \$ \$ \$	1,006,659.07 12,646.14 1,075,786.57 531,836.02 140,691.09 2,517.93 1,179,303.60 28,781.56 896,049.36 140,000.00 5,014,271.34
Total Assets Liabilities and Net Assets Liabilities ACCOUNTS PAYABLE GENERAL OPER ACCOUNTS PAYABLE INTERNAL SERV ACCOUNTS PAYABLE-SELF INSURED DESCRIPTION OF THE PAYABLE TO STEP PAYROLL PAYABLE UMR PAYABLE EMPLOYEE DEDUCTION PAYBLE DEFERRED REVENUE ACCUM PERSONAL LEAVE-CURRENT ACCUM PERSONAL LEAVE-LONGTERN UMR CLAIMS PAYABLE - IBNR Total Liabilities Net Assets UNRESERVED-FUND BALANCE	ATING FUND VICE FUND FUND FATE	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,006,659.07 12,646.14 1,075,786.57 531,836.02 140,691.09 2,517.93 1,179,303.60 28,781.56 896,049.36 140,000.00 5,014,271.34
Total Assets Liabilities and Net Assets Liabilities ACCOUNTS PAYABLE GENERAL OPER ACCOUNTS PAYABLE INTERNAL SERV ACCOUNTS PAYABLE-SELF INSURED DESCRIPTION OF THE PAYABLE TO STEP PAYROLL PAYABLE UMR PAYABLE EMPLOYEE DEDUCTION PAYBLE DEFERRED REVENUE ACCUM PERSONAL LEAVE-CURRENT ACCUM PERSONAL LEAVE-LONGTERN UMR CLAIMS PAYABLE - IBNR Total Liabilities Net Assets UNRESERVED-FUND BALANCE UNRESERVED-ACCUM PERSONNEL LEAVE	ATING FUND VICE FUND FUND FATE M	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,006,659.07 12,646.14 1,075,786.57 531,836.02 140,691.09 2,517.93 1,179,303.60 28,781.56 896,049.36 140,000.00 5,014,271.34 13,437,522.90 896,049.36
Total Assets Liabilities and Net Assets Liabilities ACCOUNTS PAYABLE GENERAL OPER ACCOUNTS PAYABLE INTERNAL SERV ACCOUNTS PAYABLE INTERNAL SERV ACCOUNTS PAYABLE-SELF INSURED DESCRIPTION OF A SERVENCE OF A SERV	ATING FUND VICE FUND FUND FATE M EAVE	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,006,659.07 12,646.14 1,075,786.57 531,836.02 140,691.09 2,517.93 1,179,303.60 28,781.56 896,049.36 140,000.00 5,014,271.34 13,437,522.90 896,049.36 (124,008.40)
Total Assets Liabilities and Net Assets Liabilities ACCOUNTS PAYABLE GENERAL OPER ACCOUNTS PAYABLE INTERNAL SERVACOUNTS PAYABLE INTERNAL SERVACOUNTS PAYABLE-SELF INSURED DESCRIPTION OF ACCOUNTS PAYABLE-PAYABLE TO STATE OF ACCOUNTS PAYABLE DESCRIPTION PAYBLE DEFERRED REVENUE ACCUM PERSONAL LEAVE-CURRENT ACCUM PERSONAL LEAVE-LONGTER OUNT CLAIMS PAYABLE - IBNR Total Liabilities Net Assets UNRESERVED-FUND BALANCE UNRESERVED-ACCUM PERSONNEL LEINCOME SUMMARY-OPERATING FUNIT INCOME SUMMARY-INTERNAL SERVE	ATING FUND VICE FUND FUND FATE M EAVE	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,006,659.07 12,646.14 1,075,786.57 531,836.02 140,691.09 2,517.93 1,179,303.60 28,781.56 896,049.36 140,000.00 5,014,271.34 13,437,522.90 896,049.36 (124,008.40) 5,553,925.68
Total Assets Liabilities and Net Assets Liabilities ACCOUNTS PAYABLE GENERAL OPER ACCOUNTS PAYABLE INTERNAL SERVACCOUNTS PAYABLE INTERNAL SERVACCOUNTS PAYABLE-SELF INSURED DESCRIPTION OF THE PAYABLE TO STATE OF THE PAYA	ATING FUND VICE FUND FUND FATE M EAVE	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,006,659.07 12,646.14 1,075,786.57 531,836.02 140,691.09 2,517.93 1,179,303.60 28,781.56 896,049.36 140,000.00 5,014,271.34 13,437,522.90 896,049.36 (124,008.40) 5,553,925.68 (358,967.20)
Total Assets Liabilities and Net Assets Liabilities ACCOUNTS PAYABLE GENERAL OPER ACCOUNTS PAYABLE INTERNAL SERVACCOUNTS PAYABLE INTERNAL SERVACCOUNTS PAYABLE-SELF INSURED IT ACCOUNTS PAYABLE-PAYABLE TO STATE PAYROLL PAYABLE UMR PAYABLE EMPLOYEE DEDUCTION PAYBLE DEFERRED REVENUE ACCUM PERSONAL LEAVE-CURRENT ACCUM PERSONAL LEAVE-LONGTERM UMR CLAIMS PAYABLE - IBNR Total Liabilities Net Assets UNRESERVED-FUND BALANCE UNRESERVED-ACCUM PERSONNEL LE INCOME SUMMARY-OPERATING FUNI INCOME SUMMARY-INTERNAL SERVE CONTRIBUTED CAPITAL RETAINED EARNINGS	ATING FUND VICE FUND FUND FATE M EAVE	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,006,659.07 12,646.14 1,075,786.57 531,836.02 140,691.09 2,517.93 1,179,303.60 28,781.56 896,049.36 140,000.00 5,014,271.34 13,437,522.90 896,049.36 (124,008.40) 5,553,925.68 (358,967.20) 151,301.06
Total Assets Liabilities and Net Assets Liabilities ACCOUNTS PAYABLE GENERAL OPER ACCOUNTS PAYABLE INTERNAL SERVACCOUNTS PAYABLE INTERNAL SERVACCOUNTS PAYABLE-SELF INSURED DESCRIPTION OF THE PAYABLE TO STATE OF THE PAYA	ATING FUND VICE FUND FUND FATE M EAVE	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,006,659.07 12,646.14 1,075,786.57 531,836.02 140,691.09 2,517.93 1,179,303.60 28,781.56 896,049.36 140,000.00 5,014,271.34 13,437,522.90 896,049.36 (124,008.40) 5,553,925.68 (358,967.20)

Helen Farabee Centers MAY 2025 Income Statement

				MAY 2025			YEAR TO DATE				
		MAY FY25 Actual	MAY FY25 Budget	MAY FY24 Actual	Variance Budget	Variance FY 2024	FY2025 Y-T-D Actual	FY2025 Y-T-D Budget	FY2024 Y-T-D Actual	Variance Y-T-D Budget	Variance Y-T-D FY 2024
Revenue											
City Revenu	e - Deferred Revenue										
2-7000	CITY OF WICHITA FALLS	\$8,333.34	\$8,333.36	\$8,333.34	(\$0.02)	\$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	\$0.00	\$0.00	\$145.84	\$0.00	(\$145.84)	\$0.00	\$0.00	\$1,312.50	\$0.00	(\$1,312.50)
2-7004	CITY OF BURKBURNETT	\$417.66	\$417.68	\$417.66	(\$0.02)	\$0.00	\$3,759.00	\$3,759.00	\$3,759.00	\$0.00	\$0.00
2-7005	CITY OF GRAHAM	\$1,250.00	\$1,250.00	\$1,666.67	\$0.00	(\$416.67)	\$11,250.00	\$11,250.00	\$15,000.03	\$0.00	(\$3,750.03)
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	\$666.68	\$666.66	(\$0.02)	\$0.00	\$6,000.00	\$6,000.00	\$6,000.00	\$0.00	\$0.00
Total City R	evenue	\$10,875.16	\$10,875.22	\$11,437.67	(\$0.06)	(\$562.51)	\$97,876.50	\$97,876.50	\$102,939.03	\$0.00	(\$5,062.53)
County Rev	enue - Deferred Revenue										
2-7020	WICHITA COUNTY	\$13,333.33	\$13,333.34	\$10,000.00	(\$0.01)	\$3,333.33	\$106,666.65	\$119,999.98	\$90,000.00	(\$13,333.33)	\$16,666.65
2-7021	HASKEL COUNTY	\$1,387.67	\$1,387.67	\$1,009.17	\$0.00	\$378.50	\$12,110.53	\$10,217.99	\$9,082.53	\$1,892.54	\$3,028.00
2-7022	STONEWALL COUNTY	\$176.84	\$176.86	\$176.84	(\$0.02)	\$0.00	\$1,591.50	\$1,591.50	\$1,591.50	\$0.00	\$0.00
2-7023	KNOX COUNTY	\$551.40	\$551.40	\$306.34	\$0.00	\$245.06	\$4,962.60	\$4,962.60	\$2,757.00	\$0.00	\$2,205.60
2-7024	DICKENS COUNTY	\$149.81	\$149.81	\$56.25	\$0.00	\$93.56	\$1,348.29	\$1,348.29	\$506.25	\$0.00	\$842.04
2-7025	YOUNG COUNTY	\$2,862.00	\$2,862.00	\$1,622.91	\$0.00	\$1,239.09	\$25,758.00	\$25,758.00	\$14,606.25	\$0.00	\$11,151.75
2-7026	THROCKMORTON COUNTY	\$156.06	\$156.08	\$110.00	(\$0.02)	\$46.06	\$1,404.48	\$1,404.48	\$990.00	\$0.00	\$414.48
2-7027	HARDEMAN COUNTY	\$0.00	\$0.00	\$300.00	\$0.00	(\$300.00)	\$0.00	\$0.00	\$2,700.00	\$0.00	(\$2,700.00)
2-7028	WISE COUNTY	\$4,616.66	\$4,616.68	\$4,616.66	(\$0.02)	\$0.00	\$41,550.00	\$41,550.00	\$41,550.00	\$0.00	\$0.00
2-7029	BAYLOR COUNTY	\$433.34	\$433.36	\$183.34	(\$0.02)	\$250.00	\$3,900.00	\$3,900.00	\$1,650.00	\$0.00	\$2,250.00
2-7030	FOARD COUNTY	\$205.99	\$205.99	\$110.00	\$0.00	\$95.99	\$1,853.91	\$1,853.91	\$990.00	\$0.00	\$863.91
2-7031	MONTAGUE COUNTY	\$8,107.84	\$8,107.84	\$1,333.34	\$0.00	\$6,774.50	\$72,970.56	\$72,970.56	\$12,000.00	\$0.00	\$60,970.56
2-7032	JACK COUNTY	\$1,250.00	\$1,250.00	\$325.00	\$0.00	\$925.00	\$11,250.00	\$11,250.00	\$2,925.00	\$0.00	\$8,325.00
2-7033	CLAY COUNTY	\$241.67	\$241.69	\$241.66	(\$0.02)	\$0.01	\$2,175.01	\$2,175.01	\$2,175.00	\$0.00	\$0.01
2-7034	COTTLE COUNTY	\$199.75	\$199.77	\$100.00	(\$0.02)	\$99.75	\$1,797.75	\$1,797.75	\$900.00	\$0.00	\$897.75
2-7035	CHILDRESS COUNTY	\$347.92	\$347.94	\$347.91	(\$0.02)	\$0.01	\$3,131.26	\$3,131.26	\$3,131.25	\$0.00	\$0.01
2-7036	ARCHER COUNTY SUPPORT	\$208.34	\$208.36	\$208.34	(\$0.02)	\$0.00	\$1,875.00	\$1,875.00	\$1,875.00	\$0.00	\$0.00
Total Count	y Revenue	\$34,228.62	\$34,228.79	\$21,047.76	(\$0.17)	\$13,180.86	\$294,345.54	\$305,786.33	\$189,429.78	(\$11,440.79)	\$104,915.76
Other Taxin	g Authority Funds - Deferred Revenue										
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
Total Other	Taxing Authority Funds	\$265.00	\$265.00	\$265.00	\$0.00	\$0.00	\$2,385.00	\$2,385.00	\$2,385.00	\$0.00	\$0.00
Patient Fee	s - Cash Basis Only										
2-7050	CONSUMER FEES	\$25,999.73	\$16,876.73	\$16,995.07	\$9,123.00	\$9,004.66	\$155,375.84	\$112,674.14	\$127,550.43	\$42,701.70	\$27,825.41
2-7060	PRIVATE INSURANCE MCO CARD SERVICES	\$34,435.13	\$37,988.17	\$38,057.90	(\$3,553.04)	(\$3,622.77)	\$266,592.75	\$273,314.52	\$273,535.61	(\$6,721.77)	(\$6,942.86)
2-7070	PRIVATE INSURANCE MCO CASE MANAGEMENT	\$14,234.34	\$11,732.65	\$11,732.65	\$2,501.69	\$2,501.69	\$112,890.87	\$97,669.99	\$97,669.99	\$15,220.88	\$15,220.88
2-7080	PRIVATE INSURANCE MCO REHAB	\$14,476.88	\$13,437.23	\$13,267.25	\$1,039.65	\$1,209.63	\$106,771.98	\$88,661.45	\$88,151.51	\$18,110.53	\$18,620.47
Total Patier	t Fees	\$89,146.08	\$80,034.78	\$80,052.87	\$9,111.30	\$9,093.21	\$641,631.44	\$572,320.10	\$586,907.54	\$69,311.34	\$54,723.90
Miscellane	ous - Cash Basis										
2-7037	IN-KIND MATCH	\$968,535.39	\$898,570.66	\$825,835.39	\$69,964.73	\$142,700.00	\$6,860,198.51	\$7,557,112.17	\$6,039,373.20	(\$696,913.66)	\$820,825.31
2-7100	MEDICARE - TITLE XVII	\$2,033.62	\$2,070.18	\$2,063.47	(\$36.56)	(\$29.85)	\$26,714.12	\$29,157.62	\$30,050.57	(\$2,443.50)	(\$3,336.45)
2-7260	RENT	\$3,830.75	\$3,713.26	\$4,918.25	\$117.49	(\$1,087.50)	\$44,314.25	\$34,237.20	\$37,180.90	\$10,077.05	\$7,133.35
2-7265	FUNDRAISING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$164.09	\$0.00	(\$164.09)
2-7203	DONATIONS/CONTRIBUTIONS	\$283.33	\$816.83	\$816.83	(\$533.50)	(\$533.50)	\$9,147.55	\$12,195.97	\$12,627.92	(\$3,048.42)	(\$3,480.37)
2-7272	CART EARNED REVENUE	\$57,514.00	\$15,761.00	\$0.00	\$41,753.00	\$57,514.00	\$300,880.89	\$242,473.79	\$0.00	\$58,407.10	\$300,880.89
2 1212	Gan Barres Referoe	¥31,514.00	ψ13,701.00	ψ0.00	ψ-1,133.00	Ψ51,51→.00	ψ300,000.03	ψ <u>ι</u> -τι ₁ -1.3.13	Ψ0.00	\$30, 1 01.10	ψ500,000.05

MAY 2025 YEAR TO DATE

				MAY 2025					YEAR TO DATE		
		MAY FY25	MAY FY25	MAY FY24	Variance	Variance	FY2025 Y-T-D		FY2024 Y-T-D	Variance	Variance
		Actual	Budget	Actual	Budget	FY 2024	Actual	Budget	Actual	Y-T-D Budget	Y-T-D FY 2024
0.7070	WE ONG IS COLUT	t4 000 00	* 0.00	***	44 000 00	* 1 000 00	to oos oo	***	.	to ooc oo	40.005.00
2-7273	WF OPIOID GRANT	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$2,996.00	\$0.00	\$0.00	\$2,996.00	\$2,996.00
2-7275	INTEREST INCOME	\$5,155.72	\$13,436.71	\$2,934.72	(\$8,280.99)	\$2,221.00	\$215,314.78	\$192,291.27	\$230,637.27	\$23,023.51	(\$15,322.49)
2-7280	MISCELLANEOUS	\$2,188.00	\$5,938.25	\$5,938.25	(\$3,750.25)	(\$3,750.25)	\$111,590.01	\$149,157.85	\$45,054.52	(\$37,567.84)	\$66,535.49
Total Misce	llaneous	\$1,040,540.81	\$940,306.89	\$842,506.91	\$100,233.92	\$198,033.90	\$7,571,156.11	\$8,216,625.87	\$6,395,088.47	(\$645,469.76)	\$1,176,067.64
0.1	Follow Associated to 0.1										
	Funding - Accrued Basis Only	¢0.00	#0.00	¢7.400.00	#0.00	(\$7,400.00)	¢ 47 000 00	¢ 47 000 00	¢10,000,00	£0.00	¢20,200,00
2-7120	MH FIRST AID	\$0.00	\$0.00	\$7,400.00	\$0.00	(\$7,400.00)	\$47,000.00	\$47,000.00	\$18,800.00	\$0.00	\$28,200.00
2-7122	TCOOMMI EARNED INCOME	\$29,926.65	\$32,193.21	\$25,426.50	(\$2,266.56)	\$4,500.15	\$270,063.42	\$242,181.13	\$207,963.41	\$27,882.29	\$62,100.01
2-7124	SUBSTANCE ABUSE SERVICES	\$22,147.45	\$22,237.68	\$26,023.07	(\$90.23)	(\$3,875.62)	\$197,692.46	\$141,512.46	\$152,544.16	\$56,180.00	\$45,148.30
2-7125	SUD COMMUNITY MH GRANT PROGRAM	\$1,076.65	\$1,963.43	\$2,166.01	(\$886.78)	(\$1,089.36)	\$16,596.78	\$17,348.28	\$16,223.54	(\$751.50)	\$373.24
2-7127	OSAR - OUTREACH, SCREENING ASSESSMENT, REFFERAL	\$22,568.41	\$38,238.17	\$91,886.87	(\$15,669.76)	(\$69,318.46)	\$323,653.19	\$353,071.24	\$492,037.07	(\$29,418.05)	(\$168,383.88)
2-7128	RSS - RECOVERY SUPPORT SERVICES	\$6,933.36	\$6,626.91	\$3,576.30	\$306.45	\$3,357.06	\$54,729.03	\$57,536.74	\$49,949.03	(\$2,807.71)	\$4,780.00
2-7150	MFP/ECC REVENUE	\$1,775.16	\$2,594.26	\$2,594.26	(\$819.10)	(\$819.10)	\$23,949.37	\$32,490.00	\$32,490.00	(\$8,540.63)	(\$8,540.63)
2-7152	PASSR IDD SPECIALIZED SERVICES	\$641.76	\$400.00	\$420.19	\$241.76	\$221.57	\$5,711.82	\$13,237.27	\$15,067.90	(\$7,525.45)	(\$9,356.08)
2-7153	PASRR IDD SPECIALIZED SERVICES - OBRA - LIDDA	\$350.00	\$150.00	\$350.00	\$200.00	\$0.00	\$4,200.00	\$4,000.00	\$4,200.00	\$200.00	\$0.00
2-7132	CMHG LPHA EXPANSION	\$4,873.77	\$5,316.84	\$0.00	(\$443.07)	\$4,873.77	\$36,553.29	\$39,876.33	\$0.00	(\$3,323.04)	\$36,553.29
2-7218	JUSTICE INVOLVED GRANT PROGRAM	\$344,772.19	\$406,773.59	\$326,845.60	(\$62,001.40)	\$17,926.59	\$1,779,961.69	\$2,472,762.29	\$2,232,834.30	(\$692,800.60)	(\$452,872.61)
2-7245	DARS-ECI REVENUE	\$103,462.43	\$89,429.56	\$88,429.56	\$14,032.87	\$15,032.87	\$910,659.72	\$879,790.52	\$800,163.52	\$30,869.20	\$110,496.20
	State Funding	\$538,527.83	\$605,923.65	\$575,118.36	(\$67,395.82)	(\$36,590.53)	\$3,670,770.77	\$4,300,806.26	\$4,022,272.93	(\$630,035.49)	(\$351,502.16)
Other Fede	_										
2-7102	MEDICAID-CARD SERVICES	\$2,200.17	\$341.26	\$956.02	\$1,858.91	\$1,244.15	\$7,511.66	\$5,912.79	\$10,619.91	\$1,598.87	(\$3,108.25)
2-7104	MEDICAID-CASE MANAGEMENT	\$5,617.80	\$9,384.52	\$9,384.52	(\$3,766.72)	(\$3,766.72)	\$41,939.69	\$55,007.54	\$55,007.54	(\$13,067.85)	(\$13,067.85)
2-7106	MEDICAID-IDD SERV COORDINATION	\$53,348.60	\$55,153.60	\$55,153.60	(\$1,805.00)	(\$1,805.00)	\$528,666.78	\$507,892.90	\$567,892.90	\$20,773.88	(\$39,226.12)
2-7108	MEDICAID REHAB	\$24,143.14	\$23,462.95	\$23,462.95	\$680.19	\$680.19	\$158,640.17	\$168,135.22	\$168,162.28	(\$9,495.05)	(\$9,522.11)
2-7110	MEDICAID PASRR	\$1,998.61	\$617.33	\$2,673.30	\$1,381.28	(\$674.69)	\$6,084.94	\$4,484.49	\$6,785.09	\$1,600.45	(\$700.15)
2-7112	MEDICAID-ADMIN CLAIMING	\$40,000.00	\$36,596.20	\$37,496.00	\$3,403.80	\$2,504.00	\$389,452.30	\$411,198.00	\$413,158.80	(\$21,745.70)	(\$23,706.50)
2-7114	MEDICAID-HABILITATION COORDINATION	\$9,182.95	\$5,068.31	\$5,068.31	\$4,114.64	\$4,114.64	\$68,303.61	\$58,808.32	\$63,206.13	\$9,495.29	\$5,097.48
2-7120	MH FIRST AID	\$10,924.60	\$5,925.03	\$5,925.03	\$4,999.57	\$4,999.57	\$61,739.50	\$60,702.43	\$60,702.43	\$1,037.07	\$1,037.07
2-7126	HOSPITAL TRANSITION PILOT PROGRAM	\$53,916.51	\$61,240.95	\$56,636.53	(\$7,324.44)	(\$2,720.02)	\$491,279.71	\$503,306.35	\$481,910.26	(\$12,026.64)	\$9,369.45
2-7130	MH OUTPATIENT CAPACITY EXPANSION	\$0.00	\$0.00	\$19,740.08	\$0.00	(\$19,740.08)	\$117,260.83	\$116,806.10	\$185,374.37	\$454.73	(\$68,113.54)
2-7250	1115 WAIVER FEDERAL REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$38,405.35	\$0.00	(\$38,405.35)
2-7252	DIRECTED PAYMENT PROGRAM - BEHAVIORAL HEALTH SERVICES	\$41,907.03	\$30,000.00	\$41,048.72	\$11,907.03	\$858.31	\$315,225.33	\$341,330.72	\$516,987.85	(\$26,105.39)	(\$201,762.52)
2-7254	PUBLIC HEALTH PROVIDER - CHARITY CARE PROGRAM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,197,789.03	\$2,197,789.03	\$2,126,313.73	\$0.00	\$71,475.30
2-7258	TRANSITION SUPPORT LIAISON	\$5,673.83	\$5,225.30	\$0.00	\$448.53	\$5,673.83	\$7,253.43	\$17,784.90	\$0.00	(\$10,531.47)	\$7,253.43
Total Other	Federal Funding	\$248,913.24	\$233,015.45	\$257,545.06	\$15,897.79	(\$8,631.82)	\$4,391,146.98	\$4,449,158.79	\$4,694,526.64	(\$58,011.81)	(\$303,379.66)
General Re	venue - Deferred Revenue										
2-7215	PESC	\$246,480.30	\$256,104.09	\$193,099.99	(\$9,623.79)	\$53,380.31	\$1,576,406.53	\$1,390,076.51	\$1,623,627.85	\$186,330.02	(\$47,221.32)
2-7217	Private Psychiatric Beds MH/PPB	\$36.14	\$15,248.30	\$0.00	(\$15,212.16)	\$36.14	\$903,204.03	\$891,855.06	\$0.00	\$11,348.97	\$903,204.03
2-7220	GENERAL REVENUE - MH	\$600,876.25	\$600,876.25	\$586,882.00	\$0.00	\$13,994.25	\$5,407,886.25	\$5,407,886.25	\$5,281,938.00	\$0.00	\$125,948.25
2-7222	GENERAL REVENUE - VETERANS SERVICES	\$5,833.34	\$5,833.34	\$5,833.33	\$0.00	\$0.01	\$52,500.00	\$52,500.00	\$52,499.99	\$0.00	\$0.01
2-7224	GENERAL REVENUE - BH SVCS IN EDUC SVC CTR	\$9,583.34	\$9,583.34	\$9,583.33	\$0.00	\$0.01	\$86,250.00	\$86,250.00	\$86,249.99	\$0.00	\$0.01
2-7230	GENERAL REVENUE - IDD	\$93,036.53	\$93,036.53	\$93,036.53	\$0.00	\$0.00	\$837,328.77	\$837,328.77	\$837,328.77	\$0.00	\$0.00
2-7232	GENERAL REVENUE-CRISIS REDESIG	\$39,884.50	\$39,884.50	\$37,168.75	\$0.00	\$2,715.75	\$358,960.50	\$358,960.50	\$334,518.75	\$0.00	\$24,441.75
2-7235	GENERAL REVENUE - IDD ARPA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,061.96	\$0.00	\$5,196.09	\$17,061.96	\$11,865.87
2-7236	IDD GR-CRISIS RESPITE-CIS	\$17,980.66	\$17,980.66	\$17,980.66	\$0.00	\$0.00	\$161,826.00	\$161,826.00	\$161,826.00	\$0.00	\$0.00
2-7238	PERMANENCY PLANNING	\$1,854.75	\$1,854.75	\$1,854.75	\$0.00	\$0.00	\$16,692.75	\$16,692.75	\$16,692.75	\$0.00	\$0.00
Total Gener	al Revenue	\$1,015,565.81	\$1,040,401.76	\$945,439.34	(\$24,835.95)	\$70,126.47	\$9,418,116.79	\$9,203,375.84	\$8,399,878.19	\$214,740.95	\$1,018,238.60
	Vaiver - Accrued Basis Only										
2-7135	DEPT OF HUMAN SERVICES-ICF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$167,572.74	\$0.00	(\$167,572.74)
2-7137	ICF-QAF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$105.20)	\$0.00	(\$9,620.94)	(\$105.20)	\$9,515.74
2-7145	DEPT OF HUMAN SVCS-HCS	\$0.00	\$0.00	(\$14,208.47)	\$0.00	\$14,208.47	\$0.00	\$0.00	\$475,611.20	\$0.00	(\$475,611.20)
Total Medic		\$0.00	\$0.00	(\$14,208.47)	\$0.00	\$14,208.47	(\$105.20)	\$0.00	\$633,563.00	(\$105.20)	(\$633,668.20)

			MAY 2025				YEAR TO DATE					
		MAY FY25	MAY FY25	MAY FY24	Variance	Variance	FY2025 Y-T-D	FY2025 Y-T-D	FY2024 Y-T-D	Variance	Variance	
		Actual	Budget	Actual	Budget	FY 2024	Actual	Budget	Actual	Y-T-D Budget	Y-T-D FY 2024	
Allocated Fe	ederal Funds - Accrued Basis Only											
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	\$3,207.59	\$0.00	\$0.00	\$28,868.25	\$28,868.25	\$28,868.25	\$0.00	\$0.00	
2-7202	TANF-TITLE XX-ADULT	\$3,663.66	\$3,663.66	\$3,663.66	\$0.00	\$0.00	\$32,973.00	\$32,973.00	\$32,973.00	\$0.00	\$0.00	
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	\$36,511.87	\$36,511.91	\$36,511.91	(\$0.04)	(\$0.04)	\$328,607.25	\$328,607.25	\$328,607.25	\$0.00	\$0.00	
Total Alloca	ted Federal Funds	\$63,941.12	\$63,941.16	\$63,941.16	(\$0.04)	(\$0.04)	\$575,470.50	\$575,470.50	\$575,470.50	\$0.00	\$0.00	
Total Revenue		\$3,042,003.67	\$3,008,992.70	\$2,783,145.66	\$33,010.97	\$258,858.01	\$26,662,794.43	\$27,723,805.19	\$25,602,461.08	(\$1,061,010.76)	\$1,060,333.35	
<u>Expense</u> Salaries												
2-8000	SALARIES	\$983,460.32	\$969,775.79	\$941,166.31	\$13,684.53	\$42,294.01	\$8,608,796.07	\$8,501,274.22	\$8,991,136.97	\$107,521.85	(\$382,340.90)	
2-8001	OVERTIME	\$8,751.07	\$10,227.86	\$11,940.07	(\$1,476.79)	(\$3,189.00)	\$84,542.79	\$89,960.07	\$97,139.96	(\$5,417.28)	(\$12,597.17)	
Total Salarie		\$992,211.39	\$980,003.65	\$953,106.38	\$12,207.74	\$39,105.01	\$8,693,338.86	\$8,591,234.29	\$9,088,276.93	\$102,104.57	(\$394,938.07)	
Total Sulario		Ψ332,211.33	4300,003.03	4333,100.30	ψ12,207.74	433,103.01	40,033,330.00	40,331,234.23	ψ3,000,E10.33	\$102,104.57	(4334,330.01)	
<u>Benefits</u>												
2-8002	EMPLOYER'S FICA/MEDICARE	\$73,532.65	\$71,070.95	\$70,601.53	\$2,461.70	\$2,931.12	\$635,441.25	\$623,363.73	\$664,494.07	\$12,077.52	(\$29,052.82)	
2-8003	TEC UNEMPLOYMENT TAX	\$612.96	\$1,072.58	\$1,057.63	(\$459.62)	(\$444.67)	\$19,528.44	\$29,334.30	\$32,259.29	(\$9,805.86)	(\$12,730.85)	
2-8004	WORKER'S COMPENSATION	\$1,956.00	\$2,449.97	\$2,446.00	(\$493.97)	(\$490.00)	\$16,831.00	\$22,873.08	\$24,472.00	(\$6,042.08)	(\$7,641.00)	
2-8005	RETIREMENT EMPLOYER CONTRIBUTION 401A	\$52,338.45	\$50,417.36	\$50,059.27	\$1,921.09	\$2,279.18	\$432,559.09	\$406,355.97	\$448,038.89	\$26,203.12	(\$15,479.80)	
2-8006	HEALTH INSURANCE	\$155,000.84	\$155,929.13	\$133,759.08	(\$928.29)	\$21,241.76	\$1,310,754.34	\$1,326,689.40	\$1,365,028.56	(\$15,935.06)	(\$54,274.22)	
2-8008	EMPLOYER FUNDED BASIC LIFE	\$964.38	\$924.38	\$0.00	\$40.00	\$964.38	\$4,800.24	\$4,621.90	\$0.00	\$178.34	\$4,800.24	
Total Benefi	its	\$284,405.28	\$281,864.37	\$257,923.51	\$2,540.91	\$26,481.77	\$2,419,914.36	\$2,413,238.38	\$2,534,292.81	\$6,675.98	(\$114,378.45)	
Contracts		-										
2-8300	PSYCHIATRIST	\$24,300.00	\$22,200.00	\$24,750.00	\$2,100.00	(\$450.00)	\$210,675.00	\$205,050.00	\$206,550.00	\$5,625.00	\$4,125.00	
2-8302	MEDICAL DIRECTOR	\$7,300.00	\$0.00	\$0.00	\$7,300.00	\$7,300.00	\$14,600.00	\$0.00	\$0.00	\$14,600.00	\$14,600.00	
2-8304	PSYCHOLOGIST	\$400.00	\$1,100.00	\$1,100.00	(\$700.00)	(\$700.00)	\$4,000.00	\$6,425.00	\$6,200.00	(\$2,425.00)	(\$2,200.00)	
2-8306	RN NURSES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$65.00	\$0.00	\$0.00	\$65.00	\$65.00	
2-8310	DENTIST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,375.00	\$1,561.00	(\$1,375.00)	(\$1,561.00)	
2-8318	CRISIS-CONTRACTED	\$12,462.00	\$12,462.00	\$12,262.00	\$0.00	\$200.00	\$112,158.00	\$110,958.00	\$110,358.00	\$1,200.00	\$1,800.00	
2-8320	PESC BED DAYS	\$212,620.00	\$194,620.00	\$159,870.00	\$18,000.00	\$52,750.00	\$1,305,340.00	\$1,475,210.00	\$1,342,765.00	(\$169,870.00)	(\$37,425.00)	
2-8321	PPB BED DAYS	\$0.00	\$12,880.00	\$0.00	(\$12,880.00)	\$0.00	\$819,780.00	\$812,495.00	\$0.00	\$7,285.00	\$819,780.00	
2-8322	OSAR-SUBSTANCE ABUSE	\$22,033.92	\$34,407.67	\$83,115.07	(\$12,373.75)	(\$61,081.15)	\$291,638.17	\$316,346.20	\$441,238.71	(\$24,708.03)	(\$149,600.54)	
2-8326	LABORATORY CONTRACTS	\$3,770.25	\$2,706.05	\$2,706.05	\$1,064.20	\$1,064.20	\$17,899.77	\$15,007.95	\$15,022.35	\$2,891.82	\$2,877.42	
2-8330	HOST HOME	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$299,863.11	\$0.00	(\$299,863.11)	
2-8332	DAY HAB CONTRACTED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$38,704.19	\$0.00	(\$38,704.19)	
2-8336	RESPITE-CONTRACTED	\$5,530.00	\$7,460.00	\$7,460.00	(\$1,930.00)	(\$1,930.00)	\$35,918.00	\$47,687.50	\$52,687.50	(\$11,769.50)	(\$16,769.50)	
2-8338	SOFTWARE WEB-BASED	\$21,436.20	\$23,600.64	\$19,684.99	(\$2,164.44)	\$1,751.21	\$203,385.73	\$202,248.82	\$197,388.81	\$1,136.91	\$5,996.92	
2-8344	JUSTICE INVOLVED BED DAYS	\$311,815.00	\$324,100.00	\$295,885.00	(\$12,285.00)	\$15,930.00	\$1,607,925.00	\$2,073,290.00	\$2,020,020.00	(\$465,365.00)	(\$412,095.00)	
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	\$703.10	\$703.10	\$510.00	\$0.00	\$193.10	\$5,907.52	\$5,142.52	\$4,550.61	\$765.00	\$1,356.91	
2-8350	OTHER CONTRACTED CONSULTANTS	\$7,686.15	\$5,965.08	\$3,653.31	\$1,721.07	\$4,032.84	\$43,812.79	\$28,820.44	\$56,142.02	\$14,992.35	(\$12,329.23)	
2-8352	WFPD - CART	\$8,496.43	\$8,260.55	\$0.00	\$235.88	\$8,496.43	\$85,141.10	\$76,645.22	\$0.00	\$8,495.88	\$85,141.10	
2-8353	TECHNICAL ASSISTANCE - MDRT	\$38,615.00	\$0.00	\$0.00	\$38,615.00	\$38,615.00	\$46,490.00	\$0.00	\$16,125.00	\$46,490.00	\$30,365.00	
2-8354	EMS - MDRT	\$5,000.00	\$7,500.00	\$0.00	(\$2,500.00)	\$5,000.00	\$85,000.00	\$75,000.00	\$0.00	\$10,000.00	\$85,000.00	
2-8355		\$8,820.70		\$9,780.09		(\$959.39)	\$87,728.61	\$93,187.34	\$88,033.70	(\$5,458.73)		
	Other Contracted Consultants-G & A Services	\$736,488.75	\$10,313.47 \$713,778.56	\$666,276.51	(\$1,492.77)					,	(\$305.09)	
Total Contra		\$130,488.75	\$115,118.5b	\$000,270.51	\$22,710.19	\$70,212.24	\$5,386,964.69	\$5,954,388.99	\$5,306,710.00	(\$567,424.30)	\$80,254.69	
Travel and	_	#4 44E +E	£4.004.70	¢1 207 45	#222.CC	#200.00	#4C 04E 33	£12.026.22	#12.200.c.	£2.070.40	#2.00¢ 7F	
2-8021	EMPLOYEE MILEAGE	\$1,415.45	\$1,081.79	\$1,207.45	\$333.66	\$208.00	\$16,015.39	\$12,936.20	\$13,208.64	\$3,079.19	\$2,806.75	
2-8022	EMPLOYEE PER DIEM (MEALS AND HOTEL)	\$2,429.30	\$3,557.76	\$3,896.40	(\$1,128.46)	(\$1,467.10)	\$22,613.56	\$35,790.57	\$38,302.08	(\$13,177.01)	(\$15,688.52)	
2-8023	EMPLOYEE TRAVEL-AIRFARE & CAR RENTAL	\$2,610.91	\$710.58	\$838.22	\$1,900.33	\$1,772.69	\$7,737.47	\$9,620.86	\$10,587.92	(\$1,883.39)	(\$2,850.45)	
2-8024	EMPLOYEE TRAVEL OVER STATE RATE	\$0.00	\$202.99	\$202.99	(\$202.99)	(\$202.99)	\$212.87	\$2,322.02	\$2,322.02	(\$2,109.15)	(\$2,109.15)	
2-8025	EMPLOYEE DEVELOPMENT & TRAINING	\$5,361.50	\$1,739.51	\$1,780.94	\$3,621.99	\$3,580.56	\$24,179.45	\$34,881.79	\$38,200.94	(\$10,702.34)	(\$14,021.49)	
Total Travel	and Training	\$11,817.16	\$7,292.63	\$7,926.00	\$4,524.53	\$3,891.16	\$70,758.74	\$95,551.44	\$102,621.60	(\$24,792.70)	(\$31,862.86)	

MAY 2025 YEAR TO DATE

		-	MAY 2025			YEAR TO DATE					
		MAY FY25	MAY FY25	MAY FY24	Variance	Variance	FY2025 Y-T-D	FY2025 Y-T-D	FY2024 Y-T-D	Variance	Variance
		Actual	Budget	Actual	Budget	FY 2024	Actual	Budget	Actual	Y-T-D Budget	Y-T-D FY 2024
Capital Out	<u>lay</u>										
2-8106	BUILDING USE FEE	\$7,548.51	\$7,853.98	\$7,482.89	(\$305.47)	\$65.62	\$71,003.06	\$68,675.40	\$67,576.88	\$2,327.66	\$3,426.18
2-8126	EQUIP/FURN/FIX USE FEE	\$2,323.13	\$2,323.00	\$2,631.62	\$0.13	(\$308.49)	\$20,980.42	\$21,945.46	\$23,410.89	(\$965.04)	(\$2,430.47)
2-8146	VEHICLE USE FEE	\$5,434.79	\$5,434.72	\$5,899.20	\$0.07	(\$464.41)	\$51,699.32	\$56,701.95	\$58,095.32	(\$5,002.63)	(\$6,396.00)
2-8156	SOFTWARE USE FEE	\$208.34	\$208.34	\$208.34	\$0.00	\$0.00	\$1,875.00	\$4,111.94	\$4,139.56	(\$2,236.94)	(\$2,264.56)
2-8166	COMPUTER & PRINTER USE FEE	\$4,581.85	\$4,844.52	\$4,862.76	(\$262.67)	(\$280.91)	\$44,548.62	\$46,129.57	\$47,337.11	(\$1,580.95)	(\$2,788.49)
2-8170	CAPITAL OUTLAY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22,258.05	\$0.00	\$22,000.00	\$22,258.05	\$258.05
Total Capita	l Outlay	\$20,096.62	\$20,664.56	\$21,084.81	(\$567.94)	(\$988.19)	\$212,364.47	\$197,564.32	\$222,559.76	\$14,800.15	(\$10,195.29)
Non-Capita	lized Equipment										
2-8190	MINOR EQUIPMENT PURCHASES	\$423.74	\$2,636.37	\$4,636.37	(\$2,212.63)	(\$4,212.63)	\$30,121.66	\$15,540.88	\$17,578.88	\$14,580.78	\$12,542.78
Total Non-C	apitalized Equipment	\$423.74	\$2,636.37	\$4,636.37	(\$2,212.63)	(\$4,212.63)	\$30,121.66	\$15,540.88	\$17,578.88	\$14,580.78	\$12,542.78
Pharmaceu	<u>tical</u>										
2-8316	PHARMACIST	\$55,997.76	\$54,204.28	\$60,985.88	\$1,793.48	(\$4,988.12)	\$494,210.53	\$561,598.62	\$582,055.62	(\$67,388.09)	(\$87,845.09)
Total Pharm	aceutical	\$55,997.76	\$54,204.28	\$60,985.88	\$1,793.48	(\$4,988.12)	\$494,210.53	\$561,598.62	\$582,055.62	(\$67,388.09)	(\$87,845.09)
Other Oper	<u>ating</u>										
2-8007	EAP EXPENSE	\$406.40	\$357.70	\$357.70	\$48.70	\$48.70	\$3,536.78	\$3,565.32	\$3,565.32	(\$28.54)	(\$28.54)
2-8020	HIRING RELATED EXPENSES	\$3,333.07	\$3,218.05	\$3,220.05	\$115.02	\$113.02	\$29,625.52	\$36,451.75	\$37,139.88	(\$6,826.23)	(\$7,514.36)
2-8026	EMPLOYEE AWARDS & BANQUETS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,757.15	\$14,820.88	\$14,820.88	(\$63.73)	(\$63.73)
2-8027	EMPLOYEE FLU SHOTS AND TB	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,567.89	\$3,533.60	\$3,546.18	(\$1,965.71)	(\$1,978.29)
2-8040	PROFESSIONAL/ERROR&OMMISSIONS	\$2,410.61	\$2,410.61	\$2,980.75	\$0.00	(\$570.14)	\$21,695.49	\$25,116.33	\$26,826.75	(\$3,420.84)	(\$5,131.26)
2-8041	LIABILITY COVERAGE	\$107.25	\$121.41	\$134.00	(\$14.16)	(\$26.75)	\$1,153.22	\$1,168.23	\$1,383.00	(\$15.01)	(\$229.78)
2-8042	OTHER INSURANCE COVERAGE	\$1,713.36	\$1,713.36	\$1,788.79	\$0.00	(\$75.43)	\$15,420.24	\$15,872.28	\$16,099.11	(\$452.04)	(\$678.87)
2-8050	ADVERTISING EXPENSE	\$1,548.55	\$576.52	\$797.51	\$972.03	\$751.04	\$11,141.61	\$7,252.24	\$7,391.95	\$3,889.37	\$3,749.66
2-8055	DUES AND MEMBERSHIPS	\$4,138.09	\$3,768.09	\$5,457.43	\$370.00	(\$1,319.34)	\$37,911.94	\$45,327.51	\$53,916.73	(\$7,415.57)	(\$16,004.79)
2-8057	LICENSES	\$1,344.81	\$857.71	\$3,030.27	\$487.10	(\$1,685.46)	\$7,970.40	\$4,977.08	\$7,096.36	\$2,993.32	\$874.04
2-8060	BOARD ACTIVITY EXPENSE	\$1,055.26	\$846.43	\$0.00	\$208.83	\$1,055.26	\$2,818.94	\$1,702.72	\$1,873.98	\$1,116.22	\$944.96
2-8065	DPP-BHS RISK AND ADMIN EXPENSE	\$2,044.17	\$2,044.16	\$2,044.16	\$0.01	\$0.01	\$18,397.46	\$18,397.50	\$18,397.49	(\$0.04)	(\$0.03)
2-8070	UTILITIES	\$15,187.25	\$12,636.78	\$12,637.50	\$2,550.47	\$2,549.75	\$160,081.78	\$138,103.36	\$139,889.10	\$21,978.42	\$20,192.68
2-8072	TELECOMMUNICATIONS	\$25,482.38	\$29,877.85	\$29,877.85	(\$4,395.47)	(\$4,395.47)	\$240,751.69	\$265,754.38	\$267,644.98	(\$25,002.69)	(\$26,893.29)
2-8074	CABLE TELEVISION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$461.94	\$0.00	(\$461.94)
2-8076	TELEPHONE-BASIC SERVICE EXPENSE	\$2,426.65	\$2,544.49	\$2,544.55	(\$117.84)	(\$117.90)	\$21,793.53	\$23,155.32	\$23,401.82	(\$1,361.79)	(\$1,608.29)
2-8078	CELL PHONE SERVICE EXPENSE	\$1,975.55	\$2,220.77	\$2,162.44	(\$245.22)	(\$186.89)	\$19,125.57	\$23,909.90	\$25,345.14	(\$4,784.33)	(\$6,219.57)
2-8080	LONG DISTANCE TELEPHONE SERVICE EXPENSE	\$270.00	\$186.77	\$186.77	\$83.23	\$83.23	\$2,296.70	\$2,474.31	\$2,474.38	(\$177.61)	(\$177.68)
2-8100	BUILDING RENT	\$56,826.17	\$56,826.57	\$52,790.34	(\$0.40)	\$4,035.83	\$577,652.64	\$463,403.31	\$473,272.58	\$114,249.33	\$104,380.06
2-8101	P.O. BOX/STORAGE RENTAL/LEASE	\$82.20	\$80.00	\$79.13	\$2.20	\$3.07	\$723.50	\$536.81	\$505.68	\$186.69	\$217.82
2-8102	PROPERTY DAMAGE COVERAGE	\$10,163.60	\$10,163.60	\$10,095.08	\$0.00	\$68.52	\$91,333.40	\$91,006.29	\$90,800.73	\$327.11	\$532.67
2-8104	BUILDING REPAIR & MAINTENANCE	\$14,866.29	\$20,769.46	\$20,769.90	(\$5,903.17)	(\$5,903.61)	\$143,138.91	\$145,569.34	\$147,253.21	(\$2,430.43)	(\$4,114.30)
2-8120	EQUIPMENT RENTAL/LEASE	\$7,190.10	\$7,187.20	\$6,911.56	\$2.90	\$278.54	\$64,442.96	\$62,606.79	\$61,639.04	\$1,836.17	\$2,803.92
2-8124	EQUIPMENT REPAIR & MAINTENANCE	\$1,808.19	\$1,763.36	\$2,135.09	\$44.83	(\$326.90)	\$24,161.78	\$28,197.21	\$31,310.74	(\$4,035.43)	(\$7,148.96)
2-8140	VEHICLE LEASE	\$2,611.11	\$2,611.11	\$2,611.11	\$0.00	\$0.00	\$23,499.99	\$23,499.99	\$23,499.99	\$0.00	\$0.00
2-8142	AUTO LIABILITY/PHYS DAMAGE INS	\$7,886.17	\$7,886.15	\$8,877.72	\$0.00	(\$991.55)	\$73,630.77	\$77,124.66	\$79,480.88	(\$3,493.89)	(\$5,850.11)
				\$1,000.00							
2-8143	INSURANCE EXP-DEDUCTIBLES PAID VEHICLE REPAIR & MAINTENANCE	\$0.00	\$0.00		\$0.00	(\$1,000.00)	\$400.00 \$27,094.53	\$1,000.00	\$6,000.00	(\$600.00)	(\$5,600.00)
2-8144		\$3,541.77	\$2,223.14	\$2,224.04	\$1,318.63	\$1,317.73		\$21,268.63	\$21,936.77	\$5,825.90	\$5,157.76
2-8145	GAS-VEHICLE & EQUIPMENT	\$6,142.73	\$6,894.14	\$6,897.67	(\$751.41)	(\$754.94)	\$54,725.35	\$66,211.64	\$67,730.20	(\$11,486.29)	(\$13,004.85)
2-8200	OFFICE SUPPLIES	\$21,666.46	\$3,165.22	\$3,165.22	\$18,501.24	\$18,501.24	\$79,668.26	\$21,564.19	\$21,862.16	\$58,104.07	\$57,806.10
2-8202	BOOKS & SUBSCRIPTIONS	\$10,350.55	\$527.18	\$5,490.32	\$9,823.37	\$4,860.23	\$34,353.14	\$26,513.57	\$21,135.57	\$7,839.57	\$13,217.57
2-8204	JANITORIAL/CLEANING SUPPLIES	\$787.88	\$838.31	\$838.43	(\$50.43)	(\$50.55)	\$6,170.62	\$9,912.06	\$8,620.82	(\$3,741.44)	(\$2,450.20)
2-8206	OTHER CONSUMABLE SUPPLIES	\$938.76	\$1,383.16	\$1,383.27	(\$444.40)	(\$444.51)	\$11,057.99	\$9,543.08	\$10,548.12	\$1,514.91	\$509.87
2-8208	MEDICAL SUPPLIES	\$405.29	\$313.50	\$313.50	\$91.79	\$91.79	\$6,939.64	\$8,595.90	\$8,788.13	(\$1,656.26)	(\$1,848.49)
2-8210	FOOD	\$451.70	\$621.44	\$632.25	(\$169.74)	(\$180.55)	\$3,412.37	\$3,833.33	\$12,134.64	(\$420.96)	(\$8,722.27)
2-8212	MISC HOUSHOLD SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$143.83	\$0.00	(\$143.83)

2-8214	PERSONAL CARE/HYGENE SUPPLIES							
2-8216	TRAINING/BEHAVIOR MODIFICATION							
2-8218	CONSUMER ASSISTANCE							
2-8220	PRINTING SERVICES							
2-8221	COURIER DELIVERY SERVICES							
2-8222	POSTAGE & DELIVERY CHARGES							
2-8226	SANCTIONS							
2-8228	BNK CHRGES & CREDIT CRD FEES							
2-8232	MISCELLANEOUS CHARGE & EXPENSE							
2-8237	IN-KIND EXPENSES							
2-8340	CPA FIRM							
2-8342	ATTORNEY-CONTRACTED/NON-CONTR							
2-8359	NON-CONTRACTED RESPITE							
2-8360	NON-CONTRACTED CONSULTANTS							
Total Other O	Operating							
Total Expense								
BEGINNING NET ASSETS								
NET CLIDDLLIC //DEFICIT\								
NET SURPLUS/(DEFICIT)								
ENDING NET ASSETS								

MAY 2025 YEAR TO DATE

MAY FY25	MAY FY25	MAY FY24	Variance	Variance	FY2025 Y-T-D	FY2025 Y-T-D	FY2024 Y-T-D	Variance	Variance
Actual	Budget	Actual	Budget	FY 2024	Actual	Budget	Actual	Y-T-D Budget	Y-T-D FY 2024
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,452.29	\$1,466.20	(\$1,452.29)	(\$1,466.20)
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$220.38	\$694.00	(\$220.38)	(\$694.00)
\$1,324.82	\$1,900.60	\$1,900.60	(\$575.78)	(\$575.78)	\$19,179.06	\$22,981.19	\$25,975.58	(\$3,802.13)	(\$6,796.52)
\$2,354.01	\$3,297.89	\$3,297.59	(\$943.88)	(\$943.58)	\$20,959.83	\$23,532.19	\$23,770.51	(\$2,572.36)	(\$2,810.68)
\$49.71	\$0.00	\$0.00	\$49.71	\$49.71	\$386.37	\$62.90	\$62.90	\$323.47	\$323.47
\$1,556.74	\$1,593.44	\$1,593.44	(\$36.70)	(\$36.70)	\$14,701.57	\$13,773.21	\$13,780.66	\$928.36	\$920.91
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,138.70	\$0.00	\$2,000.00	\$3,138.70	\$1,138.70
\$1,133.15	\$1,288.51	\$1,288.51	(\$155.36)	(\$155.36)	\$9,323.64	\$11,559.64	\$11,559.64	(\$2,236.00)	(\$2,236.00)
\$182.22	\$156.20	\$146.33	\$26.02	\$35.89	\$9,932.86	\$1,129.28	\$2,656.63	\$8,803.58	\$7,276.23
\$968,535.39	\$898,570.66	\$825,835.39	\$69,964.73	\$142,700.00	\$6,860,198.51	\$7,557,112.17	\$6,039,373.20	(\$696,913.66)	\$820,825.31
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$32,500.00	\$38,165.09	\$33,195.00	(\$5,665.09)	(\$695.00)
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$140.00	\$140.00	(\$140.00)	(\$140.00)	\$168.00	\$652.00	\$512.00	(\$484.00)	(\$344.00)
\$232.42	\$590.29	\$3,493.83	(\$357.87)	(\$3,261.41)	\$1,519.61	\$1,877.48	\$8,372.73	(\$357.87)	(\$6,853.12)
\$1,184,530.83	\$1,094,171.83	\$1,031,130.09	\$90,359.00	\$153,400.74	\$8,804,459.91	\$9,364,487.33	\$7,901,357.13	(\$560,027.42)	\$903,102.78
\$3,285,971.53	\$3,154,616.25	\$3,003,069.55	\$131,355.28	\$282,901.98	\$26,112,133.22	\$27,193,604.25	\$25,755,452.73	(\$1,081,471.03)	\$356,680.49
\$14,146,124.40	\$14,146,124.40	\$13,610,804.29	\$0.00	\$535,320.11	\$13,351,495.33	\$13,351,495.33	\$13,543,872.05	\$0.00	(\$192,376.72)
(\$243,967.86)	(\$145,623.55)	(\$219,923.89)	(\$98,344.31)	(\$24,043.97)	\$550,661.21	\$530,200.94	(\$152,991.65)	\$20,460.27	\$703,652.86
(======================================	(+ : :=/0_0;	(+= -= ,5=5.00)	(+,- :)	(+= 1/0 10101)	,	+== 3/20013 .	(+	7=3/100121	Ţ. 20/00 2 100
\$13,902,156.54	\$14,000,500.85	\$13,390,880.40	(\$98,344.31)	\$511,276.14	\$13,902,156.54	\$13,881,696.27	\$13,390,880.40	\$20,460.27	\$511,276.14

AGENDA ITEM: 5B2 – 070325 **MEETING DATE:** July 3, 2025

- 5 RECOMMENDATIONS
- B. BUDGET AND FINANCE
- 2) BANK SIGNER CHANGES Page 1 of 1

RECOMMENDED ACTION: That The Board of Trustees approve and authorize the Board Chair and Secretary to sign the attached resolution to add Melinda Wilson, Budget Analyst, as a signer on all Center related bank accounts and investment accounts and to delete Morgan Pham.

BACKGROUND INFORMATION:

- A. Board must approve bank signers for the purpose of conducting Center business.
- B. Current signers include Morgan Pham-former Chief Accountant, Linda Poenitzsch-Director of Financial Operations, and Jackie Kennedy-CFO Administrative Assistant.
- C. Morgan Pham terminated employment with Helen Farabee Centers recently.
- D. Most banks require a signed resolution both approved by the Board and signed by the Board Chair and Secretary.

SUPPORTING INFORMATION:

- A. The Center has multiple bank and investment accounts including General Operating, Payroll, Hi-Yield, and multiple saving accounts.
- B. Multiple signers are needed in the event of emergencies, vacations, etc. to ensure that there is someone available to conduct business as needed.

HELEN FARABEE CENTERS

A RESOLUTION AUTHORIZING CENTER SIGNATURE CHANGES FOR BANK AND INVESTMENT ACCOUNTS

NOW, THEREFORE, BE IT RESOLVED

That the Board approves the following changes to the authorized signatures for all Center bank and investment accounts as follows:

Add: Melinda Wilson, Budget Analyst Delete: Morgan Pham, Chief Accountant

PASSED, ADOPTED AND APPROVED by the Board of Trustees of the Helen Farabee Centers this <u>3rd</u> day of <u>July</u>, <u>2025</u>.

APPI	ROVED
J Bria	an Eby
Chair	, Board of Trustees
Loon	Marmary
	Murray
Secre	tary, Board of Trustees

AGENDA ITEM: 070325-5B3 MEETING DATE: JULY 3, 2025

- 5 RECOMMENDATIONS
- **B. BUDGET AND FINANCE**
- 3) AUDITORS LETTER OF ENGAGEMENT

Page 1 of 1

RECOMMENDED ACTION: That the Board of Trustees accept the attached Letter of Engagement (LOE) from Condley and Company, LLP and authorize the Chair to sign the letter.

BACKGROUND INFORMATION:

- A. The Letter of Engagement is basically the contract between the audit firm and the Board, outlining responsibilities, due dates, and costs.
- B. The Center is required by our contracts with Health and Human Services Commission to have an annual audit performed by an external audit firm.
- C. An audit firm can perform the audit of the Center for a maximum of six consecutive years, and then the Center must send out an RFP for hiring an audit company. The Center can rehire the same audit firm that performed the single audit for the previous six years.
- D. Condley and Company LLP will be the audit firm moving forward, beginning in August 2025 for FY25 through FY30. For the last nine years (2017-2025) Scott, Singleton, Fincher, and Company performed the audit. Before that, it was Davis, Kinard, and Company.
- E. On May 1, 2025, the Board approved the audit committees' recommendation to select Condley and Company, LLP for the next six years.

SUPPORTING INFORMATION:

- A. Fiscal Year 2025 is the first year of the newest firm Condley and Company, LLP to perform the audit.
- B. This LOE reflects all the requirements in our Request for Proposal which Condley responded to.
- C. Their proposal was previously approved by a committee of the Board and Center staff.
- D. The cost of the audit for Fiscal Year 2025 is \$39,000. The cost of the audit for Fiscal Year 2024 was \$39,500.



302 Pine Street PO Box 2993 Abilene, Texas 79604-2993 Phone 325-677-6251 Fax 325-677-0006 www.condley.cpa

May 9, 2025

The Board of Trustees Helen Farabee Centers Wichita Falls, Texas 76301

The Objective and Scope of the Audit of the Financial Statements

You have requested that Condley and Company, L.L.P. ("Condley", "we", "us", or "our") audit Helen Farabee Centers' (the "Center", "you", or "your") governmental activities, each major fund, the aggregate remaining fund information and the budgetary comparison as of and for the year ending August 31, 2025, which collectively comprise the basic financial statements. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter ("Engagement Letter").

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America ("GAAS") and *Government Auditing Standards* issued by the Comptroller General of the United States ("GAS") will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users made on the basis of these financial statements. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.

You have also requested that Condley perform the audit of the Center as of August 31, 2025, to satisfy the audit requirements imposed by the Single Audit Act and Subpart F of Title 2 U.S. Code of Federal Regulations ("CFR") Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the Uniform Guidance) and Texas Grant Management Standards (TxGMS).

The Responsibilities of the Auditor

We will conduct our audit in accordance with GAAS, GAS, the Uniform Guidance, TxGMS, and the U.S. Office of Management and Budget's ("OMB") Compliance Supplement. Those standards require that we comply with applicable ethical requirements. As part of an audit in accordance with GAAS, GAS, the Uniform Guidance, and TxGMS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to
 fraud or error, based on an understanding of the entity and its environment, the applicable financial
 reporting framework, and the entity's system of internal control, design and perform audit procedures
 responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a
 basis for our opinion.
- Consider the Center's system of internal control in order to design audit procedures that are
 appropriate in the circumstances but not for the purpose of expressing an opinion on the
 effectiveness of the Center's internal control. However, we will communicate to you in writing
 concerning any significant deficiencies or material weaknesses in internal control relevant to the audit
 of the financial statements that we have identified during the audit.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant
 accounting estimates made by management, as well as evaluate the overall presentation of the
 financial statements, including the disclosures, and whether the financial statements represent the
 underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events considered in the aggregate that raise substantial doubt about the Center's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and GAS. Because the determination of waste or abuse is subjective, GAS does not require auditors to perform specific procedures to detect waste or abuse in financial statement audits.

We will communicate to the Board of Trustees (a) any fraud involving senior management and fraud (whether caused by senior management or other employees) that causes a material misstatement of the financial statements that becomes known to us during the audit, and (b) any instances of noncompliance with laws and regulations that we become aware of during the audit (unless they are clearly inconsequential).

We are responsible for the compliance audit of major programs under the Uniform Guidance and TxGMS, including the determination of major programs, the consideration of internal control over compliance, and reporting responsibilities.

Our report(s) on internal control will include any significant deficiencies and material weaknesses in controls of which we become aware as a result of obtaining an understanding of internal control and performing tests of internal control consistent with the requirements of the standards and regulations identified above. Our report(s) on compliance matters will address material errors, fraud, violations of compliance obligations, and other responsibilities imposed by state and federal statutes and regulations or assumed by contracts, and any state or federal grant, entitlement, or loan program questioned costs of which we become aware, consistent with requirements of the standards and regulations identified above.

We will maintain our independence in accordance with the standards of the American Institute of Certified Public Accountants ("AICPA") and GAS.

The Responsibilities of Management and Identification of the Applicable Financial Reporting Framework

Management is responsible for:

- 1. Identifying and ensuring that the Center complies with the laws and regulations applicable to its activities and informing us about all known violations of such laws or regulations, other than those that are clearly inconsequential;
- 2. The design and implementation of programs and controls to prevent and detect fraud and to inform us about all known or suspected fraud affecting the Center involving management, employees who have significant roles in internal control, and others where the fraud could have a material effect on the financial statements; and
- 3. Informing us of its knowledge of any allegations of fraud or suspected fraud affecting the Center received in communications from employees, former employees, analysts, regulators, short sellers, vendors, customers, or others.

Management is responsible for the preparation of the required supplementary information ("RSI"), which accounting principles generally accepted in the United States of America ("U.S. GAAP") require to be

presented to supplement the basic financial statements. Management is also responsible for the preparation of supplementary information presented in relation to the financial statements as a whole in accordance with U.S. GAAP. Management agrees to include the auditor's report on the supplementary information in any document that contains the supplementary information and indicates that the auditor has reported on such supplementary information. Management also agrees to present the supplementary information with the audited financial statements or, if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance of the supplementary information and the auditor's report thereon.

The Board of Trustees are responsible for informing us of their views about the risks of fraud, waste, or abuse within the Center and its knowledge of any fraud, waste, or abuse or suspected fraud, waste, or abuse affecting the Center.

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance acknowledge and understand that they have responsibility:

- 1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP");
- 2. To evaluate subsequent events through the date the financial statements are issued or available to be issued and to disclose the date through which subsequent events were evaluated in the financial statements. Management also agrees that it will not conclude on subsequent events earlier than the date of the management representation letter referred to below;
- 3. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;
- 4. For establishing and maintaining effective internal control over financial reporting and for informing us of all significant deficiencies and material weaknesses in the design or operation of such controls of which it has knowledge;
- 5. For report distribution; and
- 6. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, including information relevant to disclosures;
 - b. Draft financial statements, including information relevant to their preparation and fair presentation, when needed, to allow for the completion of the audit in accordance with the proposed timeline;
 - c. Additional information that we may request from management for the purpose of the audit; and
 - d. Unrestricted access to persons within the Center from whom we determine it necessary to obtain audit evidence.

As part of our audit process, we will request from management and, when appropriate, those charged with governance written confirmation concerning representations made to us in connection with the audit, including, among other items:

 That management has fulfilled its responsibilities as set out in the terms of this Engagement Letter, and

2. That it believes the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Because the audit will be performed in accordance with the Single Audit Act, the Uniform Guidance, and TxGMS, management is responsible for (a) identifying all federal awards received and expended, (b) preparing and the fair presentation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in accordance with Uniform Guidance and TxGMS requirements; (c) internal control over compliance; (d) compliance with federal statutes, regulations, and the terms and conditions of federal awards; (e) making us aware of significant vendor relationships where the vendor is responsible for program compliance; (f) following up and taking corrective action on audit findings, including the preparation of a summary schedule of prior audit findings and a corrective action plan; (g) timely and accurate completion of the data collection form and (h) submitting the reporting package and data collection form.

Reporting

We will issue a written report upon completion of our audit of the Center's financial statements. Our report will be addressed to the Board of Trustees. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion or add an emphasis-of-matter paragraph or other-matter paragraph to our auditor's report.

If circumstances arise relating to the condition of the Center's records, the availability of appropriate audit evidence or indications of a significant risk of material misstatement of the financial statements because of error, fraudulent financial reporting, or misappropriation of assets which, in our professional judgment, prevent us from completing the audit or forming an opinion, we retain the unilateral right to take any course of action permitted by professional standards, including, but not limited to, declining to express an opinion or issue a report, or withdrawing from the engagement.

In addition to our report on the Center's financial statements, we will also issue the following reports:

- 1. A report on the fairness of the presentation of the Center's schedule of expenditures of federal and state awards for the year ended August 31, 2025;
- 2. Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with GAS;
- 3. Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance and Texas Grant Management Standards; and
- 4. An accompanying schedule of findings and questioned costs.

Records and Assistance

During the course of our engagement, we may accumulate records containing data that should be reflected in the Center's books and records. The Center will determine that all such data, if necessary, will be so reflected. Accordingly, the Center will not expect us to maintain copies of such records in our possession.

The assistance to be supplied by the Center personnel, including the preparation of schedules and analyses of accounts, has been discussed and coordinated with Linda Poenitzsch, Chief Financial Officer. The timely and accurate completion of this work is an essential condition for our completion of the audit and issuance of our audit report.

Non-audit Services

In connection with our audit, you have requested us to perform certain non-audit services:

- 1. Drafting financial statements and related notes
- 2. Assistance with certain account reconciliations, if applicable
- 3. Proposing adjusting journal entries, if applicable
- 4. Assistance with lease and SBITA schedules

GAS independence standards require that the auditor maintain independence so that opinions, findings, conclusions, judgments, and recommendations will be impartial and viewed as impartial by reasonable and informed third parties. Before we agree to provide a non-audit service to the Center, we determine whether providing such a service would create a significant threat to our independence for GAS audit purposes, either by itself or in aggregate with other non-audit services provided. A critical component of our determination is consideration of management's ability to effectively oversee the non-audit services to be performed. The Center has agreed that Linda Poenitzsch, Chief Financial Officer, possesses suitable skill, knowledge, or experience and that the individual understands the services listed above to be performed sufficiently to oversee them. Accordingly, Helen Farabee Centers agrees to the following:

- 1. Helen Farabee Centers has designated Linda Poenitzsch, Chief Financial Officer, as a senior member of management who possesses suitable skill, knowledge, and experience to oversee the services:
- 2. Linda Poenitzsch, Chief Financial Officer, will assume all management responsibilities for the subject matter and scope of the Non-Audit Services listed above;
- 3. The Center will evaluate the adequacy and results of the services performed; and
- 4. The Center accepts responsibility for the results and ultimate use of the services.

GAS further requires that we establish an understanding with the Center's management and those charged with governance of the objectives of the non-audit services, the services to be performed, the Center's acceptance of its responsibilities, the auditor's responsibilities, and any limitations of the non-audit services. We believe this Engagement Letter documents that understanding.

Other Relevant Information

In accordance with GAS, a copy of our most recent peer review report has been provided to you for your information.

Fees and Costs

Our fees for the services described above are based upon the value of the services performed and the time required by the individuals assigned to the engagement, plus directly billed expenses, including report processing, travel, meals, and fees for services from other professionals, as well as a charge of a percentage of fees for all other expenses, including indirect administrative expenses such as technology, research and library databases. Our fee for the services described in this letter is not expected to exceed \$39,000, in which case we will discuss the situation with you before proceeding. Our fee estimate and completion of our work are based on the following criteria:

- 1. Anticipated cooperation from Center personnel
- 2. Timely responses to our inquiries
- 3. Timely completion and delivery of client assistance requests

- 4. Timely communication of all significant accounting and financial reporting matters
- 5. The assumption that unexpected circumstances will not be encountered during the engagement

If any of the aforementioned criteria are not met, then fees may increase. Interim billings will be submitted as work progresses and as expenses are incurred. Billings are due upon submission.

Use of Third-Party Service Providers and Third-Party Products

From time to time and depending upon the circumstances, we may, in our sole discretion, use qualified third-party service providers to assist us in providing professional services to you. In such circumstances, it may be necessary for us to disclose Personal Information or Confidential Information (as both terms are defined below) to them. You hereby consent to us sharing your information, including Confidential Information and Personal Information, with these third-party service providers on the same basis as we would be permitted to share information with one of our employees; provided that such recipients are bound by written obligations of confidentiality that are as protective of your Confidential Information as the confidentiality terms set forth herein. You acknowledge and agree that our use of third-party service providers may involve the processing, input, disclosure, movement, transfer, and storage of your information and data outside of our technology infrastructure.

We also may provide services to you using certain third-party hardware, software, software services, managed services (including, but not limited to, web hosting, data security, data back-up, email security, or similar services subject to direct end-user or subscription agreements), applications, and equipment (collectively, "Third-Party Products"). You acknowledge that your or our use of a Third-Party Product may involve the processing, input, disclosure, movement, transfer, and storage of information provided by you to us, including Personal Information and Confidential Information, within the Third-Party Product's infrastructure and not ours, and that the terms of use and service set forth in the end-user license, subscription, or other agreement with the licensor of such Third-Party Product, including, but not limited to, applicable laws, will govern all obligations of such licensor relating to data privacy, storage, recovery, security, and processing within such Third-Party Product's infrastructure, as well as, the service levels associated with such Third-Party Product. You hereby consent to the disclosure of your information, including your Confidential Information and Personal Information, to the licensors of such Third-Party Products for the purpose described herein.

You acknowledge that your or our use of Third-Party Products may be subject to limitations, delays, interruptions, errors, and other problems that are beyond our control, including, without limitation, internet outages or lack of availability related to updates, upgrades, patches, fixes, maintenance, or other issues. We will not be liable for any delays, delivery failures, or other losses or damages resulting from such issues. Nor will we be held responsible or liable for any loss, unauthorized use, or disclosure of any information or data provided by you, including, without limitation, Personal Information provided by you resulting from your or our use of a Third-Party Product.

Use and Ownership; Access to Audit Documentation

The Audit Documentation for this engagement is the property of Condley. For the purposes of this Engagement Letter, the term "Audit Documentation" shall mean the confidential and proprietary records of Condley's audit procedures performed, relevant audit evidence obtained, other audit-related workpapers, and conclusions reached. Audit Documentation shall not include custom-developed documents, data, reports, analyses, recommendations, and deliverables authored or prepared by Condley for the Center under this Engagement Letter or any documents belonging to the Center or furnished to Condley by the Center.

Review of Audit Documentation by a successor auditor or as part of due diligence is subject to applicable Condley policies and will be agreed to, accounted for, and billed separately. Any such access to our Audit Documentation is subject to a successor auditor signing an Access & Release Letter substantially in Condley's form. Condley reserves the right to decline a successor auditor's request to review our workpapers.

In the event we are required by government regulation, subpoena or other legal process to produce our documents or our personnel as witnesses with respect to our engagement for the Center, the Center will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests.

You acknowledge and grant your assent that representatives of the cognizant or oversight agency or their designee, other government audit staffs, and the U.S. Government Accountability Office shall have access to the Audit Documentation upon their request and that we shall maintain the Audit Documentation for a period of at least three years after the date of the report, or for a longer period if we are requested to do so by the cognizant or oversight agency. Access to the requested Audit Documentation will be provided under the supervision of Condley audit personnel and at a location designated by our firm.

Indemnification, Limitation of Liability, and Claim Resolution

Because Condley and Company, L.L.P. will rely on the Center and its management and the Center Commissioners to discharge the foregoing responsibilities, the Center agrees to indemnify, hold harmless, and release Condley and Company, L.L.P. and its partners, principals, officers, directors, employees, affiliates, subsidiaries, contractors, Subcontractors, agents, representatives, successors, or assigns from all third-party claims, liabilities, losses and costs arising in circumstances where there has been a knowing misrepresentation by a member of the

HELEN FARABEE CENTERS ("CENTER") AND CONDLEY AND COMPANY, L.L.P. ("CONDLEY") AGREE THAT NO CLAIM ARISING OUT, FROM, OR RELATING TO THE SERVICES RENDERED PURSUANT TO THIS ENGAGEMENT LETTER SHALL BE FILED MORE THAN TWO YEARS AFTER THE DATE OF THE AUDIT REPORT ISSUED BY CONDLEY OR THE DATE OF THIS ENGAGEMENT LETTER IF NO REPORT HAS BEEN ISSUED. IN NO EVENT SHALL CONDLEY OR THE CENTER OR ANY OF THEIR RESPECTIVE PARTNERS, PRINCIPALS, OFFICERS, DIRECTORS, EMPLOYEES, SUBSIDIARIES, SUBCONTRACTORS, AFFILIATES. CONTRACTORS. REPRESENTATIVES, SUCCESSORS, OR ASSIGNS (COLLECTIVELY, THE "COVERED PARTIES" AND EACH INDIVIDUALLY, A "COVERED PARTY"), BE LIABLE FOR THE INTERRUPTION OR LOSS OF BUSINESS, ANY LOST PROFITS, SAVINGS, REVENUE, GOODWILL, SOFTWARE, HARDWARE, OR DATA, OR THE LOSS OF USE THEREOF (REGARDLESS OF WHETHER SUCH LOSSES ARE DEEMED DIRECT DAMAGES), OR INCIDENTAL, INDIRECT, PUNITIVE, CONSEQUENTIAL, SPECIAL, EXEMPLARY, OR SIMILAR SUCH DAMAGES, EVEN IF ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. EXCEPT FOR A COVERED PARTY'S INDEMNIFICATION OBLIGATIONS UNDER THIS ENGAGEMENT LETTER. TO THE FULLEST EXTENT PERMITTED BY LAW, THE TOTAL AGGREGATE LIABILITY OF THE COVERED PARTIES ARISING OUT OF, FROM, OR RELATING TO THIS ENGAGEMENT LETTER OR THE REPORT ISSUED OR SERVICES PROVIDED HEREUNDER, REGARDLESS OF THE CIRCUMSTANCES OR NATURE OR TYPE OF CLAIM, INCLUDING, WITHOUT LIMITATION, CLAIMS ARISING FROM A COVERED PARTY'S NEGLIGENCE OR BREACH OF CONTRACT OR WARRANTY, OR RELATING TO OR ARISING FROM A GOVERNMENT, REGULATORY OR ENFORCEMENT ACTION, INVESTIGATION, PROCEEDING, OR FINE, WILL NOT EXCEED THE TOTAL AMOUNT OF THE FEES PAID BY THE CENTER TO CONDLEY UNDER THIS ENGAGEMENT LETTER. NOTWITHSTANDING THE FOREGOING, NOTHING IN THIS LIMITATION OF LIABILITY PROVISION SHALL OR SHALL BE INTERPRETED OR CONSTRUED TO RELIEVE THE CENTER OF ITS PAYMENT OBLIGATIONS TO CONDLEY UNDER THIS ENGAGEMENT LETTER.

Confidentiality

Condley and the Center may, from time to time, disclose Confidential Information (as defined below) to one another. Accordingly, Condley and the Center agree as the recipient of such Confidential Information (the "Receiving Party") to keep strictly confidential all Confidential Information provided to it by the disclosing party (the "Disclosing Party") and use, modify, store, and copy such Confidential Information only as necessary to perform its obligations and exercise its rights under this Engagement Letter and for

no other purpose or use. Except as otherwise set forth herein, the Receiving Party may only disclose the Confidential Information of the Disclosing Party to its personnel, agents, and representatives who are subject to obligations of confidentiality at least as restrictive as those set forth herein and only for the purpose of exercising its rights and fulfilling its obligations hereunder. To avoid any doubt, Condley is permitted to disclose the Center's Confidential Information to Condley's personnel, agents, and representatives for the purpose of maintaining compliance with applicable laws and professional, regulatory, and/or ethical standards.

As used herein, "Confidential Information" means information in any form, oral, graphic, written, electronic, machine-readable, or hard copy consisting of: (i) any nonpublic information provided by the Disclosing Party, including, but not limited to, all of its inventions, designs, data, source and object code, programs, program interfaces, know-how, trade secrets, techniques, ideas, discoveries, marketing and business plans, pricing, profit margins and/or similar information; (ii) any information that the Disclosing Party identifies as confidential; or (iii) any information that, by its very nature, a person in the same or similar circumstances would understand should be treated as confidential, including, but not limited to, this Engagement Letter.

"Confidential Information" will not include information that (i) is publicly available at the time of disclosure by the Disclosing Party; (ii) becomes publicly available by publication or otherwise after disclosure by the Disclosing Party, other than by breach of the confidentiality obligations set forth herein by the Receiving Party; (iii) was lawfully in the Receiving Party's possession, without restriction as to confidentiality or use, at the time of disclosure by the Disclosing Party; (iv) is provided to the Receiving Party without restriction as to confidentiality or use by a third party without violation of any obligation to the Disclosing Party; or (v) is independently developed by employees or agents of the Receiving Party who did not access or use the Confidential Information.

The Receiving Party will treat the Disclosing Party's Confidential Information with the same degree of care as the Receiving Party treats its own confidential and proprietary information, but in no event will such standard of care be less than a reasonable standard of care. The Receiving Party will promptly notify the Disclosing Party if it becomes aware that any of the Confidential Information of the Disclosing Party has been used or disclosed in violation of this Engagement Letter.

Notwithstanding the foregoing, in the event that the Receiving Party becomes legally compelled to disclose any of the Confidential Information of the Disclosing Party, or as may be required by applicable regulations or professional standards, the Receiving Party will use commercially reasonable efforts to provide the Disclosing Party with notice prior to disclosure, to the extent permitted by law.

Preexisting Nondisclosure Agreements

In the event that the parties have executed a separate nondisclosure agreement, such agreement shall be terminated as of the effective date of this Engagement Letter and the terms of this Engagement Letter shall apply to the treatment of information shared by the parties hereto.

Personal Information

As used herein, the term "Personal Information" means any personal information, as may be defined by applicable privacy, data protection, or cybersecurity laws, that directly or indirectly identifies a natural person, and includes, but is not limited to, nonpublic, personally identifiable information such as Social Security numbers, Social Insurance numbers, driver's license numbers or government-issued identification card numbers, and health information.

Each party agrees to transmit Personal Information consistent with applicable laws and any other obligations the respective party may have. We are permitted to use all such Personal Information to perform our obligations and exercise our rights under this Engagement Letter.

You represent and warrant that you have provided all notices and obtained all consents required under applicable data protection laws prior to your collection, use, and disclosure to us or our Subcontractors of

such Personal Information and shall take reasonable steps to ensure that such Personal Information does not include irrelevant or unnecessary information about individuals.

We agree to maintain appropriate security measures to protect such Personal Information in accordance with applicable laws. If we become aware of an unauthorized acquisition or use of Center-provided Personal Information, we will promptly inform you of such unauthorized acquisition or use as required by applicable laws and, upon your written request, reasonably cooperate with you at your sole cost in support of any breach notification requirements as imposed upon you by applicable laws.

Retention of Records

We will return to you all original records you provide to us in connection with this engagement. Further, in addition to providing you with those deliverables set forth in this Engagement Letter, we will provide you with a copy of any records we prepare or accumulate in connection with such deliverables that are not otherwise reflected in your books and records without which your books and records would be incomplete. You have the sole responsibility for retaining and maintaining in your possession or custody all of your financial and nonfinancial records related to this engagement. We will not host, and will not accept responsibility to host, any of your records. We, however, may maintain a copy of any records of yours necessary for us to comply with applicable law and/or professional standards. Any such records retained by us will be subject to the confidentiality obligations set forth herein and destroyed in accordance with our record retention policies.

Termination

Your failure to make full payment of any and all undisputed amounts invoiced in a timely manner constitutes a material breach for which we may refuse to provide deliverables and/or, upon written notice, suspend or terminate our services under this Engagement Letter. We will not be liable to you for any resulting loss, damage, or expense connected with the suspension or termination of our services due to your failure to make full payment of undisputed amounts invoiced in a timely manner.

Either party hereto may terminate this Engagement Letter for any reason upon fifteen (15) days' prior written notice to the other party. In the event you terminate this engagement, you will pay us for all services rendered (including deliverables and products delivered), expenses incurred, and noncancelable commitments made by us on your behalf through the effective date of termination.

Either party may terminate this Engagement Letter upon written notice if: (i) circumstances arise that, in its judgment, would cause its continued performance to result in a violation of law, a regulatory requirement, applicable professional or ethical standards, or, in the case of Condley, our client acceptance or retention standards; or (ii) if the other party is placed on a Sanctioned List (as defined herein), or if any director or executive of, or other person closely associated with such other party or its affiliate, is placed on a Sanctioned List.

We will not be responsible for any delay or failure in our performance resulting from acts beyond our reasonable control or unforeseen or unexpected circumstances, such as, but not limited to, acts of God, government or war, riots or strikes, disasters, fires, floods, epidemics, pandemics or outbreaks of communicable disease, cyberattacks, and internet or other system or network outages. At your option, you may terminate this Engagement Letter where our services are delayed more than 120 days; however, you are not excused from paying us for all amounts owed for services rendered and deliverables provided prior to the termination of this Engagement Letter.

When an engagement has been suspended at the request of management [or those charged with governance] and work on that engagement has not recommenced within 120 days of the request to suspend our work, we may, at our sole discretion, terminate this Engagement Letter without further obligation to you. Resumption of our work following termination may be subject to our client acceptance procedures and, if resumed, will require additional procedures not contemplated in this Engagement Letter. Accordingly, the scope, timing, and fee arrangement discussed in this Engagement Letter will no

longer apply. In order for us to recommence work, the execution of a new Engagement Letter will be required.

The parties agree that those provisions of this Engagement Letter which, by their context, are intended to survive, including, but not limited to, payment, limitations on liability, claim resolution, use and ownership, and confidentiality obligations, shall survive the termination of this Engagement Letter.

Miscellaneous

We may mention your name and provide a general description of the engagement in our client lists and marketing materials.

Notwithstanding anything stated to the contrary in this Engagement Letter, the Center acknowledges and consents that we also may utilize Confidential Information and Personal Information to (i) improve the quality of our services and offerings and/or (ii) develop or perform internal data analysis or other insight generation. Information developed in connection with these purposes may be used by us to provide services or offerings. We will not use your Confidential Information or Personal Information in a way that would permit the Center or an individual to be identified by third parties without your prior written consent.

You have informed us that you may issue public debt in the future and that you may include our report on your financial statements in the offering statement. You have further informed us that you do not intend for us to be associated with the proposed offering.

We agree that our association with any proposed offering is not necessary, providing the Center agrees to clearly indicate that we are not associated with the contents of any such official statement or memorandum. The Center agrees that the following disclosure will be prominently displayed in any such official statement:

Condley and Company, L.L.P., our independent auditor, has not been engaged to perform and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. Condley and Company, L.L.P. also has not performed any procedures relating to this official statement.

Our professional standards require that we perform certain additional procedures on current and previous years' engagements whenever a partner or professional employee leaves the firm and is subsequently employed by or associated with a client in a key position. Accordingly, you agree to compensate us for any additional costs incurred as a result of your employment of one of our partners, principals, or employees.

Each party hereto affirms it has not been placed on a Sanctioned List (as defined below) and will promptly notify the other party upon becoming aware that it has been placed on a Sanctioned List at any time throughout the duration of this Engagement Letter. The Center shall not and shall not permit third parties to access or use any of the deliverables provided for hereunder, or Third-Party Products provided hereunder, in violation of any applicable sanctions laws or regulations, including but not limited to, accessing or using the deliverables provided for hereunder or any Third-Party Products from any territory under embargo by the United States. The Center shall not knowingly cause RSM to violate any sanctions applicable to RSM. As used herein, "Sanctioned List" means any sanctioned person or entity lists promulgated by the Office of Foreign Assets Control of the U.S. Department of the Treasury, the U.S. State Department, the Consolidated Canadian Autonomous Sanctions List, the United Nations Security Council, the European Union, and the United Kingdom.

Any term of this Engagement Letter that would be prohibited by or impair our independence under applicable law or regulation shall not apply to the extent necessary only to avoid such prohibition or impairment.

Governing Law

This Engagement Letter, including, without limitation, its validity, interpretation, construction, and enforceability, and any dispute, litigation, suit, action, claim, or other legal proceeding arising out of, from, or relating in any way to this Engagement Letter, any provisions herein, a report issued or the services provided hereunder, will be governed and construed in accordance with the laws of the State of Texas, without regard to its conflict of law principles, and applicable U.S. federal law.

Entire Agreement

This Engagement Letter constitutes the complete and exclusive statement of agreement between Condley and the Center and supersedes all prior agreements, understandings, and proposals, whether oral or written, relating to the subject matter of this Engagement Letter.

If any term or provision of this Engagement Letter is determined to be invalid or unenforceable, such term or provision will be deemed stricken, and all other terms and provisions will remain in full force and effect.

This Engagement Letter may be amended or modified only by a written instrument executed by both parties.

Electronic Signatures and Counterparts

Each party hereto agrees that any electronic signature of a party to this Agreement Letter or any electronic signature to a document contemplated hereby (including any representation letter) is intended to authenticate such writing and shall be as valid and have the same force and effect as a manual signature. Any such electronically signed document shall be deemed (a) to be "written" or "in writing," (b) to have been signed, and (c) to constitute a record established and maintained in the ordinary course of business and an original written record when printed from electronic files. Each party hereto also agrees that electronic delivery of a signature to any such document (via email or otherwise) shall be as effective as manual delivery of a manual signature. For purposes hereof, "electronic signature" includes, but is not limited to, (a) a scanned copy (as a "pdf" (portable document format) or other replicating image) of a manual ink signature, (b) an electronic copy of a traditional signature affixed to a document, (c) a signature incorporated into a document utilizing touchscreen capabilities or (d) a digital signature. This Engagement Letter may be executed in one or more counterparts, each of which shall be considered an original instrument, but all of which shall be considered one and the same agreement. Paper copies or "printouts" of such documents, if introduced as evidence in any judicial, arbitral, mediation, or administrative proceeding, will be admissible between the parties to the same extent and under the same conditions as other original business records created and maintained in documentary form. Neither party shall contest the admissibility of true and accurate copies of electronically signed documents on the basis of the best evidence rule or as not satisfying the business records exception to the hearsay rule.

Please sign and return a copy of this Engagement Letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements, including our respective responsibilities.

Acknowledgment and Acceptance

Each party acknowledges that it has read and agrees to all of the terms and conditions contained herein. Each party and its signatory below represent that said signatory is a duly authorized representative of such party and has the requisite power and authority to bind such party to the undertakings and obligations contained herein.

such party and has the requisite power and at obligations contained herein.	uthority to	o bind	such	party	to	tne	undertakings
AGREED TO AND ACKNOWLEDGED BY:							
Condley and Company, L.L.P.							
Certified Public Accountants Ryan Gibson, CPA, Partner							
Confirmed on behalf of Helen Farabee Centers:							
Name and Title	Date						

Additional Communication with the Board of Trustees

This communication is intended to communicate certain matters related to the planned scope and timing of our audit of Helen Farabee Centers' financial statements as of and for the year ended August 31, 2025.

Communication

Effective two-way communication between our firm and the Board of Trustees is important to understanding matters related to the audit and developing a constructive working relationship.

Your insights may assist us in understanding Helen Farabee Centers and its environment, identifying appropriate sources of audit evidence, and providing information about specific transactions or events. We will discuss with you your oversight of the effectiveness of internal control and any areas where you request additional procedures to be undertaken. We expect that you will timely communicate to us any matters you consider relevant to the audit. Such matters might include strategic decisions that may significantly affect the nature, timing, and extent of audit procedures, your suspicion or detection of fraud, or any concerns you may have about the integrity or competence of senior management.

We will timely communicate to you any fraud involving senior management and other fraud that causes a material misstatement of the financial statements, instances of noncompliance with laws and regulations that come to our attention (unless they are clearly inconsequential), and disagreements with management and other serious difficulties encountered in performing the audit. We also will communicate to you and to management any significant deficiencies or material weaknesses in internal control that become known to us during the course of the audit. Additionally, we will communicate significant unusual transactions, matters that are difficult or contentious for which we consulted outside the engagement team, and circumstances that affect the form and content of the auditor's report. Other matters arising from the audit that are, in our professional judgment, significant and relevant to you in your oversight of the financial reporting process will be communicated to you in writing.

Shared Responsibilities: AICPA Independence

The American Institute of Certified Public Accountants (AICPA) regularly emphasizes that auditor independence is a joint responsibility and is managed most effectively when management, audit committees (or their equivalents), and audit firms work together in considering compliance with AICPA independence rules. For Condley and Company, L.L.P. to fulfill its professional responsibility to maintain and monitor independence, management, the Board of Trustees, and Condley each play an important role.

Our responsibilities

- AICPA rules require independence both of mind and in appearance when providing audit and other attestation services. Condley is to ensure that the AICPA's General Requirements for performing non-attest services are adhered to and included in all letters of engagement.
- Maintain a system of quality management over compliance with independence rules and firm policies.

Your responsibilities

- Timely inform Condley, before the effective date of transactions or other business changes, of the following:
 - New affiliates, directors, or officers.
 - New beneficial owners of the Company's stock, which have a significant influence.
 - Change in corporate structure impacting affiliates such as add-on acquisitions or exits.

- Provide necessary affiliate information, such as new or updated investment structure charts, as well as financial information required to perform materiality calculations needed for making affiliate determinations.
- Understand and conclude on the permissibility, prior to the Plan and its affiliates, officers, directors, or persons in a decision-making capacity, engaging in business relationships with Condley.
- Not entering into relationships resulting in close family members of Condley-covered persons temporarily or permanently acting as an officer, director, or person in an accounting or financial reporting oversight role at the Plan.

Independence

Our independence policies and procedures are designed to provide reasonable assurance that our firm and its personnel comply with applicable professional independence standards. Our policies address financial interests, business and family relationships, and non-audit services that may be thought to bear on independence. For example, our partners and professional employees are restricted in their ability to own a direct financial interest or a material indirect financial interest in a client or any affiliate of a client. Also, if an immediate family member or close relative of a partner or professional employee is employed by a client in a key position, the incident must be reported and resolved in accordance with firm policy. In addition, our policies prohibit us from providing certain non-attest services and require audit clients to accept certain responsibilities in connection with the provision of permitted non-attest services.

The Audit Planning Process

Our audit approach places a strong emphasis on obtaining an understanding of how your entity functions. This enables us to identify key audit components and tailor our procedures to the unique aspects of your business. The development of a specific audit plan will begin by meeting with you and with management to obtain an understanding of business objectives, strategies, risks, and performance.

As part of obtaining an understanding of your business and its environment, we will obtain an understanding of internal control. We will use this understanding to identify risks of material misstatement, which will provide us with a basis for designing and implementing responses to the assessed risks of material misstatement. We will also obtain an understanding of the users of the financial statements in order to establish an overall materiality level for audit purposes. We will conduct formal discussions among engagement team members to consider how and where your financial statements might be susceptible to material misstatement due to fraud or error.

The Concept of Materiality in Planning and Executing the Audit

We apply the concept of materiality both in planning and performing the audit, evaluating the effect of identified misstatements on the audit and the effect of uncorrected misstatements, if any, on the financial statements and in forming the opinion in our report. Our determination of materiality is a matter of professional judgment and is affected by our perception of the financial information needs of users of the financial statements. We establish performance materiality at an amount less than materiality for the financial statements as a whole to allow for the risk of misstatements that may not be detected by the audit. We use performance materiality for purposes of assessing the risks of material misstatement and determining the nature, timing and extent of further audit procedures. Our assessment of materiality throughout the audit will be based on both quantitative and qualitative considerations. Because of the interaction of quantitative and qualitative considerations, misstatements of a relatively small amount could have a material effect on the current financial statements as well as financial statements of future periods. We will accumulate misstatements identified during the audit other than those that are clearly trivial. At the end of the audit, we will inform you of all individual uncorrected misstatements aggregated by us in connection with our evaluation of our audit test results.

Significant Risks of Material Misstatement

Our audit of the financial statements includes the performance of risk assessment procedures in order to identify risks of material misstatement, whether due to fraud or error. As part of these risk assessment procedures, we determine whether any risks identified are a significant risk. A significant risk is an identified risk of material misstatement for which the assessment of inherent risk is close to the upper end of the spectrum of inherent risk due to the degree to which inherent risk factors affect the combination of the likelihood of a misstatement occurring, and the magnitude of the potential misstatement should that misstatement occur, or that is to be treated as a significant risk in accordance with auditing standards generally accepted in the United States of America on Auditing. As part of our initial risk assessment procedures, we identified the following risks as significant risks. Additional significant risks may be identified as we perform additional audit procedures.

Risk Name	Risk Description	Planned Response
Management override of controls	Management could override controls set by management.	Auditor will test journal entries, evaluate whether judgments and decisions made by management in making accounting estimates indicate any management bias.
Revenue Recognition	Revenue could be recognized that is not substantiated and misstate the financial statements.	Revenue will be tested by an experienced staff member. The transactions will be substantiated and analyzed to verify revenue is properly recorded.
Capital Assets	Listing of assets capitalized is not complete and accurate possibly overstating expenses with capital additions or depreciation on disposed items.	Auditor will select a sample of additions for testing and will perform a search for uncapitalized assets in repair and maintenance accounts.
Deferred Revenue	Revenue could be recorded in the wrong period based on when it is received instead of for the period it relates to.	Auditor will perform a search for unrecorded deferred revenue as well as test existing revenue to determine if it was recorded in the appropriate period, or should be deferred.
Leases and SBITAs	Leases/SBITAs right-of-use assets and liabilities could be incorrectly recorded or not recorded.	Auditor will perform a search for unrecorded leases/SBITAs and will test lease activity during the current year.

Our Approach to Understanding Your System of Internal Control

Our audit of the financial statements will include obtaining an understanding of internal control sufficient to plan the audit and to determine the nature, timing, and extent of audit procedures to be performed. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Our review and understanding of the Center's internal control is not undertaken for the purpose of expressing an opinion on the effectiveness of internal control.

Timing of the Audit

We will schedule the fieldwork dates with management and inform the Board of Trustees of those dates. Management's adherence to its closing schedule and timely completion of information used by us in the performance of the audit is essential to the timely completion of the audit.

Closing

We will be pleased to respond to any questions you have about the foregoing. We appreciate the opportunity to be of service to Helen Farabee Centers.

This communication is intended solely for the information and use of the Board of Trustees and is not intended to be and should not be used by anyone other than these specified parties.

Certified Public Accountants Ryan Gibson, CPA, Partner

Condley and Company, L.L.P.

- 5 RECOMMENDATIONS
- **B BUDGET AND FINANCE**
- 4) RESOLUTION APPOINTING INVESTMENT OFFICERS

Page 1 of 1

RECOMMENDED ACTION: That the Board of Trustees approve and authorize the Board Chair to sign a resolution appointing investment officers.

BACKGROUND INFORMATION:

- **A.** The Board must appoint Center staff to serve as investment officers.
- **B.** Current investment officers are Linda Poenitzsch-Director of Financial Operations and Morgan Pham-Chief Accountant.
- **C.** Morgan Pham resigned as Chief Accountant in June 2025 so new investment officers need to be appointed.

SUPPORTING INFORMATION:

- **A.** Linda Poenitzsch-Director of Financial Operations and Melinda Wilson-Budget Analyst have completed the required investment training.
- B. Linda Poenitzsch-Director of Financial Operations will serve as the Primary Investment Officer.
 Melinda Wilson-Budget Analyst will serve as the Alternate Investment Officer.
- C. This will allow two staff members to maintain current Center investments.

HELEN FARABEE CENTERS

A RESOLUTION APPOINTING INVESTMENT OFFICERS

WHEREAS, the Public Funds Investment Act codified in Government Code Chapter 2256 govern local government investment; and

WHEREAS, the Public Funds Investment Act (Section 2256.005a), as amended, requires the Center to appoint a primary and alternate investment officer; and

NOW, THEREFORE, BE IT RESOLVED

That the Board appoints and recognizes Linda Poenitzsch-Director of Financial Operations as the Primary Investment Officer and Melinda Wilson-Budget Analyst as the alternate investment officer.

PASSED, ADOPTED AND APPROVED by the Board of Trustees of the Helen Farabee Centers this <u>3rd</u> day of <u>July</u>, <u>2025</u>.

- 5 RECOMMENDATIONS
- B. BUDGET AND FINANCE
- 5) STATUS OF INVESTMENTS Page 1 of 2

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 2.7143% in February to 2.7825 % in May.
- C. The Center had 6 Certificate of Deposits (CD) mature and purchased 9 others:

• Merrill Lynch:

In March, a Beak Bank CD matured on March 5, 2025, earning 4.95% for \$35,000. A Bank of California CD matured on March 28, 2025, earning 5.1% for \$238,000. A Wells Fargo CD was purchased on March 5, 2025, for \$239,000 earning 4.25%. A City National Bank CD was purchased March 6, 2025, for \$13,000 earning 4.25%. A Bank of America CD was purchased March 6, 2025, for \$239,000 earning 4.25%.

In April, a Beal Bank CD matured on April 2, 2025, earning 5.00% on \$200,000, a Safra National Bank CD matured on April 8, 2025, earning 5.00% on \$238,000, a Goldman Sachs Bank CD matured on April 15, 2025, earning 5.0% on \$238,000 and a Key Bank CD matured on April 17, 2025, earning 5.05%, on \$237,000. A Morgan Stanley PVT Bank CD was purchased April 2, 2025 for \$55,000 earning 4.1%; a PNC Bank CD was purchased April 3, 2025, for \$168,000 earning 4.0%; a Popular Bank CD was purchased on April 16, 2025, for \$165,000 earning 3.75%; an American Express National Bank CD was purchased April 16, 2025, for \$245,000 earning 3.75%; an Ally Bank CD was purchased April 17, 2025, for \$240,000 earning 3.75%, and a Stearns Bank CD was purchased on April 21, 2025, for \$245,000 earning 3.75%.

AGENDA ITEM:

5B5 - 070325

MEETING DATE:

JULY 3, 2025

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

Page 2 of 2

- 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 2025, the Center is within the 365 days.
 - The Center had \$9,642,893 invested with a 0 to 180-day maturity and \$2,929,577 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 September 2024 was \$12,336,169, at the end of November 2024 was \$12,397,608 and at the end of February was \$12,488,048. The Center's total investment as of May 2025 is \$12,572,470.

Certificate:

We certify the attached reports accurately reflect the status of all Helen Farabee Centers' investments as of May 2025. This report was prepared in compliance with the Public Funds Investment Act and our policy.

Linda S. Poenitzsch

Investment Officer/Business Manager

June 15, 2025

Morgan Pham

Assistant Investment Officer/Accountant III

June 15, 2025

		HELEN F	ARABEE C	ENTER								
	RATE		JRN ON IN	VESTME	NTS							
		N	lay 31, 2025	Investo amount/l value	book e	Market Val		Ma	changes in arket Value Based on lendar Year)			
		Date	Maturity	Beginni		Estimate					_	eighted
	CUSIP#	Purchased	Date	Market V	alue	Market Val	ue		Changes	Rate	A	verage
Chase High Yield			Immediate	\$ 3,338,5	555.02	\$ 3,338,801	.10	\$	246.08	0.01%	0	.0027%
Merrill Lynch												
CASH ML Deposit Program CASH ISA Accounts			Immediate Immediate		376.87 941.29	\$ 40,060 \$ 8,675		\$	(14,815.92) (11,265.74)	0.05% 0.02%		0.0002% 0.0000%
CD MORGAN STANLEY BANK NA	61690DP51	2/6/25	2/12/2026		000.00			\$	(149.33)	4.20%		.0364%
CD MORGAN STANLEY PVT BK	61776NLE1	2/6/25	2/12/2026		00.00	\$ 188,74	.07	\$	(258.93)	4.20%	_	.0631%
CD COMENITY BANK	20036NTC9	2/6/25	2/13/2026			\$ 199,726		\$	(274.00)	4.20%		.0667%
CD CITY NATL BANK OF FL CD Bank of America Calif NA	17801DKF2 06053CAG1	2/6/25 7/11/24	2/18/2026 7/18/2025		00.00	\$ 211,70° \$ 238,12°		\$	(298.92) 121.38	4.20% 4.95%		.0707% .0938%
CD Beal Bank	07371BSG7	3/6/24	3/5/2025	Ψ 200,0	00.00	Ψ 200,12	.00	Ψ	121.00	4.95%		.0000%
CD Banc of California	05890QAR5	3/22/24	3/28/2025	\$	-			\$	-	5.10%		.0000%
CD Beal Bank 2	07371BTN1	3/26/24	4/2/2025 4/8/2025					\$	-	5.00%		.0000%
CD SAFRA National Bank CD BNY Mellon NA	78658RNQ0 05584CMR4	4/4/24 4/5/24	4/8/2025 10/15/2025	\$ 243.0	00.00	\$ 243,444	.69	\$	444.69	5.00% 4.95%		.0000%
DC Goldman Sachs BK USA 2	38510VSU4	4/8/24	4/15/2025					\$	-	5.00%	0	.0000%
CD Key Bank Na	49306SL61	4/11/24	4/17/2025	6 50 3	200.00	A 50.400		\$	- 400.50	5.00%		.0000%
CD Valley Natl Bk CD Bank of NY Mellon	919853LH2 06405VGG8	4/17/24 4/25/24	10/23/2025 11/3/2025		00.00			\$	109.50 561.33	5.00% 5.00%		.0199% .0969%
CD PNC BANK	69355NGW9	12/17/24	6/20/2025		00.00			\$	(7.92)	4.25%		0.0243%
CD Zions Bankcorp NA	98970LNB5	12/17/24	12/26/2025		00.00			\$	(468.00)	4.05%		.0772%
CD Firstbank Puerton Rico CD WELLS FARGO BANK	33767GJG4 949764QJ6	12/17/24	6/29/2026 3/5/2026		00.00	\$ 243,382 \$ 238,75		\$	(617.32) (248.56)	4.05% 4.25%		.0784%
CD BANK OF AMERICA	06051XRB0	2/27/25 2/27/25	3/5/2026					\$	(248.56)	4.25%		0.0807%
CD CITY NATIONAL BANK	17801DKJ4	2/27/25	3/6/2026		00.00			\$	(13.52)	4.25%		.0044%
CD MORGAN STANLEY BANK NA	61690DZ50	4/2/25	10/2/2026		00.00			\$	(311.85)	4.10%		.0439%
CD MORGAN STANLEY PVT BANK CD PNC BANK	61776NPK3 69355NHS7	4/2/25 4/3/25	10/2/2026 4/2/2026		00.00			\$	(127.05)	4.10% 4.00%		.0179% .0533%
CD POPULAR BANK	73317ADE9	4/3/25	4/2/2026		00.00	\$ 164,160		\$	(839.85)	3.75%		0.0533% 0.0490%
CD AMERICAN EXPR NATL BK	02589AH62	4/16/25	4/16/2027	\$ 245,0	00.00	\$ 243,076	6.75	\$	(1,923.25)	3.75%	0	.0725%
CD ALLY BANK	02007G4Q3	4/17/25			00.00	\$ 238,776		\$	(1,224.00)	3.75%		.0712%
CD STEARNS BANK Sub Total Merrill Lynch	857894X95	4/21/25	5/21/2026		000.00 318.16	\$ 244,073 \$ 3,825,542		\$ \$	(926.10) (33,275.84)	3.75%		.0728% .2697%
TexSTAR			Immediate	\$ 1,1	52.77	\$ 1,192	2.58	\$	39.81	4.3394%	0	.0004%
First National Bank CDs												
Certificate of Deposit-CD 3037		4/5/24	9/5/2025	\$ 285,0	30.98	\$ 309,810	0.32	\$	24,779.34	4.81%	0	.1185%
Certificate of Deposit-CD 2266		4/28/24			229.65	\$ 765,817		\$	59,588.29	4.33%		.2638%
Certificate of Deposit-CD 3624		6/16/24 7/11/24	6/16/2025		96.89			\$	16,650.98	2.21% 4.91%		0.0515%
Certificate of Deposit-CD 3143 Certificate of Deposit-CD 4314		10/2/24	7/11/2025 10/2/2025		522.68 570.53			\$	50,955.45 22,780.04	4.91%		.2431% .1048%
Certificate of Deposit- CD 5313		10/23/24	10/21/2025	\$ 1,079,6		\$ 1,103,120).56	\$	23,436.92	2.10%	0	.1843%
Money Market 4858		2/25/14	Immediate	\$ 621,3	328.92	\$ 637,268	3.15	\$	15,939.23	1.46%	0	.0740%
Sub Total First National Bank				\$ 3,806,0	063.29	\$ 4,020,193	3.54	\$	214,130.25		1	.0400%
FIRST NATIONAL BANK CDARS STATEMENT												
FNB: INS CD BOKF # 4214		8/15/24	8/14/2025		00.00				8,184.21	4.30%		.0833%
FNB: INS CD FIVE STAR BANK # 659 FNB: INS CD FRANKLIN SAVINGS BANK # 19836		8/15/24 8/15/24	8/14/2025 8/14/2025		00.00				8,184.21 8,184.21	4.30% 4.30%		.0833%
FNB: INS CD INDEPENDENCE BANK # 20989		8/15/24	8/14/2025		500.00				8,184.21	4.30%		0.0833%
FNB: INS CD ONEUNITED BANK # 23966		8/15/24	8/14/2025	\$ 149,3	386.70	\$ 154,578	3.26	\$	5,191.56	4.30%	0	.0529%
FNB: INS CD SANDY SPRING BANK # 4865		8/15/24	8/14/2025	\$ 235,5	500.00	\$ 243,684	1.21	\$	8,184.21	4.30%	0	.0833%
Sub Total ICS-First National Bank				\$ 1,326,8	386.70	\$ 1,372,999	9.31	\$	46,112.61		0	.4696%
FIRST NATIONAL BANK ICS STATEMENT												
FNB: ICS #858					067.37					1.05%		.0001%
				\$ 1,0	067.37	\$ 1,087	.04	\$	19.67		0	.0001%
Frost							\dashv				+	
Frost Bank FHLB		3/5/13		\$ 12,6	554.05	\$ 12,654	.05	\$	-	0.00%	0	.0000%
Sub Total Frost Bank				\$ 12,6	554.05	\$ 12,654	.05	\$	-		0.	0000%
Total Investments				\$ 12,345,1	97.36	\$ 12,572,469	.94	\$	227,272.58		2.	7825%
				less than 6	mos	\$ 9,642,893	3.10					
											+	
	<u> </u>			greater tha	ın 6	\$ 2,929,576	5.84					

AGENDA ITEM: 070325-5E1 MEETING DATE: JULY 3, 2025

- 5 RECOMMENDATIONS
- E. POLICIES AND PROCEDURES
- 1) POLICY STATEMENT SUMMARY

RECOMMENDED ACTION: The Board of Trustees approve the Policy Statements.

- 300.5 Lease Policy Statement No changes
- 500.1 Clients Rights Policy Statement Texas Administrative Code (TAC) Updated
- 900.2 Continuity of Care Policy Statement All contracted hospitals listed

BACKGROUND INFORMATION: Helen Farabee Centers ensures Policy Statements are available for each department as a guide for developing procedures.

SUPPORTING INFORMATION: As part of our annual review process, these Policy Statements are currently due.

SPECIFIC REASONS WHY THESE ACTIONS ARE NECESSARY FOR THE CENTER:

The review of Policies and Procedures are held on an annual basis or revised when needed.

HELEN FARABEE CENTERS FISCAL MANAGEMENT POLICY 300.5 SECTION: LEASES SUBJECT: POLICY STATEMENT | Page 1 of 2

EFFECTIVE : 7/3/2025	ORIGINAL: 08/04/2022			
APPROVED BY:	REVIEWED BY:			
Linda Poenitzsch	Cara Mullenix			
Linda Poenitzsch	Cara Mullenix-Artigue			
Chief Financial Officer	Director of Utilization and Quality			
	Management			
CONCURRED:	APPROVED BY:			
Gianna Harris				
Gianna Harris	J. Brian Eby			
Executive Director	Chair, Board of Trustees			

POLICY:

- 1. All leases over twelve (12) 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 time period 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.

HELEN FARABEE CENTERS

FISCAL MANAGEMENT POLICY 300.5

SECTION: LEASES

SUBJECT: POLICY STATEMENT

Page 2 of 2

- 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 Mullerix

Signature: Linda Poenitzsch

Email: mullenixc@helenfarabee.org

Email: poenitzschl@helenfarabee.org

Signature: Gianna Harris

Email: harrisg@helenfarabee.org

300.5 Lease Policy Statement

Final Audit Report 2025-06-09

Created:

2025-06-05

By:

Cara Mullenix (mullenixc@helenfarabee.org)

Status:

Signed

Transaction ID:

CBJCHBCAABAAD9y6Fnd20ZsALXE8z96FFQsFr5pW71t

"300.5 Lease Policy Statement" History

- Document created by Cara Mullenix (mullenixc@helenfarabee.org)
 2025-06-05 1:25:00 PM GMT
- Document emailed to Cara Mullenix (mullenixc@helenfarabee.org) for signature 2025-06-05 1:25:04 PM GMT
- Email viewed by Cara Mullenix (mullenixc@helenfarabee.org) 2025-06-06 - 5:35:17 PM GMT
- Document e-signed by Cara Mullenix (mullenixc@helenfarabee.org)
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- Document emailed to Linda Poenitzsch (poenitzschl@helenfarabee.org) for signature 2025-06-06 5:35:56 PM GMT
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- Document e-signed by Gianna Harris (harrisg@helenfarabee.org)
 Signature Date: 2025-06-09 3:31:18 PM GMT Time Source: server
- Agreement completed. 2025-06-09 - 3:31:18 PM GMT

HELEN FARABEE CENTERS COMMUNITY AND CONSUMER SUPPORT 500.1 SECTION: CLIENT RIGHTS

SUBJECT: POLICY STATEMENT Page 1 of 2

EFFECTIVE : 7/3/2025	ORIGINAL: 08/06/15
REVIEWED BY:	REVIEWED BY:
Connie Johnston	Cara Mullenix
Connie Johnston Director of Community and Consumer Support	Cara Mullenix-Artigue Director of Utilization and Quality Management
CONCURRED: Gianna Harris	APPROVED BY:
Gianna Harris Executive Director	J. Brian Eby Chair, Board of Trustees

POLICY:

- 1. It is the policy of the Board of Trustees that:
 - 1.1 To ensure the development and implementation of organizational procedures that address the elements of patient's rights, also known as a client, person served, or individual served, in accordance with:
 - 1.1.1 Texas Administrative Code, Title 25, Part 1, Chapter 404-E

 Changed effective 6-4-2025 to Texas Administrative

 Code, Title 26 Chapter 320, Subchapter A (Rights of Individuals receiving mental health services from department facilities, community centers, and psychiatric hospitals)
 - 1.1.2 Texas Administrative Code, Title 25, Part 1, Chapter 414
 - 1.1.3 Texas Administrative Code, Title 40, Part 1, Chapter 4-C
 - 1.2 To ensure the development and implementation of organizational procedures that addresses the elements of abuse, neglect, and exploitation allegations, in accordance with:
 - 1.2.1 Texas Administrative Code, Title 25, Part 1, Chapter 414-L
 - 1.2.2 Texas Administrative Code, Title 40, Part 1, Chapter 4-L
 - 1.3 To ensure the development and implementation of complaint processes.

HELEN FARABEE CENTERS

COMMUNITY AND CONSUMER SUPPORT 500.1

SECTION: CLIENT RIGHTS

SUBJECT: POLICY STATEMENT

Page 2 of 2

- 1.4 To ensure development and implementation of service and emotional support animal procedure.
- 1.5 To ensure that employees, in accordance with Section 504 of the Rehabilitation Act of 1973, will not discriminate based on disability and will afford an individual appropriate due process.
 - 1.5.1 Individuals will not be discriminated against based on race, Color, national origin, sex, age, religion, sexual orientation, gender identity, or disability in its programs, services, or activities.
 - 1.5.2 Individuals will be provided appropriate auxiliary aids and service including qualified interpreters for individuals with disabilities and information in alternate formats, free of charge and in a timely manner when such aids are necessary to ensure an equal opportunity to participated.
 - 1.5.3 Individuals will be provided language assistance services, including translated documents and oral interpretation, free of change and in a timely manner.
 - 1.5.4 Individuals will be provided the contact's name and number of the individual responsible to ensure such rights are afforded to them as well as how to file a grievance if needed.

Signature: Cara Mullerix

Email: mullenixc@helenfarabee.org

Signature: Connie Johnston

Email: johnstonc@helenfarabee.org

Signature: Gianna Harris

Email: harrisg@helenfarabee.org

500.1 Clients Rights Policy Statement

Final Audit Report 2025-06-09

Created: 2025-06-06

By: Cara Mullenix (mullenixc@helenfarabee.org)

Status: Signed

Transaction ID: CBJCHBCAABAAkQVzfDhZm7Na_FP6VvyJZga0waeZS88v

"500.1 Clients Rights Policy Statement" History

- Document created by Cara Mullenix (mullenixc@helenfarabee.org) 2025-06-06 5:08:19 PM GMT
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- Email viewed by Cara Mullenix (mullenixc@helenfarabee.org)
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- Document emailed to Connie Johnston (johnstonc@helenfarabee.org) for signature 2025-06-06 8:38:03 PM GMT
- Email viewed by Connie Johnston (johnstonc@helenfarabee.org) 2025-06-09 - 2:10:15 PM GMT
- Document e-signed by Connie Johnston (johnstonc@helenfarabee.org)
 Signature Date: 2025-06-09 2:10:28 PM GMT Time Source: server
- Document emailed to Gianna Harris (harrisg@helenfarabee.org) for signature 2025-06-09 2:10:29 PM GMT
- Email viewed by Gianna Harris (harrisg@helenfarabee.org)
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- Document e-signed by Gianna Harris (harrisg@helenfarabee.org)
 Signature Date: 2025-06-09 3:41:12 PM GMT Time Source: server
- Agreement completed.
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HELEN FARABEE CENTERS SERVICES AND PROGRAMS POLICY 900.2 SECTION: CONTINUITY OF CARE SUBJECT: POLICY STATEMENT Page 1 of 2

EFFECTIVE: 7/03/2025	ORIGINAL: 10/23/1997
APPROVED BY:	APPROVED BY:
Kyle Gullette	Cara Mullenix
Kyle Gullette	Cara Mullenix-Artigue
Director of Crisis Services and	Director of Utilization and Quality
Continuity of Care	Management
APPROVED BY:	CONCURRED:
Andrew Martin	Gianna Harris
Andrew Martin Associate Executive Director of Operations	Gianna Harris Executive Director
	APPROVED BY:
	J. Brian Eby
	Chair, Board of Trustees

POLICY:

- 1. It is the policy of the Board of Trustees:
 - 1.1. To ensure that Helen Farabee Centers (HFC) offers Continuity of Care services to ensure an 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 Mental Health and Wellness Center Alliance, (MCA), Perimeter Behavioral Hospital Arlington, Oceans Behavioral Hospital Abilene, The Pavillion at Northwest Texas Hospital, and Millwood Hospital (Private psychiatric care facilities), or North Texas State Hospital Wichita Falls campus (NTSH-WF).

HELEN FARABEE CENTERS

SERVICES AND PROGRAMS POLICY 900.2

SECTION: CONTINUITY OF CARE

SUBJECT: POLICY STATEMENT

Page 2 of 2

- 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: <u>Cara Mullenix</u>

Email: mullenixc@helenfarabee.org

Signature: Andrew Martin

Email: martina@helenfarabee.org

Signature: Kyle Gullette

Email: gullettek@helenfarabee.org

Signature:

Email: harrisg@helenfarabee.org

900.2 Continuity of Care Policy Statement

Final Audit Report 2025-06-18

Created: 2025-06-15

By: Cara Mullenix (mullenixc@helenfarabee.org)

Status: Signed

Transaction ID: CBJCHBCAABAAE7O-bNWdJWLSOL1Q5m0pFrEllVG-usgG

"900.2 Continuity of Care Policy Statement" History

- Document created by Cara Mullenix (mullenixc@helenfarabee.org) 2025-06-15 4:43:12 PM GMT
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- Email viewed by Andrew Martin (martina@helenfarabee.org)
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- Agreement completed. 2025-06-18 - 3:34:12 PM GMT

- 5 RECOMMENDATIONS
- F. PROGRAM AND PERSONNEL

1) HOLIDAY SCHEDULE Page 1 of 1

RECOMMENDED ACTION: That the Board Of Trustees approve the proposed Holiday Schedule for fiscal year 2026 beginning September 1, 2025.

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.



HOLIDAY	DATE OBSERVED		
Labor Day	Monday September 1, 2025		
Veterans Day	Tuesday November 11, 2025		
Thanksgiving Day	Thursday November 27, 2025		
Day-After Thanksgiving	Friday November 28, 2025		
Christmas Day	Thursday December 25, 2025		
Day-After Christmas Day	Friday December 26, 2025		
New Year's Day (observed)	Thursday January 1, 2026		
Presidents Day	Monday February 16, 2026		
Good Friday/Spring Break	Friday April 3, 2026		
Memorial Day	Monday May 25, 2026		
Independence Day	Friday July 3, 2026		

- **6 QUARTERLY REPORTS**
- B. PLANNING AND NETWORK ADVISORY COMMITTEE

1) 3RD Quarter Report Page 1 of 12

RECOMMENDED ACTION: Information Item Only

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

3rd Quarter PNAC Meeting, May 22, 2025

Financials Presented by: Linda Poenitzsch

PNAC 3rd Qtr

SUPPORTING INFORMATION:

Balance Sheet is based on FEB 2024

- ❖ Number of Days of Operation in Fund Balance 131
- ❖ Accounts Receivable *decreased* by \$510,524 going from \$1,907,882 to \$1,397,358.
- ❖ Accounts Payable *increased* by \$96,961 going from \$944,083 to \$1,041,044.
- **★ FINANCIAL STATUS**: The Center had a loss of \$586,643 for the second quarter and a cumulative loss of \$1,308,778 for the year.
- **REVENUE:** FY25 second quarter revenue (\$8,003,412) was \$894,393 more than budgeted (\$7,109,018).
 - <u>Patient fees</u> for the first quarter were \$36,701 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.
 - o <u>Miscellaneous</u> revenue for the second quarter was \$513,991 more than budgeted.
 - In-Kind Match was \$396,323 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.
 - CART earned revenue was \$82,577 more than budgeted. This is from a grant received back in January of 2024 and we are catching up on the revenue earned after receiving the expenses just recently.
 - o <u>Other State Funding</u> for the second quarter was \$271,091 less than budgeted. This is all service driven so the expectation is that this will fluctuate.
 - The Justice Involved Grant Program was \$280,318 less than budgeted. This is based on client need for the psychiatric beds.

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- o Other Federal Funding for the second quarter was \$50,974 less than budgeted.
 - MH Outpatient Capacity Expansion revenue was \$12,078 less than budgeted. The Center lost an employee that was servicing one part of that contract.
 - DPP-BHS revenue was \$31,859 less than budgeted. This is based off actual cash received for services rendered.
- o General Revenue for the second quarter was \$742,216 more than budgeted.
 - PPB revenue was \$755,931 more than budgeted. PPB fluctuates based on client need for the psychiatric beds.
 - PESC revenue was \$63,845 less than budgeted. This fluctuates based on client need for the psychiatric beds.
- Medicaid Waiver is now a defunct revenue stream since the Center closed its IDD provider side. This will be taken off reports in the future.
- o <u>Allocated Federal Funds</u> for the second quarter was \$.04 more than budget due to rounding.
- **EXPENSES:** FY25 second quarter expense (\$8,590,055) was \$445,854 more than budgeted (\$8,144,201).
 - **Personnel** cost for the second quarter was \$134,066 less than budgeted.
 - Salaries were \$163,997 less than budgeted.
 - Benefits were \$29,931 more than budgeted.
 - o **Contract** cost for the second quarter was \$132,962 more than budgeted.
 - Justice Involved Bed Day expense was \$254,240 less than budgeted. Justice Involved Bed Days fluctuate based on client need for the psychiatric beds.
 - PESC Bed Day Expense is \$271,320 less than budgeted. This fluctuates based on client need for the psychiatric beds.
 - PPB Bed Days expense was \$686,635 more than budgeted. This is a program
 that started in December. We were given erroneous information that we also
 had FY24 money to use. Therefore, the Center put a lot of people in the PPB
 beds instead of PESC or SB292. This increased revenue for this program as
 well as increased the expense.
 - o <u>Travel</u> cost for the second quarter was \$16,486 less than budgeted. Some of the consortia meetings are going to virtual for some of their monthly meetings.
 - o Capital Outlay cost for the second quarter was \$772 less than budgeted.

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 - Non-Capitalized Equipment cost for the second quarter was \$4,067 less than budgeted
 - O Pharmaceutical cost for the second quarter was \$35,456 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, however, 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 \$503,711 more than budgeted. In-kind Expenses was \$396,322 more than budgeted. This, again, is attributed to the contract with Red River and Wise Health System for the PESC contract, the PPB Beds general revenue 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.

II. Health & Human Services Substance Use Disorder and Professional Licensing Compliance Inspector Report/Essential Services Report – Cara Mullenix-Artique

12/10/24 through 12/12/24 our Bowie, Graham, Haskell and Quanah Centers were inspected to ensure compliance with Texas Administrative Code 564 that provides guidance of chemical dependency treatment facilities. Each facility had findings that ranged from minor policy adjustments, updated mandated postings, updating ADA compliance issues, updating staff trainings, minor clinical documentation findings, and mandated client education topics missing.

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Intellectual and Developmental Disability Services								
Item	Criteria	Definition	Target	Achieved				
1.1	Service Targets	Quarterly IDD Community Service Target. Note: HFC decided to limit services to required respite services only with the General Revenue (GR) program. This has reduced the number served. Similar issue statewide.	88 per Q, >100%	65%				
1.2	HCS Enrollments	Percent of all enrollments into HCS (Home and Community Services) that meet timelines in the LIDDA Handbook.	> 95% per Q	100%				
1.3	TxHmL Enrollments	Percent of all enrollments into TxHmL (Texas Home Living Services) that meet timelines in the LIDDA Handbook.	> 95% per Q	100%				
1.4	Permanency Plans	Percent of Permanency Plans completed that meet timeline requirements specified in Permanency Planning Requirements	> 95% per Q	100%				
1.5	PASRR Evaluations	PASSR Evaluations (PEs) or resident reviews completed & entered into the Long-Term Care Online portal (LTCOP) within 7 calendar days after receiving a copy of the PASRR Level 1 (PL1) screening from the Referring Entity or notification on the LTCOP portal.	> 95% per Q	100%				
1.6	PASRR Habilitation Coordination (HC)	Percent of compliance with assigning a Habilitation Coordinator to an eligible individual within 2 business days after the PE is entered in the LTCOP as described in section 4200 Assignment of Habilitation Coordinator of the IDD PASRR Handbook.	> 95% per Q	100%				

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1.7	PASRR PE Referrals	Percent of all PEs or resident reviews completed in field F1000 "Referrals" section of the PE if field F0500 "Would this individual like to live somewhere other than Nursing Facility" is marked 1. Yes.	> 95% per Q	100%
1.8	PASRR CLO	Percent of compliance with conducting Community Living Option (CLO) during the PE and at least every 6 months thereafter, but no more than 30 days before a scheduled quarterly service planning team (SPT) meeting.	> 95% per Q	100%
1.9	PASRR Alternative Placement Disposition	Percent of completed PL1s in which the "Alternative Placement (Disposition)" field is completed within 7 days of a PASRR positive person's enrollment in a community program as described in section 2320 PL1 Screening Form of the IDD PASRR Handbook.	> 95% per Q	100%
1.10	SSLC Annual Meetings	The Contracted LIDDA will attend the SSLC annual planning meeting in person or by teleconference 100% of the time unless the resident and/or their LAR has specifically requested the LIDDA not participate.	95%	Note: If SSLCs contact the LIDDA, participati on occurs 100%
1.11	SSLC Transitions*	Percent compliance of SSLC Transition Reporting that meet timeline requirements specified for an individual who is on community placement status from an SSLC.	95%	100%
1.12	Deliverables Upload SFTP Globalscape	Percent of compliance adhering to the deliverable dates described in section A-7, IDD Submission Calendar	> 95% per Q	100%

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1.13	Statewide Interest Lists	Percent of HCS and TxHmL interest list population contacted for biennial review as described in Section 7500 of the LIDDA Handbook	At least 50% by end of FY2024 100% by end of FY2025	68%
1.14	Community First Choice (CFC) assessments*	Percent of all CFC Intellectual Disability/Related Condition (ID/RC) assessments completed and submitted to the appropriate HHSC system within 90 calendar days after notification from HHSC of a referral, or as otherwise agreed.	> 95% per Q	100%

^{*} New measures for FY2024

10% Risk Measures							
Item	Criteria	Definition	Target	Achieved			
2.1	Adult Improvement - possible modification?	At least 20.0% of adults authorized in a FLOC shall show improvement in at least one of the following ANSA domains/modules: Risk Behaviors, Behavioral Health Needs, Life Domain Functioning, Strengths, Adjustment to Trauma, Substance Use.	≥ 20% per FY 1/2	37%			
2.2	Child and Youth Improvement - possible modification?	At least 25.0% of all children and youth authorized in a FLOC shall show improvement in at least one of the following CANS domains/modules: Child Risk Behaviors, Behavioral and Emotional Needs, Life Domain Functioning, Child Strengths, Adjustment to Trauma, Substance Use.	≥ 25% per FY 1/2	50.5%			
2.3	School Improvement (12%)	At least 60.0% of children and youth authorized in a FLOC shall have acceptable or improved school performance.	≥ 60% per FY 1/2	58.3%			

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2.4	Community Tenure - possible removal?	At least 96.8% of adults, children and youth authorized in a full level of care (FLOC) shall avoid hospitalization in an HHSC Inpatient Bed throughout the measurement period.	≥ 96.8% per FY 1/2	98.7%
2.5	Effective Crisis Response (12%)	At least 75.1% of crisis episodes during the measurement period shall not be followed by admission to an HHSC Inpatient Bed within 30 days of the first day of the crisis episode.	≥ 75.1% per FY 1/2	83.6%
2.6	Hospital Follow-up within 7 Days (Encounter) *NEW (12%)	At least 62.3% of individuals discharged from a state hospital, an HHSC Contracted Bed, a CMHH, or a PPB shall receive an in-person, synchronous audiovisual, or synchronous audio-only follow-up within seven days of discharge.	≥ 62.3% per FY 1/2	82.6%
2.7	Crisis 7-day Follow- up BENCHMARK *NEW (12%)^	The percentage of crisis episodes for adults, children, and youth in LOC–A 0 with a follow–up service contact 1–7 days after the date of the last crisis service in the crisis episode.	TBD - No sanctions will be assessed for the fiscal years of 2024 -2025.	3.8%

* NEW measures for FY2024

^Held Harmless FY24 -FY25

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	Adult MH Services					
Ite	m	Criteria	Definition	Target	Achieved	
3	.1	Adult Service Target	The average monthly number of adults authorized in a FLOC.	100% of 2750 per FY 1/2	97%	
3	.2	Assertive Community Treatment Target (ACT) - possible removal?	An average of at least 54.0% of all adults recommended for LOC-4 shall be authorized into LOC-3 or LOC-4.	≥ 54% Per FY 1/2	88.6%	

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3.3	Employment Functioning	At least 39.8% of adults authorized in a FLOC shall have acceptable or improved employment.	≥ 39.8% Per FY 1/2	92%
3.4	Education/ Volunteer Strengths	At least 26.5% of adults authorized in a FLOC shall have acceptable or improved employment–preparatory skills as evidenced by either the Educational or Volunteering Strengths item on the ANSA.	≥ 26.5% Per FY 1/2	24%
3.5	Residential Stability	At least 84.0% of adults authorized in a FLOC shall have acceptable or improved residential stability.	≥ 84% Per FY 1/2	88%
3.6	Depression Response at 6 months BENCHMARK *NEW - possible modification?	An average of 10.4% of adults authorized in a FLOC with a diagnosis of major depression and an initial QIDS score greater than or equal to 11 shall have a follow-up QIDS score at six months that is reduced by 50% or greater from the initial QIDS score and/or is less than or equal to 7.	≥ 10.4% Per FY 1/2	41.6%
3.7	Retention of High Need Adults BENCHMARK *NEW^ - possible modification? remove?	The percentage of adults authorized in a FLOC in the prior measurement period with Assessment Type A (admit) and LOC-R 4 who have (a) an in-person, synchronous audiovisual, or synchronous audioonly service contact 90 - 180 days following the admit assessment; and (b) a second Assessment Type A (admit) or C (continuing) 90 - 210 days after the admit assessment.	TBD - No sanctions will be assessed for the fiscal years of 2024 -2025.	50%

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3.8	High Need Adults Functioning BENCHMARK *NEW^	The percentage of adults authorized in a FLOC with LOC-R 4 who have acceptable or improved functioning in the Life Domain Functioning OR the Strengths domain of the ANSA	TBD - No sanctions will be assessed for the fiscal years of 2024 -2025.	0%
3.9	Retention of Justice- involved Adults BENCHMARK *NEW^/remove?	The percentage of adults authorized in a FLOC in the prior measurement period with Assessment Type A (admit) and ANSA scores that trigger the Criminal Behavior module who have (a) an in-person, synchronous audiovisual, or synchronous audio-only service contact 90 - 180 days following the admit assessment and (b) a second assessment Type A (admit) or C (continuing) 90 - 210 days after the admit assessment.	TBD - No sanctions will be assessed for the fiscal years of 2024 -2025.	41.1%
3.10	Criminal Justice Outcomes BENCHMARK *NEW^/possible modification?	The percentage of adults authorized in a FLOC with ANSA scores that trigger the Criminal Behavior module who have acceptable or improved functioning in the Criminal Behavior module.	TBD - No sanctions will be assessed for the fiscal years of 2024 -2025.	0%

* New measures for FY2024

^Held Harmless FY24 -FY25

Child and Youth Services					
Item	Criteria	Definition	Target	Achieved	
4.1	Child/Youth Service Target	The average monthly number of children/adolescents authorized in a FLOC.	100% of 425 per FY 1/2	85%	

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4.2	Juvenile Justice Avoidance - possible removal?	At least 95.0% of children/youth authorized in a FLOC shall have no arrests (acceptable) or a reduction of arrests (improving) from time of first assessment to time of last assessment.	≥ 95% by end of FY	98%
4.3	Family Partner Response BENCHMARK *NEW - possible modification?	At least 65.2% of children and youth authorized in a FLOC receiving any Family Partner Support Services who have acceptable or improved functioning in one or more of the following CANS Caregivers Needs domain items: Family Stress, Involvement with Care, and Knowledge.	≥ 65.2%	66.6%
4.4	Family and Living Situation	At least 67.5% of children and youth authorized in a FLOC shall have acceptable or improved family and living situations.	≥ 67.5% Per FY 1/2	66.6%
4.5	Retention of Justice- involved Youth BENCHMARK *NEW^ - possible removal?	The percentage of children and youth authorized in a FLOC in the previous measurement period with Assessment Type A (admit) and CANS scores that trigger the Juvenile Justice module who have (a) an in-person, synchronous audiovisual, or synchronous audiovisual, or synchronous audioonly service contact 75 - 180 days following the admit assessment; and (b) a second Assessment Type A (admit) or C (continuing) 75 - 210 days after the admit assessment.	TBD - No sanctions will be assessed for the fiscal years of 2024 -2025.	0%
4.6	Juvenile Justice Outcomes BENCHMARK* NEW^ - possible modification?	The percentage of children and youth authorized in a FLOC with CANS scores that trigger the Juvenile Justice module who have acceptable or improved functioning in the Juvenile Justice module.	TBD - No sanctions will be assessed for the fiscal years of 2024 -2025.	0.0%

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* New measures for FY2024

^Held Harmless FY24 -FY25

Crisis Services					
Item	Criteria	Definition	Target	Achieved	
5.1	Hospitalization Rate - possible removal?	The equity-adjusted rate of HHSC Inpatient Bed Days in the population of the local service area shall be less than or equal to 1.9%.	≤ 1.9% per FY 1/2	2.83%	
5.2	Access to Crisis Response Services	At least 61.9% of crisis hotline calls shall result in in-person, synchronous audiovisual, or synchronous audio-only encounters.	≥ 61.9% per FY 1/2	75.5%	
5.3	Adult Jail Diversion	The equity-adjusted percentage of valid Texas Law Enforcement Telecommunications System (TLETS) bookings across the adult population with a match in CARE shall be less than or equal to 10.46%.	≤ 10.46% per FY 1/2	14.46%	
5.4	Hospital 30-day Readmission BENCHMARK* NEW^	No more than 10.2% of adults, children, and youth who are discharged from a state hospital, an HHSC Contracted Bed, a CMHH, or a PPB shall be readmitted within 30 days of discharge.	≤ 10.2%, but no sanctions will be assessed for the fiscal years of 2024 -2025.	12.5%	

* New measures for FY2024

^Held Harmless FY24 -FY25

OTHER					
Item	Criteria	Definition	Target	Achieved	
6.1	Long-Term Services and Supports	Contractor shall act upon referrals within 15 calendar days of receipt from the LTSS Screen.	≥70%	100%	

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IV. CART Report - Andy Martin

Year to date – 341 Calls

- 65% proactive outreach and follow-up
- 30% through dispatch
- 31% referred to service/connected to care
- 10% resolved on site
- No use of force, no arrests

WF City Council increased Fire positions from 72 to 76 to help cover CART EMT duties. The Police Department operates differently, but HFC is building a case for the city to continue devoting PD time to this after Priddy Grant funds have ended.

V. Child & Adolescent Report – Amanda Cantu

Talked about the groups Decatur will be having for the kids over the summer.

VI. Narcan Report – Brad Fisk

Helen Farabee Centers has its first Narcan vending machine, and it is installed in our lobby here at Broad Street. The Narcan is free and anyone needing it can feel free to take what they need. The machine has information on front of how to recognize an opioid/opiate overdose, how to administer Narcan, and how to get emergency medical services. Please feel free to tell your clients with opioid/opiate use issues or that have family/friends with opioid/opiate use issues about it so that they can have this life saving drug on hand.

Brad offered to give a tour of the second vending machine located in our Denver Street Clinic.

VII. Mental Health Month Project with Channel 3 – Kiersten Mastalsz

This project is to help raise awareness about mental health issues affecting our friends, neighbors and families. This is a month-long campaign. Helen Farabee will have five 15 second recordings to be played 100 throughout the day and month.

As of 1/1/2025 we have had 90 community events/presentations with 49 more currently scheduled.

VIII. Questions/Membership Report/Meeting Date - Connie Johnston

Committee members were asked to send an email if they had any recommendations for new members.

A different program will be highlighted going forwarding at each meeting so that members have a better understanding of the services we provide.

Next meeting will be in August.

AGENDA ITEM: 070325-6C1 MEETING DATE: JULY 3, 2025

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- C. EXTERNAL AUDITS

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RECOMMENDED ACTION: Information Item Only

BACKGROUND INFORMATION:

Site Visit conducted 4/11/25 at Helen Farabee – Met with Program Director M. McCullar and Director of Utilization and Quality Management C. Mullenix-Artigue at Helen Farabee Centers at 1515 N. Business 287 in Decatur, TX

- Went on a brief tour of the clinic. The clinic appeared to have adequate space and seating in the waiting area as well as reading material for clients. There appeared to be adequate rooms for telehealth appointments, case management appointments, and office duties. The building appeared clean and well maintained.
- Went through multiple files focusing on benefits notes. At the time of the last review, notes
 on benefits were scarce, but the notes reviewed at this visit were much more consistent.
 Notes reflected clients getting screened for benefits at the intake process and getting referred
 to benefits specialists. WebApp is reflecting the pending, approved, or denied status of
 applications entered by Helen Farabee staff.
- Discussed the steady rate of referrals and the increasing strain it is putting on their intake
 system. Director McCullar reported that at this time, they can get people in for their initial
 appointment within the timeframe and then for their ANSA a week after, but they may be
 looking at needing a waiver for their intake timeline. She reported that a lot of this is due to
 Wichita Falls probation opting out of TCOOMMI services for a time which reduced their
 places being held for intakes.
- Director McCullar reported that communication with Wichita Falls probation is much better than it had been.
- No old equipment to return

CONCLUSION: As there are not any issues of non-compliance from this visit, this site visit is considered closed.

SPECIFIC REASONS WHY THESE ACTIONS ARE NECESSARY FOR THE CENTER:

As a Program Provider, we must be in continuous compliance with various state agencies.