

LAKES REGIONAL COMMUNITY CENTER

REGULAR MEETING OF THE BOARD OF TRUSTEES

WEDNESDAY, JULY 24, 2024, 5 PM

MEETING TO BE HELD IN PERSON AND VIA ZOOM

AVAILABLE TO THE PUBLIC:

You are invited to the LRCC Board of Trustees Meeting.

LRCC Board of Trustee's Meeting

Date/Time: July 24th/ 5:00 PM

Location: Sulphur Springs Behavioral Health Clinic or by Zoom

Join the Meeting via Zoom:

<https://us06web.zoom.us/j/88691418863?pwd=6WhMuOhGCK59s03W3VB9DoUaXef4f.1>

Meeting ID: 886 9141 8863

Passcode: 734418

Dial by Phone (audio only): [\(346\) 248-7799](tel:3462487799)

Meeting ID: 886 9141 8863

Passcode: 734418

AGENDA

AGENDA NUMBER	TOPIC
07.01.24	CALL TO ORDER <ul style="list-style-type: none">• Roll Call / Introduction of Guest.
07.02.24	APPROVAL OF MINUTES <ul style="list-style-type: none">• Regular Board Meeting Minutes of May 22, 2024
07.03.24	COMMENTS FROM CITIZENS <p><i>Presentations are limited to three minutes per person and must pertain to an agenda item. The Board reserves the right to limit the number of speakers and/or the length of comments on any topic. Citizens wishing to address the Board must register prior to the start of the meeting.</i></p>
07.04.24	COMMITTEE MEETING REPORTS <p>NA.</p>
07.05.24	RECOMMENDATIONS FOR APPROVAL <ul style="list-style-type: none">• Motion to Approve Resolution Authorizing the Opening of New Bank Account entitled "FSA-TaxSaver" to use as the repository for our new Flexible Spending Account with The American National Bank of Texas, Terrell, Texas, and accordingly authorizes Erwin L. Hancock, Chief Financial Officer to open said bank account.<ul style="list-style-type: none">❖ This resolution and its authorization shall continue in full force and effect until amended by the Board of Trustees of Lakes, and until said designated local banks (per attached list) receives a copy of any such amendment or resolution.

LRCC Board of Trustees Meeting Agenda

- 07.06.24 EXECUTIVE DIRECTOR REPORT** (*John Delaney*)
- 1115 Transformation Waiver Update
 - FY-25 Budget Preparation
 - Texas Council Update
 - HHSC Performance Contracts/Grants and Local Initiatives
 - East Texas Behavioral Health Network (ETBHN)
- 07.07.24 FISCAL REPORT** (*Erwin Hancock*)
- Letter of Engagement
 - Motion to Accept Center's Financial Statement for Period(s) Ending: May/June, 2024.
 - Motion to Accept Centers 3rd Quarterly Investment Report
- 07.08.24 MENTAL HEALTH SERVICES REPORT** (*Didi Thurman*)
- Empowerment Grants – See Attached
 - SIMS Mapping
 - Disaster Behavioral Health Crisis Counseling Program (CCP)
– Severe Storm East Texas – Lamar County
 - Key BH Positions Hired
- 07.09.24 INTELLECTUAL & DEVELOPMENTAL DISABILITIES REPORT** (*Laurie White*)
- Waivers-Home and Community Services (HCS)
 - Individual Skills and Socialization (ISS)
 - Intermediate Care Facilities (ICF)
 - Vocational Apprenticeship Program (VAP)
 - Electronic Health Record
 - Budget
 - Medicaid Unwinding Issues
 - Staffing
- 07.10.24 QUALITY MANAGEMENT/CONTRACTS REPORT** (*Kellie Walker*)
- Contracts
 - Rights/Abuse, Neglect & Exploitation Allegations
 - QM MH, NTBHA & Substance Abuse
 - IDD
- 07.11.24 HUMAN RESOURCES REPORT** (*Jessica Ruiz*)
- Staffing Issues
 - Compensation & Benefits
- 07.12.24 ADJOURNMENT**

Lakes Regional Community Center
Upcoming Board-Related Meetings & Events

Regular Meeting of the Board of Trustees

August 28, 2024
1525 Airport Road
Rockwall, Texas

AGENDA ITEM NO. 07.02.24

Approval of Minutes

RECOMMENDATIONS FOR APPROVAL:

- Motion to approve prior Board of Trustees meeting minutes.

Rationale:

Discussion and Approval of Regular Board Meeting Minutes of May 2024 as presented.

LAKES REGIONAL COMMUNITY CENTER
REGULAR MEETING OF THE BOARD OF TRUSTEES
WEDNESDAY, MAY 22, 2024, 5PM
BOARD MINUTES

AGENDA NUMBER	TOPIC
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05.01.24

CALL TO ORDER

The May 22, 2024 regular meeting of the Lakes Regional Community Center Board of Trustees called to order by Chairperson, Tom Brown at 5:00 PM with a quorum present by Zoom. Chairperson asked for Roll Call.

Members Present (In Person/Zoom):

Tom Brown, Hunt County, Chairperson	Steve Earley, Lamar County (Zoom)
E. P. Pewitt, Morris County	Lisa Heine, Ellis County (Zoom)
Margaret Webster, Kaufman County (Zoom)	
Shae Green, Rockwall County (Zoom)	Crystal Richardson, Navarro (Zoom)
Jan Brecht-Clark, Ph.D. Delta County (Zoom)	Dana Sills, Hopkins County (Zoom)
Harold Kennington, Camp County (Zoom)	

Members Absent: Nancy Leflett, Titus County; Sheriff Ricky Jones, Franklin County

Vacant Seat(s): NA

Guest(s): NA

Ex Officio Members Present: NA

Ex Officio Members Absent: NA

Management Staff Present: John Delaney, Erwin Hancock, Didi Thurman (Zoom), Jessica Ruiz (Zoom), Laurie White (Zoom), Kellie Walker (Zoom), Larry Jonczak

Management Staff Zoom: NA

Management Staff Absent: NA

Board Liaison/Recording Secretary:

Judy Dodd, Board Liaison/Recording Secretary
Tammy Johnson, CFO Administrative Assistant

05.02.24

APPROVAL OF MINUTES

Recommended Board Action:

➤ Approval of Minutes of April 24, 2024 meeting.

Rational:

Chairperson asked members if they had reviewed the minutes and if there were any corrections or additions. With no corrections or additions, Chairperson asked for motion to approve. Motion made by E. P. Pewitt to approve and seconded by Jan Brecht Clark. A sign of aye approved minutes unanimously.

CLOSURE

05.03.24

COMMENTS FROM CITIZENS

➤ NA

CLOSURE

05.04.24 COMMITTEE MEETING REPORT

➤ NA
CLOSURE

05.05.24 RECOMMENDATIONS FOR APPROVAL

➤ NA
CLOSURE

05.06.24 EXECUTIVE DIRECTOR REPORT (*John Delaney*)

Recommended Board Action:

None: Information only

Rationale:

Discussion on the following:

➤ **1115 Transformation Waiver Update:**

❖ **Direct Payment Plan Update:**

- Program operates on the state fiscal year but the quality measures we report follow the calendar year. The DPP-BHS program includes two components:
 - Component 1 (B-1 Dollar Increase) is a uniform dollar increase issued in monthly payments to entities participating in the program.
 - Component 2 (B3-Rate Enhancement) is a uniform percent increase on certain CCBHC services.
- *HHSC's Provider Finance Division sent out the FY25 DDP-BHS rate model and estimates for each Center's expected IGT match. We sent them our form to commit to their IGT estimate as required.*

❖ **CCP Update for March Board Meeting:**

- To participate each Center must have staff trained for each year of the PHPCCP program in order to submit the cost report for the year. The training is expected late July/early August. We are also going to review our Charity Care policy and will bring any changes to the Board for approval at the future meeting.

➤ **Texas Council Update:**

- ❖ The 2024 Texas Council Conference will be June 17-19, and will take the place of the June meeting.
- ❖ On May 8, 2024 Texas House Speaker Dade Phelan released the House's interim charges. The Human Services Committee's third charge is particularly important to our system, calling for an evaluation of IDD waiver program assess as noted below:
 - **Support for Texans with Intellectual Disabilities:** Evaluate access to Home and Community-based Services (HCS) waivers, including the interest list, effects of inflation on the cost of services, and availability of services and service providers. Consider the long-term stability of long-term services and supports in waiver programs and consider alternative delivery models.
 - **Committee charges relevant to our system were:**
 - **Monitoring of Implementation of SB 26**
 - **Responses to Mental Health Emergencies**

- **HHSC Performance Contracts/Grants and Local Initiatives:**
 - ❖ HHSC
 - Received our contract amendment to include workforce and private psychiatric bed appropriations that were part of the last legislative session. The amendment requires the funding to be spent by the end of this fiscal year.
 - ❖ North Texas Behavioral Health Network (NTBHA)
 - Notified by NTBHA that updated provider contracts are being sent out in the next week.
- **East Texas Behavioral Health Network (ETBHN)**
 - ❖ ETBHN will host a presentation booth at the Tx. Council Annual Conference. New ETBHN Director Rachel Coleman.

CLOSURE

05.07.24

FISCAL REPORT (Erwin Hancock)

Recommended Board Action:

- Review and take action to Accept Center's Financial Statement for Period(s) Ending: April, 2024.

Rationale:

Discussion on the following:

- **Erwin presented the Center's financial reports for the month(s) of April, 2024 for approval.**
 - ❖ Summary excess expenses over revenue.
 - ❖ Revenue and Expenditure
 - Reclassify Capital Outlay – Insurance Claim
 - Reclassify Capital Outlay expense to Software Support Fees per adult.
 - Includes DPP Revenue – recording monthly total amount received.
 - December includes three payrolls.
 - February Vehicle Fuel Costs were recorded to March business due to late invoice.
 - Includes reclassification for work in progress at the Mt. Pleasant Clinic-February Correction
 - Includes February and March fuel costs
 - Includes Final Reconciliation Settle-Up DDP FY223
 - Includes Jan-Mar retro SUTA Rate Adjustment

Chairperson asked if any questions. With no further discussion, Chairperson asked for motion to approve financials for the month(s) of April, 2024. E. P. Pewitt made motion to approve with second by Steve Earley. Financial(s) were approved unanimously sign of aye.

CLOSURE

05.08.24

MENTAL HEALTH SERVICES REPORT (Didi Thurman)

Recommended by Board Action:

None: Information only

Rationale:

Discussion on the following:

➤ FY 24 Contact Updates

❖ PPB-Private Psychiatric Beds

- Contracted with Glen Oaks, Texoma in Sherman, and UT Health in Tyler, and a contract for youth in Garland at Perimeter.
- Expended about 70% of the original funds allocated for PPB.
- Summer could see an escalation of hospitalization and we could use some of the additional funding.

❖ NTBHA

- ❖ Anticipated based on their email communications that we would have received our amendment for services, but we have not.

❖ Performance Measures

- Discovered one measure that has fallen off significantly since the EHR implementation in March.
- Recognized that something is not mapped correctly from our system to the state system. Adjustments have been made in our system and a test file is being sent so that any further corrections needed can be made before the end of the month.

➤ CCBHC – Certified Community Behavioral Health Clinic SAMHSA Grant

❖ South Central Regional Meeting

- Attended well by several states. (We sent three)
- Three tracks provided -leadership, care deliver and outcomes
- Time was provided for us to meet as a team and think about our goals and vision for being a CCBHC.

❖ CCBHC-IA Grant Update – Three main initiatives of the grant:

- Youth SUD services in Hunt County – working with school districts and juvenile probation for referrals and they are doing a Vape education class.
- Mobile Response and Stabilization Services – Up and running. Presentations about this service have been made at local CRCG meetings.
- Continue identifying young adults that may be at-risk for physical health issues and working to link them to primary health.

➤ Key BH Positions Posted

❖ Terrell MH Center Director – Director retired/position posted.

❖ Director of Child & Adolescent Services & Specialty Care

- Position is to focus on all things related to serving youth and young adults.
- Three interviews with strong candidates.

CLOSURE

05.09.24 INTELLECTUAL & DEVELOPMENTAL DISABILITIES REPORT (Laurie White)

Recommended by Board Action:

None: Information only

Rationale:

Discussion on the following:

- **Waivers - Home and Community Services (HCS)**
 - ❖ 1 Group Home opening in Terrell
 - **Individual Skills and Socialization (ISS)**
 - ❖ Waxahachie ISS licensure is still pending
 - ❖ All others fully licensed for 1-3 years
 - **Intermediate Care Facilities (ICF)**
 - ❖ 1 Group Home opening in Greenville
 - **Vocational Apprenticeship Program (VAP)**
 - ❖ 12 apprentices doing well
 - **Electronic Health Record**
 - ❖ Billing is being cross-reviewed for accuracy in the new system/TMHP
 - **Medicaid Unwinding Issues**
 - ❖ Clients assigned the wrong Medicaid Type
 - ❖ Medicaid states they have not received information when there is proof
 - ❖ Texas Council and Private Provider Associations are proposing to designate people at HHSC to respond to Medicaid and TMHP issues concerning waivers.
 - ❖ Various other issues
 - **Staffing**
 - ❖ PCC vacancy Central
 - ❖ RN/LVN vacancy Greenville and Terrell
 - ❖ Administration
- CLOSURE**

05.10.24 QUALITY MANAGEMENT/CONTRACTS REPORT (Kellie Walker)

Recommended by Board Action:

None: Information only

Rationale:

Discussion on the following:

- **Contracts**
 - ❖ Received an amendment to our MH Contract for PPB and PASRR.
 - ❖ Increase of PPB bed days from 1512 to 1828
 - ❖ NTBHA Contracts- Received email stating our contracts are being uploaded to DocuSign and should receive over the coming days.
 - ❖ SUD Licensure: Submitted renewal on all facilities.
- **Rights/Abuse, Neglect & Exploitation Allegations**
 - ❖ Greenville – MH – 1 unconfirmed
 - ❖ Pending A,N.&E Allegations: Greenville MH -3; MP MH -1
- **Corporate Compliance**
 - ❖ IDDA Investigation: Staff's documentation did not support service delivery.
 - ❖ Disciplinary Actions Taken: Separated from employment.

- **QM MH, NTBHA & Substance Abuse**
 - ❖ Performance Measures: Met all performance measures for FY24 Q1 & Q2 except for LTSS Long Term services and Supports. This measure has been an accountability measure.
 - HHSC stating they do not plan to recoup funding relative to our performance and required no further action from us at this time.
 - Missed Effective Crisis Response in April shall not be followed by admission to an HHSC inpatient bed within 30 days of the first crisis episode.
 - ❖ NTBHA 2023 Fiscal Audit: Request to submit confirmation of grant and contract payments. Confirmation sent May 2, 2024.
 - ❖ HHSC Internal Peer Review: Request of PASRR de-identified records for six individuals. Records submitted on April 26, 2024.
 - ❖ DPP Measures: Measures for SY24 Round 2 submitted April 23, 2024.
 - **IDD**
 - ❖ IDD Service Target: Met target for April with 180 – target 169.
- CLOSURE**

05.11.24 HUMAN RESOURCES REPORT (Jessica Ruiz)

Recommended by Board Action:

None: Information only

Rationale:

Discussion on the following:

- **Staffing issues**
 - ❖ Headcount: 429 employees and 461 approved FTE's.
 - Vacancies: 31 vacancies
 - Vacancy Report Clarification was attached.
 - ❖ Separations: 4 separations
 - ❖ Recruitment: Various Sources
 - ❖ Training and Development: 16 classes with a total of 69 participants.
- **Compensation and Benefits:**
 - ❖ Covid: No COVID reports for the month of April.
 - ❖ YTD: Ten large claim; which five of them exceeds the stop loss limit.

CLOSURE

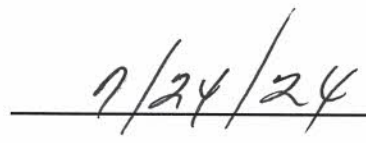
05.12.24 ADJOURNMENT

Chairperson ask for any other matter to discuss if not for motion to adjourn. With no further discussion, Chairperson asked for motion to adjourn. E. P. Pewitt made motion and seconded by Jan Brecht-Clark. Motion carried unanimously by a sign of aye.

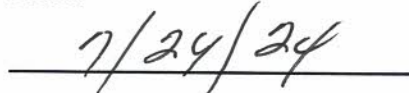
ATTEST:



Margaret Webster, Board Secretary



DATE:



AGENDA ITEM NO. 07.03.24

Citizens' Comments

RECOMMENDATIONS FOR APPROVAL:

Public comment(s) may be addressed to the Board of Trustees by community members and/or any interested parties.

Rationale:

Presentations are limited to three (3) minutes per person. The Board reserves the right to limit the number of speakers and/or the length of comment on any topic. Citizens wishing to address the Board must register prior to the start of the meeting and any comments should pertain to an agenda item.

AGENDA ITEM NO. 07.04.24

Committee Meeting Reports

RECOMMENDATIONS FOR APPROVAL:

NA

Rationale:

Report of the following committees of the Board of Trustees, if applicable:

- Budget & Finance, Margaret Webster, Chair
 - **No Meeting Posted**
- Human Resources, Shae Green, Chair
 - **No Meeting Posted**
- Programs, Dana Sills, Chair
 - **No Meeting Posted**

AGENDA ITEM NO. 07.05.24

Recommendations for Approval:

- Review and take possible action to Approve Resolution Authorizing the Opening of New Bank Account entitled "FSA-TaxSaver" to use as the repository for our new Flexible Spending Account with The American National Bank of Texas, Terrell, Texas, and accordingly authorizes Erwin L. Hancock, Chief Financial Officer to pen said bank account.
 - ❖ This resolution and its authorization shall continue in full force and effect until amended by the Board of Trustees of Lakes, and until said designated local banks (per attached list) receives a copy of any such amendment or resolution.

Rationale:

- Motion to Approve Resolution Authorizing the Opening of New Bank Account entitled "FSA-TaxSaver" to use as the repository for our new Flexible Spending Account with The American National Bank of Texas, Terrell, Texas, and accordingly authorizes Erwin L. Hancock, Chief Financial Officer to pen said bank account.
 - ❖ This resolution and its authorization shall continue in full force and effect until amended by the Board of Trustees of Lakes, and until said designated local banks (per attached list) receives a copy of any such amendment or resolution.

Resolution
Authorizing the Opening of New Bank Account

Whereas, Lakes Regional MHMR Center dba Lakes Regional Community Center (Lakes) is an agency of the State of Texas, a governmental unit and a unit of local government as defined by Chapters 101 and 102, Civil Practice and Remedy Code, and a local government as defined by Section 3, Article 4413 (32c) of the Inter-local Cooperation Act, Vernon's Texas Civil statute, and is empowered to open bank accounts in the counties where it is authorized to consummate business.

NOW THEREFORE, be it resolved as follows:

- A. That Lakes shall agree to open a new bank account entitled "FSA-TaxSaver" to use as the repository for our new Flexible Spending Account with The American National Bank of Texas, Terrell, Texas, and accordingly authorizes Erwin L. Hancock, Chief Financial Officer to open said bank account.

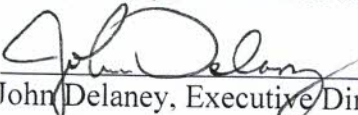
- B. This resolution and its authorization shall continue in full force and effect until amended by the Board of Trustees of Lakes, and until said designated local banks (per attached list) receives a copy of any such amendment or resolution.

This resolution is hereby adopted by the Board of Trustees of Lakes Regional Community Center at its regular meeting held on this 24th day of July, 2024.

Lakes Regional Community Center

By: 

Tom Brown, Chairman of the Board

By: 

John Delaney, Executive Director

LAKES REGIONAL MHMR CENTER

List of Bank Accounts

As of July 15, 2024

Alliance Bank P. O. Box 500 Sulphur Springs, TX 75483 903-885-2187	Acct # 10-6314-8	Depository Only
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American National Bank P. O. Box 40 Terrell, TX 75160 972-524-341	Operating Acct Money Market Acct Trust Fund Account Paypal Account Flexible Spending Acct Various Loans for 2 building & 17 vehicles	Acct # 4600670576 Acct # 4600670618 Acct # 4600670444 Acct # 4600829545 Acct # 4600670626
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Bank of Texas, Sherman P. O. Box 29775 Dallas, TX 75229-0775	Acct #8096732704	Depository Only
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Lamar National Bank P. O. Box 1097 Paris, TX 75461-1097 903-783-9246	Acct # 67249	Depository Only
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Pilgrim Bank 112 W. 16 th St. Mt. Pleasant, TX 75455 903-575-2180	Acct # 1026658	Depository Only
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Prosperity Bank 207 South Clay Ennis, TX 75119-4521 972-875-8461	Acct # 4746731	Depository Only
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TexPool, Participant Services 1001 Texas Avenue, Suite 1150 Houston, TX 77002	Acct #1290300001	Investment Pool
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First National Bank of Omaha Stop: 3118/01 1620 Dodge St. Omaha, NE 68197	Acct #28648832320	Reserved Savings CC
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AGENDA Item No: 07.06.24
Executive Director's Report:

Recommended Board Action:
None: For Information Only

Rational:

Executive Director Report:

1. 1115 Transformation Waiver Update:

Directed Payment Program – Behavioral Health Services (DPP-BHS)

This program operates on the state fiscal year but the quality measures we report follow the calendar year. The DPP-BHS program includes two components:

- Component 1 (B1-Dollar Increase) is a uniform dollar increase issued in monthly payments to entities participating in the program. As a condition of participation, providers will report on progress made toward certification or maintenance of CCBHC status. Enrolled providers are also required to report on the implementation status of activities foundational to quality improvement, such as telehealth services, collaborative care, integration of physical and behavioral health, and improved data exchange.
- Component 2 (B2-Rate Enhancement) is a uniform percent increase on certain CCBHC services. As a condition of participation, providers are required to report on metrics that align with CCBHC measures and goals. Providers that have CCBHC certification are eligible for a higher rate enhancement.

Payments are from services provided only to Medicaid Managed Care clients that we serve in the STAR, STAR+PLUS or STAR Kids programs.

DPP Update for July Board Meeting:

Centers are working with the TX Council to estimate any reconciliation of IGT or provider payments as this fiscal year ends next month. Final reconciliation typically is finalized sometime in the first quarter of FY 25.

The Public Health Provider – Charity Care Pool (PHP-CCP)

This program provides uncompensated care reimbursement to help cover our costs for services to uninsured and indigent clients. It follows the federal fiscal year calendar of October 1 through September 30.

CCP Update for July Board Meeting:

To participate each Center must have staff trained for each year of the PHPCCP program in order to submit the cost report for the year. The training is expected late July/early August. We are also going to review our Charity Care policy and will bring any changes to the Board for approval at a future meeting.

2. FY-25 Budget Preparation:

The first draft budget for FY-25 is being completed and will be ready for Board review at our August 28 meeting in Rockwall. The Board HR and Budget committees will meet prior to the regular meeting to go over the final insurance benefits proposal and annual budget information to recommend to the full Board during the regular meeting.

3. Texas Council Update

The 2024 Texas Council Conference in June was well attended, and the various presentations are now available. I can send these out to any Board members interested.

4. HHSC Performance Contracts/Grants and Local Initiatives.

- HHSC-Behavioral Health:

We received our contract amendment to include workforce and private psychiatric bed appropriations that were part of the last legislative session. The amendment requires the funding to be spent by the end of this fiscal year.

- North Texas Behavioral Health Authority (NTBHA):

We have executed the new NTBHA contract after discussions to modify their initial target expectations. The new contract also included additional funding to expand the Greenville Coffee Hours Peer Support program.

- ECI 2025 Contract Renewal:

We are currently working on this contract for next year. The ECI sent us a proposed allocation which will be tight due to the omission of the startup funds we received this year to add 4 additional counties. Our expected child target count for this new contract is 343 per month.

5. East Texas Behavioral Health Network (ETBHN)

- ETBHN will hold their strategic planning meeting in Conroe during the last week in July. The meeting will set the programmatic priorities for the network over the next two-year period.

AGENDA ITEM NO. 07.07.24

Fiscal Reports

RECOMMENDATIONS FOR APPROVAL:

- Letter of Engagement from Scott, Singleton, Fincher and Company, P.C. (Certified Public Accountants)
- Center's financial statement for the month(s) of May and June, 2024.
- Motion to Accept Center's 3rd Quarterly Investment Report.

Rationale:

- Review and take action to approve Letter of Engagement from Scott, Singleton, Fincher and Company, P.C. (Certified Public Accountants)
- Review and take action to approve Center's financial statement for the month(s) of May and June, 2024.
- Review and take action to approve Center's 3rd Quarterly Investment Report.

SCOTT, SINGLETON, FINCHER AND COMPANY, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

4815-A KING STREET
TELEPHONE 903-455-4765
FAX 903-455-5312
GREENVILLE, TEXAS 75401

Member of:
AICPA Governmental Audit Quality Center

Members of:
American Institute of
Certified Public Accountants

Texas Society of
Certified Public Accountants

June 25, 2024

To the Board of Trustees and Management
Lakes Regional Community Center
P. O. Box 747
Terrell, Texas 75160

We are pleased to confirm our understanding of the services we are to provide for Lakes Regional Community Center for the year ended August 31, 2024.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of **Lakes Regional Community Center (Center)** as of and for the year ended August 31, 2024. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement **Lakes Regional Community Center's** basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to **Lakes Regional Community Center's** RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis.
2. Budgetary Comparison Schedule – General Fund

We have also been engaged to report on supplementary information other than RSI that accompanies **Lakes Regional Community Center's** financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements.

1. Schedule of expenditures of federal and state awards.

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

1. Introductory section
2. Statistical section required by THHSC audit guidelines

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 issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. 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 GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal and state statutes, regulations, and the terms and conditions of federal and state awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Texas Grant Management Standards (TxGMS).

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; the provisions of the Uniform Guidance, the provisions of Texas Grant Management Standards (TxGMS) and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance and TxGMS, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is

limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

Net realizable value of accounts receivable.

Revenue recognition policies.

Compliance with federal and state major program requirements.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. 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, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance and TxGMS, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal and state award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance or TxGMS.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, the Uniform Guidance and TxGMS.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Lakes Regional Community Center's compliance with provisions of applicable laws, regulations, contracts,

and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance and TxGMS require that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal and state statutes, regulations, and the terms and conditions of federal and state awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement*, TxGMS, and the *Guidelines for Annual Financial and Compliance Audits of Community MHMR Centers* published by the Texas Health and Human Services Commission for the types of compliance requirements that could have a direct and material effect on each of Lakes Regional Community Center's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on Lakes Regional Community Center's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance and TxGMS.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal and state awards, and related notes of Lakes Regional Community Center in conformity with accounting principles generally accepted in the United States of America, the Uniform Guidance, and TxGMS based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal and state awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal and state awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal and state awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance and TxGMS; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal and state awards; federal and state award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that 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 of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review on our first scheduled date of field work.

You are responsible for identifying all federal and state awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal and state awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance and TxGMS. You agree to include our report on the schedule of expenditures of federal and state awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal and state awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal and state awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal and state awards in accordance with the Uniform Guidance and TxGMS; (2) you believe the schedule of expenditures of federal and state awards, including its form and content, is stated fairly in accordance with the Uniform Guidance and TxGMS; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal and state awards.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal and state awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the schedule of expenditures of federal and state awards, and related notes and that you have reviewed and approved the financial statements, the schedule of expenditures of federal and state awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal and state awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to **Lakes Regional Community Center**, however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Scott, Singleton Fincher and Company, P.C. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Texas Health and Human Services Commission (HHSC) or the Inspector General or its designee, a federal or state agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Scott, Singleton Fincher and Company, P.C. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal or state awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Jonathan B. Smith, CPA is the engagement partner for the engagement. He is responsible for supervising the engagement and signing the reports or authorizing another individual to them. We expect to begin our audit on mutually agreed-upon dates.

Our fee for these services will be \$51,350. You will also be billed for travel and other out-of-pocket costs such as report production, word processing, postage, etc. Together we will mutually establish an audit schedule for the delivery of items we request to perform our audit procedures. Failure to deliver the items on the request list according to the schedule will result in scheduling delays that may increase the cost of the audit between 10% and 20%. Significant changes in lease reporting requirements under GASB 87 and SBITA reporting requirements under GASB 96 may also require additional time. In the event these circumstances arise, we will advise if significant additional time is necessary and inform you of any expected increase in cost. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly.

Reporting

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Board of Trustees and Management of **Lakes Regional Community Center**. 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 opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance and TxGMS report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and TxGMS. Both reports will state that the report is not suitable for any other purpose.


We appreciate the opportunity to be of service to **Lakes Regional Community Center** and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

Scott. Singleton, Fincher and Company, P.C.

RESPONSE:

This letter correctly sets forth the understanding of **Lakes Regional Community Center**

Management signature:  Title: _____ Date: 7/24/2024

Governance signature: _____ Title: _____ Date: _____

Lakes Regional Community Center
Financial Report
For the Month of May 2024

Erwin Hancock
Chief Financial Officer

June 20, 2024

Lakes Regional Community Center
Financial Report Outline

I. Financial Summary	Page 1
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Lakes Regional Community Center
 Financial Summary for the Month Ending May 31, 2024

Profit and Loss Summary

	Current Month	Year to Date
Revenues	\$4,252,565	\$32,973,204
Expenses	\$4,887,955	\$32,833,474
Net Income	(\$635,389)	\$139,730

Balance Sheet Summary

	Current YTD as of May 31, 2024	Last YTD as of May 31, 2023	Year to Year Change
Total Assets	\$41,746,760	\$41,038,576	\$ 708,184
Total Liabilities	\$9,758,080	\$9,596,406	\$ 161,674
Fund Balance	\$31,988,680	\$31,442,170	\$ 546,510

Lakes Regional Community Center
Balance Sheet

	As of 5/31/2024	As of 5/31/2023	Net Change
Current Assets			
Cash	\$ 23,881,421	\$ 23,347,321	\$ 534,100
Accounts Receivable	4,463,385	4,458,785	4,600
Other Current Assets	1,234,482	1,057,117	177,365
Total Current Assets	\$ 29,579,288	\$ 28,863,223	\$ 716,065
Long-Term Assets			
Fixed Assets (net of depreciation)	\$ 8,444,617	\$ 8,928,418	\$ (483,801)
Other Long-Term Assets	3,722,855	3,246,935	475,920
Total Long-Term Assets	\$ 12,167,472	\$ 12,175,353	\$ (7,881)
Total Assets	\$ 41,746,760	\$ 41,038,576	\$ 708,184
Current Liabilities			
Accounts Payable	\$ 987,128	\$ 915,969	\$ 71,159
Accrued Expenses	648,680	1,198,004	(\$549,324)
Short-term Debt	4,399,417	4,235,498	163,919
Total Current Liabilities	\$ 6,035,225	\$ 6,349,471	\$ (314,246)
Long-term Debt	\$ 3,722,855	\$ 3,246,935	\$ 475,920
Total Long-Term Debt	\$ 3,722,855	\$ 3,246,935	\$ 475,920
Total Liabilities	\$ 9,758,080	\$ 9,596,406	\$ 161,674
Investment In General Fund Assets	\$ 8,444,617	\$ 8,928,418	\$ (483,801)
Fund Balance	23,544,063	22,513,752	1,030,311
Total Equities and other Credits	\$ 31,988,680	\$ 31,442,170	\$ 546,510
Total Liabilities, Equities and other Credits	\$ 41,746,760	\$ 41,038,576	\$ 708,184

**Lakes Regional Community Center
Income Statement Recap by Division
As Of May 31, 2024**

Division	Current Month	Year to Date
Mental Health Adult	\$ (324,069)	\$ 235,643
Mental Health C&A	(27,373)	(97,215)
Substance Abuse	(26,096)	67,254
IDDP	(172,316)	(114,370)
IDDA	(111,912)	52,551
ECI	36,743	47,871
Other	<u>\$ (10,366)</u>	<u>\$ (52,004)</u>
Total Lakes	<u>\$ (635,389)</u>	<u>\$ 139,730</u>

Other		
Hospitality House	\$ (2,663)	\$ (495)
Mental Health First Aid	\$ (929)	\$ 4,455
CCBHC/CMHC SAMSHA Grants	\$ 230	\$ (81,510)
Expending Fund Raising	\$ 3,100	\$ (131)
Administration	\$ (10,104)	\$ 25,676
	<u>\$ (10,366)</u>	<u>\$ (52,004)</u>

Lakes Regional Community Center
Comparative Income Statement for the Month ended May 31, 2024

		5/31/2024	5/31/2023	Variance	Var %
Revenues					
General Revenue IDD		\$215,310	\$213,435	\$1,875	1%
General Revenue MH		\$778,539	\$726,343	\$52,196	7%
Early Childhood Intervention Revenue		\$630,968	\$140,293	\$490,675	350%
Charity Care Pool / DPP	note1	\$644,128	\$707,238	(\$63,110)	-9%
NTBHA Revenue		\$220,478	\$185,199	\$35,279	19%
Medicaid Revenue		\$256,166	\$266,720	(\$10,554)	-4%
Medicare Revenue		\$2,725	\$4,842	(\$2,117)	-44%
HCS Revenue		\$454,456	\$580,660	(\$126,204)	-22%
Managed Care Revenue		\$91,791	\$134,960	(\$43,169)	-32%
Private Insurance		\$33,885	\$11,589	\$22,296	192%
Client Fees		\$4,703	\$5,691	(\$988)	-17%
Other Revenue		\$919,415	\$2,112,091	(\$1,192,676)	-56%
Total Revenues		\$4,252,565	\$5,089,061	(\$836,496)	-16%
Expenses					
Salaries and Wages	note2	\$2,655,602	\$2,231,269	\$424,333	19%
Employee Benefits	note2	\$749,848	\$633,799	\$116,049	18%
Staff Training		\$14,615	\$5,984	\$8,631	144%
Furniture and Equipment		\$257,997	\$14,697	\$243,300	1655%
Maintenance and Repairs		\$39,036	\$19,934	\$19,102	96%
Utilities		\$33,429	\$31,827	\$1,602	5%
Client Support		\$12,510	\$4,137	\$8,373	202%
Supplies		\$39,383	\$34,254	\$5,129	15%
Vehicle Maintenance		\$10,162	\$8,557	\$1,605	19%
Insurance Costs		\$28,990	\$29,597	(\$607)	-2%
Debt Service		\$42,621	\$37,328	\$5,293	14%
Other Expenses		\$1,003,762	\$923,191	\$80,571	9%
Total Expenses		\$4,887,955	\$3,974,574	\$913,381	23%
Net Surplus/(Deficit)		(\$635,389)	\$1,114,487	(\$1,749,876)	-157%

note1 DPP Revenue - recording monthly total amount received. Account 5283 (included in "Other") includes 10% IGT & Admin Expense Fees, to be reclassified against DPP revenue at year-end, pending settle-up. Also, April 2024 includes adjustment - Final FY23 reconciliation payment to Amerigroup = \$92,047.

note2 May 2024 Includes 3 payrolls.

Lakes Regional Community Center
Comparative Income Statement for the period ended May 31, 2024

	<u>YTD ended</u> 05/31/2024	<u>YTD ended</u> 05/31/2023	Variance	Var %
Revenues				
General Revenue IDD	\$1,915,652	\$1,890,539	\$25,113	1%
General Revenue MH	\$6,570,228	\$6,413,954	\$156,274	2%
Early Childhood Intervention Revenue	\$2,084,048	\$1,272,041	\$812,007	64%
Charity Care Pool / DPP	\$5,869,840	\$6,151,319	(\$281,479)	-5%
NTBHA Revenue	\$2,002,988	\$1,860,527	\$142,461	8%
Medicaid Revenue	\$2,392,824	\$2,365,773	\$27,051	1%
Medicare Revenue	\$48,146	\$47,957	\$189	0%
HCS Revenue	\$3,800,398	\$4,007,018	(\$206,620)	-5%
Managed Care Revenue	\$875,944	\$1,164,139	(\$288,195)	-25%
Private Insurance	\$212,176	\$159,135	\$53,041	33%
Client Fees	\$45,518	\$44,923	\$595	1%
Other Revenue	\$7,155,441	\$8,290,941	(\$1,135,500)	-14%
Total Revenues	\$32,973,204	\$33,668,266	(\$695,062)	-2%
Expenses				
Salaries and Wages	\$16,700,556	\$16,107,940	\$592,616	4%
Employee Benefits	\$5,710,090	\$5,412,068	\$298,022	6%
Staff Training	\$82,604	\$48,653	\$33,951	70%
Furniture and Equipment	\$408,103	\$405,618	\$2,485	1%
Maintenance and Repairs	\$244,671	\$212,847	\$31,824	15%
Utilities	\$355,905	\$345,007	\$10,898	3%
Client Support	\$64,519	\$46,988	\$17,531	37%
Supplies	\$282,273	\$272,921	\$9,352	3%
Vehicle Maintenance	\$87,889	\$50,618	\$37,271	74%
Insurance Costs	\$261,106	\$266,156	(\$5,050)	-2%
Debt Service	\$353,778	\$298,801	\$54,977	18%
Other Expenses	\$8,281,980	\$7,844,025	\$437,955	6%
Total Expenses	\$32,833,474	\$31,311,642	\$1,521,832	5%
Net Surplus/(Deficit)	\$139,730	\$2,356,624	(\$2,216,894)	-94%

Lakes Regional Community Center Statement of Revenues and Expenditures For the Period Ending May 31, 2024

Revenues	Sept-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Total
Local	\$ 83,442	\$ 214,597	\$ 97,724	\$ 92,456	\$ 92,630	\$ 225,305	\$ 57,009	\$ 110,051	\$ 114,522	\$	\$	\$	\$ 1,087,734
State Programs	1,559,768	1,882,454	1,631,012	1,690,626	1,630,631	1,658,067	1,592,575	1,818,990	1,865,865				15,129,946
Federal Programs	1,581,153	1,480,211	1,485,853	1,529,825	1,550,888	1,471,004	1,692,524	1,280,567	1,917,009				13,989,034
Interest Income	78,857	59,146	95,650	75,387	106,653	63,990	64,405	84,712	134,692				783,500
North Texas BH Assoc	217,896	218,987	226,669	218,379	224,950	229,495	223,482	222,651	220,478				2,002,988
TOTAL REVENUES	\$ 3,521,116	\$ 3,655,394	\$ 3,536,907	\$ 3,606,682	\$ 3,605,753	\$ 3,647,860	\$ 3,629,996	\$ 3,516,931	\$ 4,252,565	\$	\$	\$	\$ 32,973,203
Expenditures													
Current:													
Salaries & Wages	\$ 1,033,961	\$ 1,666,334	\$ 1,742,171	\$ 2,589,214	\$ 1,730,860	\$ 1,746,852	\$ 1,776,685	\$ 1,758,876	\$ 2,655,602	\$	\$	\$	\$ 16,700,556
Employee Benefits	387,799	603,550	626,911	723,974	630,891	640,991	658,221	687,905	749,848				5,710,990
Other Operating Expenses:													
Client Respite	3,430	10,565	5,455	12,631	5,360	5,688	4,838	3,213	4,208				55,388
HCS Contract	120,033	120,429	124,253	132,075	137,135	120,252	111,569	131,813	119,723				1,117,283
Consult/Pro Svcs - External	8,011	2,804	11,565	11,405	13,703	10,406	13,508	11,895	12,735				96,033
Contracts with Other Orgs-Ext	363,377	360,598	342,287	385,729	354,026	433,158	385,871	355,660	427,799				3,408,504
ICF/MP Quality Assurance Fees	6,969	7,146	6,859	7,107	6,348	6,933	7,269	6,961	6,945				62,537
TX/HML Contracts	7,350	9,766	11,160	10,087	8,758	5,493	5,766	5,077	7,479				71,135
Contracted Lab Services	133	1,968	1,263	101	854	399	637	966	1,640				7,962
Staff Development/Training	13,102	(1,593)	4,239	9,341	9,127	20,972	8,842	8,842	14,615				82,604
Non-Clinical Contracts with Others	10,393	17,687	7,113	7,865	5,794	14,619	14,619	5,177	4,035				82,334
Pharmaceuticals/Supplies	6,333	14,273	12,202	13,399	21,437	7,162	11,676	8,471	17,255				112,208
Phycal Meds	1,390	3,597	3,601	3,990	6,008	1,635	3,124	1,560	4,966				29,872
Patient Asst Program/Filing Fees	1,500	1,500	1,500	1,500	193	1,339	891	743	778				9,944
Training and Travel	15,170	53,285	56,225	43,544	44,098	53,537	46,267	66,242	60,017				438,385
Consumable Supplies	24,855	33,255	26,595	29,584	27,188	41,414	34,157	25,863	39,383				282,273
Building Capital Outlay	52,500	(32,570)	(6,025)	9,800	94,255	40,827	14,980	8,524	231,460				189,175
Furniture/Equipment over \$5,000	13,100	22,079	9,000	10,335	8,200	10,335	0	18,680	0				358,162
Computer/Equipment over \$5,000	13,100	22,079	(27,180)	10,335	10,335	10,335	0	18,680	0				57,685
Furniture/Equipment under \$5,000	573	2,804	2,173	2,098	1,480	2,098	3,891	2,098	26,537				49,941
Copier Equipment Rental	9,829	11,350	10,635	9,319	11,534	13,628	11,403	10,606	9,396				97,700
Computer Equipment Under \$5,000	9,381	6,542	6,715	5,640	5,740	26,033	27,429	31,323	31,323				127,570
Other Monthly Expenses	9,337	9,572	12,144	11,870	17,160	15,436	12,812	14,913	17,507				120,750
Computer Software Support Fees	13,015	18,220	28,960	29,931	13,688	14,640	15,864	30,040	27,818				192,176
Computer Software Fees for HR System	0	0	3,202	3,202	0	5,169	10,725	18,422	14,491				83,014
Bad Debts	152,923	104,076	0	0	0	0	174	0	0				542
Building Rent, Repair, Maintenance	8,545	10,620	159,515	151,426	143,309	146,031	120,809	142,637	175,079				1,295,806
Vehicle Operating Expense	11,696	11,598	8,916	6,845	16,672	9,311	8,808	8,209	10,162				87,889
Non-Client Utilities	44,632	11,875	59,222	39,089	43,101	48,416	39,494	36,646	33,429				82,527
Telecommunications	16,175	28,518	28,812	27,832	31,284	33,748	29,444	33,748	29,933				355,905
Data Connect/Internet Access	7,929	7,855	7,855	7,532	7,555	7,855	7,855	7,855	7,855				256,207
Crisis Hotline/Internet Svc	2,500	2,500	2,500	0	5,000	2,500	2,500	2,500	2,500				70,146
Insurance	27,347	30,634	28,990	28,990	28,990	28,990	29,182	28,990	28,990				221,500
Client Support Costs	1,173	7,763	5,449	3,910	3,818	2,493	9,270	8,135	12,510				261,105
Client Reimbursable Services	3,936	20,634	17,000	8,655	10,446	11,390	14,025	6,219	10,744				64,519
NTBHA Supported Housing	5,009	3,875	3,568	3,573	12,060	4,110	4,580	5,918	10,444				103,489
Debt Service	36,973	36,973	39,213	39,213	39,213	39,213	39,650	40,709	42,621				47,938
DPP BHS Prem Tax Risk Admin	4,945	4,945	14,024	14,024	4,945	32,861	22,606	17,414	13,838				353,778
COVID-19 Expenses	428	362	914	268	268	270	270	240	266				159,514
ECI Client Support Costs	520	300	300	520	520	426	426	865	150				3,601
Expanding Fund Raising Funds	624	453	1,535	500	1,431	378	1,344	1,187	1,692				9,144
Program Indirect	10,633	8,890	14,353	14,072	10,960	11,982	14,841	15,100	10,600				111,431
Expanding Empowerment Funds	1,044,968	1,074,850	1,103,937	1,104,274	1,166,993	1,223,290	1,104,184	1,117,828	1,482,504				10,422,828
Service Costs Unallowable													
Total Other Operating Expenses	2,466,728	3,344,734	3,473,020	4,417,462	3,528,743	3,611,132	3,539,090	3,564,610	4,887,954				32,833,473
TOTAL EXPENDITURES	\$ 1,054,388	\$ 3,106,660	\$ 63,887	\$ (610,760)	\$ 77,010	\$ 36,727	\$ 90,906	\$ (47,670)	\$ (635,389)	\$	\$	\$	\$ 139,730
Excess (deficiency) of revenues over expenditures													

note1: Reclassify Capital Outlay - Insurance Claim.
note2: Reclassify Capital Outlay expense to Software Support Fees per audit. Life/depreciation should be based on one year.
note3: Includes DPP Revenue - recording monthly total amount received. Account: DPP BHS Prem Tax Risk Admin includes 10% GST & Admin Expense Fees, to be reclassified against DPP revenue at year-end, pending settle-up.
note4: December 2023 included 3 payrolls.
note5: February Vehicle Fuel Costs was recorded to March business (late invoice). Estimated expense = \$9,000.00.
note6: Includes reclassification for work in progress Mt. Pleasant Clinic - February Correction (\$50,867.44).
note7: Includes February and March fuel costs. (Also noted in Note6 - February).
note8: Includes Final Reconciliation Settle-Up DPP FY23 - Payment to Amerigroup = \$92,047.
note9: Includes Jan-Mar retro SUTA Rate Adjustment = \$40,238.
note10: Vehicle Purchases for ECI Program
note11: May 2024 included 3 payrolls

Lakes Regional Community Center

FY24 Aged Accounts Receivable

MAY

Accounts Receivable Description	GL A/R Balance	May Current	Apr 30 Day	Mar 60 Days	Feb 90 Days	Jan & prior 120 +
MAC Adm Claim	1,094,336.07	143,825	143,825	143,825	143,825	519,036
Medicaid	438,912.50	234,371	27,481	25,642	24,829	126,590
Medicare	6,671.09	3,387	426	309	2,178	372
Private Insurance	27,423.61	12,349	4,216	2,312	4,023	4,523
Chip	441.82	290	48	36	30	38
MANAGED CARE:						
Amerigroup	21,032.90	19,947	357	-	152	578
Superior (Cenpatico)	18,467.75	17,422	414	96	445	90
Optum	21,890.16	19,381	1,364	39	556	551
Cigna	367.27	40	-	-	74	254
Texas Childrens Plan	427.38	379	-	48	-	-
Beacon	9,153.85	8,461	668	11	-	13
Molina	19,625.78	18,546	226	300	417	137
Aetna Better Health	1,730.78	968	124	225	365	48
Texas Home Living - North **	48,431.20	29,309	19,123	-	-	-
Texas Home Living - South **	10,134.96	4,308	5,827	-	-	-
HCS - North **	552,884.05	349,296	203,588	-	-	-
HCS - South **	270,961.90	94,026	121,399	55,537	-	-
VAP (Vocational Apprenticeship)	40,750.94	20,693	20,058	-	-	-
Reimbursable Svcs-TxHmL North & South	1,000.00	833	-	167	-	-
Reimbursable Svcs-HCS North	17,804.35	10,912	924	5,034	288	646
Reimbursable Svcs-HCS South	2,022.00	1,463	464	-	-	95
HCS Rm/Brd	5,610.58	868	868	868	868	2,139
ICF Residential Homes	150,037.90	131,977	6,137	5,896	5,772	257
Block Grant/TANF-Title XX Gen Revenue	71,110.77	23,702	23,707	23,702	-	-
CCBHC Samsha Grant (799) 1370-6500	105,926.81	105,927	-	-	-	-
MCOT-Hotline ARPA	4,734.17	-	-	4,734	-	-
HR133-Outpatient Cap Activity **	50,377.16	19,142	14,017	14,540	2,679	-
Coordinaated Specialty Care	162,613.19	92,081	70,532	-	-	-
CCP (Charity Care Pool)	-	-	-	-	-	-
Supported Employment	-	-	-	-	-	-
Day Hab Billings (Private Providers)	47,947.84	24,619	16,919	4,959	1,368	82
1048 IDD Billed Svcs	15,021.35	7,226	7,795	-	-	-
ECI Grant Revenue	622,462.98	622,463	-	-	-	-
ECI Respite	420.00	280	140	-	-	-
ECI Priv Ins	22,525.00	10,188	2,944	2,563	1,288	5,544
ECI Medicaid	34,514.84	33,054	922	-	-	539
ECI Managed Care	58,119.09	42,843	2,450	2,087	2,869	7,870
ECI Chip	308.50	148	59	76	25	-
A/R Other Employees	2,726.00	2,726	-	-	-	-
A/R Employee Insurance (Cobra)	230.76	231	-	-	-	-
TCOOMMI GRANT	73,953.51	41,675	32,278	-	-	-
TDCJ Contract-Greenville **	10,942.28	6,115	4,827	-	-	-
TDCJ - Sherman/Bonham/Paris **	38,688.14	18,669	20,019	-	-	-
Fannin County Drug Court	3,000.00	3,000	-	-	-	-
Hopkins County Drug Court	3,500.00	3,500	-	-	-	-
Titus County Drug Court	2,600.00	2,600	-	-	-	-
DSHS Region 3	15,152.88	15,153	-	-	-	-
DSHS Region 4	22,393.98	22,394	-	-	-	-
DSHS MHFA Outreach	29,055.65	6,381	8,006	7,916	-	6,753
ICF Upper Payment Limit	330,680.26	200,724	32,489	32,489	32,489	32,489
SAC Prog -Hunt County	5,283.90	2,662	2,622	-	-	-
ECC - (Enhanced Comm Coord)	15,202.61	8,388	6,815	-	-	-
Vaping Class	300.00	300	-	-	-	-
Comm Education (Curt Pitton)	5,693.00	5,693	-	-	-	-

Lakes Regional Community Center
 FY24 Aged Accounts Receivable

MAY

Accounts Receivable Description	GL A/R Balance	May Current	Apr 30 Day	Mar 60 Days	Feb 90 Days	Jan & prior 120 +
Misc Tarrant Co A/R - 1320-1200 \$25.00 **Laci Northam LOSS (11/09-11/10)	25.00	-	25	-	-	-
Misc Revenue - 1370-1200 - \$45,223.21 **FY23 Aud Adj DPP Tx Council Prelim IGT	39,423.21	-	-	-	-	39,423
**Tarpley Rent Reduction (sewer)	5,800.00	5,800	-	-	-	-

FY24

May Bal Due

4,560,851.72

GL bal

4,560,851.72

bal ck

\$ -

Financial Ratios Lakes Regional Community Center

For period ended May 31, 2024
Unaudited

Current Ratio:		
Current Assets	\$	29,579,288
Current Liabilities	\$	6,035,225
Ratio		4.90
Greater than 1.5?		yes

Tangible Net Worth		
Equity	\$	31,988,680
Subordinated debt		
Intangible Assets		
Adjusted	\$	31,988,680
Debt/Worth Ratio:		
Total Liabilities	\$	9,758,080
Tangible Net Worth	\$	31,988,680
Ratio		0.31
Less than 2.0?		yes

Cash Flow Coverage		
Net Income	\$	139,730
Add Depreciation	\$	-
Add Interest Expense	\$	91,002
Cash Flow Available	\$	230,732
Debt Service	\$	262,776
Cashflow Surplus	\$	(32,044)
Ratio		0.88
Greater than 1.0?		no

Days Cash on Hand		
Cash and Equivalents	\$	23,881,421
Annual Expenditures (budgeted)	\$	43,107,189
Daily Expenditure	\$	118,102
Days Cash on hand		202

Lakes Regional Community Center
Financial Report
For the Month of June 2024

Erwin Hancock
Chief Financial Officer

July 18, 2024

Lakes Regional Community Center
Financial Report Outline

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Lakes Regional Community Center
Financial Summary for the Month Ending June 30, 2024

Profit and Loss Summary

	Current Month	Year to Date
Revenues	\$3,607,473	\$36,580,677
Expenses	\$3,690,887	\$36,524,361
Net Income	(\$83,414)	\$56,316

Balance Sheet Summary

	Current YTD as of June 30, 2024	Last YTD as of June 30, 2023	Year to Year Change
Total Assets	\$40,946,518	\$40,520,680	\$ 425,838
Total Liabilities	\$9,041,252	\$9,514,111	\$ (472,859)
Fund Balance	\$31,905,266	\$31,006,569	\$ 898,697

Lakes Regional Community Center
Balance Sheet

	As of 6/30/2024	As of 6/30/2023	Net Change
Current Assets			
Cash	\$ 21,825,038	\$ 23,260,629	\$ (1,435,591)
Accounts Receivable	5,056,713	3,665,964	1,390,749
Other Current Assets	1,926,859	1,447,262	479,597
Total Current Assets	\$ 28,808,610	\$ 28,373,855	\$ 434,755
Long-Term Assets			
Fixed Assets (net of depreciation)	\$ 8,444,617	\$ 8,928,418	\$ (483,801)
Other Long-Term Assets	3,693,292	3,218,407	474,885
Total Long-Term Assets	\$ 12,137,908	\$ 12,146,825	\$ (8,917)
Total Assets	\$ 40,946,518	\$ 40,520,680	\$ 425,838
Current Liabilities			
Accounts Payable	\$ 694,908	\$ 1,157,729	\$ (462,821)
Accrued Expenses	675,786	1,227,273	(\$551,487)
Short-term Debt	3,977,266	3,910,702	66,564
Total Current Liabilities	\$ 5,347,960	\$ 6,295,704	\$ (947,744)
Long-term Debt	\$ 3,693,292	\$ 3,218,407	\$ 474,885
Total Long-Term Debt	\$ 3,693,292	\$ 3,218,407	\$ 474,885
Total Liabilities	\$ 9,041,252	\$ 9,514,111	\$ (472,859)
Investment In General Fund Assets	\$ 8,444,617	\$ 8,928,418	\$ (483,801)
Fund Balance at Beginning of Year	23,460,649	22,078,151	1,382,498
Total Equities and other Credits	\$ 31,905,266	\$ 31,006,569	\$ 898,697
Total Liabilities, Equities and other Credits	\$ 40,946,518	\$ 40,520,680	\$ 425,838

Lakes Regional Community Center
Income Statement Recap by Division
As Of June 30, 2024

Division	Current Month	Year to Date
Mental Health Adult	\$ (40,449)	\$ 195,194
Mental Health C&A	(14,763)	(111,977)
Substance Abuse	9,854	77,108
IDDP	(85,317)	(199,687)
IDDA	5,134	57,685
ECI	1,298	49,168
Other	\$ 40,829	\$ (11,175)
Total Lakes	<u>\$ (83,414)</u>	<u>\$ 56,316</u>

Other			
Hospitality House	\$	19	\$ (476)
Mental Health First Aid	\$	(5,435)	\$ (980)
CCBHC/CMHC SAMSHA Grants	\$	46,238	\$ (35,272)
Expending Fund Raising	\$	630	\$ 499
Administration	\$	(623)	\$ 25,053

Lakes Regional Community Center
Comparative Income Statement for the Month ended June 30, 2024

	6/30/2024	6/30/2023	Variance	Var %
Revenues				
General Revenue IDD	\$207,168	\$206,765	\$403	0%
General Revenue MH	\$770,682	\$751,167	\$19,515	3%
Early Childhood Intervention Revenue	\$243,766	\$291,085	(\$47,319)	-16%
Charity Care Pool / DPP	\$643,845	\$751,776	(\$107,931)	-14%
NTBHA Revenue	\$224,968.74	\$211,693	\$13,276	6%
Medicaid Revenue	\$255,544	\$248,782	\$6,762	3%
Medicare Revenue	\$4,775	\$6,074	(\$1,299)	-21%
HCS Revenue	\$347,752	\$396,570	(\$48,818)	-12%
Managed Care Revenue	\$91,250	\$123,707	(\$32,457)	-26%
Private Insurance	\$26,690	\$19,992	\$6,698	34%
Client Fees	\$10,234	\$6,621	\$3,613	55%
Other Revenue	\$780,798	\$965,713	(\$184,914)	-19%
Total Revenues	\$3,607,473	\$3,979,943	(\$372,470)	-9%
Expenses				
Salaries and Wages	\$1,804,524	\$2,543,868	(\$739,344)	-29%
Employee Benefits	\$643,151	\$691,677	(\$48,526)	-7%
Staff Training	\$12,688	\$18,542	(\$5,854)	-32%
Furniture and Equipment	\$3,484	\$22,109	(\$18,625)	-84%
Maintenance and Repairs	\$28,038	\$47,466	(\$19,428)	-41%
Utilities	\$38,010	\$34,322	\$3,688	11%
Client Support	\$8,838	\$4,104	\$4,734	115%
Supplies	\$35,128	\$35,057	\$71	0%
Vehicle Maintenance	\$7,408	\$7,270	\$138	2%
Insurance Costs	\$28,990	\$29,881	(\$891)	-3%
Debt Service	\$43,082	\$37,576	\$5,506	15%
Other Expenses	\$1,037,545	\$943,242	\$94,303	10%
Total Expenses	\$3,690,887	\$4,415,113	(\$724,226)	-16%
Net Surplus/(Deficit)	(\$83,414)	(\$435,170)	\$351,756	-81%

Lakes Regional Community Center
Comparative Income Statement for the period ended June 30, 2024

	<u>YTD ended</u> 06/30/2024	<u>YTD ended</u> 06/30/2023	Variance	Var %
Revenues				
General Revenue IDD	\$2,122,820	\$2,097,303	\$25,517	1%
General Revenue MH	\$7,340,910	\$7,165,121	\$175,789	2%
Early Childhood Intervention Revenue	\$2,327,814	\$1,563,127	\$764,687	49%
Charity Care Pool / DPP	\$6,513,685	\$6,903,095	(\$389,410)	-6%
NTBHA Revenue	\$2,227,956	\$2,072,220	\$155,736	8%
Medicaid Revenue	\$2,648,368	\$2,614,555	\$33,813	1%
Medicare Revenue	\$52,921	\$54,031	(\$1,109)	-2%
HCS Revenue	\$4,148,150	\$4,179,292	(\$31,141)	-1%
Managed Care Revenue	\$967,194	\$1,287,846	(\$320,652)	-25%
Private Insurance	\$238,866	\$179,126	\$59,740	33%
Client Fees	\$55,752	\$51,544	\$4,208	8%
Other Revenue	\$7,936,239	\$9,480,949	(\$1,544,710)	-16%
Total Revenues	\$36,580,677	\$37,648,209	(\$1,067,532)	-3%
Expenses				
Salaries and Wages	\$18,505,080	\$18,651,809	(\$146,729)	-1%
Employee Benefits	\$6,353,241	\$6,103,745	\$249,496	4%
Staff Training	\$95,292	\$67,196	\$28,096	42%
Furniture and Equipment	\$411,587	\$629,066	(\$217,479)	-35%
Maintenance and Repairs	\$272,709	\$260,313	\$12,396	5%
Utilities	\$393,915	\$379,329	\$14,586	4%
Client Support	\$73,358	\$51,092	\$22,266	44%
Supplies	\$317,401	\$307,978	\$9,423	3%
Vehicle Maintenance	\$95,296	\$57,888	\$37,408	65%
Insurance Costs	\$290,096	\$296,037	(\$5,941)	-2%
Debt Service	\$396,860	\$336,376	\$60,484	18%
Other Expenses	\$9,319,525	\$8,586,359	\$733,166	9%
Total Expenses	\$36,524,361	\$35,727,186	\$797,175	2%
Net Surplus/(Deficit)	\$56,316	\$1,921,023	(\$1,864,707)	-97%

Lakes Regional Community Center

FY24 Aged Accounts Receivable

JUNE

Accounts Receivable Description	GL A/R Balance	JUN Current	MAY 30 Day	APR 60 Days	MAR 90 Days	FEB & prior 120 +
MAC Adm Claim	1,238,161.07	143,825	143,825	143,825	143,825	662,861
Medicaid	427,632.48	232,788	24,799	29,586	23,836	116,624
Medicare	7,172.34	3,484	513	423	345	2,407
Private Insurance	37,902.29	14,697	8,107	5,236	2,527	7,334
Chip	689.70	164	74	48	36	368
MANAGED CARE:						
Amerigroup	26,886.08	25,058	1,548	72	-	208
Superior (Cenpatico)	20,838.88	19,079	734	401	90	535
Optum	21,309.33	17,309	1,619	1,389	14	978
Cigna	199.19	44	-	-	-	155
Texas Childrens Plan	1,692.07	1,265	379	-	48	-
Beacon	10,034.85	8,749	654	620	11	-
Molina	22,488.30	19,979	1,526	226	300	457
Aetna Better Health	1,908.99	1,493	93	-	275	48
Texas Home Living - North **	59,136.46	30,705	28,431	-	-	-
Texas Home Living - South **	10,237.49	3,374	6,864	-	-	-
HCS - North **	767,390.29	276,977	490,413	-	-	-
HCS - South **	369,976.31	99,293	215,146	-	55,537	-
VAP (Vocational Apprenticeship)	38,698.98	18,006	20,693	-	-	-
Reimbursable Svcs-TxHML North & South	2,652.60	1,653	833	-	167	-
Reimbursable Svcs-HCS North	20,545.07	6,843	6,750	487	4,540	1,925
Reimbursable Svcs-HCS South	2,771.00	1,190	1,246	240	-	95
HCS Rm/Brd	6,469.58	868	868	868	868	2,998
ICF Residential Homes	150,875.71	127,904	5,681	5,880	5,639	5,772
Block Grant/TANF-Title XX Gen Revenue	23,704.43	23,704	-	-	-	-
CCBHC Samsba Grant (799) 1370-6500	127,309.46	127,309	-	-	-	-
MCOT-Hotline ARPA	4,734.17	-	-	-	4,734	-
HR133-Outpatient Cap Activity **	64,636.70	14,260	19,142	14,017	14,540	2,679
Coordinated Specialty Care	186,129.67	23,516	92,081	70,532	-	-
FEMA Grant ISP	1,526.42	1,526	-	-	-	-
FEMA Grant RSP	-	-	-	-	-	-
Supported Employment	-	-	-	-	-	-
Day Hab Billings (Private Providers)	49,349.86	19,297	20,300	6,631	2,379	741
1048 IDD Billed Svcs	13,100.19	5,874	7,226	-	-	-
ECI Grant Revenue	814,033.79	191,571	622,463	-	-	-
ECI Respite	280.00	280	-	-	-	-
ECI Priv Ins	22,525.00	10,188	2,944	2,563	1,288	5,544
ECI Medicaid	34,514.84	33,054	922	-	-	539
ECI Managed Care	58,119.09	42,843	2,450	2,087	2,869	7,870
ECI Chip	308.50	148	59	76	25	-
A/R Other Employees	7,051.00	7,051	-	-	-	-
A/R Employee Insurance (Cobra)	192.88	193	-	-	-	-
TCOOMMI GRANT	73,355.39	31,715	41,641	-	-	-
TDCJ Contract-Greenville **	16,451.77	5,509	6,115	4,827	-	-
TDCJ - Sherman/Bonham/Paris **	57,172.03	18,484	18,669	20,019	-	-
Fannin County Drug Court	3,000.00	3,000	-	-	-	-
Hopkins County Drug Court	3,500.00	3,500	-	-	-	-
Titus County Drug Court	2,600.00	2,600	-	-	-	-
DSHS Region 3	24,308.98	13,518	10,791	-	-	-
DSHS Region 4	19,300.40	19,300	-	-	-	-
DSHS MHFA Outreach	36,834.47	7,779	6,381	8,006	7,916	6,753
ICF Upper Payment Limit	97,467.00	32,489	32,489	32,489	-	-
SAC Prog -Hunt County	1,741.73	1,742	-	-	-	-
ECC - (Enhanced Comm Coord)	17,818.29	9,431	8,388	-	-	-
Vaping Class	300.00	-	300	-	-	-
Comm Education (Curt Pitton)	4,954.50	4,955	-	-	-	-

Lakes Regional Community Center
FY24 Aged Accounts Receivable

JUNE

Accounts Receivable Description	GL A/R Balance	JUN Current	MAY 30 Day	APR 60 Days	MAR 90 Days	FEB & prior 120 +
Misc Revenue - 1370-1200 - \$44,723.21						
**FY23 Aud Adj DPP Tx Council Prelim IGT	39,423.21	-	-	-	-	39,423
**Tarpley Rent Reduction (sewer)	5,300.00	-	5,300	-	-	-

FY24

Jun Bal Due 5,056,712.53 GL bal bal ck \$ -

**Lakes Regional Community Center Quarterly Investment Report
For the 9 Months Ending May 31, 2024**

Particulars		Amount
Beginning Balance September 1, 2023:		
	TexPool	\$13,397,444
	Certificate of Deposit	\$ 1,036,622
	Business Star A/C	\$ 1,046,004
	Wealth Mgmt Acct	\$ 4,310,516
	Omaha Res. Savings	\$ 11,020
	Total Sept. 1, 2023	\$19,801,607
Ending Balance May 31, 2024:		
	TexPool	\$14,383,341
	Certificates of Deposit	\$ 1,037,333
	Business Star A/C	\$ 3,026,456
	Wealth Mgmt Acct	\$ 4,300,551
	Omaha Res. Savings	\$ 11,024
	Total May 31, 2024	\$22,758,705
Net Change		\$ +2,957,098

The market value and the book value of our fund in TexPool are the same. The aforementioned funds are available upon demand and thus do not have a maturity date. Lakes' investments include two certificates of deposit that pay interest at the rate of 0.40%. Lakes, additionally, earns 4.99% interest on its business investment account at the American National Bank. TexPool account earns 4.449% on its investment account. Wealth Management account earns 4.89%.

Lakes Regional Community Center's investment portfolio is in compliance with the Lakes Regional Community Center Investment and Cash Management Policy 4.07 and is in compliance with the Public Funds Investment Act.

Respectfully submitted,

Erwin Hancock
Chief Financial Officer
Investment Officer

AGENDA ITEM NO. 07.08.24
Behavioral Health Director

Recommended Board Action:

None. Informational purposes only.

Rationale:

1. Empowerment Grants

- Child & Adolescent June 13, 2024
 - i. 78 Applications
 - ii. 16 Grants Awarded
- Adult July 30, 2024
 - i. 67 applications
 - ii. 24 of awards

2. SIMS Mapping

- Titus County
 - i. 29 applications were submitted to HHSC, Office of Forensic Coordination, Behavioral Health Services
 - ii. 5 counties selected
 - iii. March 2025

3. Disaster Behavioral Health Crisis Counseling Program (CCP) – Severe Storm East Texas – Lamar County

- CCP helps individuals and communities recover from natural and human-caused disasters through community outreach and access to mental health services.
- ISP – Immediate Services Program
 - i. Disaster declared May 17th
 - ii. ISP awarded for June 1st – July 15th
 - iii. ISP is currently extended through August 17th
- RSP – Routine Services Program
 - i. Application will be submitted
 - ii. Award will be for 9 months

4. Key BH Positions Hired

- Terrell MH Center Director – Tramaine Williams
- Director of Child & Adolescent Services & Specialty Care – Melanie Gann

The Greatest Empowerment

*What if
we rewrite
The stars?*



Dinner • 6pm•8pm

Tuesday
**July 30,
2024**

2024 Adult
**Empowerment
Banquet**

Fletcher
Warren
**Civic
Center**

PLEASE RSVP TO: NicoleM@LakesRegional.org

You are invited to the 2024 Adult Empowerment Banquet located at the Fletcher Warren Civic Center, 5501 US-69S BUS, Greenville, TX 75402 on Tuesday, July 30, 2024.

AGENDA Item No.: 07.09.24

Intellectual and Developmental Disabilities Director's Report

Recommended Board Action: None- Information Only

1. Waivers Home and Community Services (HCS)

- 1 Group Home opening in Terrell
- 9 HCS Group Homes

2. Individual Skills and Socialization (ISS)

- Waxahachie ISS
- All others fully licensed for 1-3 years

3. Intermediate Care Facility (ICF)

- 1 new individual 6/28/24
- All 4 ICF Group Homes filled, 6 per house

4. Vocational Apprenticeship Program (VAP)

- 12 apprentices

5. Electronic Health Record

6. Budget

7. Medicaid Unwinding Issues

- The biggest issue is that the wrong Medicaid type is being assigned.

8. Staffing

- Provider Care Coordinator Vacancy Central
- RN/LVN vacancy Greenville and Terrell
- Admin IDDP position Terrell

AGENDA ITEM NO. 07.10.24

Contracts & Quality Management Report

1. CONTRACTS

- TDCJ: Requested a rate increase from TDCJ on July 3, 2024.
- NTBHA RFP: NTBHA is requesting RFPs for the purpose of continuing/sustaining or expanding our current network's infrastructure in an effort to strengthen our workforce, address staff/staffing needs, modernize technology, maintain and leverage data, and work towards a health equitable local community as a whole. RFPs are due to NTBHA by July 23, 2024.
- HHSC Disaster Crisis Counseling Contract: We received our FY25-29 HHSC Disaster Crisis Counseling Contract on July 1, 2024.
- NTBHA MH Contract: We received our NTBHA MH contract for March 1, 2024 – August 31, 2024 on June 28, 2024.
- HHSC MH Specialty Care: We received a contract for Mental Health Coordinated Specialty Care from May 31, 2024, through FY25 for \$757,000.00. The contract is for individuals who are between fifteen to thirty years of age and are in the early stages of a primary psychotic disorder
- MCO Changes: For FY 25 the only change for STAR Plus is that OPTUM (United Healthcare) will be moving into the Dallas service delivery area. Our contract includes all MCO products so there is no updated needed to the existing contract. All other MCO products have no changes for FY 25.
- HHSC Coffee House: HHSC sent a letter of intent for a coffee house in Mt. Pleasant for \$449,920.

2. RIGHTS/ABUSE, NEGLECT & EXPLOITATION ALLEGATIONS

- DFPS Allegations
 - 3 Greenville MH – pending from March 2024
 - 1 Mt. Pleasant MH – pending from January 2024
 - 1 SUD – pending from May 2024
 - 2 ICF – July 2024
- Rights
 - Terrell MH – confirmed
 - Sulphur Springs MH - unconfirmed

3. QM MH, NTBHA & SUBSTANCE ABUSE

- Performance Measures: We met all performance measures for June 2024.
- HHSC SUD Comprehensive Audit: HHSC is conducting a comprehensive audit on regions 3 and 4. All requested documents will be uploaded by July 18, 2024.
- HHSC SUD Fee for Service Audit: HHSC audited fee for service contract requirements based on a sample of paid claims from February 1-29, 2024. We received four findings and a CAP was submitted to HHSC on July 11, 2024.
- Molina Chart Audit: Molina requested charts for 30 individuals for a chart audit. All requested documents were submitted to Molina on July 1, 2024.
- Mystery Caller: QM & UM conducted mystery calls for the NTBHA clinic. 12 calls were made, 8 of the calls met NTBHA protocols, 4 calls were not returned within 24 hours. UM conducted training for the NTBHA clinics on May 29, 2024.
- Contracts Audit: QM Conducted a contracts audit, all contract files scored 100%.
- Peer Review
 - LPHA Peer Review: 8 charts scored below 70%, difference between peer and QM scoring 21%

4. IDD

- IDD Service Target: We met our service target in June at 196, our target is 169.
- HHSC IDD Audit: HHSC will conduct a remote desk review from August 12-15, 2024.

AGENDA ITEM NO. 07.11.24

Human Resources Report

Recommended Board Action:

None; information only.

1. Staffing Issues

➤ **Headcount**

We had 461 authorized FTEs each month. In May, we had 428 employees and 427 employees in the month of June. Ten positions were filled in May all of them new hires, in June we filled 11 positions, 8 of them were new hires and three internal transfers. We ended the month of May with 31 vacancies and June with 32.

➤ **Separations**

We had 11 separations in May; 10 of them were voluntary and one was involuntary. The involuntary separation was as result of a Corporate Compliance investigation. In June, we had nine separations; eight of them were voluntary and one involuntary. The involuntary separation was due to performance. The reasons for the voluntary separations during both months were; retirement, health, moving out of state, new job opportunity, going to nursing school full-time, and stay at home with new born baby.

➤ **Recruitment**

We continue to post vacancies on Facebook, Texas Workforce Commission, Handshake (Colleges and Universities) and use Indeed as primary recruiting source. Special campaigns are being updated on a monthly basis to sponsor hard to fill positions. During the month of May we started posting the IDD Provider Vacancies in the HHSC new recruiting website, Direct Care Careers.

➤ **Training and Development**

During the month of May, we had 17 classes with a total of 92 participants, in June we had 15 sessions with 69 participants. Trainings for both months were ASIST (*Applied Suicide Intervention Skills Training*) Initial and Refresher courses, CPR (*Cardio Pulmonary Resuscitation*), and SAMA (*Satori Alternatives for Managing Aggression*). These trainings were for both current and new employees. We also had one Youth Mental Health First Aid training for school staff.

2. Compensation & Benefits

- During the month of May, we had two employees reporting exposure and testing positive to COVID, in June no reports.
- Year to date we have 17 large claims; six of them exceed the stop loss limit.

HR Monthly Report
FY2024

I. Head Count (end of mo)	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	YTD
Overall Total													
# Positions	449	449	451	454	460	460	460	461	461	461			
# FTE	444	444	447	449	449	449	450	451	451	451			
# Employees	407	408	413	410	418	422	425	429	428	427			
# Vacant Positions	42	40	42	48	42	38	35	31	31	32			
# Full-Time Vacancies	39	38	40	43	37	33	32	26	26	28			
# Part-Time Vacancies	3	2	2	4	5	5	3	5	5	4			
General Administration													
# Positions	41	41	41	41	41	41	41	41	41	41			
# FTE	41.0	41.0	41.0	41.0	41.0	41.0	41.0	41	41	41			
# Employees	39	39	39	38	38	37	39	40	39	39			
# Vacant Positions	2	2	2	3	3	4	2	1	2	2			
# Full-Time Vacancies	2	2	2	3	3	4	2	1	2	2			
# Part-Time Vacancies	0	0	0	0	0	0	0	0	0	0			
ECI Services													
# Positions	32	32	32	35	35	35	36	36	36	36			
# FTE	32	32	32	35	35	35	36	36	36.0	36			
# Employees	25	29	29	29	30	31	31	32	32	32			
# Vacant Positions	7	3	3	6	5	4	5	4	4	4			
# Full-Time Vacancies	6	3	3	5	5	4	5	4	4	4			
# Part-Time Vacancies	1	0	0	1	0	0	0	0	0	0			
IDD Authority Services													
# Positions	64	64	64	64	59	59	59	61	61	61			
# FTE	64.0	64.0	64.0	64.0	59.0	59.0	59.0	61	61	61			
# Employees	54	53	56	56	55	57	56	57	57	57			
# Vacant Positions	10	11	8	8	4	2	2	4	4	4			
# Full-Time Vacancies	10	11	8	8	4	2	2	4	4	4			
# Part-Time Vacancies	0	0	0	0	0	0	0	0	0	0			
IDD Provider Services													
# Positions	115	115	115	116	122	122	122	122	122	122			
# FTE	114.00	114	114	115	119	119	119	119	119	119			
# Employees	109	106	103	104	114	116	118	120	120	118			
# Vacant Positions	8	11	12	12	12	10	8	9	9	11			
# Full-Time Vacancies	7	9	12	11	9	7	6	7	7	9			
# Part-Time Vacancies	1	1	0	1	3	3	2	2	2	2			
Medical Prescriber Services													
# Positions	13	13	13	13	13	13	13	12	12	12			
# FTE	13	13	13	13	13	13	13	12	12	12			
# Employees	12	12	12	12	12	12	11	11	11	11			
# Vacant Positions	1	1	1	1	1	1	2	1	1	1			
# Full-Time Vacancies	1	1	1	1	1	1	1	0	0	0			
# Part-Time Vacancies	0	0	0	0	0	0	1	1	1	1			
Mental Health Adult Services													
# Positions	182	182	185	185	185	185	186	186	186	186			
# FTE	182	182	185	185	185	185	186	186	186	186			
# Employees	168	169	172	168	170	170	170	170	171	171			

HR Monthly Report
FY2024

	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	YTD
# Vacant Positions	14	13	13	17	15	15	16	12	11	10			
# Full-Time Vacancies	12	11	11	15	13	13	15	11	10	9			
# Part-Time Vacancies	2	2	2	2	2	2	1	1	1	1			
II. Recruitment													
# Applications Received	139	219	193	195	221	202	213	208	229	171			1990
# Applicants	114	181	160	165	169	167	171	175	179	146			1627
# Positions Filled	7	11	12	7	17	14	10	10	10	11			109
# New Hires	6	9	11	7	15	11	8	9	10	8			94
# Internal Promotions/Transfers	1	2	1	0	2	3	2	1	0	3			15
III. Separations													
# Separations *	7	8	6	10	5	6	6	4	11	9			72
YTD Avg # Employees	408	408	410	409	413	415	416	418	418	419			400
YTD Turnover Rate	6.90%	3.70%	5.10%	7.60%	8.70%	10.10%	11.50%	12.40%	15.00%	16.70%			18.00%
* excludes temporary, PRN, & RIF													0
Avg LOS (Yrs)													
# Involuntary Separations	1	1	2	1	1	1	1	1	1	1			11
# Voluntary Separations	6	7	4	9	4	5	4	3	10	8			60
# Vol Separations < 90 Days Empl	0	1	1	1	0	3	2	1	0	2			11
# Vol Separations > 90 Days < 1 Yr	2	2	2	3	1	1	1	0	2	0			14
IV. Training													
# NEO Classes	2	2	2	1	2	2	2	2	2	2			19
# NEO Participants	6	9	11	7	15	11	7	9	11	8			94
# CPR Classes	6	8	5	5	6	6	6	5	5	4			56
# CPR Participants	18	23	14	14	14	14	16	17	15	11			156
# SAMA Initial Classes	2	2	1	2	1	3	2	2	2	2			19
# SAMA Initial Participants	5	4	4	12	6	17	6	7	9	8			78
# SAMA Refresher Classes	6	5	2	4	3	4	5	5	4	3			41
# SAMA Refresher Participants	23	19	5	11	9	16	21	18	24	8			154
# ASIST Initial Classes	1	0	1	0	1	0	1	0	1	0			5
# ASIST Initial Participants	9	0	10	0	11	0	7	0	7	0			44
# ASIST Refresher Classes	1	0	1	1	2	2	1	0	3	3			14
# ASIST Refresher Participants	4	0	14	4	13	19	6	0	26	17			103
# SOSAM Classes	0	1	0	0	0	0	0	0	0	0			1
# SOSAM Participants	0	2	0	0	0	0	0	0	0	0			2
# YMHFA Classes	0	0	1	0	1	0	2	2	0	1			7
# ISD Participants	0	0	1	0	9	0	15	18	0	17			60
# AMHFA Classes	0	0	0	0	0	0	0	0	0	0			0
# Community Participants	0	0	3	0	0	0	0	0	0	0			3
Total # Events	18	18	13	13	16	17	19	16	17	15			162
Total # Participants	65	57	62	48	77	77	78	69	92	69			694
V. Benefits													
Retirement													
# Eligible Employees	366	366	372	372	372	377	379	385	390	384			3763
# 457(b) Participants	310	306	304	302	302	302	300	305	308	302			3041
# Participating at 5% or More	199	198	193	193	191	190	187	187	189	186			1913
\$ Avg Contribution Amount	239	246	246	370	247	248	247	242	364	247			2,696.18
\$ Total 457(b) Contribution	74,206	75,308	74,583	111,767	74,449	74,806	74,025	73,958	112,084	74,669			819,856
\$ Total Center's Match to 401(a)	57,447	57,247	56,585	84,396	56,213	56,704	56,262	56,349	85,240	56,425			622,870

HR Monthly Report
FY2024

	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	YTD
Health Insurance													
# Eligible Employees	366	366	372	372	372	377	379	385	390	384			376
# With Coverage	330	326	329	330	328	333	334	339	343	336			333
\$ Total Premium per Month	518,772	509,845	511,775	513,383	510,092	516,681	515,587	521,139	525,813	513,570			5,156,657
Value Plan Enrollment													
# Employee Only	151	152	157	158	157	162	165	171	173	168			161
# Employee & Child	34	34	35	37	36	37	36	36	36	37			36
# Employee & Spouse	17	17	17	16	16	16	16	16	16	16			16
# Employee & Family	26	24	24	24	24	24	24	24	24	22			24
\$ Paid by Employee	57,931	56,272	57,029	57,310	56,813	57,570	57,333	57,723	57,853	56,236			572,070
\$ Paid by Center	314,163	310,525	317,567	320,104	317,310	324,352	325,806	332,178	334,302	326,024			3,222,331
Enhanced Plan Enrollment													
# Employee Only	88	85	83	82	82	81	81	80	82	81			825
# Employee & Child	6	6	6	6	6	6	5	5	5	6			57
# Employee & Spouse	2	2	2	2	2	2	2	2	2	2			20
# Employee & Family	6	6	5	5	5	5	5	5	5	4			51
\$ Paid by Employee	27,900	27,426	25,820	25,662	25,662	25,504	24,788	24,630	24,946	24,214			256,552
\$ Paid by Center	118,778	115,622	111,359	110,307	110,307	109,255	107,660	106,608	108,712	107,096			1,105,704
Total Expenses													
\$ Total Admin Fee Paid	44,909	69,489	68,389	69,333	67,616	67,694	73,172	75,855	65,942	69,970			672,368
\$ Total Premium Paid	518,772	509,845	511,775	513,383	510,092	516,681	515,587	521,139	525,813	513,570			5,156,657
\$ Total Claims Paid (Med & Rx)	522,100	335,059	361,938	665,226	424,022	375,866	710,544	384,111	865,718	527,873			5,172,457
Loss Ratio	100.6%	65.7%	70.7%	129.6%	83.1%	72.7%	137.8%	73.7%	164.6%	102.8%			100.1%
# Large Claims > \$50,000	1	1	2	3	4	4	6	10	15	17			1
# Claims Exceeding Ind Stop Loss	1	1	1	2	2	2	4	5	5	6			1
VI. COVID Tracking													
# Employees with Exposure/Tested	9	0	19	4	2	2	1	0	2	0			9
# with Positive Results	7	0	19	4	2	2	1	0	2	0			37
# Hospitalized	0	0	0	0	0	0	0	0	0	0			0