



Supporting equitable and quality mental health care in Jackson County

Board of Trustees Meeting

Thursday, September 26, 2024, at 5:15 PM

Location: CMHF Office – 1627 Main Street Suite 500 Kansas City MO 64108

AGENDA

Call to Order, Welcome: Sandra E. Jiles, Chair

Consideration of Minutes:

- May 23, 2024, Board Meeting
- August 10, 2024, Retreat Business Session

Staff Report: Bruce Eddy

- a. Ninjio security training
- b. Committee Roster, Terms

Education/Planning Committee: Dacia Moore

- a. Program: Raising KC: Rochelle DePriest
- b. Consider resolution: Raising KC Endorsement
- c. Strategic Planning: Retreat Report sent 9/7; Update
- d. Advisory Council update: Kirby Randolph
- e. Reconciliation Services: Friday, October 18th or Friday, October 25th

Finance/Internal Committee: Karla Williams

- a. August 2024 Financial Statement
- b. Consider ratification: May, June, July, August 2024 bills
- c. Consider ratification: May, June, July, 2024 Agency Payments
- d. 2023 Audit: Brian Welch, CPA
- e. Policy: Sunshine Law sent 8/10/24
- f. Preliminary 2025 Budget

Appropriations Committee: Marsha Campbell

- a) Consider for funding: Agency Training Grants
 - a. Crittenton
 - b. Cornerstones of Care
 - c. Mattie Rhodes
 - d. Operation Breakthrough
- b) Consider for funding motion: Community Event and Training Grants
 - a. Poetry for Personal Power
 - b. Arts KC with SpraySee Missouri
 - c. Lead to Read
- c) Information: Funding Categories and schedule
- d) Budget Modification Requests:
 - a. ReStart
 - b. Family Conservancy:

VBP Committee: Dr. James Walden

- a. Committee Meeting Report from Sept 17, 2024
 - Evaluation updates
 - VBP Competency Training

Accountability/Compliance Committee: Rochelle Harris

- a. Quarterly Report Summaries Emailed in August 2024
- b. Special Populations Site Reviews Emailed in August 2024

Public Comments, Announcements

Next Board of Trustees Meeting:

- Thurs, October 24, 2024, at 5:15PM: CMHF Office 1627 Main Street Suite 500, KCMO 64108

Closed Session

- Vote to close part of the meeting pursuant to Section 610.021, subsections (3) and (13) RSMo.

Adjourn



COMMUNITY
MENTAL HEALTH
 FUND

Supporting equitable and quality mental health care in Jackson County.

Board of Trustees Meeting
Meeting Minutes: May 23rd, 2024

Agenda Item	Person Responsible	Discussion	Motion/Second; Action Taken
Call to Order	S. Jiles	<p>Meeting called to order at 5:17 PM CT by Board Chair, S. Jiles. Trustees present: Alice Kitchen, Sandra Jiles, Karla Williams, Rochelle Harris, Dacia Moore. Via Zoom: Kirby Randolph, Suzie Post, Marsha Campbell.</p> <p>Trustees absent: Jessica Garcia, Deserae Harrah, James Walden</p> <p>Staff and guests: Lists attached.</p>	Information
Consideration of Board Minutes		Consideration of March 2024 Minutes. Minutes were approved as presented.	K.Williams/R.Harris MOTION CARRIED
Staff Report	B.Eddy	B.Eddy presented the staff report that was included in the packet.	Information
Education and Planning			
Board Retreat	D. Moore	Strategic Planning Mini Retreat June 14, 1:30 to 4:30pm at CMHF office. Staff are working with the consultant on the agenda. It will be sent out May 31 st	Information
Advisory Council Update	K. Randolph	The Advisory Council is responding to a request for input from the chair.	Information
Presentation	B. Eddy	<p>Program "Small Percentage, Big Impact": B.Eddy presented an overview as an introduction. The five largest grantees leverage Medicaid funding, serve 14,000 people with CMHF funding, and are highly regulated. Leadership of Cornerstones of Care, ReDiscover, Comprehensive, University Health, and Swope Health were asked to characterize unique aspects of funding.</p> <p>Cornerstones of Care stated every dollar is important. Gap funding is greatly needed and appreciated. Residential beds are under attack and CMHF is the only funder for children's residential care. CMHF is the only funder with Value Based Payments (VBP).</p> <p>Community mental health centers (CMHC) stated CMHF is highly responsive to difficult situations and supports people with acute needs with wrap around support. The innovation grants are very successful. Swope stated more than 90% of clients need some level of gap funding. CMHF is very interested in support for initiatives or programs to ensure they are meeting the needs of the diverse populations served and the Liaison were innovative in this regard. Burrell stated that with high demand access remains an issue, and noted the helpfulness of Integrus in examining its internal data. Rediscover appreciates the collaborative approach of</p>	Information

		CMHF. Regarding concerns, if demand continues, they forecast a \$7 million revenue gap. ReDiscover is trying to help clinicians improve productivity with technology and is considering AI.																																																	
Finance and Internal																																																			
February 2024 Financial Statement	K. Williams	April Financial statements were emailed to the Board on 5/20/2024. There were no questions.	Information																																																
Consider for Ratification: March 2024		Consider ratification of March 2024 bills in the amount of \$59,562.13	K.Williams/R. Harris MOTION CARRIED																																																
Consider for Ratification: April 2024		Consider ratification of April 2024 bills in the amount of \$61,497.79	K.Williams/R. Harris MOTION CARRIED																																																
Consider for Ratification: March 2024 Agency Payments		<p>Consider ratification March agency payments:</p> <p>Pilot Projects</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Child Protection Center</td> <td style="text-align: right;">\$25,000.00</td> </tr> <tr> <td>De La Salle</td> <td style="text-align: right;">\$50,000.00</td> </tr> <tr> <td>Total</td> <td style="text-align: right;">\$75,000.00</td> </tr> </table> <p>Children & Family</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">CAPA</td> <td style="text-align: right;">\$77,525.00</td> </tr> <tr> <td>Children's Place</td> <td style="text-align: right;">\$73,162.50</td> </tr> <tr> <td>Cornerstones</td> <td style="text-align: right;">\$384,687.50</td> </tr> <tr> <td>Crittenton</td> <td style="text-align: right;">\$141,858.50</td> </tr> <tr> <td>FosterAdopt Connect</td> <td style="text-align: right;">\$109,750.00</td> </tr> <tr> <td>Niles</td> <td style="text-align: right;">\$162,500.00</td> </tr> <tr> <td>Operation Breakthrough</td> <td style="text-align: right;">\$47,900.00</td> </tr> <tr> <td>Sheffield Place</td> <td style="text-align: right;">\$77,300.00</td> </tr> <tr> <td>Steppingstone</td> <td style="text-align: right;">\$124,687.50</td> </tr> <tr> <td>Total</td> <td style="text-align: right;">\$1,199,371.00</td> </tr> </table> <p>Safety Net</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Burrell-Comprehensive</td> <td style="text-align: right;">\$300,000.00</td> </tr> <tr> <td>Family Conservancy</td> <td style="text-align: right;">\$19,177.75</td> </tr> <tr> <td>Jewish Family Services</td> <td style="text-align: right;">\$27,496.25</td> </tr> <tr> <td>KC Care Clinic/RW</td> <td style="text-align: right;">\$16,552.25</td> </tr> <tr> <td>Mattie Rhodes</td> <td style="text-align: right;">\$59,005.00</td> </tr> <tr> <td>ReDiscover</td> <td style="text-align: right;">\$344,100.00</td> </tr> <tr> <td>ReStart</td> <td style="text-align: right;">\$82,718.75</td> </tr> <tr> <td>Samuel Rodgers</td> <td style="text-align: right;">\$32,637.50</td> </tr> <tr> <td>Swope</td> <td style="text-align: right;">\$203,076.00</td> </tr> <tr> <td>University Health BHN - Core/NE</td> <td style="text-align: right;">\$283,357.50</td> </tr> <tr> <td>Total</td> <td style="text-align: right;">\$1,368,121.00</td> </tr> </table>	Child Protection Center	\$25,000.00	De La Salle	\$50,000.00	Total	\$75,000.00	CAPA	\$77,525.00	Children's Place	\$73,162.50	Cornerstones	\$384,687.50	Crittenton	\$141,858.50	FosterAdopt Connect	\$109,750.00	Niles	\$162,500.00	Operation Breakthrough	\$47,900.00	Sheffield Place	\$77,300.00	Steppingstone	\$124,687.50	Total	\$1,199,371.00	Burrell-Comprehensive	\$300,000.00	Family Conservancy	\$19,177.75	Jewish Family Services	\$27,496.25	KC Care Clinic/RW	\$16,552.25	Mattie Rhodes	\$59,005.00	ReDiscover	\$344,100.00	ReStart	\$82,718.75	Samuel Rodgers	\$32,637.50	Swope	\$203,076.00	University Health BHN - Core/NE	\$283,357.50	Total	\$1,368,121.00	<p>K.Williams/D. Moore MOTION CARRIED</p> <p>K.Williams/R. Harris MOTION CARRIED</p> <p>K.Williams/R. Harris MOTION CARRIED</p>
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Consider for Ratification: April 2024 Agency Payments	K Williams	No Agency payments in April.	
Consideration for Motion		Human Resource Outsourcing- Lever 1 Contract (not to exceed \$20,000.00	M.Campbell/ K.Williams MOTION CARRIED
Constitute		Formation of new HR Committee: M. Campbell,K. Williams, D. Moore, K. Randolph, J. Garcia, S. Jiles. B. Eddy and K. Williams will set a meeting date.	K.Williams/D.Moore MOTION CARRIED
Consideration for Motion		Grants Management System – IGX Solutions (not to exceed \$210,000 B. Eddy discussed the due diligence of the RFP process and answered questions from the Board. The schedule for implementation will be established as part of a finalized scope of work.	K.Williams/R.Harris MOTION CARRIED
Appropriations			
Consider for funding motion	M. Campbell	Pilot proposal for 1 year– Sisters in Christ \$75,000.00. M.Campbell stipulated enhanced monitoring as a condition of funding. Carolyn Whitney, ED, thanked the Trustees for their support and described high levels of trauma and SDoH challenges for her clientele in Raytown.	Information M.Campbell/R.Harris MOTION CARRIED
Ratification of Electronic Vote		Ratification of electronic votes from April 4 th , 2024, to approve innovation requests from CAPA in the amount of \$37,900.00 and Rose Brooks for the amount of \$52,900.00	Information M.Campbell/ K.Williams MOTION CARRIED
Appropriations Committee meeting		The next Appropriations committee meeting will be Tuesday, June 18 th , 11am to 1pm	Information
VBP Committee			
VBP Committee Meeting	J. Waldon	VBP Committee meeting will be Tuesday, June 17 th , 11am to 1pm to Review the Evaluation. Jody Brook will present her findings in person. The board will receive a report via recorded video.	Information
Accountability and Compliance			
Quarterly Report Summary	R Harris	Site Review Summaries were emailed on May 9 th , 2024	Information
Public Comments	None		
Announcements	Next Regular Board Meeting: Thursday, June 27 th , 2024 at 5:15pm: CMHF office at 1627 Main Street, Suite 500, KCMO 64108		
Adjourn	Meeting Adjourned at 6:27 PM.		

X

Sandra Jiles

Sandra Jiles (Nov 21, 2024 17:04 CST)

Sandra Jiles
Chairperson

Attendees:

Board Members:	Attended?	Staff:	Attended?
Marsha Campbell	Y - Zoom	Bruce Eddy	Y
Jessie Garcia	N	Theresa Cummings	Y
Desarae Harrah	N	Susan Jones	Y
Rochelle Harris	Y	Rochelle DePriest	Y
Sandra Jiles	Y	Taryn Lichty	Y-Zoom
Alice Kitchen	Y	Jenn Clark	N
Dacia Moore	Y	Gino Serra	N
Suzie Post	Y - Zoom		
Kirby Randolph	Y - Zoom		
James Walden	N		
Karla Williams	Y		

Guests:	Attended
Dr. Manuel Solano	Y
Lori Byl	Y
Etta Mitchell	Y
Jennifer Craig	Y
Josette Mitchell	Y
Justin Horton	Y
Merideth Rose	Y
Sharon Freese	Y
Jennifer Monroe	Y
Carolyn Whitney	Y



COMMUNITY MENTAL HEALTH FUND

Supporting equitable and quality mental health care in Jackson County

Board of Trustees Retreat Meeting Minutes: August 10th, 2024

Finance and Internal

2024 Budget
Amendment:

S. Jiles

2024 Budget amendment:

Line item 9100- Office Expense. Currently is \$5,000 increase to \$13,000

- \$5,000 for replacement chairs for conference room and individual office.
- \$3,000 Professional signage.

Line Item 9180- Communications. Currently at \$5,000 increase to \$11,500

- 6,500.00 for computers and wireless capability in both conference rooms.

S. Post/A. Kitchen
MOTION CARRIED

2025 Service Unit
Rate Increases

S. Jiles

Current CMHF Service	Current Unit Rate	Proposed Unit Rate Increase
Evaluation	\$90.00	\$120.00
Individual Therapy	\$85.00	\$115.00
Family Therapy	\$85.00	\$130.00
Group Therapy	\$40.00	\$40.00
Psychiatry	\$195.00	\$200.00
Tele Psychiatry	\$200.00	\$230.00
APRN Prescriber	\$155.00	\$180.00
*Prescriber Support	\$95.00	\$105.00
*PSRC Group	\$25.00	\$31.00
*Peer Support	\$50.00	\$61.00
*Psycho Ed Groups	\$80.00	\$90.00
* Currently paid for as part of PP Rate under CCBHC		

J. Walden/ S. Post
MOTION CARRIED



Sandra Jiles

Sandra Jiles (Nov 21, 2024 17:04 CST)

Sandra Jiles
Chairperson

Attendees:

Board Members:	Attended?	Staff:	Attended?
Marsha Campbell	Y	Bruce Eddy	Y
Jessie Garcia	Y	Theresa Cummings	Y
Desarae Harrah	Y	Susan Jones	Y
Rochelle Harris	Y	Rochelle DePriest	Y
Sandra Jiles	Y	Taryn Lichty	Y
Alice Kitchen	Y	Jenn Clark	N
Dacia Moore	Y	Gino Serra	N
Suzie Post	Y		
Kirby Randolph	Y		
James Walden	Y		
Karla Williams	Y		



CMHF Committees – September 2024

Accountability & Compliance: Meets as needed. Works with staff to monitor agency site review reports, assure agency compliance with Board policies, contract terms, and approved service plans. Responsible for recommending quality improvement plans to the full Board including technical assistance, remediation, sanctions, contract termination.

Rochelle Harris, Chair

Marsha Campbell, Alice Kitchen, Sandra Jiles

Appropriations: Meets about 3 times per year. Reviews proposals and recommends contract amounts to the Board. Considers major requests from agencies to modify services or costs during the contract period.

Marsha Campbell, Chair

Alice Kitchen, Co-Chair, Rochelle Harris, Sandra Jiles

Education and Planning: Meets about 3 times per year or as needed. Takes lead role in setting a long-range course for funding and program development to address identified needs, problems or opportunities. Works with staff to plan an annual retreat, Board meeting presentations, and agency visits.

Dacia Moore, Chair

Marsha Campbell, Jessica Garcia, Suzie Post, Karla Williams, Sandra Jiles

Finance and Internal: Meets about 2 times per year or as needed. Works with staff to develop an annual budget, reviews the annual audit. Reviews policies and legal matters as needed, submitting final decisions to the full board for approval. Oversees the work of, and is a resource to, the Executive Director regarding day-to-day management and operations.

Karla Williams, Treasurer and Chair

Dacia Moore, Co-Chair, Desarae Harrah, Sandra Jiles

Value-Based Payment: Meets about 3 times per year or as needed. Works with staff to review and modify incentive criteria, and policy matters related to value-based payments and key performance indicator (KPI) reports. Recommends policy and payment decisions to the full board.

Dr. Jim Walden, Chair

Marsha Campbell, Dacia Moore, Kirby Randolph, Karla Williams, Sandra Jiles

Human Resources: The HR Committee is a new committee that currently meets about bimonthly. The HR Committee works with an HR consulting firm on: HR policies, the employee manual, salary scales, internal HR processes, guides and supports the executive director to carry out the mission and strategic plan. Committee policy recommendations go to the board for approval.

Karla Williams, Chair.

Kirby Randolph, Co-Chair, Marsha Campbell, Jessica Garcia, Dacia Moore, Sandra Jiles

First Name	Last Name	Area of County Representation (Catchment Area)	First Appointment	Terms	Current term expires
Marsha	Campbell	Area 3	2003	5	9/2026
Rochelle	Harris	Area 3	2006	4	9/2026
Alice	Kitchen	Area 2	2013	3	9/2024
Dacia	Moore	Area 4	2013	3	9/2024
Sandra	Jiles	Area 3	2021	1	9/2024
Kirby	Randolph	Area 2	2021	1	9/2026
Desarae	Harrah	Area 2	2021	1	9/2026
Karla	Williams	Area 4	2021	1	9/2026
Suzie	Post	Area 4	2023	1	9/2025
Jessica	Garcia	Area 4	2023	1	9/2025
James	Waldon MD	Area 2	2023	1	9/2025

Comments and Updates

From Counsel:

- It is commonplace for publicly appointed boards to have expired terms. Appointments remain in effect until resignation or replacement. This guidance is based on general corporate law in Missouri statute.

From Bruce on the next round of Reappointments:

- For Trustees with a 9/24 term indicated, please let me know if you do not wish to be reappointed.
- The Office of the County Executive is aware that the CMHF Board is engaged in strategic planning and that recruitment with consideration of needed skills and experiences is forthcoming. They understand and appreciate a flexible timeline. Unless there is need to constitute the 9-trustee minimum due to attrition, they expect new candidates and reappointments to be submitted in one group.



COMMUNITY
MENTAL HEALTH
FUND

Supporting equitable and quality mental health care in Jackson County

Education and Planning



COMMUNITY
MENTAL HEALTH
FUND

jacksoncountycares.org
816-842-7055 ext. 100
1627 Main Street, Suite 500
Kansas City Missouri 64108

**Endorsement of Raising KC's
Public Health Campaign
for Children's Mental Health**

Introduced by Sandra E. Jiles

Whereas, the Board of Trustees of the Jackson County Community Mental Health Fund, doing business as the Community Mental Health Fund is a public fund whose mission is to support a network of quality mental health services for persons with mental illness, that are equitably accessible and responsive to the varied and unique needs of Jackson County residents, and has made ongoing investments in trauma-informed care, and

Whereas Raising KC is a public health campaign organized as a Foundation that seeks to help every adult in KC help prevent toxic stress for every child, and

Whereas Raising KC's emphasis in prevention of toxic stress is promoting safe, stable, nurturing relationships between adults and children, and

Whereas Raising KC's public health campaign seeks to engage everyone in the Kansas City community - neighbors, parents, educators, coaches, business and city leaders, grandparents, and healthcare providers – to create nurturing relationships that positively impact a child's life, and

Whereas Raising KC's public health campaign aligns research and best practice on preventing toxic stress for every child, communicates these concepts to essential audiences such as parents, teachers and helping professionals in a useful and understandable way, and disseminates evidence-based practices to the larger community for awareness and implementation, and

Whereas Raising KC has been endorsed by a growing number of Community leaders and CMHF partner agencies including the Greater Kansas City Mental Health Coalition, Advent Health, Public Library Systems, Union Station, Beacon Mental Health, Cornerstones of Care, Big Brothers and Big Sisters, Black Health Care Coalition, the Children's Place, and many others; Therefore:

CMHF expresses gratitude to Raising KC for its leadership and support for community engagement on Children's Mental Health and endorses its diligence and evidence-based approach to building safe, stable, nurturing relationships between adults and children.

Adopted September 26, 2024



CMHF Strategic Plan Summary

Mission Driven Initiative

1. Leadership: Demonstrate/exercise leadership by convening key stakeholders and establishing partnerships to address and give voice to systemic mental health issues.

Goals

1.1. Workforce: Influence expansion and diversification of the mental health workforce to meet demand for services.

1.2. Advocacy: Maintain awareness of emerging State-level policy issues and provide CMHF's direct or indirect voice (i.e., through established advocacy groups and coalitions) to support or dissuade efforts out of alignment with CMHF's mission.

1.3. Partnerships: Engage key stakeholders (e.g., agencies, community-based organizations, other funders, etc.) to increase their understanding of mental health issues, opportunities and to provide support and resources to address.

1.4 Accelerate Innovation: Identify and pursue opportunities to direct existing (discretionary) and leverage other funds to support agency ability to utilize effective practices/innovations.

Mission Driven Initiative

2. Access: Enable access to low/no-cost high quality mental health care for Jackson County residents.

Goals

2.1. Access Disparities: Establish a baseline measure to monitor access disparities among underserved groups.

2.2. New Agencies (Community-based): Expand the network of care by developing a new funding model to support funding community-based organizations aligned with CMHF's mission and goals.

2.3. Existing Agencies: Organize existing agencies into thematic groups to work on common problems (e.g., access to care, clinical interventions, financial sustainability, etc.).

Mission Driven Initiative

Increase Awareness: Build deeper understanding and awareness of CMHF's mission, where to get low/no-cost quality mental health care, and efforts to reduce stigma.

Goals

- 3.1 General Public:** Educate Jackson County residents about CMHF, where to get low/no-cost care, and reduce stigma.
- 3.2 Public Officials:** Increase awareness among City and County officials about CMHF, its scope of responsibility/authority, the impact of its work, and to encourage ongoing support of the maximum levy rate.
- 3.3 Agencies:** Increase awareness among funded, nonfunded agencies, and community-based organizations about CMHF, what CMHF funds, and provide ongoing education around best practices in service delivery, and quality assurance.



Supporting equitable and quality mental health care in Jackson County

Finance and Internal

Ratification for May 2024

May 2024 Administrative Expenses	Invoice # or Account #	Bank Confirmation #	Check #	Amount	GL Code/ Description
Susan Jones	05.24 Expense report	1637		\$144.72	9400
Bruce Eddy	05.24 Expense report	1638		\$19.65	9400
Welch & Associates (CPA)	March financials	1639	3001180	\$2,000.00	9700
Bruce Eddy	05.24 Expense report	1640		\$39.38	9100
BCLP (Legal)	1002417997	1635	3001179	\$3,995.00	9740
Standard Parking	52440293-202405	1636	3001177	\$450.00	9400
First Call	INV-4571 2nd Qtr Hosting and Maintenance	1634	3001176	\$10,500.00	9690
Green Tie	IN# 5487 internet support package	1642	3001182	\$2,500.00	9670
Infinity	8530	1641	3001181	\$329.00	9760
BCLP (Legal)	1002407455 &1002412527	1644	3001183	\$7,990.00	9740
Allo (formerly Avid)	IN #221230	1643	3001184	\$308.82	9180
Mainmark	2520- May Billing	1647		\$7,649.81	9540
Alternatives EAP	10483	1646	3001186	\$100.00	9270
Cincinnati Insurance	1000543969 2nd QTR services	1649		\$328.00	9500
Cincinnati Insurance	1000543969 2nd QTR services	1649		\$226.00	9240
Mainmark	2520- June Billing	1651		\$7,649.81	9540
First National Bank Credit Card - Business Account	April 2024 Billing	1650		\$1,918.88	
Image Quest	IN5238703	1653	3001188	\$210.02	9140
Image Quest	IN5239372	1654	3001189	\$65.00	9140
One America, 403 B Expense	G77349	1655	3001191	\$69.92	9125
Standard Parking	52556730-202406	1652	3001190	\$450.00	9400
Met life	FebBilling 2023 Dental	ACH		\$214.90	9230
Met life	Feb Billing 2023 Vision	ACH		\$43.10	9235
Met life	Feb Billing 2023 Disability/life	ACH		\$322.28	9250
Blue Cross Blue Shield Kansas City	2411000002784	ACH		\$8,762.73	9220

Subtotal Administration				\$56,287.02	
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Provider Initiatives					
Culture Journey	Jan-April 2024	1633	3001178	\$1,800.00	
Integrus	#68			\$13,705.00	
iBoswell	AZ200115102	1645	3001185	\$18,465.00	
iBoswell	AZ200115117	1648	3001187	\$2,375.00	
Subtotal Initiatives				\$36,345.00	
Grand Total				\$92,632.02	

Sandra Jiles

Sandra Jiles (Nov 21, 2024 17:04 CST)

Sandy Jiles, Chairperson

Ratification for June 2024

June 2024 Administrative Expenses	Invoice # or Account #	Bank Confirmation #	Check #	Amount	GL Code/Description
Welch & Associates (CPA)	March financials	1656	3001192	\$2,000.00	9700
Allo (formerly Avid)	IN #223654	1657	3001193	\$308.64	9180
Bruce Eddy	05.24 Expense report	1658	ACH	\$70.74	9400
Quench	INV07571170	1659	ACH	\$53.88	9100
Quench	INV07560790	1660	ACH	\$249.68	9100
Green Tie	IN# 5487 internet support package	1661	3001194	\$2,500.00	9670
Alternatives EAP	10522	1662	3001196	\$100.00	9270
US Bank Equipment Finance	IN# 530711183	1663	3001195	\$1,208.32	9140
Mainmark	2520- July Billing	1664	ACH	\$7,649.81	9540
Kelly Liming	Building Redcap	1665	3001198	\$4,522.50	9790
Lever1	Membership fee	1667	3001202	\$1,500.00	9310
First National Bank Credit Card - Business Account	May 2024 Billing	1668	ACH	\$1,539.15	
Open Minds	Travel Expenses for Ken Carr	1669	3001201	\$759.14	9300
Standard Parking	52715958-202407	1670	3001199	\$450.00	9400
Non Profit Connect	Exec Breakfast Bruce	1671	3001200	\$45.00	9310
Infinity	5591	1672	3001203	\$445.46	9760
Blue Cross Blue Shield Kansas City	32951000	ACH	ACH	\$8,762.73	9220
Met life	May Billing 2023 Dental	ACH	ACH	\$214.90	9230
Met life	May Billing 2023 Vision	ACH	ACH	\$43.10	9235
Met life	May Billing 2023 Disability/life	ACH	ACH	\$322.28	9250
Subtotal Administration				\$32,745.33	

Provider Initiatives					
Integrus	#69		ACH	\$13,705.00	
iBosswell	AZ200115133	1666	3001197	\$2,245.00	
Subtotal Initiatives				\$15,950.00	
Grand Total				\$48,695.33	

Sandra Jiles

Sandra Jiles (Nov 21, 2024 17:04 CST)

Sandy Jiles, Chairperson

July 2024 Administrative Expenses	Invoice # or Account #	Bank Confirmation	Check #	Amount	GL Code/ Descripti
BCLP (Legal)	10024290023	1673	3001204	\$7,990.00	9740
Infinity	5700	1674	3001205	\$445.00	9760
Farmer and Betts	176835	ACH	ACH	\$456.25	9125
Steri Cycle	8007534077	1675	\$3,001,206.00	184.86	9100
Allo (formerly Avid)	225706	1676	3001208	\$308.95	9180
Green Tie	IN# 8550 internet support package	1677	3001207	\$2,500.00	9670
Alternatives EAP	10558	1678	30012210	\$100.00	9270
Jennifer Clark	Costco food for HR Meeting	1680	ACH	\$25.64	9100
US Bank Equipment Finance	IN# 532944089	1681	3001211	\$578.45	9140
Blue Cross Blue Shield Kansas City	32951000	ACH	ACH	\$8,762.73	9220
One America, 403 B Expense	G77349	ACH	ACH	\$72.48	9125
Welch & Associates (CPA)	May financials	1682	3001212	\$2,000.00	9700
First National Bank Credit Card - Business Account	June 2024 Billing	1683	ACH	\$1,903.81	
Standard Parking	52836662-202408	1684	3001199	\$450.00	9400
Blue Cross Blue Shield Kansas City	32951000	ACH	ACH	\$8,762.73	9220
Met life	June Billing 2023 Dental	ACH	ACH	\$214.90	9230
Met life	June Billing 2023 Vision	ACH	ACH	\$43.10	9235
Met life	June Billing 2023 Disability/life	ACH	ACH	\$322.28	9250
Subtotal Administration				\$35,121.18	

Provider Initiatives					
Integrus	#70		ACH	\$13,705.00	
iBosswell	AZ200115148	1679	3001209	\$3,100.00	
Subtotal Initiatives				\$16,805.00	

Grand Total				\$51,926.18
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Sandra Jiles
Sandra Jiles (Nov 21, 2024 17:04 CST)

Sandy Jiles, Chairperson

August 2024 Administrative Expenses	Invoice # or Account #	Bank Confirmation #	Check #	Amount	GL Code/ Description
Blue Cross Blue Shield Kansas City	32951000	ACH	ACH	\$8,762.73	9220
BCLP (Legal)	1002434709	1685	3001214	\$3,995.00	9740
Kelly Liming	Building Redcap #3	1686	3001215	\$3,240.00	9790
Green Tie	IN# 8560 internet support package	1687	3001217	\$2,500.00	9670
Infinity	5811	1688	3001216	\$428.71	9760
Allo (formerly Avid)	227856	1689	3001222	\$308.95	9180
Marr and Co.	127206	1690	3001219	\$8,650.00	9720
US Bank Equipment Finance	IN# 535123509	1691	3001220	\$578.45	9140
Steri Cycle	8007836822	1692	3001218	162.74	9100
Alternatives EAP	10599	1693	3001221	\$100.00	9270
Red Cap	VDCC4592824	1694	3001223	\$117.70	9690
One America, 403 B Expense	G77349	1696	3001225	\$72.48	9125
Ninjio	NAS-61631	1697	3001226	\$2,343.60	9760
First National Bank Credit Card - Business Account	July 2024 Billing	1698	ACH	\$4,713.39	
First Call	INV-4665 3rd Qtr Hosting and Maintenance	1699	3001227	\$10,500.00	9690
Mainmark	2520- Aug and Sept Billing	1700	ACH	\$15,569.62	9540
Rochelle DePriest	Mileage reimbursement	1701	ACH	\$50.73	9400
Standard Parking	52953226-202409	1702	3001228	\$450.00	9400
Met life	Aug Billing 2023 Dental	ACH	ACH	\$214.90	9230
Met life	Aug Billing 2023 Vision	ACH	ACH	\$43.10	9235
Met life	Aug Billing 2023 Disability/life	ACH	ACH	\$322.28	9250
Subtotal Administration				\$63,124.38	

Provider Initiatives					
Integrus	#71	ACH	ACH	\$13,705.00	
iBosswell	AZ200115162	1695	3001224	\$4,900.00	
IGX Software	321907	ACH	ACH	\$62,500.00	
Subtotal Initiatives				\$81,105.00	

Grand Total				\$144,229.38
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Sandra Jiles
Sandra Jiles (Nov 21, 2024 17:04 CST)

Sandy Jiles, Chairperson

05/09/2023 Disbursements
 Jackson County Community Mental Health Fund

	Distribution	Category	Initiated	Settled
Sheffield Place	77,300.00	Children and Family	05/09/2023	05/10/2023
Foster Adopt Connect	37,004.50			
Operation Breakthrough	50,225.00			
Cornerstones of Care	369,568.75			
Niles	149,400.00			
Steppingstone	133,750.00			
Crittenton	124,782.00			
CAPA	62,362.50			
Children's Place	68,726.75			
JCCMHF	1,073,119.50			
ReDiscover	307,033.75	Safety Net	05/09/2023	05/10/2023
Family Conservancy	26,208.25			
KC Cares Clinic	10,252.50			
University Health	137,620.50			
Mattie Rhodes	59,818.75			
Burrell-Comprehensive	153,189.25			
Samuel Rodgers	17,270.75			
Swope	139,405.25			
Jewish Family Services	13,551.75			
ReStart	41,525.00			
JCCMHF	905,875.75			Disbursed
RDI - CIT	45,266.67	Technical	05/09/2023	05/10/2023
JCCMHF	45,266.67			

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Chair, Sandra Jiles

05/17/24 Disbursements
 Jackson County Community Mental Health Fund

	Distribution	Category	Initiated	Settled
Benilde Hall	46,242.33	Special	05/17/2024	05/20/2024
BFMA	40,166.67	Populations		
Jewish Voc Serv	53,135.33			
Reconciliation Serv	88,433.33			
ReDiscover - CIT Coord	23,433.33			
RDI - CIT	45,333.33			
JCCMHF	296,744.32			Disbursed
Hope House	100,666.67	Domestic	05/17/2004	05/20/2024
MOCSA	106,333.33	Violence		
Newhouse	69,766.67			
Rose Brooks	106,000.00			
JCCMHF	382,766.67			Disbursed
CAPA	18,950.00	Innovations	05/17/2004	05/20/2024
Rose Brooks	26,475.00			
JCCMHF	45,425.00			Disbursed
Child Protection Center Y2	50,500.00	Pilot	05/17/2004	05/20/2024
Youth Ambassadors Y3	30,000.00	Projects		
DeLa Salle Y4	50,000.00			
JCCMHF	130,500.00			Disbursed

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 Chair, Sandra Jiles

05/21/24 Disbursements
 Jackson County Community Mental Health Fund

	Distribution	Category	Initiated	Settled
CAPA	23,594.00	VBP	05/21/2024	05/22/2024
Comprehensive Burrell	90,348.00	Payments		
Cornerstones	160,586.00			
Crittenton	65,444.00			
Foster Adopt Connect	77,090.00			
Jewish Family Services (JFS)	18,598.00			
Mattie Rhodes	17,966.00			
ReDiscover	169,691.00			
ReStart	13,469.00			
Sheffield Place	56,285.00			
Steppingstone	52,254.00			
Swope	91,744.00			
The Children's Place	42,942.00			
The Family Conservancy	7,626.00			
University Health TMC	81,574.00			
JCCMHF	969,211.00			Disbursed

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Chair, Sandra Jiles

06/18/24 Disbursements
Jackson County Community Mental Health Fund

	Distribution	Category	Initiated	Settled
Burrell - Comprehensive	300,000.00	Safety Net	06/18/2024	06/20/2024
Family Conservancy	19,177.75			
Jewish Family Services	27,496.25			
KC Care Clinic/RW	16,552.25			
Mattie Rhodes	59,005.00			
ReDiscover	344,100.00			
ReStart	82,718.75			
Samuel Rodgers	32,637.50			
Swope Health	203,076.00			
University Health BHN - Core/NE	283,357.50			
JCCMHF	1,368,121.00			Disbursed
Children's Place	73,162.50	Children	06/18/2024	06/20/2024
CAPA	77,525.00	and Family		
Cornerstones	384,687.50			
Crittenton	141,858.50			
FosterAdopt Connect	109,750.00			
Niles	162,500.00			
Operation Breakthrough	47,900.00			
Sheffield Place	77,300.00			
Steppingstone	124,687.50			
JCCMHF	1,199,371.00			Disbursed

Sandra Jiles

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Chair, Sandra Jiles

07/10/2024 Disbursements
Jackson County Community Mental Health Fund

	Distribution	Category	Initiated	Settled	
University Health - Emergency Funds	45,000.00	Emergency	07/10/2024	07/11/2024	
JCCMHF	45,000.00	Funds			Disbursed

Sandra Jiles

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Chair, Sandra Jiles

07/23/24 Disbursements
Jackson County Community Mental Health Fund

	Distribution	Category	Initiated	Settled
Benilde Hall	9,482.00	VBP	07/23/2024	07/24/2024
Jewish Vocational	3,491.00	Payments		
KC Care Clinic	5,502.00			
MOCSA	15,954.00			
Niles KVC Mo	44,621.00			
Operation Breakthrough	16,072.00			
Reconciliation	15,735.00			
Samuel Rodgers	9,477.00			
JCCMHF	120,334.00			Disbursed

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Chair, Sandra Jiles

07/25/24 Disbursements
Jackson County Community Mental Health Fund

	Distribution	Category	Initiated	Settled
Hope House	48,933.00	VBP	07/25/2024	07/26/2024
New House	26,700.00	Payments		
Rose Brooks	65,265.00			
JCCMHF	140,898.00			Disbursed

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Chair, Sandra Jiles

07/31/2024 Disbursements
Jackson County Community Mental Health Fund

	Distribution	Category	Initiated	Settled	
Sisters in Christ - from 07/25/24	25,000.00	Pilot Project	07/31/2024	08/01/2024	
JCCMHF	25,000.00				Disbursed
Samuel Rodgers - from 07/23/24	9,477.00	VBP	07/31/2024	08/01/2024	
JCCMHF	9,477.00	Payment			Disbursed

Sandra Jiles

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Chair, Sandra Jiles

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**JACKSON COUNTY COMMUNITY MENTAL
HEALTH FUND**

**BASIC FINANCIAL STATEMENTS
and
SUPPLEMENTARY INFORMATION**

FOR THE YEARS ENDED DECEMBER 31, 2023 and 2022

JACKSON COUNTY COMMUNITY MENTAL HEALTH FUND

FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

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INDEPENDENT AUDITOR'S REPORT

The Board of Trustees
Jackson County Community Mental Health Fund
Kansas City, Missouri

Opinion

We have audited the accompanying modified cash basis financial statements of the governmental activities of the Jackson County Community Mental Health Fund (the Organization), as of and for the years ended December 31, 2023 and 2022, and the related notes to the financial statements which collectively comprise the Organization's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the modified cash basis financial position of the governmental activities of the Jackson County Community Mental Health Fund as of December 31, 2023 and 2022, and the changes in modified cash basis financial position for the years then ended in accordance with the modified cash basis of accounting described in Note 2.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter-Basis of Accounting

We draw attention to Note 2 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Emphasis of Matter-Basis of Presentation

As discussed in Note 2, the financial statements present only the governmental activities and do not purport to, and do not present fairly the financial position of the Organization's general fund, as of December 31, 2023 and 2022, or the changes in its financial position for the years then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 2, and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the management's discussion and analysis, the schedules of cash flows, and the schedules of provider allocations but does not include the basic financial statements and our auditor's report thereon. Our opinion on the basic financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 9, 2024, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

Marr and Company, P.C.
Certified Public Accountants

Kansas City, Missouri
July 9, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS

The following discussion and analysis is a supplement required by the Governmental Accounting Standards Board (GASB). It is a summary, and to gain a thorough understanding of the Jackson County Community Mental Health Fund's (Organization) finances, the audited financial statements and notes should be read in conjunction with this summary. The audited 2023 financial statements were reviewed by staff, the Finance and Internal Committee, and the Board of Trustees (Board). A Certified Public Accountant prepares monthly statements and there is no delay in addressing questions or issues. The opinion in the attached audit is unmodified.

Organization

The Organization is a political subdivision created pursuant to RSMo 205.975-990 for the purpose of providing funds from the Jackson County, Missouri mental health tax levy to supplement existing funds for the operation of community mental health centers, mental health clinics and other mental health services. Contracts are awarded to non-profit organizations with the capacity to deliver and manage mental health services according to statutory and Organization requirements. Operations are overseen by a Board of Trustees appointed by the County Executive and County Legislature.

Financial Analysis

The Organization's maximum levy rate of thirteen and three tenths (13.3) cents per one hundred dollars assessed valuation was approved by voters in 1991. That rate is reduced by the Hancock Amendment to the Missouri Constitution. Levy rates are calculated each year by the Jackson County Department of Finance and Purchasing, and approved by the Jackson County Legislature. The Organization's levy rates for the years ended December 31, 2023 and 2022 were 11.13 and 10.77 cents, respectively, per \$100 of assessed valuation.

The table below compares all sources of revenue for 2023 and 2022. Current tax collections are the largest source of revenue, followed by Other collections, which include taxes on industrial property and inventory. 2023 current tax collections were higher than the prior year due to reassessment. Differences in most revenue sources reflect typical year-to-year variation. Favorable changes money market rates and interest rates for certificates of deposit yielded higher investment earnings in 2023.

Revenue Sources	2023		2022	
Current tax collections	14,288,739	87%	13,081,239	87%
Delinquent tax collections	307,805	2%	288,332	2%
Delinquent tax late fees	149,166	1%	133,423	1%
Other collections	1,347,826	8%	1,362,359	9%
Investment earnings	393,773	2%	94,316	1%
Miscellaneous income	198	0%	45,115	0%
Total revenues	16,487,507	100%	15,004,784	100%

Allocations represent spending by the Organization for its program funding related to the direct provision of mental health services through health care contracts (Provider Allocations). Allocations include certain discretionary items for provider agency operations. Allocations also include administrative expenses of the Organization such as personnel, professional fees for legal counsel and accounting, and other operating expenses such as office space, insurance, and technology costs. The table of allocations below lists funding programs, followed by administrative expenses.

Allocations	2023		2022	
Safety net	3,875,023	30%	3,904,694	32%
Children and Families	4,352,851	36%	4,147,847	34%
Domestic and sexual violence	934,956	8%	932,058	8%
Pilot Programs	150,000	1%	116,667	1%
Special Populations	669,703	5%	843,787	7%
Discretionary Projects	222,287	2%	153,536	1%
Prior Year Performance Bonus	630,586	5%	724,717	6%
Prior Year Allocations	117,283	1%	1,584	0%
Board designated	356,986	3%	309,882	3%
Administrative expenses	1,095,737	9%	971,161	8%
Total	12,205,412	100%	12,105,933	100%

Safety net allocations decreased from 2022 to 2023. This difference primarily reflects a 2023 deduction for unspent 2022 funds in one large contract. Children and Families spending increased mainly as the result of one agency returning to normal staffing and service levels, post pandemic. The Special Populations funding category consolidated the relatively small Consumer Services, Forensic, and Education & Vocational funding categories. Although the name of the funding category changed, there were no changes in agencies. Prior year performance payments are based on a Value Based Payment (VBP) system, which is calculated after year-end. VBP provides supplemental funding for agencies to submit data demonstrating certain performance improvements. The decrease from 2022 to 2023 reflects a policy change wherein the bonus is calculated from agency spending (lower amount), rather than the amount allocated (higher amount). Other program allocations were rather consistent, with changes attributable to typical year-to-year fluctuations. Administrative expenses are budgeted as an allocation within the Organization's financial planning. The major sources of administrative cost increases in 2023 were employee cost-of-living adjustments and health insurance costs.

OVERVIEW OF THE FINANCIAL STATEMENTS PRESENTATION

The major parts of the basic financial statements are: 1) Statements of Net Position - Modified Cash 2) Statements of Activities - Modified Cash, and 3) Notes to the Basic Financial Statements. This report also contains Other Information in addition to the basic financial statements.

The Statement of Net Position reports information about the Organization's financial status as of December 31, 2023 and 2022. The statement helps to demonstrate how the Organization's assets and liabilities changed due to the year's operating activities. This financial statement includes all assets and liabilities using a modified cash basis of accounting.

The Statement of Activities presents all Organization revenues, allocations and administrative expenses for the fiscal years ended December 31, 2023 and 2022. The differences between revenue and expenditures during the year represent the changes in net position. Over time, increases and decreases in net position measure the Organization's financial position. Changes in net position are reported on a modified cash basis of accounting.

The Notes to the Basic Financial Statements provide additional information that is essential to a full understanding of the data provided in the financial statements. They provide important details such as information about the management of assets and the Organization's administration.

The Other Information section provides additional data regarding cash flows and schedules of provider allocation expenditures for the years ended December 31, 2023 and 2022.

GOVERNMENT-WIDE STATEMENTS

Government-Wide Statements are a requirement of the Governmental Accounting Standards Board (GASB). The Organization is a separate political subdivision, and not a unit of the Jackson County, Missouri government. For information on Jackson County, Missouri's financial position, please contact the Department of Finance and Purchasing at 816-881-3126.

CONTACTING THE ORGANIZATION

This financial report is designed to provide Jackson County, Missouri citizens with a general overview of the Organization's finances, and to demonstrate the Organization's accountability for the money it receives and disburses. If you have any questions about this report, please contact Bruce A. Eddy PhD, Executive Director.

Community Mental Health Fund
1627 Main Street Suite 500, Kansas City Missouri 64108
Telephone: 816.842.7055 ext. 5
www.jacksoncountycare.org

BASIC FINANCIAL STATEMENTS

**JACKSON COUNTY COMMUNITY MENTAL HEALTH FUND
STATEMENTS OF NET POSITION - MODIFIED CASH
AS OF DECEMBER 31, 2023 AND 2022**

	2023	2022
ASSETS		
Cash	\$ 9,142,244	\$ 11,721,685
Certificates of Deposit	11,702,586	4,413,234
Security Deposits and Other	3,750	3,750
Capital Assets, Net	28,285	5,722
Total Assets	\$ 20,876,865	\$ 16,144,391
 LIABILITIES		
Other Liabilities	\$ 3,421	\$ -
 DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue-Property Taxes	8,248,353	7,801,395
 NET POSITION		
Net Investment In Capital Assets	28,285	5,722
Restricted Net Position	12,596,806	8,337,274
Total Net Position	12,625,091	8,342,996
Total Liabilities, Deferred Inflows and Net Position	\$ 20,876,865	\$ 16,144,391

See the accompanying notes to the basic financial statements.

**JACKSON COUNTY COMMUNITY MENTAL HEALTH FUND
STATEMENTS OF ACTIVITIES - MODIFIED CASH
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022**

	<u>2023</u>	<u>2022</u>
REVENUES		
Current Tax Collections	\$ 14,288,739	\$ 13,081,239
Delinquent Tax Collections	307,805	288,332
Delinquent Tax Collections - Late Fees	149,166	133,423
Other Collections	<u>1,347,826</u>	<u>1,362,359</u>
Total Tax Collections	16,093,536	14,865,353
Interest Income - Investments	393,773	94,316
Miscellaneous Income	<u>198</u>	<u>45,115</u>
Total Revenues	<u>16,487,507</u>	<u>15,004,784</u>
PROVIDER ALLOCATIONS		
Safety Net	3,675,023	3,904,694
Children and Families	4,352,851	4,147,847
Domestic and Sexual Violence	934,956	932,058
Pilot Programs	150,000	116,667
Special Populations	669,703	843,787
Discretionary Projects	222,287	153,536
Prior Year Performance Bonus	630,586	724,717
Prior Year Allocations	<u>117,283</u>	<u>1,584</u>
Total Provider Allocations	<u>10,752,689</u>	<u>10,824,890</u>
BOARD DESIGNATED ALLOCATIONS		
Technical Support and Evaluation	135,800	125,712
Special Initiatives	221,186	184,170
Emergency Distributions	-	-
Disaster Response	-	-
Total Board Designated Allocations	<u>356,986</u>	<u>309,882</u>
ADMINISTRATIVE EXPENSES		
Personnel Costs	622,799	563,596
Employee Benefits	128,433	115,108
Insurance	11,566	11,471
Office/Administrative Expense	119,249	78,062
Professional Fees	83,766	77,649
Staff/Board Meeting and Development	29,519	11,421
Technology Costs	90,566	105,032
Transportation	7,144	5,993
Depreciation	<u>2,695</u>	<u>2,829</u>
Total Administrative Expenses	1,095,737	971,161
Total Expenses	<u>12,205,412</u>	<u>12,105,933</u>
Change In Net Position	4,282,095	2,898,851
NET POSITION, BEGINNING OF YEAR	<u>8,342,996</u>	<u>5,444,145</u>
NET POSITION, END OF YEAR	<u>\$ 12,625,091</u>	<u>\$ 8,342,996</u>

See the accompanying notes to the basic financial statements.

**JACKSON COUNTY COMMUNITY MENTAL HEALTH FUND
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2023 AND 2022**

NOTE 1 – ORGANIZATION

Jackson County Community Mental Health Fund (the Organization) is a Missouri political subdivision managed by their Board of Trustees. The Organization was created pursuant to State Statutes, sections RSMo 205.975 – 205.990, for the purpose of providing funds from the Jackson County, Missouri (County) tax levy to supplement existing funds for the operation and maintenance of community mental health centers, mental health clinics and other comprehensive mental health services.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The Organization's basic financial statements report only the government-wide financial statements of the Organization and do not include fund financial statements. Management has determined that government-wide financial statements meet the needs of the financial statement users and that the addition of fund statements is not necessary.

The statements of net position and the statements of activities display information about the Organization as a whole which is financed primarily through property taxes. The government-wide statements of activities present a comparison between revenues and expenses of the Organization with a focus on the sustainability of the Organization as an entity and the change in the Organization's net position resulting from the current year's activities.

Measurement Focus and Basis of Accounting

The Organization's financial statements are reported using the economic resources measurement focus and the modified cash basis of accounting. This basis recognizes assets, liabilities, deferred inflows of resources, net position, revenues and expenses when they result from cash transactions with a provision for depreciation expense. This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States.

Deferred Inflows of Resources

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The Organization reports property taxes that have been received but are levied for use in the subsequent year as deferred inflows of resources.

Net Position Classifications

Net position is classified into the following three components:

Net investment in capital assets – consisting of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgage notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

**JACKSON COUNTY COMMUNITY MENTAL HEALTH FUND
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2023 AND 2022**

Restricted net position – consisting of net position with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation. The Organization first utilizes restricted resources to finance qualifying activities.

Unrestricted net position – All other net position that does not meet the definition of "restricted" or "net investment in capital assets."

Cash Equivalents

The Organization considers investment instruments purchased with original maturities of less than three months to be cash equivalents.

Capital Assets

Capital asset purchases are reflected at cost in the financial statements and are being depreciated using the straight-line method over the following estimated useful lives:

	<u>Years</u>
Software	3
Office equipment	5-10

Depreciation expense was \$2,695 and \$2,829 in 2023 and 2022, respectively.

Use of Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Operating Lease

Management has assessed the requirements, potential effects, and relevance of FASB's ASU 2016-02, Leases (Topic 842) regarding the recognition of a "right-of-use asset" and lease liability on the Statement of Financial Position. Based on this evaluation, management has determined that the adoption of this pronouncement would not provide significant benefits nor improve the relevance and reliability of the Organization's financial statements. Management will annually evaluate Topic 842 effects on financial reporting if it has lease arrangements. The Organization reports its lease activities under the former guidance (see Note 8).

NOTE 3 – ECONOMIC DEPENDENCY

The Organization received substantially all of its revenue from property tax remittances from the County (see Note 5). If a significant reduction in the level of revenue from property taxes were to occur, it could have an adverse effect on the Organization's ability to provide funding to agencies providing mental health services.

The Organization's operations are concentrated in Jackson County, Missouri. Future operations could be affected by changes in economic or other conditions in the geographic area.

**JACKSON COUNTY COMMUNITY MENTAL HEALTH FUND
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2023 AND 2022**

NOTE 4 – CONCENTRATION OF CREDIT RISK

The Organization maintains deposits at Blue Ridge Bank and Trust Company (the Bank) that often exceed \$250,000, the Federal Deposit Insurance Corporation's (FDIC) maximum insured amount. The Organization's deposits in excess of this FDIC insurance are covered by depository securities pledged by the Bank. The Organization has not experienced any loss on the amounts it maintains at the Bank.

NOTE 5 – TAX COLLECTIONS (REVENUE)

Property taxes are levied on November 1 and are payable on December 31. Delinquent property taxes become an enforceable lien on property each year as of January 1. The County collects the property tax and remits it to the Organization.

Assessed values are established by the Jackson County Assessor subject to review by the County's Board of Equalization and State Tax Commission. The assessed value for real property, including railroad and utility properties, located in the County as of January 1, 2022, on which the fiscal 2023 levy was based was \$14,140,886,042. The assessed value for real property, including railroad and utility properties, located in the County as of January 1, 2021, on which the fiscal 2022 levy was based, was \$13,422,785,846.

The Organization's levy rates for the years ended December 31, 2023 and 2022 were 11.13 and 10.77 cents, respectively, per \$100 of assessed valuation for the operation and maintenance of community mental health centers, mental health clinics and other comprehensive mental health services.

NOTE 6 – BANKING ARRANGEMENT

The Organization maintains several bank accounts, two of which from time to time have negative balances reported on monthly financial reports. These accounts are never overdrawn. Rather, these accounts operate in a manner that at the close of "posting transactions" each day, sufficient funds are transferred to or excess funds are transferred from these accounts to maintain their daily minimum balances at \$50,000. Any amount reported on the financial statements that is different from the daily minimum balance is due to transactions being recorded on the books that have not been presented to the bank.

NOTE 7 – CERTIFICATES OF DEPOSIT

At December 31, 2023, the Organization owned the following Certificates of Deposit issued by the Bank which are stated at cost:

<u>Purchase Date</u>	<u>Maturity Date</u>	<u>Amount</u>	<u>Rate</u>
May 12, 2023	January 12, 2024	\$2,019,210	4.06%
November 15, 2023	January 15, 2024	89,829	1.00%
October 18, 2023	January 15, 2024	5,162,224	4.00%
January 18, 2023	January 18, 2024	2,203,412	3.75%
January 18, 2023	July 18, 2024	<u>2,227,911</u>	4.05%
		<u>\$11,702,586</u>	

**JACKSON COUNTY COMMUNITY MENTAL HEALTH FUND
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2023 AND 2022**

At December 31, 2022, the Organization owned the following Certificates of Deposit issued by the Bank which are stated at cost:

<u>Purchase Date</u>	<u>Maturity Date</u>	<u>Amount</u>	<u>Rate</u>
October 19, 2022	January 18, 2023	\$2,196,649	1.25%
January 19, 2022	July 18, 2023	<u>2,216,585</u>	0.51%
		<u>\$4,413,234</u>	

NOTE 8 – OPERATING LEASE

The Organization has a lease agreement for administrative office space which was initially effective July 16, 2012 through July 31, 2023, with a current base rent rate of \$4,000 per month. On May 24, 2023 the lease was amended effective for the period August 1, 2023 through July 31, 2028 with a base rate of \$6,750 which increases 2% each August 1st beginning August 1, 2024. The lease also requires the payment of any increase in operating expenses over “base period operating expenses” based on 7.02% of the building's rentable space.

The future minimum lease payments under this lease are:

2024	\$81,675
2025	83,309
2026	84,975
2027	86,674
2028	51,145

Rent expense was \$91,794 and \$53,826 for the years ended December 31, 2023 and 2022, respectively.

NOTE 9 – RETIREMENT PLAN

The Organization provides a 403(b) retirement plan under which full-time employees who have completed one year of service are eligible to participate. Eligible employees may elect to defer a percentage of their wages, subject to statutory limitations. The Organization will match 100% of employee contributions up to 5% of employee wages. The employer contribution expense was \$27,292 and \$26,188 in 2023 and 2022, respectively.

NOTE 10 – RISK MANAGEMENT

The Organization is exposed to various risks of loss related to torts; loss of and damage to property; errors and omissions; and injuries to employees. The Organization purchases commercial insurance coverage for these risks. No significant reductions in insurance coverage occurred during the year, and there have been no settlements during any of the past three years.

**JACKSON COUNTY COMMUNITY MENTAL HEALTH FUND
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2023 AND 2022**

NOTE 11 – TAX ABATEMENTS

The Organization is subject to property tax diversion and abatement through various programs implemented by municipalities within Jackson County, Missouri. The programs include Tax Increment Financing, Chapter 99, Chapter 100, Chapter 353, and Enhanced Enterprise Zone. The proliferation of these programs by municipalities in Jackson County have a major impact on Organization revenue. The chart below presents statutory authority, scope of the program, financial impact of each incentive program on the Organization, and the aggregate impact, for the years ended December 31, 2023 and 2022.

Incentive Program	Scope	Financial Impact 2023	Financial Impact 2022
Tax Increment Financing (TIF) RSMo 99.800	Municipalities establish an authority to approve the capture of up to 100% of the incremental increase in property taxes above the property taxes generated by the property prior to redevelopment, called payments in lieu of taxes (PILOTs). Tax is diverted to the project rather than being abated.	\$660,381	\$658,389
Chapter 99 RSMo 99.300	Municipalities establish a Land Clearance for Redevelopment Authority to approve redevelopment plans for blighted areas. The Authority can utilize the power of eminent domain to acquire property, assist relocation, construct public improvement, or abate taxes on improvements for up to twenty-five years.	53,253	44,069
Chapter 100 RSMo 100.010	Municipalities issue Industrial Development Bonds, which are revenue bonds used to finance projects for private corporations, partnerships or individual companies. Because title to the property is held in the name of the government during the lease term, the property acquired with the bond proceeds is tax exempt, which effectively results in tax abatement for the company. Standard abatement is up to 50% of the property tax for ten (10) years.	220,930	180,817
Chapter 353 RSMo 353.030	Municipalities form a for-profit Urban Redevelopment Corporation to redevelop blighted areas by abating some or all of the property taxes for up to twenty-five years. Tax abatement may also be extended to adjacent property when it is necessary for redevelopment.	362,909	314,861

**JACKSON COUNTY COMMUNITY MENTAL HEALTH FUND
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2023 AND 2022**

Enhanced Enterprise Zones (EEZ) RSMo 135.950	Geographic areas are designated by local governments and certified by the Missouri Department of Economic Development. EEZ is a discretionary program that offers state tax credits, accompanied by local real property tax abatement, to encourage job creation in a blighted area. Tax credits may be provided each year for up to five tax years after the project commences operations.	39,911	41,296
Multi-Abatement	Certain properties have been classified as Multi-Abatement in which more than one abatement applies.	141,145	135,165
Total Financial Impact		\$1,478,529	\$1,374,596

NOTE 12 – RECLASSIFICATION

Certain account balances in the 2022 financial statements have been reclassified to conform to the 2023 presentation. On the Statements of Activities, the 2022 allocation categories for Consumer Services, Education and Vocational, and Forensic are combined and reported as Special Populations and the 2022 allocation categories for Innovation Programs, Provider and Community Education, and Provider Initiatives are combined and reported as Discretionary Projects. The reclassification had no effect on the change in net assets for 2022.

OTHER INFORMATION

**JACKSON COUNTY COMMUNITY MENTAL HEALTH FUND
SCHEDULES OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022**

	<u>2023</u>	<u>2022</u>
Cash Flows From Operating Activities		
Change In Net Position	\$ 4,282,095	\$ 2,898,851
Adjustments to Reconcile Change In Net Position To Net Cash Provided By (Used In) Operating Activities:		
Depreciation	2,695	2,829
Loss on assets disposed	-	-
Changes In Operating Assets, Liabilities, and Deferred Inflows Of Resources:		
(Increase)/Decrease in Security Deposits and Other	-	825
Increase/(Decrease) in Other Liabilities	3,421	(174)
Increase/(Decrease) in Unavailable Revenue	446,958	471,870
Net Cash Provided By (Used In) Operating Activities	<u>4,735,169</u>	<u>3,374,201</u>
Cash Flows From Investing Activities		
Purchase of Capital Assets	(25,258)	(3,500)
Purchase of Certificates of Deposit	(35,861,451)	(10,981,711)
Maturity of Certificates of Deposit	28,572,099	10,939,226
Net Cash Provided By (Used In) Investing Activities	<u>(7,314,610)</u>	<u>(45,985)</u>
Increase (Decrease) In Cash	(2,579,441)	3,328,216
Cash, Beginning Of Year	11,721,685	8,393,469
Cash, End Of Year	<u>\$ 9,142,244</u>	<u>\$ 11,721,685</u>

**JACKSON COUNTY COMMUNITY MENTAL HEALTH FUND
SCHEDULES OF PROVIDER ALLOCATIONS
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022**

	<u>2023</u>	<u>2022</u>
SAFETY NET		
Comprehensive Mental Health Services/Burrell	\$ 612,757	\$ 838,837
Family Conservancy	104,833	143,775
Jewish Family Services	54,207	123,708
KC CARE Health Center	41,010	60,285
KC CARE Health Center - Ryan White	0	2,017
Mattie Rhodes Center	239,275	254,009
Rediscover, Inc	1,228,135	1,201,309
Restart	166,100	135,909
Samuel Rodgers	120,803	54,852
Swope Health Services	557,621	541,031
University Health (TMC)	550,482	548,962
	<u>3,675,023</u>	<u>3,904,694</u>
CHILDREN AND FAMILIES		
Child Abuse Prevention Association (CAPA)	249,450	249,450
Child Advocacy Services Center (The Children's Place)	274,907	99,127
Cornerstones of Care	1,478,275	1,538,300
Crittendon Children's Center	499,128	503,023
FosterAdopt Connect	208,391	255,162
KVC Niles	597,600	500,000
Operation Breakthrough	200,900	158,600
Sheffield Place	309,200	309,185
Steppingstone	535,000	535,000
	<u>4,352,851</u>	<u>4,147,847</u>
DOMESTIC AND SEXUAL VIOLENCE		
Hope House	220,927	236,149
Metropolitan Organization to Counter Sexual Abuse (MOCSA)	255,600	255,555
Newhouse	156,429	165,889
Rose Brooks Center	302,000	274,465
	<u>934,956</u>	<u>932,058</u>
PILOT PROJECTS		
Child Protection Center	50,000	0
De LaSalle	50,000	66,667
Hope Faith Ministries	0	25,000
Youth Ambassadors	50,000	25,000
	<u>150,000</u>	<u>116,667</u>
SPECIAL POPULATIONS		
Benilde Hall	174,277	186,845
Budget and Financial Management Assistance (BFMA)	120,500	119,925
Genesis School	0	188,050
Jewish Vocational Services	100,326	129,715
Reconciliation Services	204,300	174,500
ReDiscover	70,300	44,752
	<u>669,703</u>	<u>843,787</u>

**JACKSON COUNTY COMMUNITY MENTAL HEALTH FUND
SCHEDULES OF PROVIDER ALLOCATIONS
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022**

	2023	2022
DISCRETIONARY PROJECTS		
Child Abuse Prevention Association (CAPA)	\$ 46,920	\$ 0
Culture Journey	4,200	9,900
Evaluation - J. Brook	40,967	9,858
Family Conservancy	0	28,750
First Call	0	2,400
Jewish Vocational Services	0	6,270
KC Care Clinic	0	17,478
KC Common Good	0	5,000
KVC Niles	49,000	0
Mattie Rhodes	3,000	22,500
MetroCouncil	4,000	3,000
Newhouse	22,500	0
Rose Brooks Center	0	25,200
Samuel Rodgers	50,000	0
Sheffield Place	0	23,180
Steppingstone	1,700	0
	222,287	153,536
PRIOR YEAR PERFORMANCE BONUS		
Child Abuse Prevention Association (CAPA)	18,958	17,272
Child Advocacy Services Center (The Children's Place)	16,586	16,304
Comprehensive Mental Health Services/Burrell	63,244	77,600
Cornerstones of Care	118,254	123,064
Crittenton	32,686	41,780
Family Conservancy	7,120	9,168
Foster Adopt Connect	10,771	7,920
Hope House	21,336	23,662
Jewish Family Services	6,562	10,136
Mattie Rhodes	18,942	18,000
Newhouse	11,889	11,052
ReDiscover	98,251	110,112
ReStart	9,895	9,894
Rose Brooks Center	21,957	21,957
Sheffield Place	24,735	24,248
Steppingstone	42,800	40,660
Swope Health Services	54,794	93,440
University Health (TMC)	51,806	68,448
	630,586	724,717
PRIOR YEAR ALLOCATION DISBURSED IN CURRENT YEAR	117,283	1,584
TOTAL PROVIDER ALLOCATIONS	\$ 10,752,689	\$ 10,824,890

Draft

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

The Board of Trustees
Jackson County Community Mental Health Fund
Kansas City, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the modified cash basis financial statements of the governmental activities of the Jackson County Community Mental Health Fund (the Organization), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Organization's basic financial statements, and have issued our report thereon dated July 9, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

July 9, 2024

OPEN RECORDS / SUNSHINE LAW

The Community Mental Health Fund (CMHF) is a public governmental body under Missouri law. The CMHF actively promotes access to and transparency of meetings and records in adherence to the Missouri Open Records (Sunshine Law, RSMo 610.011).

Per CMHF Bylaws the Secretary will prepare the minutes of all meetings of the Board of Trustees, will be the custodian of all corporate records, and will perform, under the direction and subject to the control of the Chairperson, such other powers and duties as may be assigned to the Secretary. CMHF meetings, records, votes, actions, and deliberations are open to the public unless otherwise provided by law.

Meetings shall be open to the public with public notification using forms and procedures provided by the Missouri Attorney General's Sunshine Law Handbook. In compliance with the Sunshine Law, notifications shall be posted on the Public Notice areas of the CMHF office and website. Meeting minutes of the Board of Trustees contain records of votes, deliberations, and results of committee recommendations to the Board of Trustees. Once approved, minutes shall be posted on the Public Information section of the CMHF website. Minutes shall remain posted on the CMHF website for at least 7 years.

To promote public access to CMHF financial information, current audit reports shall be posted in the Public Information section of the CMHF website. All CMHF information maintained by staff and trustees, including but not limited to, project information, contracts, budgets, and electronic communication, are subject to public access under the Sunshine Law.

Exceptions to this policy are very limited and are described further in Policies 235 and 236. These include attorney-client consultation, identifiable health information, other data protected by the Health Insurance Privacy and Portability Act (HIPPA), Automated Clearing House (ACH wire transfer) information, banking information, and security information.



2025 Preliminary Financial Plan - September 26, 2024

	2024			2025
Mental Health Tax Levy Revenue				
Assessed Valuation (\$B) (a)	17.6			17.4
Levy Rate (b)	0.000953			0.000974
Collection Rate + Fees (c)	0.89			0.91
Revenue = (a x b) x c	14,914,509			15,388,554
Assets				
Current Year Tax Collections	14,164,926	52%		15,388,554 56%
Delinquent Tax Collections	240,000	1%		225,000 1%
Other Collections	1,000,000	4%		1,150,000 4%
Late Fees: Tax Collections	120,000	0%		120,000 0%
Interest: Investments	225,000	1%		225,000 1%
Prior Year Ending Balance	600,000	2%		500,000 2%
Prior Year Ending Investments	10,000,000	37%		10,000,000 36%
Total Assets	27,134,509	97%		27,608,554 100%
Allocations				
Children and Families	4,900,000	30%		5,329,482 30%
Safety Net	5,800,000	36%		6,308,367 36%
Domestic and Sexual Violence	1,100,000	7%		1,196,414 7%
Special Populations	750,000	5%		815,737 5%
Prior Year Performance Bonus	1,500,000	9%		1,600,000 9%
Pilot Projects	400,000	2%		400,000 2%
Discretionary Projects	500,000	3%		500,000 3%
Total Program Allocations	14,950,000	92%		16,150,000 91%
Administration	1,260,000	8%		1,518,373 9%
Total Allocations	16,210,000	100%		17,668,373 100%
Board Designated				
Technical Support/Evaluation	350,000			350,000
Agency Emergency/Contingency	200,000			200,000
Declared Disaster	250,000			250,000
Special Initiatives	10,124,509			4,140,181
Reserve	-			5,000,000
Total Board Designated	10,924,509			9,940,181
Recap Assets and Expenditures				
Total Allocations	16,210,000	60%		17,668,373 64%
Board Designated	10,924,509	40%		9,940,181 36%
Total Assets	27,134,509	100%		27,608,554 100%

DRAFT		
Preliminary Administrative Expenses	2024	2025
Salaries		
Subtotal	716,830	831,536
Employee Benefits		
Subtotal	169,916	117,436
Insurance		
Subtotal	12,323	9,854
Office/Admin Expenses		
Subtotal	115,726	106,620
Professional Fees		
Subtotal	94,900	109,427
Meetings, Staff Development		
Subtotal	31,000	37,000
Technology		
Subtotal	108,500	124,000
Contingency	20,000	25,000
Total	1,269,194	1,360,873
9691 Grant Mgt System	210,000	157,500
Total		1,518,373

Assets, Expenses, Revenue		
Assets at 12/31/2024	\$	10,500,000
2025 Program Allocations		16,150,000
2025 Operating Expenses		1,518,373
Revenue Needed		(7,168,373)
Tax Revenue Forecast		15,389,000



COMMUNITY
MENTAL HEALTH
FUND

Supporting equitable and quality mental health care in Jackson County

Appropriations

CMHF Existing Agency Training Request Summary

Request Criteria: Agency Training

Organization: Crittenton Children's Center

Amount of Request: \$ 30,260

Summary Information	Yes	No
Is Agency currently in Good Standing	X	
Agency has received prior training grants. If Yes, Explain.		X
Is the training open to the public?		X Staff Training Only
Is the training based on a published best-practice or evidence-based curriculum?	X	
Name of Curriculum	Dyadic Development Psychotherapy (DDP) and Eye Movement Desensitization and Reprocessing (EMDR)	
CEU's Offered	X	

Agency Training Information

Date(s) of Training: Fall 2025 – Early 2025

Location of Training: At Crittenton

Brief Description of Training: DDP training and supervision teaches the practice of Playfulness, Acceptance, Curiosity, and Empathy (PACE) to help parents/caregivers develop stronger and more trusting bonds with children to increase attachment security.

EMDR is a psychotherapy treatment designed to alleviate the symptoms of trauma using eye movement stimuli and audio bilateral stimulation.

Request for approximately 40 plus clinicians and staff working in residential, hospital and in-home programs to get trained in both modalities of practice.

Staff Review: Theresa Cummings



CMHF Existing Agency Training Request Summary

Request Criteria: Agency Training

Organization: Corner Stones of Care

Amount of Request: \$ 6,995.00

Summary Information	Yes	No
Is Agency currently in Good Standing	X	
Agency has received prior training grants. If Yes, Explain.		X
Is the training open to the public?		X Staff Training Only
Is the training based on a published best-practice or evidence-based curriculum?	X	
Name of Curriculum	Child-Centered Play Therapy Certification	
CEU's Offered	X	

Agency Training Information

Date(s) of Training: Internal organizational training starting January 2025 through December 2025.

Location of Training: At Mid-America Nazarene University and Agency

Brief Description of Training: Request for 5 staff members to be trained as registered Child-Therapy Play Therapist (RPT) and for the Supervisor to be Registered Play Therapy-Supervisor (RPT-S). Child-Centered Play Therapy is an evidence-based practice.

CoC staff have worked out a reduced rate for the training through Mid-America Nazarene University since multiple staff are being trained. CoC has also secured funding from the Hall Family Foundation to help cover costs.

Staff Review: Theresa Cummings



CMHF Existing Agency Training Request Summary

Request Criteria: Agency Training

Organization: Mattie Rhodes

Amount of Request: \$40,000

Summary Information	Yes	No
Is Agency currently in Good Standing	X	
Agency has received prior training grants. If Yes, Explain.	X In 2023 MR received a \$3,000 training grant for the Kids Grit program which was completed.	
Is the training open to the public?		X Staff Training Only
Is the training based on a published best-practice or evidence-based curriculum?	X	
Name of Curriculum	S.E.L.F Curriculum – Trauma Informed Systems of Care for Leadership, Clinicians, Direct Support Staff and Administrative staff for the entire agency.	
CEU's Offered		X Not a CEU Course

Agency Training Information

Date(s) of Training: Internal organizational training starting January 2025.

Location of Training: At Mattie Rhodes

Brief Description of Training: Request for training of 60 staff members to participate in the trauma informed S.E.L.F curriculum and certification. This curriculum represents the four nonlinear, key areas of recovery that provide and organizing framework for the complex problems presented by trauma survivors, by families with programs and by chronically stressed.

Mattie Rhodes is receiving other funding to cover the entire costs. All Department staff will be trained in this Trauma Informed Care practice to move toward being a trauma informed organization.

Staff Review: Theresa Cummings



CMHF Existing Agency Training Request Summary

Request Criteria: Agency Training

Organization: Operation Breakthrough

Amount of Request: \$3,898.00

Summary Information	Yes	No
Is Agency currently in Good Standing	X	
Agency has received prior training grants. If Yes, Explain.		X
Is the training open to the public?		X Staff Training Only
Is the training based on a published best-practice or evidence-based curriculum?	X	
Name of Curriculum	Psychobiological Approach to Couples Training (PACT)	
CEU's Offered	X	

Agency Training Information

Date(s) of Training: Internal organizational training starting January 2025.

Location of Training: Virtual

Brief Description of Training: Request for 1 staff member to be trained using the PACT intervention. PACT is a model where parents learn to attune to the micro-shifts in themselves and each other to enhance their attunement to their child/children. This model will help to support healthy parenting and co-parenting relationships.

Request is to support Level 1 and 2 of the training.

Staff Review: Theresa Cummings



CMHF Community Training Event Request Summary

Organization: Poetry for Personal Power

Amount of Request: \$15,000

Summary Information	Yes	No – with Explanation
Agency is a registered 501C-3 in Missouri and serving Jackson County.	X	
Agency has met all legal requirements to receive funding from CMHF and information is on file.	X	
Has the agency received prior grants from CMHF. If Yes, Explain.		X
Is the training/event open to the public?	X	
Does the agency have prior experience offering community training/events?	X	
Is the training based on a published best-practice or evidence-based curriculum?		X
Will CEU's be offered?	X	
Will a mental health professional be available to offer assistance or for referral?	X	

Agency Community Event/Training Information

Date(s) of Training: March 2025

Location of Event/Training: Black Archives of Mid-America

Brief Description of Event: The Rite of Joy Conference is a Peer Run Mental Wellness and Arts Conference. Support will help pay for the Keynote presenter, featured artists and workshop facilitators. Poetry for Personal Power is a SAMHSA evidence-based, peer-run program.

Number of Participants: 175

Other Comments:

Staff Review: Theresa Cummings and Bruce Eddy



CMHF Community Training Event Request Summary

Organization: Arts KC with SpraySee Missouri

Amount of Request: Open to any Sponsorship Award (\$5,000-\$7,000)

Summary Information	Yes	No – with Explanation
Agency is a registered 501C-3 in Missouri and serving Jackson County.	X Arts KC is agreeing to be the fiscal sponsor for the SpraySee MO Mural Festival	
Agency has met all legal requirements to receive funding from CMHF and information is on file.	X	
Has the agency received prior grants from CMHF. If Yes, Explain.		X
Is the training/event open to the public?	X	
Does the agency have prior experience offering community training/events?	X	
Is the training based on a published best-practice or evidence-based curriculum?		X
Will CEU's be offered?		X
Will a mental health professional be available to offer assistance or for referral?	X Working with University Health and CommCare to have staff present at forms and offer 988 information at the event.	

Agency Community Event/Training Information

Date(s) of Training: October 7-13, 2024

Location of Event/Training: Crossroads area of Kansas City, Missouri

Brief Description of Event: Sponsorship support for the 2024 Mural Festival in the Crossroads. This year the event will focus on mental health awareness to honor an artist who died by suicide in 2020. The CMHF sponsorship will help to support artist stipends whose artwork will focus on mental health and to support two mental health community conversations. These conversations are open to the general public and will offer an opportunity for artists to share and express their mental health journey to the public. SpraySeeMo is partnering with



University Health, whose offices are also in the Crossroads to offer staff support at the Community Conversations in the event a participant wants to access resources or needs assistance during the community conversations.

Number of Participants: 200 (public event)

Other Comments: Arts KC has agreed to be the fiscal sponsor for this event. Any sponsorship money awarded for the event will be managed and accounted for by Arts KC.

Staff Review: Theresa Cummings



CMHF Community Training Event Request Summary

Organization: Lead to Read

Amount of Request: \$12,450

Summary Information	Yes	No – with Explanation
Agency is a registered 501C-3 in Missouri and serving Jackson County.	X	
Agency has met all legal requirements to receive funding from CMHF and information is on file.	X	
Has the agency received prior grants from CMHF. If Yes, Explain.		X
Is the training/event open to the public?		X Events are targeted for students, teachers and family members of Pitcher and Gordon Parks Elementary Schools.
Does the agency have prior experience offering community training/events?		X
Is the training based on a published best-practice or evidence-based curriculum?		X
Will CEU's be offered?		X
Will a mental health professional be available to offer assistance or for referral?	X	

Agency Community Event/Training Information

Date(s) of Training: During 2024-2025 School Year

Location of Event/Training: Pitcher and Gordon Parks Elementary Schools.

Brief Description of Event: The Reading for Life Author Partnership events are social and emotional learning events for youth at elementary schools. A local author will visit Gordon Parks and Pitcher elementary schools and read books that focus on positive mental health and wellness strategies for youth. For this series of Author visits, Vladimir Sainte, also a licensed clinical social worker at University Health, will be reading his books and teaching the children stress coping strategies. Vladimir presented to the Board of Trustees in November 2023 where he discussed how University Health was using the CMHF SRS tool to enhance cultural



competency at University Health. Four events will be held at each school during the school year for a total of 8 events.

Number of Participants: 100 per event.

Other Comments: Staff checked with University Health to ensure there was no conflict with the Author Visit program. Vladimir confirmed that during his Author Visit, he incorporates age-appropriate coping skills and self-regulation strategies for the youth.

Staff Review: Theresa Cummings



Current Categories**January****Children and Families**

CAPA
 The Children's Place
 Cornerstones
 Crittenton
 FosterAdopt Connect
 Niles - KVC
 Operation Breakthrough
 Sheffield Place
 Steppingstone

Safety Net

Comprehensive (Burrell)
 Family Conservancy
 JFS Jewish Family Services
 KC Care Health Center FQHC
 KC Care Health Center Ryan White
 Mattie Rhodes
 ReDiscover
 ReStart
 Samuel Rodgers
 Swope Health
 University Health (TMCBH)

April**Domestic and Sexual Violence**

Hope House
 MOCSA
 Newhouse
 Rose Brooks

Special Populations

BFMA
 JVS
 Reconciliation Services
 Genesis
 Benilde Hall
 Rediscover (CIT)

Pilot Programs

DeLaSalle (100k)
 Youth Ambassadors (50k)
 Child protection Center
 Evaluation - RDI CIT Eval

FY 26 Funding Categories 090924

New Categories FY 26**January****Safety Net**

Comprehensive Burrell
 KC Care Health Center
 KC Care Health Center Ryan White
 ReDiscover
 Samuel Rodgers
 Swope Health
 University Health BH

Childrens Treatment Centers

The Children's Place
 Cornerstones of Care
 Crittenton
 Niles KVC
 Steppingstone

Families and Children

CAPA
 Family Conservancy
 FosterAdopt Connect
 JFS Jewish Family Services
 Operation Breakthrough
 Sheffield Place

Community-Based Mental Health

Benilde Hall
 JVS Jewish Vocational Services
 Mattie Rhodes
 Reconciliation Services
 ReStart

Domestic and Sexual Violence

Hope House
 MOCSA
 Newhouse
 Rose Brooks

Support Services

BFMA
 RDI CIT Eval
 ReDiscover CIT Training Coord

July**Pilot Projects**

Child Protection Center
 DeLaSalle
 Youth Ambassadors
 Sisters in Christ

Alt. Schools school year Aug to June

Genesis
 DeLaSalle

MH Innovations (all year, July invite)

**JACKSON COUNTY COMMUNITY MENTAL HEALTH FUND
REQUEST FOR BUDGET MODIFICATION**
Requests will not be considered past entry of 3rd quarter billing.

Complete this cover page, the page following, and attach a revised Expenditure Plan in the format provided. Email to: sejones@jacksoncountycares.org

Date of Request: 8/20/24

Agency: reStart Inc.

Grant Category: Core Services

Grant Name: Safety Net

Contact Person: Jessica Brown

Email: jessicabrown@restartinc.org

Direct Phone: (816)886-9939



8/21/2024

Signature, Executive Director / Date

Agency: reStart Inc.

Grant Category / Year: Safety Net/2024

Complete the table for affected services, add lines as needed:

Service (adult or child)	Increase or (decreased) dollar amount*	# persons affected
<i>Example: Individual Therapy (Adult)</i>	<i>\$10,000</i>	<i>15</i>
<i>Case management (adult)</i>	<i>(\$10,000)</i>	<i>10</i>
Group	(\$52,400)	
Crisis	\$56,015	
Case Support	\$21,735	
Case Management	\$45,975	
Re-Entry Bed Nights	(\$2,450)	

In the space provided, explain why you are requesting the change:

We are requesting an additional \$68,875.00 for the 2024 grant year. This would bring the total amount of the grant year to \$399,750.00. We are requesting these additional funds based on our increase of services provided so far this grant year. As of the 2nd quarter billing reStart Inc. was at 65% of utilization on Case Management expenditures and Case Support utilization is at 86%. The new units proposed reflect the current rate in which services are being administered.

Our clinical services specialist provides supportive services to both adult and youth programming and this has been difficult to manage with only having one clinical services specialist. To ensure continuity of care and decrease team member burn out, we are proposing to add an additional clinical services specialist. This clinical services specialist will focus on providing supportive services to our youth programs and our current clinical services specialist will provide supportive services to our adult programs.

As for our proposal on increasing our crisis units and decreasing our group units, we believe these amounts were flipped when submitting our expenditure plan for the 2024 grant year. We have also discussed this error with our program liaison, Rochelle DePriest.

We have also proposed a decrease in our re-entry bed nights based on receiving a reduction in referrals from our mental health court provider.

If a service is being reduced, how will those service needs be accommodated:

Regarding re-entry bed nights being reduced, this will not negatively impact the services provided to the clients who are referred for a re-entry bed. Each client will continue to receive case management and mental health supportive services we currently provide.

Jackson County Community Mental Health Fund - SUMMARY EXPENDITURE PLAN

REQUEST FOR BUDGET MODIFICATION - Date: 08/21/2024

Agency:	Category:				Grant Year:		Total Cost for Proposed Services
	Currently Approved	Proposed Changes	Current unit cost	Proposed unit cost			
Adult Services	units	# served	units	# served			
Group Crisis	805		150		\$ 80.00	\$ 80.00	\$ 12,000.00
Case Support	91		750		\$ 85.00	\$ 85.00	\$ 63,750.00
Case Management	717		1200		\$ 45.00	\$ 45.00	\$ 54,000.00
Re-Entry Bed Nights	2887		3500		\$ 75.00	\$ 75.00	\$ 262,500.00
	398		300		\$ 25.00	\$ 25.00	\$ 7,500.00
							\$ -
							\$ -
Children's Services							
							\$ -
							\$ -
							\$ -
							\$ -
							\$ -
							\$ -
							\$ -
Totals	4898						\$ 399,750.00

**JACKSON COUNTY COMMUNITY MENTAL HEALTH FUND
REQUEST FOR BUDGET MODIFICATION**
Requests will not be considered past entry of 3rd quarter billing.

Complete this cover page and the page following, and attach a revised Expenditure Plan in the format provided. Email to: rdepriest@jacksoncountycares.org

Date of Request: 9/11/2024

Agency: The Family Conservancy

Grant Category: Core Services

Grant Name: Family Conservancy

Contact Person: Cindy Lamb

Email: clamb@thefamilyconservancy.org

Direct Phone: 816-500-6071

Paula Noth

Signature, Executive Director / Date

Agency: The Family Conservancy Grant Category / Year: Core Services 2024 Complete
the table for affected services and add lines as needed:

Service (adult or child)	Increase or (decreased) dollar amount*	# persons affected
Individual Therapy (Adult)	\$32,625	11
Case Management	(\$32,625)	9

In the space provided, explain why you are requesting the change:

We calculated the number of units for case management based on a full 12-month period. We could not hire a case manager for the Jackson County office until June, so we have no chance of spending all of those units in case management before the end of the grant period.

We also anticipate that we will need more adult individual therapy units based on current YTD units. One of our clinicians, dually licensed in Kansas and Missouri, will see clients from Jackson County. We also have a marriage and family therapist who will take on 2-3 families for family counseling while one of our therapists is on maternity leave.

If a service is being reduced, how will those service needs be accommodated?

Since the decrease is just due to the time frame, there is no service reduction in the request.



COMMUNITY
MENTAL HEALTH
FUND

Supporting equitable and quality mental health care in Jackson County

Value Based Payment



COMMUNITY
MENTAL HEALTH
FUND

Supporting equitable and quality mental health care in Jackson County

Accountability and Compliance


September 2024 Board Packet (1)

Final Audit Report

2024-11-21

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