



**Board of Trustees**  
**Finance Committee Meeting**  
**July 22, 2019**



**FINANCE COMMITTEE MEETING**

*Integral Care's mission is to improve the lives of people affected by behavioral health and developmental and/or intellectual challenges.*

**DATE:** Monday, July 22, 2019  
**TIME:** 12:00 p.m.  
**PLACE:** 1430 Collier St. – Board Room  
Austin, Texas 78704

**AGENDA**

- I. Citizens' Comments (Presentations are limited to 3 minutes) – page 2**
- II. Approval of Finance Committee Minutes for June 24, 2019 – pages 3-7**
- III. Discuss and Take Appropriate Action on Cash & Investment Report – June, 2019 (Weden) – pages 8-10**
- IV. Discuss and Take Appropriate Action on Financial Statements and Amendments (if applicable) for the Period Ending June 30, 2019 (Subject to Audit) (Weden, Thompson) – pages 11-20**
- V. Discuss and Take Appropriate Action on FY19 Audit Engagement Letter with Eide Bailly, LLP (Weden) – pages 21-33**
- VI. Discuss and Take Appropriate Action Authorizing the Chief Executive Officer and/or his designee to enter into a contract with Pampered Lawns Austin, Inc. for Landscaping Services (Weden, Riedel) – pages 34-36**
- VII. Update on 3<sup>rd</sup> Quarter Fiscal Year 2019 Business Plan (Weden) – page 37**
- VIII. Update on Transformation 1115 Waiver (Weden) – pages 38-41**
- IX. Update on Electronic Health Record (EHR) Implementation (Weden, Ghazi) – pages 42-46**
- X. Announcements – page 47**
- XI. New Business – page 48**
  - Identify Consent/Non-Consent Agenda Items
  - *Reminder* - Budget Work Session Date – Thursday, August 15, 2019 at 5:00 p.m.
- XII. Citizens' Comments (Presentations are limited to 3 minutes) – page 49**

*Integral Care is committed to compliance with the Americans with Disabilities Act. For reasonable accommodations, please call 512-440-4002 for information.*

*Note: The full packet is available on Integral Care's webpage at: <http://integralcare.org/agendas-minutes/> (Under the heading "Finance Committee")*

# I. Citizens' Comments

## **II. Approval of Minutes for June 24, 2019 Finance Committee Meeting**



## FINANCE COMMITTEE MINUTES

**DATE:** June 24, 2019  
**TIME:** 12:00 p.m.  
**PLACE:** 1430 Collier St. – Board Room  
Austin, Texas 78704

**MEMBERS PRESENT:** Tom Young, Luanne Southern

**MEMBER ABSENT:** Cynthia Ramos

**GUESTS PRESENT:** Dennis Northington, Frost Insurance  
John Rosato, Southwest Strategies Group

**Center staff were in attendance.**

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The meeting was called to order by Mr. Young at 12:00 p.m.

### **I. CITIZENS' COMMENTS**

None.

### **II. APPROVAL OF FINANCE COMMITTEE MINUTES**

No changes were noted to the minutes of the May 23, 2019 meeting. They stand approved as submitted.

### **III. DISCUSS AND TAKE APPROPRIATE ACTION ON CASH & INVESTMENT REPORTS FOR MAY 31, 2019**

Mr. Young made a motion to recommend to the Board the acceptance of the Cash and Investment Report for May, 2019.

Ms. Southern seconded.

Mr. Watson reviewed the Cash and Investment Report for May, 2019 stating the interest earned in 5/2019 was \$26,585 and total market and book value at end of month was \$10,171,764. He also stated there were no significant changes for the month. A comparison of FY 2018 vs. FY 2019 cash and investment amounts was reviewed. Discussion followed.

All were in favor. Motion carried.

**IV. DISCUSS AND TAKE APPROPRIATE ACTION ON FINANCIAL STATEMENTS AND AMENDMENTS (IF APPLICABLE) FOR THE PERIOD ENDING MAY 31, 2019 (SUBJECT TO AUDIT)**

Mr. Young made a motion to recommend to the Board the acceptance of the Financial Statements and amendments (if applicable) for the period ending May 31, 2019, subject to audit.

Ms. Southern seconded.

Ms. Thompson discussed the following information from the schedules found in the packet for May, 2019: Financial Summary, YTD Budget Amendments, Balance Sheet General Operating Fund and Notes (Schedule N2), Statement of Revenue and Expenditures Combined (Schedule C1), Statement of Revenue and Expenditures Operations (Schedule C2) and Notes, and Capital Projects (Schedule C4). Ms. Thompson discussed in detail the information on the Summary page including: Total Annual Budget; YTD Net; Fund Balance; Unrestricted Fund Balance Days of Operation; 2019 Fund Balance Budget & Capital Outlay. Discussion followed.

All were in favor. Motion carried.

**V. DISCUSS AND TAKE APPROPRIATE ACTION ON THE APPROVAL OF LIABILITY INSURANCE CARRIERS TO INCLUDE PROPERTY, LIABILITY, CRIME, BUSINESS AUTOMOBILE POLICY, DIRECTORS AND OFFICERS LIABILITY POLICY, AND WORKERS' COMPENSATION POLICY FOR FY 2020 AND AUTHORIZE THE CHIEF EXECUTIVE OFFICER OR HIS DESIGNEE TO EXECUTE CONTRACT DOCUMENTS**

Ms. Southern made a motion to recommend to the Board the approval of Liability Insurance Carriers to Include Property, Liability, Crime, Business Automobile Policy, Directors and Officers Liability Policy, and Workers' Compensation Policy for FY 2020 and Authorize the Chief Executive Officer or His Designee to Execute Contract Documents.

Mr. Young seconded.

Mr. Northington of Frost Insurance discussed the following information found in the packet:

- Program Summary – Market Pricing;
- Annual Premium Summary;
- Fund Year Claim Comparison;
- Claim Summary;
- Commercial Property;
- Commercial Property Sublimits;
- Commercial Property Notes; and
- Discussed each individual type of insurance

All were in favor. Motion carried.

**VI. DISCUSS AND TAKE APPROPRIATE ACTION ON APPROVAL TO PURCHASE 2501 W. WILLIAM CANNON, SUITE 401 AND AUTHORIZING THE CHIEF EXECUTIVE OFFICER OR HIS DESIGNEE TO EXECUTE CONTRACTS FOR THE PURCHASE**

Mr. Young made a motion to recommend to the Board the approval to purchase 2501 W. William Cannon, Suite 401 and authorizing the Chief Executive Officer or his designee to execute contracts for the purchase.

Ms. Southern seconded.

Ms. Handley stated that in accordance with Integral Care's current Strategic Plan, a Facility Master Plan was completed. One of the strategies identified within the Facility Master Plan included determining where leased properties could be replaced with purchased properties as a means to control annual expenditures for rental.

John Rosato of Southwest Strategies Group, Inc. identified a property at 2501 W. William Cannon, Suite 401 that is currently available and could accommodate the clinic and pharmacy that are currently located at Dove Springs. However, the Call Center and other smaller units would have to be relocated to another facility to be determined later. It is suggested that an offer of \$2,935,360 be made for purchase of the facility. Staff recommends that the Board authorize the Chief Executive Officer or his designee to finalize negotiations and utilization of fund balance for the purchase of 2501 W. William Cannon, Suite 401 contingent on final purchase price being less than the appraised value, no major concerns arising from inspections, and appropriate notifications being given to the state. Discussion followed.

All were in favor. Motion carried.

**VII. UPDATE ON NEW MILESTONES FOUNDATION**

Ms. Hearon reviewed the information in the packet for the 3<sup>rd</sup> Quarter including the following:

- Financial Update;
- Organizational Update; and
- Update on 18<sup>th</sup> Annual Bridging the Gap Gala

Discussion followed.

**VIII. ANNOUNCEMENTS**

None.

**IX. NEW BUSINESS**

- Consent: Items III, V
- Non-Consent: Items IV, VI
- Proposed Budget Work Session Date – Thursday, August 15, 2019 at 5:00 p.m.

**X. CITIZENS' COMMENTS**

None.

There being no further business, the meeting adjourned at 12:35 p.m.

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Tom Young, Chair  
Finance Committee

Date

*Libby Worsham*

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Libby Worsham,  
Executive Assistant



# Cash and Investment Report June, 2019



## CASH AND INVESTMENT REPORT

For the month ended June 30, 2019

Cash and Cash Equivalents	Investments Market Value	Investments Book Value	Percentage of Portfolio	Monthly Interest	Interest Rates	Stated Maturity Term	Average Days to Maturity
<b><u>Chase Bank of Texas</u></b>							
Deposit Account	88,025	88,025	0.77%	264	0.70%	1	1
<b><u>Frost Bank</u></b>							
Deposit Account	9,055,106	9,055,106	79.07%	20,221	2.29%	1	1
<b><u>Edward Jones</u></b>							
Cash	0	0	0.00%	-	0.00%	1	1
Stock Donations	-	-	0.00%	-		1	1
<b><u>Short-term Investments:</u></b>							
TexPool Fund - Operating	2,309,586	2,309,586	20.17%	4,511	2.38%	1	1
<b>Totals and Averages, current month</b>	<b>11,452,717</b>	<b>11,452,717</b>	<b>100.00%</b>	<b>24,996</b>	<b>2.30%</b>	<b>1</b>	<b>1</b>
<b>Totals and Averages, previous month</b>	<b>\$ 10,171,764</b>	<b>\$ 10,171,764</b>	<b>100.00%</b>	<b>\$ 26,585</b>	<b>2.26%</b>	<b>1</b>	<b>1</b>
<b>Totals and Averages, previous year</b>	<b>\$ 23,050,566</b>	<b>\$ 23,050,566</b>	<b>100.00%</b>	<b>34,349</b>	<b>1.79%</b>	<b>1</b>	<b>1</b>
<b>Benchmark: 90-day T-bill rate at 6/30/19 - 2.17%</b>							

This report is in full compliance with the investment policy as established for the Investment Portfolio, the Public Funds Investment Act (Chapter 2256.023 and Generally Accepted Accounting Principles (GAAP).

(1) - The period change is the result of changes in cash position and not fluctuations in market value of investments.

David A. Weden, CAO/CFO

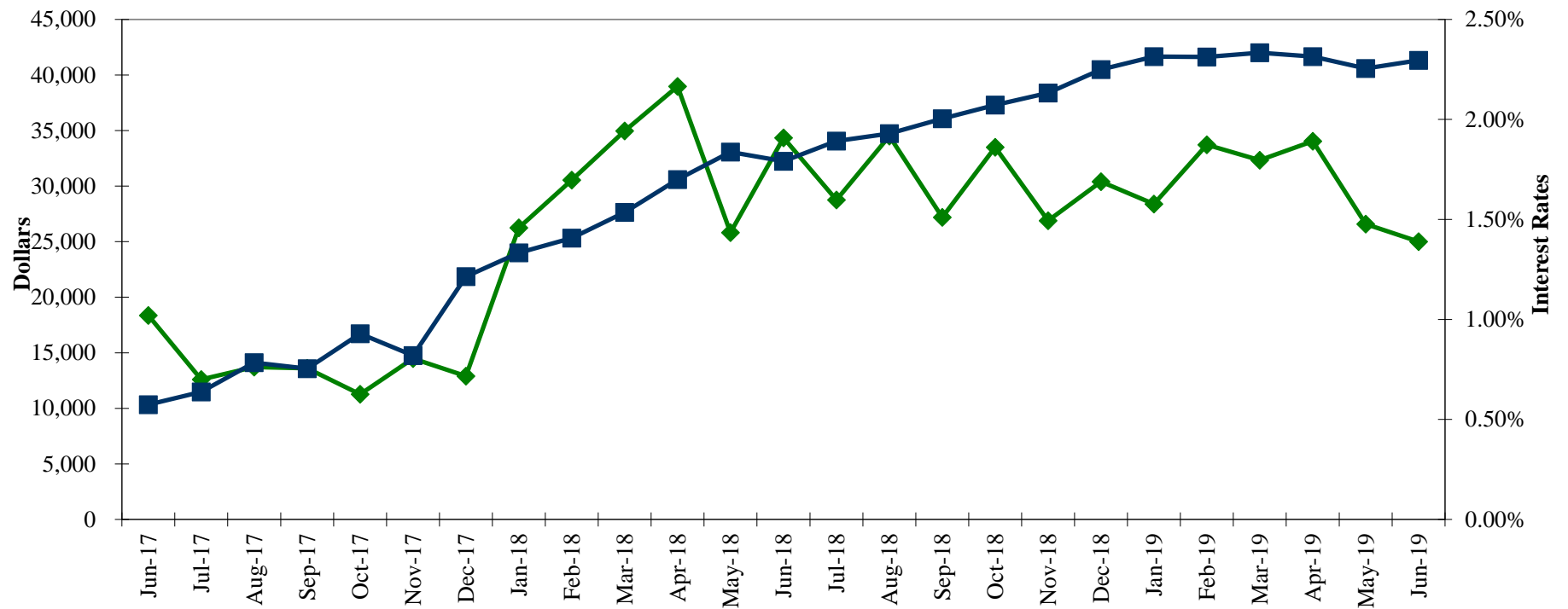
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Mark Watson, Director of Accounting

7-18-19



### Interest Rates and Earnings Comparison



**Interest Rate**  
**Earnings**

**June'17**  
**0.57%**  
**18,354**

**June'18**  
**1.79%**  
**34,349**

**June'19**  
**2.30%**  
**24,996**



**For the month ended June 30,2019**

<b>Cash and Cash Equivalents</b>	<b>Purchase Dates</b>	<b>Investments Book Values</b>	<b>Interest Rates</b>	<b>Maturity Dates</b>	<b>Average Days to Maturity</b>
<b><u>Chase Bank of Texas</u></b>					
Chase Bank Depository Account	6/1/2007	\$ 88,025	0.70%		1
<b><u>Frost Bank</u></b>					
Frost Bank Depository Account	2/1/2017	9,055,106	2.29%		1
<b><u>Edward Jones</u></b>					
Cash	12/6/2017	0	0.00%		0
Stock Donations	12/6/2017	-	0.00%		1
<b><u>Short-term Investments:</u></b>					
TexPool Fund - Operating	6/1/2007	2,309,586	2.38%		1
<b>Total</b>		<b>\$ 11,452,717</b>	<b>2.30%</b>		<b>1</b>

**Integral Care  
Financial Summary Period Ending June 30, 2019**

	Operations	Capital Projects	Total
Total Annual Budget - Current	\$ 104,430,557	\$ 2,937,285	\$ 107,367,842
Total Annual Budget - Original	97,003,401	3,440,000	100,443,401
Total Budget Amendments	\$ 7,427,156	\$ (502,715)	\$ 6,924,441
<i>Notes:</i>	(1)	(2)	
Year-to-Date (YTD) Net	\$ (148,666)	\$ (489,558)	\$ (638,224)
Year-to-Date Planned Fund Balance Expense	(410,105)	(753,408)	(1,163,514)
Year-to-Date Net (without FB planned loss)	\$ 261,439	\$ 263,850	\$ 525,289

*Notes: (1) Month of December included staff incentive pay of \$350K  
(2) Month of March net proceeds \$265K sale of 8606 Colonial Drive*

	Fund Balance Category	2018 Ending Fund Balance	FY2019 YTD Net Operations	FY2019 YTD Fund Balance
1) Fund Balance				
Operations	Unassigned	\$ 5,786,603	\$ (1,724,389)	
Waiver	Assigned	13,413,156		
Fiscal Year to Date Net Operations			\$ (148,666)	
Sale of 8606 Colonial \$265,123 & S.Lamar renovation (\$1,273)			\$ 263,850	
		\$ 19,199,759	\$ (1,609,205)	\$ 17,590,554
Waiver DY7 Revenue (Reserve 2019), Capital Outlay	Committed	2,537,285	(753,408)	1,783,877
Oak Springs Housing First, FY2018	Nonspendable	4,640,995		4,640,995
Oak Springs Housing First, FY2019	Nonspendable		1,724,389	1,724,389
Total Fund Balance		\$ 26,378,040	\$ (638,224)	\$ 25,739,815

*Note, 2018 Ending Fund Balance: \$1,904,486 accrued compensated absences + \$26,378,040 = \$28,282,526 = audit pg. 41  
Month of February, transferred \$1.7 to Housing First LP, changed financials to total amounts of notes receivable as "nonspendable" fund balance, therefore, reduced the days of operation*

Unrestricted Fund Balance Days of Operation	
FY2019 YTD Fund Balance Operations & Waiver	\$ 17,590,554
Fund Balance Operations Balance	(74,081)
FY2019 YTD Adjusted Fund Balance	\$ 17,516,473
FY2019 YTD Average Daily Expense	\$ 258,147
YTD Days of Operation	68

2019 Fund Balance Budget & Capital Outlay:	Annual Budget	Used to Date	Budget Balance
<b>Committed Fund Balance - Waiver DY7 Revenue:</b>			
<b>Capital Outlay:</b>			
IT	\$ (2,097,285)	\$ (279,618)	\$ (1,817,667)
Facilities Consultant	(250,000)	(237,319)	(12,681)
Rundberg Build-Out	(190,000)	(236,472)	46,472
Total Committed Fund Balance, Waiver DY7	\$ (2,537,285)	\$ (753,408)	\$ (1,783,878)
S. Lamar Build Out		\$ (1,273)	
Total Capital Outlay	\$ (2,537,285)	\$ (754,681)	\$ (1,783,877)
Net Sale Proceeds 8606 Colonial Drive		\$ 265,123	
Total YTD Net Capital Projects		\$ (489,558)	
<i>Note: SAMHSA CCBHC contract funds \$400K IT budget = total capital outlay budget \$2,937,285</i>			
<b>Unassigned Fund Balance:</b>			
Infant Parent Program, Early Childhood Intervention (ECI)	\$ (240,400)	\$ (166,319)	\$ (74,081)
UTDMS - Integrated Practice Units (IPU)	(192,951)	(243,786)	
Total Unassigned Fund Balance - Operations	\$ (433,351)	\$ (410,105)	\$ (74,081)
Total Planned Fund Balance Use in FY2019	\$ (2,970,636)	\$ (1,163,514)	\$ (1,857,958)

<u>FISCAL YEAR 2019 YTD BUDGET AMENDMENTS</u>	<u>Budget - Revised</u>	<u>Budget - Original</u>	<u>Total Budget Revisions</u>	<u>FTE Budget Changes</u>
<i>June Budget Amendments (No Single Budget Amendment &gt; \$100K in June)</i>			<b>176,741</b>	
<b><u>Expanded Mobile Crisis Outreach Team (EMCOT)</u></b>				
City of Austin EMCOT	1,147,229	-	1,147,229	
Travis County EMCOT	764,819	-	764,819	
<b>EMCOT</b>	<b>1,912,048</b>	<b>-</b>	<b>1,912,048</b>	<b>(1.78)</b>
Reserve-Unearned Cost Reimb (EMCOT contract beg 10/1)			(115,000)	
<b><u>City of Austin</u></b>				
Interlocal Agreement - Projects for Assistance in Transition from Homelessness (PATH) Expansion	1,998,591	1,868,591	130,000	<b>2.00</b>
Downtown Alliance Community Court (DACC)	261,669		261,669	
City of Austin Rapid Rehousing	400,000		400,000	<b>1.00</b>
<b>City of Austin (excludes EMCOT Total)</b>			<b>791,669</b>	<b>3.00</b>
<b><u>Travis County</u></b>				
Travis County ThriveCare	125,000		125,000	
<b><u>SAMHSA</u></b>				
SAMHSA Mental Health Awareness Training (MHAT)	125,000	-	125,000	<b>1.15</b>
SAMHSA Amplify Care Through CCBHC (Certified Community Behavioral Health Clinic)	2,000,000	-	2,000,000	<b>15.50</b>
SAMHSA Clinical High Risk Psychosis (CHR-P)	400,000	-	400,000	<b>3.35</b>
<b>SAMHSA</b>	<b>2,525,000</b>	<b>-</b>	<b>2,525,000</b>	<b>20.00</b>
<b><u>AISD</u></b>				
CCC In-School	420,000	300,000	120,000	
AISD In-School Program	683,000	400,000	283,000	
DSHS Integrated Care in Schools (HB13)	856,972	500,000	356,972	
FFS	304,050	83,000	220,612	
<b>IN-SCHOOL</b>	<b>2,264,022</b>	<b>1,283,000</b>	<b>980,584</b>	<b>10.50</b>
<b><u>HHSC DSHS MH</u></b>				
DSHS Residency Program	116,667	70,000	46,667	
DSHS - Consumer Operated Services	181,500	71,500	110,000	
DSHS MH First Aid	142,000	50,000	92,000	
Reserve - Unearned FFS Contract Max-MHFA			(60,000)	
HHSC Suicide Care Pilot Project (regional expansion)	401,200		401,200	<b>1.60</b>
<b>DSHS-MH</b>			<b>589,867</b>	
<b><u>Other</u></b>				
Lifeworks	120,000		120,000	
UT DMS (SAMHSA) Integrated Community Recovery	209,942		209,942	<b>3.10</b>
TCOOMMI (Adult & Juvenile)	159,185		159,185	
<b>Waiver, Committed Fund Balance</b>	<b>\$ 2,537,285</b>	<b>3,763,340</b>	<b>(1,226,055)</b>	
<b>All Other Amendments (line items &lt; \$100K)</b>			<b>675,460</b>	<b>11.82</b>
<b>Total FYTD Budget Amendments, June 2019</b>			<b>\$ 6,924,441</b>	<b>48.24</b>
<b>Original Budget</b>			<b>\$ 100,443,401</b>	<b>917.16</b>
<b>Current Budget, June 2019</b>			<b>\$ 107,367,842</b>	<b>965.40</b>

**Balance Sheet - General Operating Fund - Schedule N2**  
As of 06/30/2019

	Unaudited Beginning Balance 9/01/2018	Prior Period Balance 05/31/2019	Current Period Balance 06/30/2019	Notes	Current Period Change	Year To Date Change	Current Period % Change	Year To Date % Change
<b>Schedule N2 Balance Sheet Gen. Op. Fund</b>								
<b>Assets</b>								
<b>Current Assets</b>								
Cash	\$ 16,739,381	\$ 10,173,116	\$ 11,459,207		\$ 1,286,091	\$ (5,280,175)	12.64%	(31.54%)
Accounts Receivable	14,124,052	16,381,427	17,174,816	(1)	793,389	3,050,765	4.84%	21.60%
Deposits and Prepaids	794,319	658,853	562,605		(96,248)	(231,714)	(14.61%)	(29.17%)
Inventory	-	-	-		-	-		
<b>Total Current Assets</b>	<b>\$ 31,657,752</b>	<b>\$ 27,213,396</b>	<b>\$ 29,196,628</b>		<b>\$ 1,983,232</b>	<b>\$ (2,461,124)</b>	7.29%	(7.77%)
<b>Noncurrent Assets</b>								
Investment in Tejas	\$ -	\$ -	\$ -		\$ -	\$ -		
Investment in NMF	128,649	128,649	128,649		-	-	0.00%	0.00%
Long-term Note Receivable HFOS LP	-	6,365,384	6,365,384		-	6,365,384	0.00%	
<b>Total Noncurrent Assets</b>	<b>\$ 128,649</b>	<b>\$ 6,494,033</b>	<b>\$ 6,494,033</b>		<b>\$ -</b>	<b>\$ 6,365,384</b>	0.00%	4947.87%
<b>Total Assets</b>	<b>\$ 31,786,401</b>	<b>\$ 33,707,429</b>	<b>\$ 35,690,661</b>		<b>\$ 1,983,232</b>	<b>\$ 3,904,260</b>	5.88%	12.28%
<b>Liabilities</b>								
<b>Current Liabilities</b>								
Interfund Payables	\$ (4,342,260)	\$ 220,929	\$ 266,621		\$ 45,692	\$ 4,608,881	20.68%	(106.14%)
Accounts Payable	5,843,193	2,047,395	2,184,052	(2)	136,657	(3,659,140)	6.67%	(62.62%)
Deferred Revenue	1,103,456	1,624,944	3,437,972	(3)	1,813,028	2,334,517	111.57%	211.56%
Fringe Payables	999,016	1,871,382	2,025,600		154,218	1,026,584	8.24%	102.76%
<b>Total Current Liabilities</b>	<b>\$ 3,603,405</b>	<b>\$ 5,764,650</b>	<b>\$ 7,914,245</b>		<b>\$ 2,149,596</b>	<b>\$ 4,310,841</b>	37.29%	119.63%
<b>Noncurrent Liabilities</b>								
Accrued Compensated Absences	\$ 1,804,957	\$ 2,044,061	\$ 2,036,600		\$ (7,460)	\$ 231,643	(0.36%)	12.83%
<b>Total Noncurrent Liabilities</b>	<b>\$ 1,804,957</b>	<b>\$ 2,044,061</b>	<b>\$ 2,036,600</b>		<b>\$ (7,460)</b>	<b>\$ 231,643</b>	(0.36%)	12.83%
<b>Total Liabilities</b>	<b>\$ 5,408,361</b>	<b>\$ 7,808,710</b>	<b>\$ 9,950,846</b>		<b>\$ 2,142,136</b>	<b>\$ 4,542,484</b>	27.43%	83.99%
<b>Fund Equity</b>								
<b>Fund Balance - Operations</b>								
Fund Balance - Operations	\$ 19,199,759	\$ 19,199,759	\$ 19,199,759		\$ -	\$ -	0.00%	0.00%
Net Income - Operations	-	(201,260)	(148,666)		52,594	(148,666)	(26.13%)	
Net Income - Capital Projects (non Dsg Funds)	-	263,850	263,850		-	263,850	0.00%	
FY2019 Cash Transfer - Housing First LP	-	(1,724,389)	(1,724,389)		-	(1,724,389)	0.00%	
<b>Total Fund Balance - Operations</b>	<b>\$ 19,199,759</b>	<b>\$ 17,537,960</b>	<b>\$ 17,590,554</b>	(4)	<b>\$ 52,594</b>	<b>\$ (1,609,205)</b>	0.30%	(8.38%)
<b>Fund Balance - Capital Project - Designated Funds</b>								
Fund Balance - Capital Project - Designated Funds	\$ 2,537,285	\$ 2,537,285	\$ 2,537,285		\$ -	\$ -	0.00%	0.00%
Net Income - Capital Project - Designated Funds	-	(541,910)	(753,408)		(211,498)	(753,408)	39.03%	
<b>Total Fund Balance - Capital Project - Designated Funds</b>	<b>\$ 2,537,285</b>	<b>\$ 1,995,375</b>	<b>\$ 1,783,877</b>	(5)	<b>\$ (211,498)</b>	<b>\$ (753,408)</b>	(10.60%)	(29.69%)
<b>Fund Balance - Restricted - HFOS</b>								
Fund Balance - Restricted - HFOS	\$ 4,640,995	\$ 4,640,995	\$ 4,640,995		\$ -	\$ -	0.00%	0.00%
Net Income - Restricted - HFOS	-	-	-		-	-		
FY2019 Cash Transfer - Housing First LP	-	1,724,389	1,724,389		-	1,724,389	0.00%	
<b>Total Fund Balance - Restricted - HFOS</b>	<b>\$ 4,640,995</b>	<b>\$ 6,365,384</b>	<b>\$ 6,365,384</b>	(6)	<b>\$ -</b>	<b>\$ 1,724,389</b>	0.00%	37.16%
<b>Total Fund Equity</b>	<b>\$ 26,378,040</b>	<b>\$ 25,898,719</b>	<b>\$ 25,739,815</b>		<b>\$ (158,904)</b>	<b>\$ (638,224)</b>	(0.61%)	(2.42%)
<b>Total Liabilities and Fund Equity</b>	<b>\$ 31,786,401</b>	<b>\$ 33,707,429</b>	<b>\$ 35,690,661</b>		<b>\$ 1,983,232</b>	<b>\$ 3,904,260</b>	5.88%	12.28%

# BALANCE SHEET NOTES

Period Ending 6/30/2019

**Note 1 Accounts Receivable, \$17,174,816:**

3rd Party FFS A/R	\$ 1,065,201
3rd Party FFS A/R - Allowance	(354,219)
<b>Sub-Total 3rd Party FFS A/R</b>	<b>\$ 710,982</b>
Contracts Receivable	6,877,772
Contracts Receivable - Accrued Revenue (MAC, EMCOT, etc.)	627,148
Oak Springs LP (construction cost)	8,601,450
Employee Advances - Payroll Pay Period Conversion & Cobra	350,007
Rental Operations	7,458
<b>Total Accounts Receivable</b>	<b>\$ 17,174,816</b>

**Note 2 Accounts Payable, \$2,184,052:**

Accrued Accounts Payable (mainly Contract Provider Exp and DSHS/DADS prior years unspent cost reimb advances)	\$ 931,918
Accounts Payable	101,494
Retainage	1,145,021
Tenant Security Deposits	5,620
<b>Total Accounts Payable</b>	<b>\$ 2,184,052</b>

**Note 3 Deferred Revenue, \$3,437,972:**

HHSC DSHS	3,593,612
HHSC DADS	671,736
St. David's (Herman Center, HCC Capital, MHFA)	1,149,620
CCC	(122,640)
1115 Waiver	(4,037,791)
All Other (28 accounts)	2,183,436
<b>Total Deferred Revenue</b>	<b>\$ 3,437,972</b>

*should have reclassified to accrued a/r  
should have reclassified to accrued a/r*

**Note 4 Fund Balance Operations (includes Unassigned, Waiver Assigned) \$17,590,554:**

<b>Fund Balance Ending 8/31/2018 (includes Unassigned &amp; Waiver)</b>	<b>\$ 19,199,759</b>
FY2019 YTD Net Operations	(148,666)
FY2019 Colonial House Net Proceeds & Capital S.Lamar Buildout	263,850
FY2019 Cash Transfer Housing First LP	(1,724,389)
<b>Fund Balance Ending (Operations &amp; Midelberg)</b>	<b>\$ 17,590,554</b>

**Note 5 Fund Balance Waiver DY7, FY2019 Reserve, \$1,783,877:**

<b>Fund Balance Ending 8/31/2018</b>	<b>\$ 2,537,285</b>
FY2019 YTD DY7 Reserve Use	(753,408)
<b>Total Waiver Fund Balance</b>	<b>\$ 1,783,877</b>

**Note 6 Fund Balance Nonspendable, Oak Springs Housing First, \$6,365,384:**

<b>Fund Balance Nonspendable, Oak Springs Housing First, Fund Balance Ending 8/31/2018</b>	<b>4,640,995</b>
FY2019 Cash Transfer Housing First LP	1,724,389
<b>Total YTD Fund Balance</b>	<b>\$ 6,365,384</b>
<b>Total Fund Balance</b>	<b>\$ 25,739,815</b>

**Statement of Revenues and Expenditures - Schedule C1 - Combined**  
06/01/2019 Through 06/30/2019

	Original Budget	Budget Revisions	Revised Budget	Current Month Actual	YTD Actual	YTD Budget	YTD Variance	Percent Variance
<b>Schedule C1 - Combined</b>								
<b>REVENUES</b>								
<b>Local Funds</b>								
City of Austin	\$ 5,364,678	\$ 2,098,639	\$ 7,463,317	\$ 439,094	\$ 5,368,918	\$ 6,219,420	\$ (850,502)	(13.67%)
Travis County	5,843,576	1,148,228	6,991,804	576,549	5,065,998	5,826,540	(760,542)	(13.05%)
Central Health	10,766,618	120,000	10,886,618	1,065,276	6,718,767	9,072,180	(2,353,413)	(25.94%)
Other Local	4,209,787	391,160	4,600,947	355,879	4,275,771	3,834,150	441,621	11.52%
<b>Total Local Funds</b>	<b>\$ 26,184,659</b>	<b>\$ 3,758,027</b>	<b>\$ 29,942,686</b>	<b>\$ 2,436,798</b>	<b>\$ 21,429,454</b>	<b>\$ 24,952,290</b>	<b>\$ (3,522,836)</b>	<b>(14.12%)</b>
<b>State Funds</b>								
DSHS Mental Health	\$ 31,209,855	\$ 1,049,346	\$ 32,259,201	\$ 2,440,026	\$ 24,998,471	\$ 26,882,680	\$ (1,884,209)	(7.01%)
DSHS Substance Abuse	2,251,968	(17,582)	2,234,386	235,419	2,244,212	1,861,970	382,242	20.53%
DADS	3,975,199	78,823	4,054,022	311,138	3,181,783	3,378,360	(196,577)	(5.82%)
TCOOMMI	1,812,913	159,185	1,972,098	144,253	1,536,418	1,643,430	(107,012)	(6.51%)
DARS (Early Childhood Intervention)	627,170	-	627,170	56,254	552,086	522,640	29,446	5.63%
Other State	176,510	-	176,510	13,145	130,681	147,090	(16,409)	(11.16%)
<b>Total State Funds</b>	<b>\$ 40,053,615</b>	<b>\$ 1,269,772</b>	<b>\$ 41,323,387</b>	<b>\$ 3,200,236</b>	<b>\$ 32,643,650</b>	<b>\$ 34,436,170</b>	<b>\$ (1,792,520)</b>	<b>(5.21%)</b>
<b>Federal Funds</b>								
Medicare/Medicaid/HMO	\$ 10,914,774	\$ 323,842	\$ 11,238,616	\$ 871,870	\$ 9,097,381	\$ 9,365,670	\$ (268,289)	(2.86%)
HCS/Tx Hm Lvg Waiver	264,167	1,157	265,324	13,483	209,373	221,100	(11,727)	(5.30%)
Other Federal	3,681,955	2,797,698	6,479,653	312,309	3,478,324	5,399,740	(1,921,416)	(35.58%)
<b>Total Federal Funds</b>	<b>\$ 14,860,896</b>	<b>\$ 3,122,697</b>	<b>\$ 17,983,593</b>	<b>\$ 1,197,661</b>	<b>\$ 12,785,078</b>	<b>\$ 14,986,510</b>	<b>\$ (2,201,432)</b>	<b>(14.69%)</b>
<b>Waiver Funds</b>								
1115 Waiver	\$ 15,147,540	\$ -	\$ 15,147,540	\$ 1,152,212	\$ 11,497,192	\$ 12,622,960	\$ (1,125,768)	(8.92%)
<b>Total Waiver Funds</b>	<b>\$ 15,147,540</b>	<b>\$ -</b>	<b>\$ 15,147,540</b>	<b>\$ 1,152,212</b>	<b>\$ 11,497,192</b>	<b>\$ 12,622,960</b>	<b>\$ (1,125,768)</b>	<b>(8.92%)</b>
<b>Total REVENUES</b>	<b>\$ 96,246,710</b>	<b>\$ 8,150,496</b>	<b>\$ 104,397,206</b>	<b>\$ 7,986,907</b>	<b>\$ 78,355,374</b>	<b>\$ 86,997,930</b>	<b>\$ (8,642,556)</b>	<b>(9.93%)</b>
<b>EXPENDITURES</b>								
<b>Operating expenditures</b>								
Salaries	\$ 52,044,465	\$ 4,050,881	\$ 56,095,346	\$ 4,172,185	\$ 43,613,058	\$ 46,746,430	\$ 3,133,372	6.70%
Fringe benefits	13,147,585	699,117	13,846,702	1,011,790	10,040,177	11,539,620	1,499,443	12.99%
Travel/Workshop	971,259	174,278	1,145,537	69,722	800,324	954,790	154,466	16.18%
Prescription Drugs & Medicine	336,115	1,624	337,739	53,278	316,945	281,450	(35,495)	(12.61%)
Consumable Supplies	384,193	32,735	416,928	8,584	247,454	347,590	100,136	28.81%
Contracts & Consultants	19,919,096	1,671,161	21,590,257	1,572,042	13,938,645	17,992,060	4,053,415	22.53%
Capital Outlay	3,216,412	(459,784)	2,756,628	202,388	470,705	2,297,190	1,826,485	79.51%
Furniture & Equipment	956,828	105,759	1,062,587	124,761	1,433,239	885,500	(547,739)	(61.86%)
Facility/Telephone/Utility	5,982,763	145,394	6,128,157	580,295	5,077,174	5,107,700	30,526	0.60%
Insurance Costs	364,126	15,532	379,658	30,348	301,736	316,460	14,724	4.65%
Transportation Costs	130,000	29,080	159,080	29,395	184,664	132,620	(52,044)	(39.24%)
Professional Fees	170,738	5,000	175,738	7,849	140,135	146,460	6,325	4.32%
Other Operating Costs	759,985	290,299	1,050,284	61,610	749,679	875,260	125,581	14.35%
Client Support Costs	2,059,836	163,365	2,223,201	221,562	1,679,662	1,852,700	173,038	9.34%
<b>Total Operating expenditures</b>	<b>\$ 100,443,401</b>	<b>\$ 6,924,441</b>	<b>\$ 107,367,842</b>	<b>\$ 8,145,811</b>	<b>\$ 78,993,599</b>	<b>\$ 89,475,830</b>	<b>\$ 10,482,231</b>	<b>11.72%</b>
<b>Total EXPENDITURES</b>	<b>\$ 100,443,401</b>	<b>\$ 6,924,441</b>	<b>\$ 107,367,842</b>	<b>\$ 8,145,811</b>	<b>\$ 78,993,599</b>	<b>\$ 89,475,830</b>	<b>\$ 10,482,231</b>	<b>11.72%</b>
<b>Total Gain/Loss Operating before FB</b>	<b>\$ (4,196,691)</b>	<b>\$ 1,226,055</b>	<b>\$ (2,970,636)</b>	<b>\$ (158,904)</b>	<b>\$ (638,224)</b>	<b>\$ (2,477,900)</b>	<b>\$ 1,839,676</b>	<b>(74.24%)</b>
<b>Fund Balance</b>								
Fund Balance	\$ 4,196,691	\$ (1,226,055)	\$ 2,970,636	\$ -	\$ -	\$ 2,475,520	\$ (2,475,520)	(100.00%)
<b>Total Fund Balance</b>	<b>\$ 4,196,691</b>	<b>\$ (1,226,055)</b>	<b>\$ 2,970,636</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,475,520</b>	<b>\$ (2,475,520)</b>	<b>(100.00%)</b>
<b>Total Gain/Loss Operating With FB</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (158,904)</b>	<b>\$ (638,224)</b>	<b>\$ (2,380)</b>	<b>\$ (635,844)</b>	



**Statement of Revenues and Expenditures - Schedule C2 - Operations**  
**06/01/2019 Through 06/30/2019**

	Original Budget	Budget Revisions	Revised Budget	Current Month Actual	YTD Actual	YTD Budget	YTD Variance	Notes	Percent Variance
<b>Schedule C2 - Operations</b>									
<b>REVENUES</b>									
<b>Local Funds</b>									
City of Austin	\$ 5,364,678	\$ 2,098,639	\$ 7,463,317	\$ 439,094	\$ 5,368,918	\$ 6,219,420	\$ (850,502)	(1)	(13.67%)
Travis County	5,843,576	1,148,228	6,991,804	576,549	5,065,998	5,826,540	(760,542)	(2)	(13.05%)
Central Health	10,766,618	120,000	10,886,618	1,065,276	6,718,767	9,072,180	(2,353,413)	(3)	(25.94%)
Other Local	4,209,787	391,160	4,600,947	355,879	3,990,271	3,834,150	156,121	(4)	4.07%
<b>Total Local Funds</b>	<b>\$ 26,184,659</b>	<b>\$ 3,758,027</b>	<b>\$ 29,942,686</b>	<b>\$ 2,436,798</b>	<b>\$ 21,143,954</b>	<b>\$ 24,952,290</b>	<b>\$ (3,808,336)</b>		<b>(15.26%)</b>
<b>State Funds</b>									
DSHS Mental Health	\$ 31,209,855	\$ 1,049,346	\$ 32,259,201	\$ 2,440,026	\$ 24,998,471	\$ 26,882,680	\$ (1,884,209)	(5)	(7.01%)
DSHS Substance Abuse	2,251,968	(17,582)	2,234,386	235,419	2,244,212	1,861,970	382,242	(6)	20.53%
DADS	3,975,199	78,823	4,054,022	311,138	3,181,783	3,378,360	(196,577)	(7)	(5.82%)
TCOOMMI	1,812,913	159,185	1,972,098	144,253	1,536,418	1,643,430	(107,012)	(8)	(6.51%)
DARS (Early Childhood Intervention)	627,170	0	627,170	56,254	552,086	522,640	29,446		5.63%
Other State	176,510	0	176,510	13,145	130,681	147,090	(16,409)		(11.16%)
<b>Total State Funds</b>	<b>\$ 40,053,615</b>	<b>\$ 1,269,772</b>	<b>\$ 41,323,387</b>	<b>\$ 3,200,236</b>	<b>\$ 32,643,650</b>	<b>\$ 34,436,170</b>	<b>\$ (1,792,520)</b>		<b>(5.21%)</b>
<b>Federal Funds</b>									
Medicare/Medicaid/HMO	\$ 10,914,774	\$ 323,842	\$ 11,238,616	\$ 871,870	\$ 9,097,381	\$ 9,365,670	\$ (268,289)	(9)	(2.86%)
HCS/Tx Hm Lvg Waiver	264,167	1,157	265,324	13,483	209,373	221,100	(11,727)		(5.30%)
Other Federal	3,681,955	2,397,698	6,079,653	312,309	3,478,324	5,066,410	(1,588,086)	(10)	(31.35%)
<b>Total Federal Funds</b>	<b>\$ 14,860,896</b>	<b>\$ 2,722,697</b>	<b>\$ 17,583,593</b>	<b>\$ 1,197,661</b>	<b>\$ 12,785,078</b>	<b>\$ 14,653,180</b>	<b>\$ (1,868,102)</b>		<b>(12.75%)</b>
<b>Waiver Funds</b>									
1115 Waiver	\$ 15,147,540	\$ -	\$ 15,147,540	\$ 1,152,212	\$ 11,497,192	\$ 12,622,960	\$ (1,125,768)	(11)	(8.92%)
<b>Total Waiver Funds</b>	<b>\$ 15,147,540</b>	<b>\$ -</b>	<b>\$ 15,147,540</b>	<b>\$ 1,152,212</b>	<b>\$ 11,497,192</b>	<b>\$ 12,622,960</b>	<b>\$ (1,125,768)</b>		<b>(8.92%)</b>
<b>Total REVENUES</b>	<b>\$ 96,246,710</b>	<b>\$ 7,750,496</b>	<b>\$ 103,997,206</b>	<b>\$ 7,986,907</b>	<b>\$ 78,069,874</b>	<b>\$ 86,664,600</b>	<b>\$ (8,594,726)</b>		<b>(9.92%)</b>
<b>EXPENDITURES</b>									
<b>Operating expenditures</b>									
Salaries	\$ 52,044,465	\$ 4,050,881	\$ 56,095,346	\$ 4,172,185	\$ 43,613,058	\$ 46,746,430	\$ 3,133,372	(13)	6.70%
Fringe benefits	13,147,585	699,117	13,846,702	1,011,790	10,040,177	11,539,620	1,499,443		12.99%
Travel/Workshop	971,259	174,278	1,145,537	69,722	800,004	954,790	154,786	(14)	16.21%
Prescription Drugs & Medicine	336,115	1,624	337,739	53,278	316,945	281,450	(35,495)		(12.61%)
Consumable Supplies	384,193	32,735	416,928	8,584	247,454	347,590	100,136	(15)	28.81%
Contracts & Consultants	19,669,096	1,671,161	21,340,257	1,562,142	13,628,583	17,783,730	4,155,147	(16)	23.36%
Capital Outlay	26,412	42,931	69,343	790	122,710	57,790	(64,920)		(112.34%)
Furniture & Equipment	956,828	105,759	1,062,587	124,761	1,371,559	885,500	(486,059)	(17)	(54.89%)
Facility/Telephone/Utility	5,982,763	145,394	6,128,157	580,295	5,042,738	5,107,700	64,962		1.27%
Insurance Costs	364,126	15,532	379,658	30,348	301,736	316,460	14,724		4.65%
Transportation Costs	130,000	29,080	159,080	29,395	184,664	132,620	(52,044)		(39.24%)
Professional Fees	170,738	5,000	175,738	7,849	139,947	146,460	6,513		4.45%
Other Operating Costs	759,985	290,299	1,050,284	61,610	729,302	875,260	145,958	(18)	16.68%
Client Support Costs	2,059,836	163,365	2,223,201	221,562	1,679,662	1,852,700	173,038	(19)	9.34%
<b>Total Operating expenditures</b>	<b>\$ 97,003,401</b>	<b>\$ 7,427,156</b>	<b>\$ 104,430,557</b>	<b>\$ 7,934,313</b>	<b>\$ 78,218,540</b>	<b>\$ 87,028,100</b>	<b>\$ 8,809,560</b>		<b>10.12%</b>
<b>Total EXPENDITURES</b>	<b>\$ 97,003,401</b>	<b>\$ 7,427,156</b>	<b>\$ 104,430,557</b>	<b>\$ 7,934,313</b>	<b>\$ 78,218,540</b>	<b>\$ 87,028,100</b>	<b>\$ 8,809,560</b>		<b>10.12%</b>
<b>Total Gain/Loss Operating before FB</b>	<b>\$ (756,691)</b>	<b>\$ 323,340</b>	<b>\$ (433,351)</b>	<b>\$ 52,594</b>	<b>\$ (148,666)</b>	<b>\$ (363,500)</b>	<b>\$ 214,834</b>		<b>(59.10%)</b>
<b>Fund Balance</b>									
Fund Balance	\$ 756,691	\$ (323,340)	\$ 433,351	\$ -	\$ -	\$ 361,120	\$ (361,120)	(12)	(100.00%)
<b>Total Fund Balance</b>	<b>\$ 756,691</b>	<b>\$ (323,340)</b>	<b>\$ 433,351</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 361,120</b>	<b>\$ (361,120)</b>		<b>(100.00%)</b>
<b>Total Gain/Loss Operating With FB</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 52,594</b>	<b>\$ (148,666)</b>	<b>\$ (2,380)</b>	<b>\$ (146,286)</b>		

# REVENUE BUDGET VARIANCE NOTES - OPERATIONS

Period Ending 6/30/2019

**General Note:** All contracts are budgeted at contract amount. In some instances we will budget a contra budget if we believe that we do not have the capacity to earn all funds, ie some DSHS SUD contracts.

**Note 1: City of Austin - YTD Budget Variance (\$850,502):**

City of Austin - Expanded Mobile Crisis Outreach Team (EMCOT)	\$ (187,464)	Contract Began 10/1/2018
City of Austin - Main Interlocal	(93,253)	Additional funds \$130K added to contract for PATH
City of Austin - Downtown Alliance Community Court (DACC)	(218,050)	New DACC contract \$261,669, begins 4/1/2019
City of Austin - Rapid ReHousing	(330,542)	New Contract, executed April
City of Austin - SAMSO	133,219	Contract term date 9/30, month of Sept \$72K > 1 mo bud
City of Austin - Project Recovery	(115,498)	
City of Austin - All Other (6 line items)	(38,914)	Cost Reimbursement Contracts
<b>Total City of Austin Budget Variance</b>	<b>\$ (850,502)</b>	

**Note 2: Travis County - YTD Budget Variance (\$760,542):**

Travis County - Expanded Mobile Crisis Outreach Team (EMCOT)	\$ (124,082)	Contract Began 10/1/2018
Travis County - Correctional Complex	(266,467)	Increase contract, added APN prescriber
Travis County - SAMSO	(144,511)	
Travis County - Juvenile Probation	(73,961)	
Travis County - All Other (12 line items)	(151,521)	
<b>Total Travis County Budget Variance</b>	<b>\$ (760,542)</b>	

**Note 3: CCC-Central Health - YTD Budget Variance (\$2,353,413):**

In-Patient / Respite	\$ (2,082,724)	Cost Reimbursement, contract end 9/30 spend DSHS 1st
CommUnity Care- EMERGE Program	(203,357)	Cost Reimbursement Contract
Medication Assisted Therapy (MAT)	10,968	
AISD In-School Counseling	(78,300)	Contract Began 10/1/2018
<b>Total Central Health Budget Variance</b>	<b>\$ (2,353,413)</b>	

**Note 4: Other Local - YTD Budget Variance \$156,121:**

UT Medical School IPU	\$ (360,077)	
AISD In-School Program	113,840	contract ends 7/31/19
St. David's EOU	153,413	contract ends 6/30/19
Contra Budget - Unearned Cost reimbursement	414,970	
All Other (28 line items)	(166,025)	
<b>Total Other Local Budget Variance</b>	<b>\$ 156,121</b>	

**Note 5: DSHS Mental Health - YTD Budget Variance (\$1,884,209):**

Mental Health First Aid	\$ (80,340)	
Forensic ACT (SB292)	(449,960)	Includes one-time funds, can rollover to FY2020
Integrated Care In-School (HB13)	(384,256)	Includes one-time funds, can rollover to FY2021
Healthy Community Collaborative (HCC)	(307,000)	
Residency Program	(97,220)	
Suicide Care Pilot Project (regional expansion)	(334,330)	Contract executed April 2019
All Other (9 line items)	(231,103)	
<b>Total DADS Budget Variance</b>	<b>\$ (1,884,209)</b>	

**Note 6: Other DSHS Substance Use Disorder \$382,242:**

DSHS Opiod	\$ (132,802)
All Other (13 line items)	878,750
Contra Reserve Budget Unearned FFS Contract Max	(363,706)
<b>Total DSHS Substance Use Disorder Budget Variance</b>	<b>\$ 382,242</b>

**Note 7: DADS (\$196,577):**

Transition Support Team	\$ (93,503)
All Other ( 5 line items)	\$ (103,074)
<b>Total DADS</b>	<b>\$ (196,577)</b>

**Note 8: TCOOMMI (\$107,012):**

Adult	\$ (107,001)
Juvenile	\$ (11)
<b>Total DADS</b>	<b>\$ (107,012)</b>

**Note 9: Medicare / Medicaid / HMO (\$268,289):**

Other Medicaid	\$ (7,448)
Substance Use Disorder	1,043
Case Management	31,510
Rehab	(434,725)
Medicare	18,250
IDD Service Coordination	(81,188)
Contra Reserve Budget Unearned FFS Revenues	204,269
<b>Total Medicare/Medicaid/HMO Budget Variance</b>	<b>\$ (268,289)</b>

**Note 10: Other Federal YTD Budget Variance (\$1,588,086)**

SAMHSA - CCBHC (Certified Behavioral Health Clinic)	\$ (912,800)	New Award, contract began 9/30/2018
SAMHSA - CHR-P (Clinical High Risk Psychosis, similar to DSHS RA1SE)	(250,330)	New Award, contract began 9/30/2018
UT DMS (SAMHSA)	(174,960)	New Award, contract began 9/30/2018
MAC	(217,037)	Contract executed April 2019
All Other (4 line items)	(32,959)	
<b>Total Medicare/Medicaid/HMO Budget Variance</b>	<b>\$ (1,588,086)</b>	

**Note 11: 1115 Transformation Waiver Budget Variance (\$1,125,768):**

Waiver Reserve Funds	\$ (1,087,320)
Waiver - added mid-yr positions	\$ (56,836)
EMCOT, City/County Contracts begin 10/1/18, fund Sept expenses	18,388
<b>Total Waiver Budget Variance</b>	<b>\$ (1,125,768)</b>

**Note 12: Fund Balance - Operations (\$361,120):**

UT DMS IPU - Annual Budget (\$192,951)	\$ (160,790)
ECI Infant Parent Program - Annual Budget (\$240,400)	(200,330)
<b>Total Fund Balance Budget Variance</b>	<b>\$ (361,120)</b>

**EXPENSE BUDGET VARIANCE NOTES - OPERATIONS**

Period Ending 6/30/2019

	<u>Note 13:</u>	<u>Note 14:</u>	<u>Note 15:</u>	<u>Note 16:</u>	<u>Note 17:</u>	<u>Note 18:</u>	<u>Note 19:</u>
Major Funding Types:	Salaries & Fringe Benefits	Travel / Workshop	Consumable Supplies	Contracts & Consultants	Furniture & Equipment	Other Operating Costs	Client Support
1.) Cost Reimbursement	\$ 3,488,815	\$ 145,707	\$ 40,920	\$ 2,545,052	\$ (158,484)	\$ 167,362	\$ 168,652
2.) FFS Contract Max	380,384	4,082	167	274,226	(11,462)	12,453	4,820
3.) DSHS Adult & Child / Housing	422,138	16,478	25,891	1,217,758	(187,022)	2,131	6,648
4.) DADS	70,980	5,488	7,497	15,387	(43,437)	(4,260)	(9,330)
5.) TxHmLvg	3,915	2,294	(312)	1,892	(2,220)	273	8,311
6.) Program Support & Community Collaboratives	(6,670)	(2,588)	1,965	187,176	(24,483)	(29,200)	(7,041)
7.) Admin / Authority	273,253	(16,675)	24,008	(86,344)	(58,951)	(2,801)	978
<b>Total Expense (over)/under YTD Budget</b>	<b>\$ 4,632,815</b>	<b>\$ 154,786</b>	<b>\$ 100,136</b>	<b>\$ 4,155,147</b>	<b>\$ (486,059)</b>	<b>\$ 145,958</b>	<b>\$ 173,038</b>

**Major Funding Category Notes YTD Budget Variances \$100,000 & >:**

**Note 14 Travel / Workshop - Cost Reimbursement**

There are 50 programs in this category	\$ 145,707
<b>Cost Reimbursement</b>	<b>\$ 145,707</b>

**Note 16 Contracts & Consultants - Cost Reimbursement**

CCC / Central Health In-Patient	\$ 1,961,530
St. David's MHFA	68,910
DSHS HCC	92,683
City of Austin HIV	69,610
All Other 53 Programs	352,319
<b>Cost Reimbursement</b>	<b>\$ 2,545,052</b>

**Note 16 Contracts & Consultants - FFS Contract Max**

YES Waiver	\$ 279,970
All Other (7 programs)	(5,744)
<b>FFS Contract Max</b>	<b>\$ 274,226</b>

**Note 16 Contracts & Consultants - DSHS Adult, Child, Hsg**

Waiver Reserve (original EMCOT)	\$ 1,087,310
DSHS Reserve	78,060
All Other 26 Programs	52,388
<b>DSHS Adult &amp; Child / Hsg</b>	<b>\$ 1,217,758</b>

**Note 16 Contracts & Consultants - Prog Support & Comm Collaboratives**

HHSC Residency Program	\$ 97,623
MAC Reserve	83,330
All Other 5 Programs	6,223
<b>Prog Supp &amp; Comm Collab</b>	<b>\$ 187,176</b>

**Note 17 Furniture & Equipment - Cost Reimbursement**

There are 54 Programs in this category	\$ (158,484)
<b>Cost Reimbursement</b>	<b>\$ (158,484)</b>

**Note 17 Furniture & Equipment - DSHS Adult / Child / Hsg**

28 Programs in this category	(187,022)
<b>DSHS Adult / Child / Hsg</b>	<b>\$ (187,022)</b>

**Note 18 Other Operating Costs - Cost Reimbursement**

DSHS Suicide Prevention Regional Pilot Project	\$ 171,020
All Other 49 programs	(3,658)
<b>DSHS Adult, Child &amp; Housing</b>	<b>\$ 167,362</b>

**Note 19 Client Support - Cost Reimbursement**

City of Austin Rapid Rehousing	\$ 187,500
All Other 34 Programs	(18,848)
<b>Cost Reimbursement</b>	<b>\$ 168,652</b>



**Statement of Revenues and Expenditures - Schedule C4 - Capital Projects**  
06/01/2019 Through 06/30/2019

Schedule C4 - Capital Projects

**REVENUES**

	Original Budget	Budget Revisions	Revised Budget	Current Month Actual	YTD Actual	YTD Budget	YTD Variance	Percent Variance
<b>Local Funds</b>								
Other Local	\$ -	\$ -	\$ -	\$ -	\$ 285,500	\$ -	\$ 285,500	0.00%
<b>Total Local Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 285,500</b>	<b>\$ -</b>	<b>\$ 285,500</b>	<b>0.00%</b>
<b>Federal Funds</b>								
Other Federal	\$ -	\$ 400,000	\$ 400,000	\$ -	\$ -	\$ 333,330	\$ (333,330)	(100.00%)
<b>Total Federal Funds</b>	<b>\$ -</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 333,330</b>	<b>\$ (333,330)</b>	<b>(100.00%)</b>
<b>Total REVENUES</b>	<b>\$ -</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ -</b>	<b>\$ 285,500</b>	<b>\$ 333,330</b>	<b>\$ (47,830)</b>	<b>(14.35%)</b>

**EXPENDITURES**

<b>Operating expenditures</b>								
Travel/Workshop	\$ -	\$ -	\$ -	\$ -	\$ 320	\$ -	\$ (320)	0.00%
Contracts & Consultants	250,000	-	250,000	9,900	310,062	208,330	(101,732)	(48.83%)
Capital Outlay	3,190,000	(502,715)	2,687,285	201,598	347,995	2,239,400	1,891,405	84.46%
Furniture & Equipment	-	-	-	-	61,680	-	(61,680)	0.00%
Facility/Telephone/Utility	-	-	-	-	34,436	-	(34,436)	0.00%
Professional Fees	-	-	-	-	188	-	(188)	0.00%
Other Operating Costs	-	-	-	-	20,377	-	(20,377)	0.00%
<b>Total Operating expenditures</b>	<b>\$ 3,440,000</b>	<b>\$ (502,715)</b>	<b>\$ 2,937,285</b>	<b>\$ 211,498</b>	<b>\$ 775,058</b>	<b>\$ 2,447,730</b>	<b>\$ 1,672,672</b>	<b>68.34%</b>
<b>Total EXPENDITURES</b>	<b>\$ 3,440,000</b>	<b>\$ (502,715)</b>	<b>\$ 2,937,285</b>	<b>\$ 211,498</b>	<b>\$ 775,058</b>	<b>\$ 2,447,730</b>	<b>\$ 1,672,672</b>	<b>68.34%</b>
<b>Total Gain/Loss Operating before FB</b>	<b>(3,440,000)</b>	<b>902,715</b>	<b>(2,537,285)</b>	<b>(211,498)</b>	<b>(489,558)</b>	<b>(2,114,400)</b>	<b>1,624,842</b>	
<b>Fund Balance</b>								
Fund Balance	\$ 3,440,000	\$ (902,715)	\$ 2,537,285	\$ -	\$ -	\$ 2,114,400	\$ (2,114,400)	(100.00%)
<b>Total Fund Balance</b>	<b>\$ 3,440,000</b>	<b>\$ (902,715)</b>	<b>\$ 2,537,285</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,114,400</b>	<b>\$ (2,114,400)</b>	<b>(100.00%)</b>
<b>Total Gain/Loss Operating with FB</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (211,498)</b>	<b>\$ (489,558)</b>	<b>\$ -</b>	<b>\$ (489,558)</b>	

**FUND BALANCE NOTE**

	Original Budget	Budget Revisions	Revised Budget	Prior Period Balance	Current Month Actual	YTD Actual	Budget Balance	
IT	\$ 3,000,000	\$ (902,715)	\$ 2,097,285	\$ (68,120)	\$ (211,498)	\$ (279,618)	\$ 1,817,667	
Facilities Consultant	\$ 250,000	\$ -	\$ 250,000	(237,319)	-	(237,319)	12,681	
Rundberg build-Out	\$ 190,000	\$ -	\$ 190,000	(236,472)	-	(236,472)	(46,472)	
<b>Total Fund Balance Desg. Cap. Proj.</b>	<b>3,440,000</b>	<b>(902,715)</b>	<b>2,537,285</b>	<b>(541,910)</b>	<b>(211,498)</b>	<b>(753,408)</b>	<b>1,783,877</b>	- FBal Desg Capital Projects
Other Capital Projects	\$ -	\$ -	\$ -	263,850	-	263,850	263,850	
<b>Total Fund Balance - Non-Desg. Cap. Proj.</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>263,850</b>	<b>-</b>	<b>263,850</b>	<b>263,850</b>	- FBal Operations

## **V. Discuss and Take Appropriate Action on FY19 Audit Engagement Letter with Eide Bailly, LLP**

**David Weden**



## Memorandum

**To:** Board of Trustees

**From:** David Weden, Chief Administrative Officer/Chief Financial Officer

**Re:** Discuss and Take Appropriate Action on Fiscal Year 2019 Audit Engagement Letter

**Date:** July 22, 2019

### **Background:**

In Fiscal Year 2018, Integral Care released a Request for Qualifications (RFQ) for Audit Services in order to engage a firm to complete the Fiscal Year 2018 Financial Audit and prepare Form 990 for both Integral Care and New Milestones Foundation. The RFQ included the condition that *Integral Care may unilaterally elect to extend any such Contract for up to five additional one year terms through its fiscal year ending August 31, 2023, in Integral Care's sole discretion.*

### **Current Status:**

Eide Bailly LLP was awarded the contract for Integral Care's Fiscal Year 2018 Financial Audit as well as preparation of Form 990 for Integral Care and New Milestones Foundation. Per state law, Integral Care may maintain the same audit firm for a period of up to six years. As Eide Bailly has specialized experience in auditing community mental health centers and has experience auditing Integral Care, the following audit engagement letter with an estimated fee of \$78,500 for the audit and \$3,500 for preparation of the 990 is included for board consideration.

### **Recommendation:**

Staff recommends the Board authorize the execution of the audit engagement letter with Eide Bailly LLP for the Fiscal Year 2019 Financial Audit as well as preparation of Form 990 for Integral Care and New Milestones Foundation.



May 22, 2019

To the Board of Trustees  
**Austin-Travis MHMR Center dba Integral Care**  
C/O Mr. David Evans, Chief Executive Officer  
ATCIC Robert T. Chapa SR Building  
1430 Collier Street  
Austin, Tx. 78704

You have requested that we audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of **Austin-Travis MHMR Center dba Integral Care ("Integral Care")** as of August 31, 2019, and for the year then ended, and the related notes to the financial statements, which collectively comprise **Integral Care's** basic financial statements. In addition, we will audit the entity's compliance over major federal and state award programs for the period ended August 31, 2019. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audits will be conducted with the objectives of our expressing an opinion on each opinion unit and an opinion on compliance regarding the entity's major federal and state award programs.

Accounting principles generally accepted in the United States of America require that certain information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by accounting principles generally accepted in the United States of America. This RSI will be subjected to certain limited procedures but will not be audited:

- Management's Discussion and Analysis

Supplementary information other than RSI will accompany **Integral Care's** basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on the following supplementary information in relation to the financial statements as a whole:

- Schedule of Expenditures of Federal and State Awards



## **Schedule of Expenditures of Federal and State awards**

We will subject the schedule of expenditures of federal and state awards to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the schedule to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on whether the schedule of expenditures of federal and state awards is presented fairly in all material respects in relation to the financial statements as a whole.

Also, the document we submit to you will include the following other additional information that will not be subjected to the auditing procedures applied in our audit of the financial statements:

- Introductory Section
- Statistical Section

## **Data Collection Form**

Prior to the completion of our engagement, we will complete the sections of the Data Collection Form that are our responsibility. The form will summarize our audit findings, amounts and conclusions. It is management's responsibility to submit a reporting package including financial statements, schedule of expenditure of federal and state awards, summary schedule of prior audit findings and corrective action plan along with the Data Collection Form to the federal audit clearinghouse. The financial reporting package must be text searchable, unencrypted, and unlocked. Otherwise, the reporting package will not be accepted by the federal audit clearinghouse. We will assist you in the electronic submission and certification. You may request from us copies of our report for you to include with the reporting package submitted to pass-through entities.

The Data Collection Form is required to be submitted within the *earlier* of 30 days after receipt of our auditors' reports or nine months after the end of the audit period, unless specifically waived by a federal cognizant or oversight agency for audits. Data Collection Forms submitted untimely are one of the factors in assessing programs at a higher risk.

## **Audit of the Financial Statements**

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America; the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), the State of Texas Uniform Grant Management Standards (UGMS), the Guidelines for Annual Financial and Compliance Audits of Community MHMR Centers promulgated by THHSC; and the State of Texas Single Audit Circular (TSAC). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. If appropriate, our procedures will therefore include tests of documentary evidence that support the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of cash, investments, and certain other assets and liabilities by correspondence with creditors and financial institutions. As part of our audit process, we will request written representations from your attorneys, and they may bill you for responding. At the conclusion of our audit, we will also request certain written representations from you about the financial statements and related matters.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or noncompliance (whether caused by errors, fraudulent financial reporting, misappropriation of assets, detected abuse, or violations of laws or governmental regulations) may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS and *Government Auditing Standards* of the Comptroller General of the United States of America and/or state or regulatory audit requirements. Please note that the determination of abuse is subjective, and *Government Auditing Standards* does not require auditors to detect abuse.

In making our risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit. Our responsibility as auditors is, of course, limited to the period covered by our audit and does not extend to any other periods.

We will issue a written report upon completion of our audit of **Integral Care's** basic financial statements. Our report will be addressed to the governing body of **Integral Care**. We cannot provide assurance that any unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.

### **Audit of Major Program Compliance**

Our audit of **Integral Care's** major federal and state award program(s) compliance will be conducted in accordance with the requirements of the Single Audit Act, as amended; the provisions of the Uniform Guidance and the State of Texas Single Audit Circular (TSAC); and will include tests of accounting records, a determination of major programs in accordance with the Uniform Guidance, TSAC and other procedures we consider necessary to enable us to express such an opinion on major federal and state award program compliance and to render the required reports. We cannot provide assurance that an unmodified opinion on compliance will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the entity has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major federal and state award programs. Our procedures will consist of determining

major federal programs and performing the applicable procedures described in the U.S. Office of Management and Budget *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the entity's major programs. The purpose of those procedures will be to express an opinion on the entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Also, as required by the Uniform Guidance, we will perform tests of controls to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each of the entity's major federal and state award programs. However, our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed in our report.

We will issue a report on compliance that will include an opinion or disclaimer of opinion regarding the entity's major federal and state award programs, and a report on internal controls over compliance that will report any significant deficiencies and material weaknesses identified; however, such report will not express an opinion on internal control.

### **Other Services**

We will also assist in preparing the financial statements of **Integral Care** in conformity with U.S. generally accepted accounting principles, schedule of expenditures of federal and state awards, and related notes of the Organization in conformity with U.S. generally accepted accounting principles and Uniform Guidance and the State of Texas Single Audit Circular based on information provided by you. The financial statement preparation includes preparing GASB 34 adjusting journal entries. We will also provide other nonattest services related to completion of the auditee's portion of the Data Collection Form, and preparation of the Forms 990 for the Austin Travis County MHMR Center dba Austin Travis County Integral Care and New Milestones Foundation Inc. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*.

### **Management Responsibilities**

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

1. For the preparation and fair presentation of the basic financial statements in accordance with accounting principles generally accepted in the United States of America;
2. 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;
3. For identifying, in its accounts, all federal and state awards received and expended during the period and the federal programs under which they were received, including federal and state awards and funding increments received prior to December 26, 2014 (if any), and those received in accordance with the Uniform Guidance (generally received after December 26, 2014);
4. For maintaining records that adequately identify the source and application of funds for federally funded activities;
5. For preparing the schedule of expenditures of federal and state awards (including notes and noncash assistance received) in accordance with the Uniform Guidance and TSAC requirements;
6. For the design, implementation, and maintenance of internal control over federal and state awards;

7. For establishing and maintaining effective internal control over federal and state awards that provides reasonable assurance that the nonfederal entity is managing federal and state awards in compliance with federal statutes, regulations, and the terms and conditions of the federal and state awards;
8. For identifying and ensuring that the entity complies with federal statutes, regulations, and the terms and conditions of federal and state award programs and implementing systems designed to achieve compliance with applicable federal statutes, regulations, and the terms and conditions of federal and state award programs;
9. For disclosing accurately, currently, and completely, the financial results of each federal and state award in accordance with the requirements of the award;
10. For identifying and providing report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented;
11. For taking prompt action when instances of noncompliance are identified;
12. For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;
13. For following up and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
14. For submitting the reporting package and data collection form to the appropriate parties;
15. For making the auditor aware of any significant contractor relationships where the contractor is responsible for program compliance;
16. To provide us with:
  - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, and relevant to federal and state award programs, such as records, documentation, and other matters;
  - b. Additional information that we may request from management for the purpose of the audit; and
  - c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
17. For adjusting the basic financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current period under audit are immaterial, both individually and in the aggregate, to the basic financial statements as a whole;
18. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
19. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
20. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on compliance;
21. For the accuracy and completeness of all information provided;
22. For taking reasonable measures to safeguard protected personally identifiable and other sensitive information; and
23. For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter.

With respect to financial statement preparation services, including preparing GASB 34 adjusting journal entries, schedule of expenditures of federal and state awards preparation services, and any other nonattest services we perform including completion of the auditee's portion of the Data Collection Form, and 990 preparation, **Integral Care's** management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy

of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

With regard to the schedule of expenditures of federal and state awards referred to above, you acknowledge and understand your responsibility (a) for the preparation of the schedule of expenditures of federal and state awards in accordance with the Uniform Guidance, (b) to provide us with the appropriate written representations regarding the schedule of expenditures of federal and state awards, (c) to include our report on the schedule of expenditures of federal and state awards in any document that contains the schedule of expenditures of federal and state awards and that indicates that we have reported on such schedule, and (d) to present the schedule of expenditures of federal and state awards with the audited financial statements, or if the schedule will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the schedule of expenditures of federal and state awards no later than the date of issuance by you of the schedule and our report thereon.

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

We understand that your employees will prepare all confirmations we request and will locate any documents or invoices selected by us for testing.

**Integral Care** will be responsible for ensuring that the audit report is received by the Texas Health and Human Services Commission by February 1, 2020. **Integral Care** is further responsible for ensuring that other appropriate governmental agencies receive copies of the audit report according to instructions in the current *Guidelines for Annual Financial and Compliance Audits of Community MHMR Centers*.

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

## **Fees and Timing**

L. Diane Terrell is the engagement partner for the audit services specified in this letter. Responsibilities include supervising services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report. We expect to begin our interim audit procedures on approximately September 24, 2019 and our final audit procedures on approximately November 11, 2019.

Our fees are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket expenses. Invoices are payable upon presentation. We estimate that our fee for the audit will be \$78,500 and our fee for the 990 preparation will be \$3,500. We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. Whenever possible, we will attempt to use **Integral Care's** personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit. Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

In addition, we will be compensated for any time and expenses, including time and expenses of legal counsel, we may incur in conducting or responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings as a result of our Firm's performance of these services. You and your

attorney will receive, if lawful, a copy of every subpoena we are asked to respond to on your behalf and will have the ability to control the extent of the discovery process to control the costs you may incur.

Should our relationship terminate before our audit procedures are completed and a report issued, you will be billed for services to the date of termination. All bills are payable upon receipt. A service charge of 1% per month, which is an annual rate of 12%, will be added to all accounts unpaid 30 days after billing date. If collection action is necessary, expenses and reasonable attorney's fees will be added to the amount due.

### **Other Matters**

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

The audit documentation for this engagement is the property of Eide Bailly LLP and constitutes confidential information. However, we may be requested to make certain audit documentation available to the Texas Health and Human Services Commission, or its designee and federal agencies and the U.S. Government Accountability Office pursuant to authority given to them by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Eide Bailly LLP's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the Texas Health and Human Services Commission, or its designee. The Texas Health and Human Services Commission, or its designee, may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies. We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

During the course of the audit, we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

You agree to inform us of facts that may affect the financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

At the conclusion of our audit engagement, we will communicate to the Board of Trustees the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;

- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

*Government Auditing Standards* require that we provide, upon request, a copy of our most recent external peer review report and any subsequent review reports to the party contracting for the audit. Accordingly, a copy of our most recent peer review report accompanies this letter.

Eide Bailly LLP is a member of HLB International, a worldwide organization of accounting firms and business advisors, ("HLB"). Each member firm of HLB, including Eide Bailly LLP is a separate and independent legal entity and is not owned or controlled by any other member of HLB. Each member firm of HLB is solely responsible for its own acts and omissions and no other member assumes any liability for such acts or omissions. Neither Eide Bailly LLP, nor any of its affiliates, are responsible or liable for any acts or omission of HLB or any other member firm of HLB and hereby specifically disclaim any and all responsibility, even if Eide Bailly LLP, or any of its affiliates are aware of such acts or omissions of another member of HLB.

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## **DISPUTE RESOLUTION**

The following procedures shall be used to resolve any disagreement, controversy or claim that may arise out of any aspect of our services or relationship with you, including this engagement, for any reason ("Dispute"). Specifically, we agree to first mediate.

### ***Mediation***

All Disputes between us shall first be submitted to non-binding mediation by written notice ("Mediation Notice") to the other party. In mediation, we will work with you to resolve any differences voluntarily with the aid of an impartial mediator. The mediator will be selected by mutual agreement, but if we cannot agree on a mediator, one shall be designated by the American Arbitration Association ("AAA").

The mediation will be conducted as specified by the mediator and agreed upon by the parties. The parties agree to discuss their differences in good faith and to attempt, with the assistance of the mediator, to reach an amicable resolution of the Dispute. Mediation will be conducted with the parties in person in Abilene, Texas.

Each party will bear its own costs in the mediation. The fees and expenses of the mediator will be shared equally by the parties.

Either party may commence suit on a Dispute after the mediator declares an impasse.

**INDEMNITY**

You agree that none of Eide Bailly LLP, its partners, affiliates, officers or employees (collectively "Eide Bailly") shall be responsible for or liable to you for any misstatements in your financial statements that we may fail to detect as a result of knowing representations made to us, or the concealment or intentional withholding of information from us, by any of your owners, directors, officers or employees, whether or not they acted in doing so in your interests or for your benefit, and to hold Eide Bailly harmless from any claims, losses, settlements, judgments, awards, damages and attorneys' fees from any such misstatement, provided that the services performed hereunder were performed in accordance with professional standards, in all material respects.

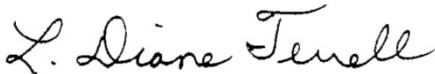
If a claim is brought against you by a third-party that arises out of or is in any way related to the services provided under this engagement, you agree to indemnify Eide Bailly LLP, its partners, affiliates, officers and employees, against any losses, including settlement payments, judgments, damage awards, punitive or exemplary damages, and the costs of litigation (including attorneys' fees) associated with the services performed hereunder provided that the services were performed in accordance with professional standards, in all material respects.

**ASSIGNMENTS PROHIBITED**

You agree that you will not and may not assign, sell, barter or transfer any legal rights, causes of actions, claims or Disputes you may have against Eide Bailly LLP, its partners, affiliates, officers and employees, to any other person or party, or to any trustee, receiver or other third party.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements compliance over major federal and state award programs including our respective responsibilities.

We appreciate the opportunity to be your certified public accountants and look forward to working with you and your staff.

Respectfully,  
  
L. Diane Terrell  
Partner

\*\*\*\*\*



RESPONSE:

This letter correctly sets forth our understanding.

Acknowledged and agreed on behalf of management of **Austin-Travis MHMR Center dba Integral Care** by:

Name: \_\_\_\_\_

Title: CEO

Date: \_\_\_\_\_

Acknowledged and agreed on behalf of the Board of Trustees of **Austin-Travis MHMR Center dba Integral Care** by:

Name: \_\_\_\_\_

Title: Board Chair

Date: \_\_\_\_\_

## Report on the Firm's System of Quality Control

December 28, 2017

To the Partners of Eide Bailly LLP and the  
National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Eide Bailly LLP (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended July 31, 2017. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans, audits performed under FDICIA, and examinations of service organizations [SOC 1 and SOC 2 engagements].

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Eide Bailly LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended July 31, 2017, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Eide Bailly LLP has received a peer review rating of *pass*.



Cherry Bekaert LLP

## **VI. Discuss and Take Appropriate Action on Approval of Landscaping Company for Integral Care**

**David Weden**

**Hans Riedel**

**Background:**

Integral Care currently contracts with Maldonado Nursery and Landscaping Services which was awarded a contract based upon a Request for Proposal in 2015.

**Current Status:**

Integral Care issued a Request for Proposal for Janitorial Services on May 3, 2019 with responses due by May 24, 2019. Reviewable proposals were received from one vendor:

Pampered Lawns Austin, Inc.

Proposals were scored based on the following:

Service Delivery Procedures	(up to 10 points)
Cost	(up to 10 points)
Organization Chart	(up to 5 points)
Skills and Qualifications	(up to 10 points)
Training	(up to 10 points)
Staffing Levels	(up to 10 points)
Peak Loads and Contingency Planning	(up to 5 points)
Performance Standards	(up to 20 points)
Health and Safety	(up to 20 points)
Environmental Management	(Optional- up to 10 additional points)

Scoring was completed by Hans Riedel, Rene Alli, and Brian Callanan and Pampered Lawns Austin, LLC, a Small Business Enterprise as certified by the City of Austin Small & Minority Business Resources Department, received an average score of 74.

The proposed bid of \$85,268 annually includes the following:

<b>Site</b>	<b>Notes</b>	<b>Monthly Fee</b>	<b>Annual Fee</b>
1430 Collier	Including front beds	\$480	\$5,760
1717 West 10 <sup>th</sup>		\$960	\$11,520
5225 N. Lamar		\$384	\$4,608
3205 South 1 <sup>st</sup>		\$373	\$4,476
1631 A, C, D and E East 2 <sup>nd</sup> Street		\$523	\$6,276
4019 Manchaca	Including garden beds	\$557	\$6,684
6222 N. Lamar	Including garden beds	\$560	\$6,720
9408 Mountain Quail		\$318	\$3,816
2006 Jones Road		\$358	\$4,296
1900 Corona		\$315	\$3,780
7502 Arboleda Cove		\$318	\$3,816
5406 Spring Meadow		\$318	\$3,816
5307 E. Riverside		\$645	\$7,740
403 E. 15 <sup>th</sup>		\$535	\$6,420
7403 Geneva		\$462	\$5,544
<b>Total</b>			<b>\$85,268</b>

For each site, the bid includes services 4 times per month from March through October and once a month for November through February.

**Recommendation:**

Staff recommends the Board authorize the Chief Executive Officer and/or his designee, to finalize negotiations and enter into a contract with Pampered Lawns Austin, LLC, for Landscaping Services.

## **VII. Update on 3<sup>rd</sup> Quarter Fiscal Year 2019 Business Plan**

**David Weden**


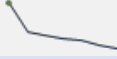









## VIII. Update on Transformation 1115 Waiver

**David Weden**







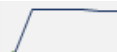





# Behavioral Health Clinical Quality Measures

January 2019 - December 2019

Updated: 7-10-19

Pts	Type	Required	Measure	Baseline Performance	Monthly Trend	Year-to-Date (June 2019)	DY8 Goal	% Variance	# of Contacts Variance
<b>Access to Services</b>									
1	IOS	DSRIP/CCBHC	<a href="#">M1-342*</a> Time to initial evaluation; percent within 10 days <sup>1</sup>	66.63%		74.90%	69.96%	4.94%	120
1	IOS	DSRIP/CCBHC	<a href="#">M1-390*</a> Time to initial evaluation; mean number of days <sup>1</sup>	13.54		8.57	12.18	29.66%	719
<b>Behavioral Health</b>									
1	IOS	DSRIP/CCBHC/BCBS	<a href="#">M1-146*</a> Screening for clinical depression and follow-up plan	40.26%		74.18%	46.23%	27.95%	1292
3	QISMC	DSRIP/CCBHC/BCBS	<a href="#">M1-160</a> Follow-up after hospitalization for mental illness (by LPHA or RN):						
			a. Follow-up within 30 days	74.58%		82.50%	76.54%	5.96%	24
			b. Follow-up within 7 days	62.57%		72.25%	64.97%	7.28%	29
4	IOS	DSRIP	<a href="#">M1-181</a> Depression response at 12 months	3.88%		15.20%	13.49%	1.71%	3
3	IOS	DSRIP/CCBHC/BCBS	<a href="#">M1-255</a> Follow-up care for children prescribed ADHD medication						
			a. 1+ follow-up visit the initiation phase.	19.23%		31.25%	27.31%	3.94%	4
			b. 1+ follow-up visit in the initiation phase plus 2+ visits in the maintenance phase	10.20%		18.75%	19.18%	-0.43%	-1
1	IOS	DSRIP	<a href="#">M1-262</a> Assessment of risk to self or others	77.16%		80.79%	79.44%	1.35%	2
2	IOS	DSRIP/CCBHC/BCBS	<a href="#">M1-305*</a> Child and adolescent Major Depressive Disorder: Suicide risk assessment	81.89%		90.25%	83.70%	6.55%	67
2	IOS	DSRIP/CCBHC/BCBS	<a href="#">M1-319*</a> Adult Major Depressive Disorder: Suicide risk assessment	70.05%		78.50%	73.04%	5.46%	64






Pts	Type	Required	Measure	Baseline Performance	Monthly Trend	Year-to-Date (June 2019)	DY8 Goal	% Variance	# of Contacts Variance	
Substance Use										
2	IOS	DSRIP	<a href="#">M1-261</a>	Assessment for substance abuse problems	21.04%		55.66%	28.94%	26.72%	2515
2	IOS	DSRIP/CCBHC	<a href="#">M1-317*</a>	Unhealthy alcohol use screening and brief counseling	13.80%		39.29%	22.42%	16.87%	775
2	IOS	DSRIP	<a href="#">M1-340</a>	Counseling for treatment of opioid dependence	51.00%		65.36%	55.90%	9.46%	70
2	IOS	DSRIP	<a href="#">M1-341</a>	Counseling for treatment of alcohol dependence	15.12%		32.07%	23.61%	8.46%	78
2	IOS	DSRIP	<a href="#">M1-405</a>	Appraisal for alcohol or substance use for bipolar disorder and major depression	25.76%		55.61%	33.18%	22.43%	250
Physical Health										
2	IOS	DSRIP/CCBHC	<a href="#">M1-105*</a>	Tobacco use screening and cessation intervention	83.59%		93.13%	85.23%	7.90%	370
1	QISMC	DSRIP/CCBHC	<a href="#">M1-147*</a>	BMI screening and follow-up for adults	72.40%		87.72%	78.11%	9.61%	715
1	IOS	DSRIP	<a href="#">M1-210</a>	Screening for high blood pressure and follow-up	27.15%		68.27%	34.44%	33.83%	1966
2	QISMC	DSRIP/CCBHC	<a href="#">M1-211*</a>	BMI assessment for children and adolescents						
				a. BMI	4.77%		79.07%	57.69%	21.38%	207
				b. Nutrition	0.25%		77.84%	54.61%	23.23%	225
				c. Physical Activity	0.25%		77.84%	47.74%	30.10%	292
2	IOS	DSRIP	<a href="#">M1-400</a>	Tobacco use and help with quitting among adolescents	91.34%		94.46%	92.20%	2.26%	37

## Behavioral Health Clinical Quality Measures

January 2019 - December 2019

Updated: 7-10-19

Pts	Type	Required	Measure	Baseline Performance	Monthly Trend	Year-to-Date (June 2019)	DY8 Goal	% Variance	# of Contacts Variance	
Safety										
2	IOS	DSRIP	<a href="#">M1-265</a>	Housing assessment for individuals with schizophrenia	6.33%		21.19%	15.70%	5.49%	159
2	IOS	DSRIP/CCBHC	<a href="#">M1-287</a>	Documentation of current medications in the medical record <sup>3</sup>	3.14%		58.38%	12.82%	45.56%	7106
		Required	Measure	Baseline Performance	Monthly Trend	Year-to-Date (June 2019)	DY8 Goal	% Variance	# of Contacts Variance	
		DSRIP	Cat B	MLIU Patient Population	84.72%		83.34%	82.72%	0.62%	135

# **IX. Update on Electronic Health Record (EHR) Implementation**

**David Weden**  
**Amina Ghazi**

# Netsmart Implementation: MyAvatar EHR Project Update

**Start Date:** 11/05/2018

**Anticipated Go-Live:** 10/01/2019

**Executive Sponsor:** David Weden

**Project Manager:** Amina Ghazi

**Core Team Members:** Brooke Martin, Martin Cook, Rob Dominguez, Jesse Sampson, Tera Stallard, Lesa Brown-Valades, Amanda Beane

Milestone	Owner	Target Date	% Complete	Status
Project Launch Phase	Netsmart & Core Team	12/6/18	100%	
Solution Review Phase	Netsmart & Core Team	4/29/19	100%	
Final Review and Validation Phase	Netsmart & Core Team	6/14/19	100%	
Go-Live Prep Event	Netsmart, Core Team, Program SMEs	6/26/19	100%	
<b>Maintenance Training Phase</b>	<b>Netsmart, Core Team, Program SMEs</b>	<b>7/18/19</b>		
Integration Testing Phase	Netsmart, Core Team, Program SMEs	9/2/19		
End User Training Phase	Netsmart, MIS, Program SMEs	9/30/19		
Go-Live	Netsmart & Integral Care	10/1/19		



# Netsmart Implementation: MyAvatar EHR Project Update

## Current Phase: Maintenance Training

### Project Achievements

Successful completion of Go-Live Prep Milestone: remote evaluation events took place 6/17 – 6/26 to determine product mastery and navigation proficiency among the 24 identified program staff and subject matter experts (SMEs) who received hands-on training during the previous Final Review and Validation event. All staff across all core products passed all elements of their evaluations.

These SMEs now assist the Testing and Training Coordinator in beta testing all major MyAvatar build components/workflows and provide feedback to the Core Team regarding identified areas for further development work.

Based on this feedback, Core Team members convene targeted, cross-divisional workgroups on such topics as scheduling, group counseling infrastructure, diagnosis entry workflow and state batching, custom report builds, custom clinical form builds, reimbursement review and testing, go-live operational planning, data conversion, etc. The Core Team aggregates the decisions of these groups and refines MyAvatar configuration and build accordingly.



# Netsmart Implementation: MyAvatar EHR Project Update

Areas of Potential Risk	Mitigation
<b>Concurrent development efforts</b> across multiple products and teams and associated conflicts in build choices	Regular weekly meetings between product leads and Core Team to review integration and development choices, identify potential conflicts, and define resolutions
<b>Reimbursement Configuration and Testing:</b> Netsmart has been unable to successfully import our Guarantor Fee file into a test environment. This gating element prevents progression to the Integration Testing phase, as robust testing cannot take place until this configuration is in place.	A ticket has been escalated through Netsmart engineering to determine the cause and necessary components for resolution.
<b>Care Pathways 1115 Metric Definition:</b> in order to increment our metric numerators and denominators in a manner congruent with what was previously approved by HHSC, Integral Care must leverage site specific custom data fields as well as custom clinical assessments. This requires Netsmart to complete specialized development and engineering work.	This issue has been escalated to Netsmart product leadership in order to evaluate a timeline for the necessary development and engineering work and determine the potential impact to go-live. A specialized internal workgroup continues to meet and refine set-up and proposed workflow in order to require as little customization as possible.
<b>Custom Clinical Form Build Process:</b> we are leveraging contracted training and material hours to have Netsmart assist in the build of our most complex clinical forms and reports. This effort runs concurrently with internal form build work for less complex elements. These forms are then run through a QA review and revision process. QA findings in combination with Netsmart communication challenges slowed efforts in this area.	Build and QA has been structured into “sprints.” New builds are submitted every Friday, and QA results are due the following Friday. QA and revision of Netsmart builds is folded into this internal process and reviewed during weekly calls with Netsmart resources. This has improved cadence such that of ~150 forms: <ul style="list-style-type: none"> <li>• 30 are complete</li> <li>• 71 are in QA/revision</li> <li>• 47 are pending build</li> </ul>
<b>Migration of Key Clinical Information:</b> in order to ensure a smooth go-live, clinical staff will need access to unstructured data elements from previous psychiatric evaluations, narrative assessments, TRRs, and treatment plans. This will require additional Crystal Report build work by our data conversion team.	Internal meetings are taking place with divisional leadership to identify these key clinical documentation components that will be necessary for reference during go-live. Specifications for these Crystal Reports will be created. Once built, these reports will pull from Cerner databases but remain imbedded within the MyAvatar user interface for a streamlined user experience.

# Netsmart Implementation: Ancillary Product Overview

Care Manager: Care Coordination and Population Health	Completed Solution Review event 7/15. Current focus on workflow refinement and elements of integration with MyAvatar core EHR product. Final Review and Validation scheduled for 8/6.
MyHealthpointe Patient Portal	Data submission and training of Integral Care Super Users complete. Current focus on user interface customization, determining pilot sites, and design/development of client communication materials.
Care Connect: Lab Integration and CCD and Referral Management	Netsmart product configuration complete. Administrative and End User Training event scheduled for 7/18. Focus will then be on Integration Testing with MyAvatar core EHR product.
Care Quality Network and Health Information Exchange	Current focus on identifying third party test partner (from Seton network) to participate in test Care Quality transmission. Continued integration work to establish HL7 connection with ICC HIE.
Care Pathways: 1115 and CCBHC Measures Reporting	Test environment configuration complete. Focus on evaluation of Netsmart's ability to incorporate agency-specific elements within development code. Reference Risks/Mitigations table for detail.
Medical Note: Primary Care and Psychiatric Charting	Super User Training completed 6/24-6/28. Focus on final build refinement/edits as well as development of primary care data collection elements.
Addiction Manager	Build complete. Super User Training scheduled for 8/19-8/23 with Narcotics Treatment Program and Ambulatory Detox staff.
M*Modal Dictation Software	Implementation running concurrently with Medical Note product to facilitate workflow optimization. Focus on selection of 5 providers who will receive 1:1 training.
Order Connect/Order Entry e-prescribing and eMAR	Initial data collection workbook (DCW) submitted 7/8 and lab integration configuration has begun. Next DCW revisions to be submitted 7/19. Weekly calls and workgroup meetings to begin 7/25.
Identity Manager Single Sign-On	(This product will work in tandem with active directory). Kick-off completed 6/26. Current focus on workflow definition for single user authentication process and on Netsmart technical configuration.
Provider Connect: External Provider Service Entry Portal	Completed Go-Live Prep event on 6/26. Current focus on MSO to PM mapping to facilitate accurate external provider service reimbursement.
State Reporting	Successful completion of a full round of registrations, diagnosis reviews, and TRRs to test CARE and test CMBHS. Focus on resolution of identified issues with component codes, SQL code, suspense reporting, and on testing with increasingly complex test cases.

## X. Announcements



## XI. New Business

- Identify Consent/Non-Consent Agenda Items
  - Consent: Items III, V, VI
  - Non-Consent: Items IV
- *Reminder* - Budget Work Session Date – Thursday, August 15, 2019 at 5:00 p.m.

## XII. Citizens' Comments