

# RAINS COUNTY HISTORICAL COMMISSION

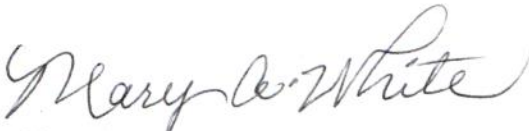
## Notice of Meeting

The Rains County Historical Commission will meet on Monday, July 15th, 2024, at 5:30 PM.  
The meeting will be held in the Emory City Hall Conference Room.

This notice is given pursuant to the Texas Open Meetings Act, Government Code Section 551.001.

### AGENDA

1. Opening Prayer
2. Minutes
3. Treasure Report
4. Unfinished Business
5. New Business
6. Comments from Members
7. Adjourn



Mary A. White  
Co-Chairman

Cc: Judge Linda Wallace

County Commissioners

Mike Willis  
Lori Northcut  
Korey Young  
Jeremy Cook

ARMY SAWYER  
COUNTY CLERK  
RAINS COUNTY TEXAS  
M. Thompson  
DEPUTY

2024 JUL -9 AM 8:16

OPEN RECORD

**RAINS COUNTY EMERGENCY SERVICE DISTRICT NO. 1**

**TO BE HELD ON: Monday, July 15, 2024 at 6:30 p.m.**

**TO BE HELD AT: Emory VFD Station**

The subject to be discussed /considered or upon which any formal action may be taken are as follows:

- I. OPEN - CALL TO ORDER – PLEDGE AND INVOCATION
- II. OPEN FORUM.
- III. ITEMS FOR DISCUSSION
- A. Consider/discuss/take action on Run & Fireman Activity Reports for prior month.
    - 1. Hopkins County EMS
    - 2. East Tawakoni Volunteer Fire Department
    - 3. Emory Volunteer Fire Department
    - 4. Point Volunteer Fire Department
  - B. Treasurer's Report
  - C. Approve prior month reimbursement affidavits & payment of accounts.
  - D. Accept into minutes incidental information from fire departments i.e., asset additions acquired from donated funds, asset dispositions, etc.
  - E. Approve minutes from prior meeting.
  - F. Discuss / take action regarding RCAD Updated Preliminary Totals & Proposed Budget for 2024-25
  - G. Discuss / take action regarding EMS Station Lighting
  - H. Discuss / take action regarding VFD Budget Requests and ESD Proposed Budget for 2024-2025
  - I. Discuss / take action regarding September Tax Rate/Budge Hearing Dates for 2024-2025 FYE.
  - J. Discuss / take action regarding better procedures to address unpredictable scenarios.

IV. ADMINISTRATIVE BOARD COMMENTS/ACTIVITIES

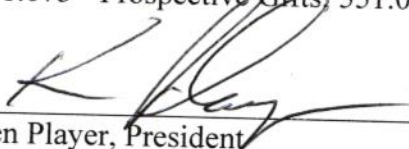
Reminders:

RCAD—Proposed Budget Public Hearing: 7/18/24 12:00pm

2023 Rural VFD Insurance Program (WorkersComp Grant)—Deadline: 7/31/2024

**EXECUTIVE SESSION**

During the course of the meeting covered by this notice, should the board determine that a closed or executive meeting or session of the Board be required, then such closed or executive meeting or session as authorized by Section 551.071 through 551.076 of the Texas Government Code shall be by the board at the date, hour, and place given in this notice or shortly thereafter. Sections 551.071 - Consult with an Attorney; 551.072 - Real Property; 551.073 - Prospective Gifts; 551.075 - Conference with Employees; 551.076 - Security Devices.

  
Ken Player, President

7-10-24 1:30pm  
Date and Time

Note: Notice posted in compliance with the Texas Open Meetings Act, Chapter 551 of the Texas Government Code.

CC

**HOPKINS-RAINS SOIL AND WATER CONSERVATION DISTRICT #445**  
530 N. HILLCREST, SUITE 2  
SULPHUR SPRINGS, TEXAS 75482

Board of Directors Meeting  
July 16, 2024  
USDA Service Center  
530 N. Hillcrest, Suite 2  
Sulphur Springs, TX  
9:00 AM

NOTICE OF A REGULAR BOARD MEETING OF THE HOPKINS-RAINS SOIL AND WATER CONSERVATION DISTRICT PURSUANT TO SECTION 551.041 OF THE GOVERNMENT CODE NOTICE IS HEREBY GIVEN THAT: The regular meeting of the board of directors of the Hopkins-Rains SWCD will be held at 9:00 AM on Tuesday, July 16, 2024, at the USDA Service Center in Sulphur Springs, Texas.

**AGENDA**

The Hopkins-Rains SWCD will convene as posted to take action on the following agenda.

**Call To Order**

**Review and approval of minutes from previous meeting**

**Financial Reports**

**Old Business – Solar Farm Proposal**

**New Business**

- Approve Technical Assistance Reimbursement
- Review and possible approval of Water Quality Management Plans (WQMP)
- Approval of bills for payment

**Agency Reports**

**Set next meeting date**

**Adjourn**

The Hopkins-Rains SWCD may meet in executive session on any of the above items, pursuant to the Texas Open Meeting Act, Tex. Gov't Code Section 551. Person with disabilities who require special accommodations and/or alternative means for communication of program information (braille, large print, audiotape, etc.) associated with this meeting should contact Andy Wright at 903/348-7285 at least two weeks prior to the meeting with his/her specific requests. The USDA is an equal opportunity provider and employer.

FILED FOR RECORD  
2024 JUL 15 PM 1:34  
NANCY SAWYER  
COUNTY CLERK  
RAINS COUNTY, TEXAS  
m. Ferguson

cc



NOTICE OF REGULAR MEETING OF THE  
RAINS COUNTY APPRAISAL DISTRICT  
BOARD OF DIRECTORS MEETING  
July 18<sup>TH</sup>, 2024

NOTICE IS HEREBY GIVEN OF A REGULAR MEETING OF THE BOARD OF DIRECTORS  
OF RAINS COUNTY APPRAISAL DISTRICT, EMORY, TEXAS TO BE HELD IN THE  
APPRAISAL DISTRICT BOARD ROOM AT 145 DORIS BRIGGS PARKWAY, EMORY, TEXAS 75440  
ON THE 20th DAY OF July 2023 AT 12:00 P. M. AT WHICH TIME THE FOLLOWING  
ITEMS OF BUSINESS WILL BE CONSIDERED.

This notice is given pursuant to the Texas Open Meeting Act, Government Code Section  
551.001, et. Seq.

Call to order and announce a quorum is present.

**PUBLIC HEARING:**

- A. Public hearing on the 2025 Rains County Appraisal Proposed budget.
- B. Adjourn.

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Call to order and announce a quorum is present.

**CONSENT AGENDA:**

The consent agenda is considered to be self-explanatory by the Board and will be enacted with one  
motion. There will be no separate discussion of these items unless a Board Member or Citizen so request.  
Removal of an item may be requested at any time by a Board Member.

- A. Approval of minutes from June 2024 meeting.
- B. Approval of financial report and bills for June 2024.

**REGULAR ITEMS:**

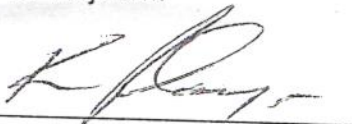
- A. Public Forum

**ITEMS FOR CONSIDERSATION:**

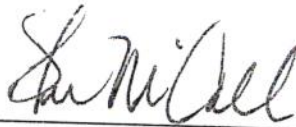
- A. Take action on engagement letter for 2024 Audit.

**ITEMS FOR DISCUSSION:**

- A. Chief Appraiser's Report
- B. Update on ARB Hearings.
- C. Quarterly Supplement Report were emailed on 7/15/24.
- D. Adjourn.



Ken Player, Chairman



Sherri McCall, Chief Appraiser

If, during the course of the meeting any discussion of any item on the agenda should be held in a  
closed meeting, the Board will convene in such a closed meeting in accordance with the Open Meeting  
Act, Chapter 551, Texas Government Code.

FILED FOR RECORD  
2024 JUL 12 AM 10:55  
M. McCall  
RAINS COUNTY CLERK  
RAINS COUNTY, TEXAS

cc



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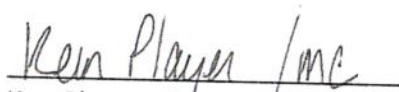
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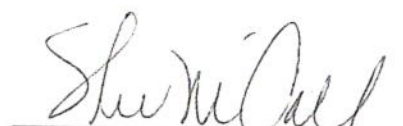
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- C. Quarterly Supplement Report were emailed on 7/5/24.
- D. Adjourn.

  
Ken Player, Chairman

  
Sherri McCall, Chief Appraiser

If, during the course of the meeting any discussion of any item on the agenda should be held in a closed meeting, the Board will convene in such a closed meeting in accordance with the Open Meeting Act, Chapter 551, Texas Government Code.

FILED FOR RECORD  
2024 JUL 15 AM 10:53  
COUNTY CLERK  
RAINS COUNTY, TEXAS  
M. Harpaz

# ANDREWS CENTER

2323 West Front Street ~ Tyler, Tx 75702

Phone: 903-597-1351 Fax: 903-535-7386

## BOARD OF TRUSTEES MEETING AGENDA

**Tuesday, July 30, 2024 @ 2:00pm**

Pursuant to Chapter 551 of the Texas Government Code, this notice is to advise that a regular meeting of the Andrews Center Board of Trustees will be held at 2:00 pm on Tuesday, July 30, 2024, in the Dick DeSanto Room 208 on the 2<sup>nd</sup> floor of the Andrews Center at 2323 W. Front Street, Tyler, Texas 75702.

Questions regarding this agenda should be directed to the Executive Office at 903-535-7407. The agenda is available on the Andrews Center website. ([www.andrewscenter.com](http://www.andrewscenter.com))

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**PUBLIC COMMENT:** (Government Code Section 551.007) Members of the public who have previously filled out a participation form have an opportunity to address the Board of Trustees on agenda items. The Board is unable to deliberate on non-agenda items. If you desire to request a matter on a future agenda, you may make the request to [llewis@andrewscenter.com](mailto:llewis@andrewscenter.com). If you wish to address the Board, obtain a public participation form, and submit the completed form to [llewis@andrewscenter.com](mailto:llewis@andrewscenter.com) prior to board meeting. Please be mindful of the Board Rules of Procedure, Conduct, and Decorum when making your comments and/or attending public meetings.

### **I. CALL TO ORDER**

- A. Pledge and Prayer – Lt. John Shoemaker**
- B. Introductions and Public Comment Period**

### **II. CHAIRMAN'S REPORTS**

- A. Approve June 25, 2024 – Board Minutes**
- B. Approval of Holidays FY2025**
- C. Novada Bigham – 20 years with Andrews Center – Kathy Wakefield**

### **III. CHIEF EXECUTIVE OFFICERS REPORT**

- A. Andrews Center of Excellence – Casting a stretch goal – John Schnell, Brandon Schnell and Benjamin Schnell**
- B. Children / Adolescent Dashboard – Kathy Wakefield**
- C. QISD collaborative – Kathy Wakefield**
- D. TISD collaborative – Kathy Wakefield**
- E. Intern Status Report – Nicholas Bennie**
- F. Shining Star Award – Mari Gutierrez**

**IV. CHIEF FINANCIAL OFFICERS REPORTS**

- A. Acceptance of May 2024 & June 2024 Financial Report**
- B. Acceptance of May 2024 & June 2024 Treasury Report**
- C. Approval of Contracts over \$10,000**
- D. Accept Contribution Report**
- E. Financial Statement Audit – Engagement Letter**
- F. Acceptance of Financial Advisory Sub-Committee Report**
- G. Quarterly Investment Report**

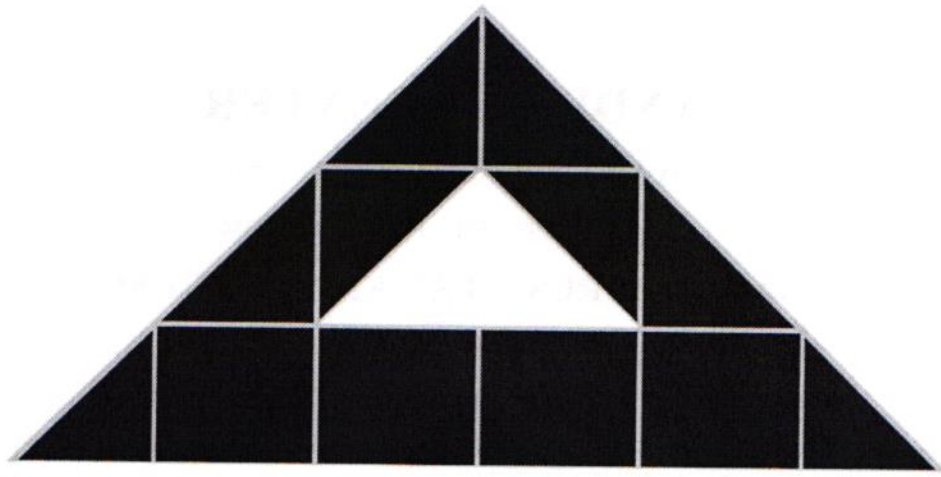
**V. CONSENT AGENDA**

- A. Andrews Center May 2024 Service Encounters**
- B. Andrews Center June 2024 Service Encounters**
- C. Personnel Action Reports**

**VI. ADJOURNMENT**

***The next board meeting is scheduled for August 27, 2024 @ 2pm***





# **Andrews Center**

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## **Behavioral Healthcare System**



### **BOARD OF TRUSTEES MEETING**

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**Andrews Center**  
**Tuesday, July 30, 2024, at 2:00p.m.**  
**2323 West Front Street, Tyler, TX 75702**  
**903-597-1351**

# ANDREWS CENTER

2323 West Front Street ~ Tyler, Tx 75702

Phone: 903-597-1351 Fax: 903-535-7386

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- B. Approval of Holidays FY2025 7
- C. Novada Bigham – 20 years with Andrews Center – Kathy Wakefield

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- A. Andrews Center of Excellence – Casting a stretch goal – John Schnell, Brandon Schnell and Benjamin Schnell 9
- B. Children / Adolescent Dashboard – Kathy Wakefield 12
- C. QISD collaborative – Kathy Wakefield 13
- D. TISD collaborative – Kathy Wakefield
- E. Intern Status Report – Nicholas Bennie 15
- F. Shining Star Award – Mari Gutierrez 16

### IV. CHIEF FINANCIAL OFFICERS REPORTS

- A. Acceptance of May 2024 & June 2024 Financial Report 17
- B. Acceptance of May 2024 & June 2024 Treasury Report 29
- C. Approval of Contracts over \$10,000 31
- D. Accept Contribution Report

E. Financial Statement Audit – Engagement Letter	32
F. Acceptance of Financial Advisory Sub-Committee Report	44
G. Quarterly Investment Report	46

#### V. CONSENT AGENDA

A. Andrews Center May 2024 Service Encounters	47
B. Andrews Center June 2024 Service Encounters	48
C. Personnel Action Reports	49

#### VI. ADJOURNMENT

*The next board meeting is scheduled for August 27, 2024 @ 2pm*



# Andrews Center

## Board of Trustees Meeting

### MINUTES

2323 West Front Street, Dick DeSanto Room 208, Tyler, TX, 75702

Tuesday, June 25, 2024, 2:00 p.m.

#### Trustees Present:

Keith Youngblood, Chairman  
Dr. Beverly Waddleton  
Mary Hall, Secretary/ Treasurer  
Brittney Nichols  
Judge Andy Reese  
Richard Blake  
Arlis Jones  
Sherriff Botie Hillhouse  
Lt. John Shoemaker  
JoAnn Hampton

#### Trustees Absent

Sherriff Kelly Cole  
Sherriff Larry Smith

#### Staff Present:

Heather Hallett	Neisha LeStage	Reginold Merrick	Lydia Lewis
Sheryl Robinson	Paige Sanchez	Kathy Wakefield	Chris Clore
Myranda Cannon	Kathy Dean	Becki Mangum	Patrick Maloney
Lynn Rutland			

#### Community Guests:

Jessica Domingos	Joe Lovelace	Dawn Franks	Lane Schnell
Gary Bramlett	Angie Hardy	Gary Larcenaire	Christina Drewry
Doug McSwane	Carroll Roge		

#### Staff via Teams

Angela Geter	Lagay Ames	Shelley Perez	Debbie Flowe
Joy Dyer	McKenna Wiggins	Chandra Branch	Wendy Gutierrez
Vera Cross	Carrie Tyner	Pamela Poff	Rhonda Lammons
Amanda Cabiness	Linda Saghafi	Katheryn Livingston	Gail Scott
Pam Summers	Crystal Roberts	Eric Byfield	JM (Unverified)
Caitlyn Dunphy	Ray Suell	Lanell Black	Michael Scott
Julianna Morris	Marcos Martinez	Krystin Strawbridge	Natasha Young
Rita Coats	Pamela Day		

# **ANDREWS CENTER**

**JUNE 25, 2024  
BOARD MEETING  
MINUTES**

**V. CALL TO ORDER**

- C. Pledge and Prayer – Joann Hampton**
- D. Introductions and Public Comment Period**

**VI. CHAIRMAN'S REPORTS**

- D. Approve April 23, 2024 – Board Minutes – John Shoemaker made a motion to approve the April 2024 minutes, Brittney Nichols seconded the motion, motion carried**
- E. Smith County & Henderson County Commissioners Court declares May "Mental Health Awareness Month."**
- F. Update on Policy reviews – Judge Reese, Van Zandt County**
  - a. Judge Reese and his subcommittees will bring recommendations at a future meeting regarding recommendations and by laws.**
- G. 30 years-Tenure Recognition of Reginald (Reggie) Merrick ADI (Andrews Diversified Industries) State Use Manager – Presented by Kathy Wakefield.**

**VII. CHIEF EXECUTIVE OFFICERS REPORT – Lynn Rutland**

- A. East Texas Mental Health Summit Feedback included Carroll Roge' presentation, our trustees' perspectives, and even words of affirmation from eight influential community stakeholders. Overall, the Summit was deemed a success.**
- B. Role & Scope of a reimagined Behavioral Health Leadership Team (BHLT)**
- C. IDD (Intellectual or Developmental Disabilities) Workforce Data**
- D. 2024 House Interim Charges Released**

**IV. CHIEF FINANCIAL OFFICERS REPORTS – Becki Mangum**

- H. Acceptance of April 2024 Financial Report – Arlis Jones motioned to approve, Richard Blake seconded, motion carried**
- I. Acceptance of April 2024 Treasury Report – Mary Hall motioned to approve, Brittney Nichols seconded, motion carried**
- J. Approval of Contracts over \$10,000 – Joann Hampton motioned to approve, John Shoemaker seconded, motion carried**
- K. Accept Contribution Report- Beverly Waddleton motioned to approve, Richard Blake seconded, motion carried**
- L. Approval of Grants Awarded- Beverly Waddleton motioned to approve, Arlis Jones seconded, motion carried**
- M. Acceptance of Financial Advisory Sub-Committee Report**

**N. County Budget Discussion**

**V. CONSENT AGENDA**

- D. Andrews Center April 2024 Service Encounters**
- E. Fiscal Year 2024 Q1-Q2 Mental Health Authority Performance Assessment Letter**
- F. Keisha Morris – Chief SIM Officer write-up**
- G. Medication Assistance Savings**
- H. Texas Council Risk Management Fund – Executive Summary**

**Joann Hampton motioned to approve the Consent Agenda, Mary Hall seconded, motion carried**

*Regular Session Closed at 3:56 pm.*

*Executive Session began at 3:56 pm*

**VII. ACTION ITEMS AND ACCEPTANCE OF EXECUTIVE SESSION**

**Executive Session: (In compliance with the Texas Open Meeting Act, Subchapter D, Section 551.071 (1; (a) (b) [Contemplated Litigation and Consultation with Attorney;] and/or Section 551.074 (Personnel Matters)**

**A. Personnel Action Reports**

*Executive Session closed at 4:30 pm*

**VIII. ACTION ITEMS AND ACCEPTANCE OF EXECUTIVE SESSION**

- A. Mary Hall motioned to approve, Joann Hampton seconded, motion carried**

**IX. ADJOURNMENT**

**Keith Youngblood adjourned the meeting at 04:31 pm.**

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**Keith Youngblood, Chairman**

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**Mary Hall, Secretary / Treasurer**



## HOLIDAY SCHEDULE FOR FY2025

Full-time employees are granted 8 hours of holiday time on designated days. Part time staff are granted time equivalent to their full-time equivalency (i.e. 20 hours each week, .50 FTE, accrues 4 hours). Holiday hours are always paid as straight time. Employees should work with their supervisor to take another day off if they work on a holiday.

LABOR DAY	Monday,	September 02, 2024,	<u>Center Closed</u>
THANKSGIVING DAY	Thursday,	November 28, 2024,	<u>Center Closed</u>
DAY AFTER THANKSGIVING	Friday,	November 29, 2024,	<u>Center Closed</u>
CHRISTMAS EVE AND DAY (observed)	Tuesday,	December 24, 2024,	<u>Center Closed</u>
	Wednesday,	December 25, 2024,	<u>Center Closed</u>
NEW YEAR'S DAY	Wednesday,	January 1, 2025	<u>Center Closed</u>
MARTIN LUTHER KING DAY	Monday,	January 20, 2025	<u>Center Closed</u>
MEMORIAL DAY	Monday,	May 26, 2025	<u>Center Closed</u>
JUNETEENTH	Thursday,	June 19, 2025	<u>Center Closed</u>
INDEPENDENCE DAY	Friday,	July 04, 2025	<u>Center Closed</u>
2 FLOATING HOLIDAYS	Granted on September 1, 2024 to all existing employees, and to be used anytime until August 31, 2025 with supervisor approval, ensuring that there is sufficient staff to conduct normal business.		

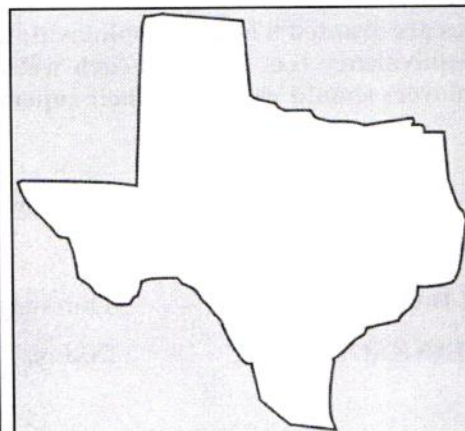
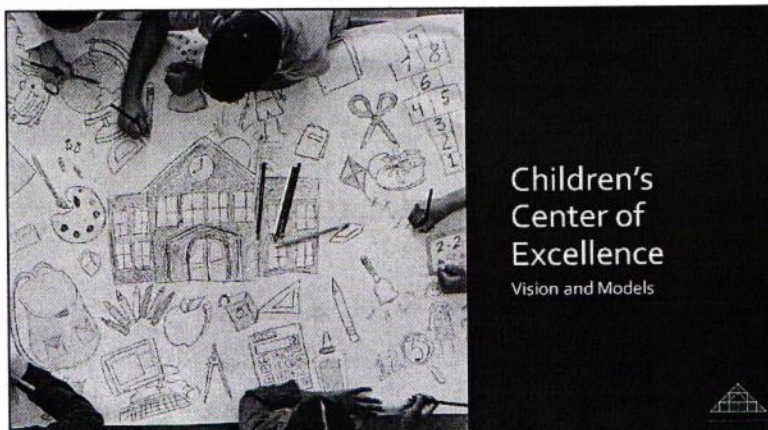
APPROVED BY THE BOARD OF TRUSTEES, July 30, 2024

Twelve (12) Holidays.

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Keith Youngblood

Board of Trustees



- 50<sup>th</sup> for mental health workforce availability
- 51<sup>st</sup> for access to mental healthcare
- 50<sup>th</sup> youth with major depression without treatment
- ETX leads state in suicides per capita

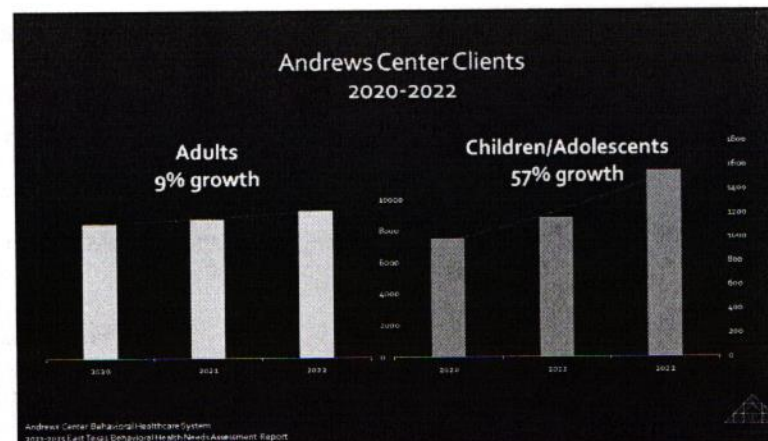
1 in 3 TX children experience a mental health disorder in a given year

~50% of MH conditions fully manifest by age 14

Suicide is 2<sup>nd</sup> leading cause of death ages 10-14 and >90% have MH condition

**50%**

Andrews Center Behavioral Healthcare System



### Andrews Center Clients 2020-07/2024

Unique Clients Served		Consumers Aged 13-17	
Adolescents (13-17)	Children (<13)	Enrolled in SUDS	Not Enrolled in SUDS
3445	3474	47	3057
		Rate	1.54%

Top 5 Diagnoses Children

Top 5 Diagnoses Adolescents

Filed from EMS

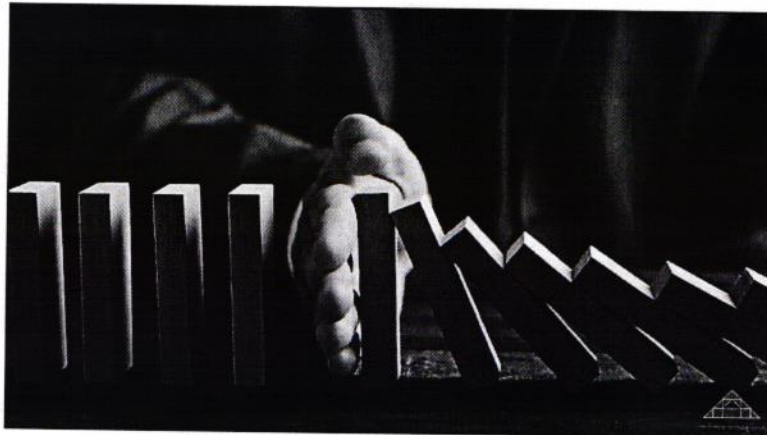
### Family Needs

<https://www.cdc.gov/childrensmentalhealth/features/mental-health-children-and-parents.html>

Patient and family centered treatment planning, services provided in services with access and availability. Access (2023-2025 Needs Assessment)  
 Children are growing at risk to develop mental health or substance use disorders when a parent suffers from a mental health disorder.  
 Case Managers and others dealing with substance use disorders.  
 Leads to fewer referrals and longer gaps between referrals, reduced hospital admissions, longer treatment stays, and more compliance with medication and treatment plans.  
 Risk factors for children exist for their parents too.  
 Risk factors for children exist for their parents too.  
 Risk factors for children exist for their parents too.  
 Risk factors for children exist for their parents too.

Andrews Center Behavioral Healthcare System





## Early Intervention

- ❖ Restores quality of life to children and adolescents
- ❖ Prevents more severe problems later

### Community Benefit

- \$1 in early intervention yields \$2-\$10 in savings
- Expands capacity of "downstream" community resources and social services
- Closer examination of factors/causes
- More informed and supportive community

### Individual Benefit

- Develop social skills
- Learn coping skills
- Develop life interests and goals
- Improved academic performance
- Family support/involvement from start

## What is a Center of Excellence?

- High concentration of expertise
- Related resources
- Comprehensive
- Interdisciplinary
- Best patient outcomes
- Unique
- Focused
- Metrics/goals
- Accountability to the stakeholders
- Community feedback
- Transparency
- Regular scheduled meeting for the heads of the interdisciplinary team
- No duplicity/competition

### Andrews Center Children's COE

- Coordinate local non-profits and agencies through partnerships
- Core of regional pediatric mental health system

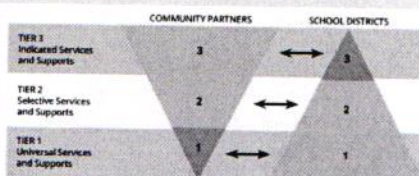


## School Integration

- "Meet the need where it's at"
- Youth are 6x more likely to complete evidence-based treatment when offered in school than in the community
- Current status varies
- MOU's to standardize and establish relations
- Definitive routes of care
- Acute relief for adverse community events
- After-school services
- TCHAT (Texas Child Health Access Through Telemedicine)
  - 181,602 students in Region 7
  - 100,572 students covered by TCHAT/23,800 in process
  - Limited number of sessions
  - TCHAT will partner w/ LMHAs to provide continuance of care



## School Integration



Source: (WIS, 2010; Stone, K., McFarland, W., & Biele, A. (2010). The 2010 National Report on the State of the Nation's Mental Health Services. Washington, DC: National Center for Mental Health Services. Retrieved from the Web: 2010)



## School Integration

### SBIRT (Screening, Brief Intervention, and Referral to Treatment)

- Universal Screening
  - Standardize access to mental healthcare
  - Reduce stigma and promote empowerment
  - Relieve inequalities—especially for low income and historically underserved populations
  - Sensitive to internal or 'bottled-up' trauma
  - Identify widespread strengths and needs to tailor prevention/awareness campaigns
- Brief Intervention
  - Conversation or student consult
- Referral to Treatment
  - In-school curriculum
  - Andrews
  - Community partners







## School Integration

### CBITS (Cognitive Behavioral Intervention for Trauma in Schools)

- School Based
  - Grades 5-12
- 10 Group Sessions/5 Individual Sessions
- Shown to reduce
  - PTSD
  - Depression
  - Behavioral problems
- CBITS Variants
  - SSET (Support for Students Exposed to Trauma)
  - LIFT (Life Improvement for Teens)
  - Bounce Back
- Shown to improve
  - Functioning
  - Grades
  - Attendance
  - Peer/parent support
  - Coping Skills



## Partnership With Hospitals

### Primary Care Integration

- Bridge gap between mental and physical health
- Collaborative Care Model-decrease suicide deaths by 25% (Meadows Institute)
- Screening location for children prior to school-age
- Embed collaborative model by leasing COE space to pediatric offices

### Inpatient

- COE component of recovery plan after discharge

### Hospital Benefits of COE Early Intervention

- Reduced long-term costs
- Reduce chronic conditions
- Improved patient outcomes
- Increased hospital capacity
- Increased engagement in community
- Research and innovation opportunities



## Higher Education

- Internships
  - Undergraduate/bachelor level
  - Graduate/masters level
- Residencies
- Research collaboration
- Recruitment for provider and staff shortage



- Address family needs
- Existing alternative therapies
- Cohesive community approach
- Community effort on early intervention breaks up 'downstream' silos
- Establish strong systems of care



## Community Partners



## Transition to Adult

- Collaboration for College/Career Readiness
- Learn skills like self-advocacy, social skills, budgeting
- Career Training Center
- Learn how to access supports on campus
- Some programs experience a "week in college"



## "One-stop shop" components

### COMMUNITY CENTER

- Enrichment
- Auditorium
- Atrium
- Gym/Indoor playground
- Recreational activities
- Cafeteria



### FACILITIES

- Social Work (LCSW, LMSW, LCSW-S)
- Counseling (LPC, LPC-A, LPC-S)
- Applied Behavioral Analysis (i.e. TLC)
- Psychiatry
- Short-term inpatient services
- Case Management
- Crisis Team
- Pediatrics
- Support groups and workshops
- Parent-child interaction therapy
- Therapies (art room, music, etc.)
- Occupational therapy
- Sensory training
- After-school intensive outpatient
- SUD



## Interdisciplinary Team

- Pediatrics
- Adolescent and child psychiatrists
- LPC/LPC-A/LPC-S
- LCSW/LMSW/LCSW-S
- Crisis team
- Case management
- Quality team
- Intake
- Care coordination
- Community outreach
- School district representatives and teachers
- Enrichment director



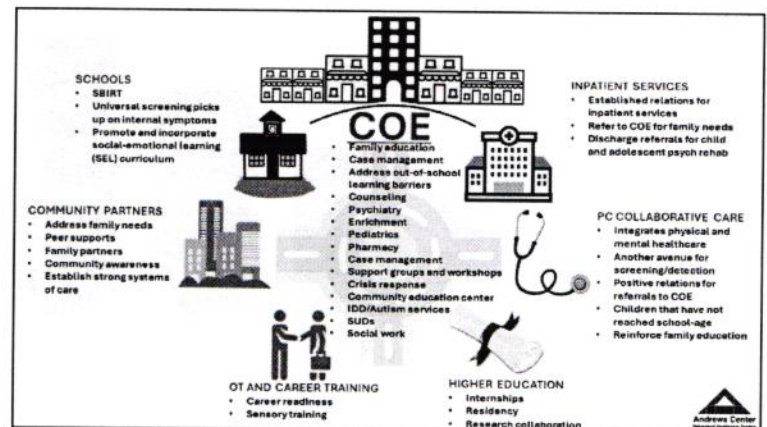
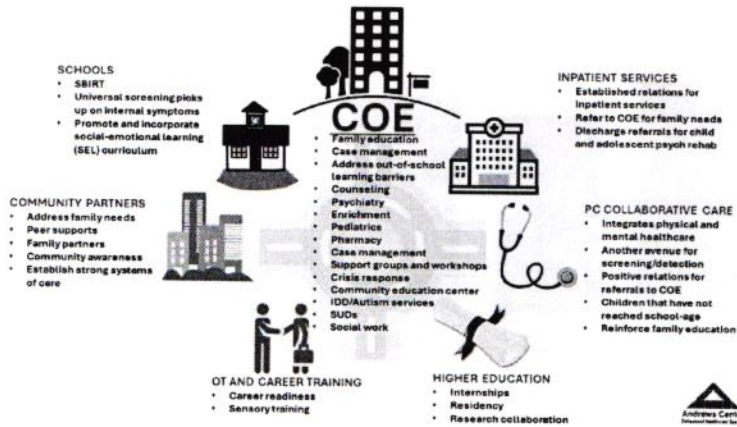
## Funding

### Initial Funding

- Community development block grants
- New market tax credits
- Mental health construction grants
- ARPA Funds
- Fundraising
- 'Loan' from UT Health

### Operations

- Consolidating other leases
- Healthcare village model

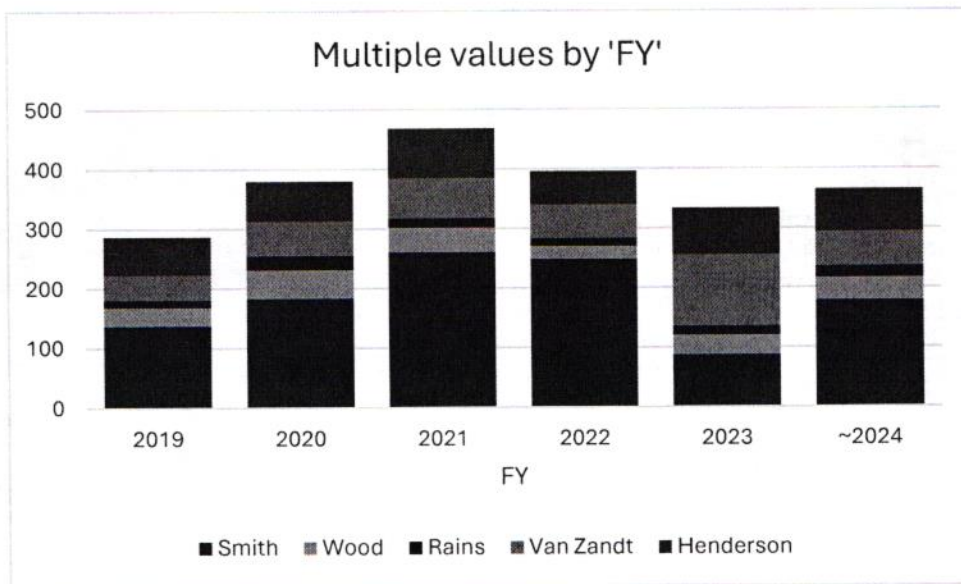




## Children / Adolescent Dashboard

FY	Smith	Wood	Rains	Van Zandt	Henderson
2019	137	31	12	43	64
2020	183	48	23	59	67
2021	260	42	15	68	83
2022	248	22	13	57	56
2023	79	33	15	119	78
~2024	178	38	19	59	71

Intake Total
287
380
468
396
324
365



## QISD YEAR 2023

### School Year 2023-2024

School Campus	Students	Case Manager	Counselor
Quitman Elementary	19	19	15
Quitman Junior High	9	8	6
Quitman High School	10	10	10
Total	37	37	31

4

### QISD Teacher Survey Responses – FY 2023

“Dealing with discipline and monitoring classroom behavior, I have noticed that these individuals have less breakdowns, are more accepting of consequences, and transition back to class more successfully”.

“I think it's wonderful that they come to the campuses to visit these students since many would not receive any help or coping skills without their assistance”.

“Some of my students have become much more behaved. Not acting out in the ways they are used to; they also have been performing better in class. Overall, have become happier and more joyful. Other students have not had a noticeable difference, but their work ethic/behavior was not as much of an issue beforehand.



"Students have been improving on peer/teacher interactions. When given a difficult task, they are more likely to ask for help or comply with directions instead of being combative/emotional".

"Some students have been able to use strategies to calm down after a disagreement or find ways to handle a situation more appropriately".

"We have several students that are working with the Andrews Center that struggle with impulsivity. I have seen some of these students taking a beat and thinking before they react to a situation, which is huge in my book. A more specific example I have it that we have a student that is known for stealing, it has been a large issue for at least 3 years. About two weeks ago, he found a ring in the gym- and turned it in, and it was able to be returned to the owner. In the past, he would not have thought twice about putting it in his pocket".

"This partnership has been amazing, knowing that our students are getting consistent help that they need is HUGE".

## Intern Status Report

Presented by: Nicholas Bennie

	Fall 2023	Spring 2024	Summer 2024
Bachelor Interns	12	11	
Returning Bachelors Interns	0	2	
Hours Completed	1800	1650	
Deviated at Pre-Screening	N/A	30	
Hired after Semester	0	2	
Total Hired YTD	18	19	
Masters Interns	6	7	
Screening Hours	31.06	50.01	
Counseling Hours	283.27	540.35	
Free Services Provided	429	608	
Estimated Cost of Services Provided (\$125/ counseling hour)	\$35,408.75	\$67,543.75	

**From:** Zachary, Samantha (HHSC) <[samantha.zachary@hhs.texas.gov](mailto:samantha.zachary@hhs.texas.gov)>  
**Sent:** Thursday, July 11, 2024 10:45 AM  
**To:** Mari Gutierrez <[mgutierrez@andrewscenter.com](mailto:mgutierrez@andrewscenter.com)>; Lynn Rutland <[lrutland@andrewscenter.com](mailto:lrutland@andrewscenter.com)>  
**Cc:** Weppelman, Tammy (HHSC) <[Tammy.Weppelman@hhs.texas.gov](mailto:Tammy.Weppelman@hhs.texas.gov)>  
**Subject:** [External]CONGRATULATIONS on your SHINING STAR AWARD Selection!

Dear Andrews Center Zero Suicide Implementation Team,

We are excited to inform you that you have been selected to receive the **Shining Star Award for Suicide Care**. This award honors individuals or organizations that have demonstrated **extraordinary dedication** and commitment to the advancement of suicide care. You have shown **exemplary leadership and innovation** in implementing the Zero Suicide framework within your organization.

This prestigious award recognizes your commitment to advancing suicide prevention efforts and your outstanding dedication, commitment, and leadership.

Please join us to accept this award on **September 18, 2024** at the **Texas Suicide Prevention Symposium in Mesquite, TX**.

Congratulations on this remarkable achievement!

I will follow this email with instructions regarding registration and hotel for the symposium. If you are unable to make it, we will mail your award to you!

Samm Zachary, MA, LPC-A | Suicide Safe Care Coordinator  
Office of Mental Health Coordination  
IDD and Behavioral Health Services  
P.O. Box 13247 | MC1155 | Austin, TX 78751



Cell: 512-771-4582 | [Samantha.zachary@hhs.texas.gov](mailto:Samantha.zachary@hhs.texas.gov)



[www.MentalHealthTX.org](http://www.MentalHealthTX.org)





FINANCIAL HIGHLIGHTS  
FOR THE MONTH ENDED MAY 31, 2024

	FISCAL YEAR-TO-DATE		% OF	\$ OF
	FY 24	FY 23	INCREASE -DECREASE	INCREASE -DECREASE
CASH (Operating only)	\$ 5,192,072	\$ 9,432,676	-45.00%	\$ (4,240,603)
INVESTMENTS	8,195,409	2,373,649	245.30%	5,821,760
TOTAL CASH & NEAR-CASH	<u>\$ 13,387,482</u>	<u>\$ 11,806,325</u>	<u>13.40%</u>	<u>\$ 1,581,156</u>
ACCOUNTS RECEIVABLE - OPERATING	3,910,181	3,748,676	4.30%	161,505
ACCOUNTS RECEIVABLE - OPERATING	<u>\$ 3,910,181</u>	<u>\$ 3,748,676</u>	<u>4.30%</u>	<u>\$ 161,505</u>
DEFERRED REVENUE	\$ 2,458,510	\$ 3,358,147	-26.80%	\$ (899,637)
REVENUE	24,524,385	24,460,197	0.30%	64,188
EXPENSE	22,953,569	21,318,800	7.70%	1,634,769
NET REVENUE/(EXPENDITURES)	1,570,816	3,141,398	-50.00%	(1,570,582)
GENERAL FUND EQUITY	13,118,851	11,964,426	9.60%	1,154,426
FIXED ASSET FUND EQUITY	4,647,983	4,647,983	0.00%	-
TOTAL EQUITY	<u>\$ 17,766,835</u>	<u>\$ 16,612,409</u>	<u>6.90%</u>	<u>\$ 1,154,426</u>

FINANCIAL RATIOS

CASH FOR OPERATIONS

MAY'23	159.8	days
APR'23	178.9	days
MAR'23	137.3	days

DAYS IN ACCOUNTS RECEIVABLE

MAY'23	50.2	days
APR'23	47.1	days
MAR'23	65.9	days

EXPENSE PER DAY OF OPERATIONS

MAY'23	\$ 94,391	per day
APR'23	\$ 92,520	per day
MAR'23	\$ 71,358	per day





**CONSOLIDATED BALANCE SHEET  
AS OF MAY 31, 2024 AND 2023**

**ASSETS**

	MAY 2024	MAY 2023	INCREASE (DECREASE)
<b>Current Assets</b>			
Petty Cash/Change Funds	2,443	2,664	(222)
Cash from Operations	5,189,630	9,430,011	(4,240,382)
Cash Trane CIP	-	-	-
Cash PPP Loan	-	-	-
Investments - Operations	8,195,409	2,373,649	5,821,760
Accounts Receivable (Net)	3,910,181	3,748,676	161,505
Contribution Receivable	1,008,653	1,344,871	(336,218)
Due from Operating Fund	738,165	(47,676)	785,841
Prepaid Insurance	79,898	70,709	9,189
Prepaid Travel/Registration	13,578	5,329	8,248
Prepaid Contracts	170,473	105,152	65,321
Security Deposits	13,079	13,079	-
<b>Total Current Assets</b>	<b>19,321,509</b>	<b>17,046,465</b>	<b>2,275,043</b>
Equipment & Furniture	1,338,547	1,338,547	-
Automotive Equipment	1,143,963	1,143,963	-
Leasehold Improvements	2,088,720	2,226,732	(138,012)
Construction in Progress	-	-	-
Capital Outlay	1,804,619	1,804,619	-
<b>Total Fixed Assets</b>	<b>6,375,850</b>	<b>6,513,862</b>	<b>(138,012)</b>
<b>Other Assets</b>			
Prepaid Leases	8,611	11,128	(2,517)
Amount To Be Provided	1,031,490	1,178,431	(146,941)
<b>Total Other Assets</b>	<b>1,040,101</b>	<b>1,189,559</b>	<b>(149,458)</b>
<b>TOTAL ASSETS</b>	<b>26,737,459</b>	<b>24,749,886</b>	<b>1,987,573</b>

**LIABILITIES AND EQUITY**

<b>Liabilities</b>			
Accounts Payable	1,663,202	818,723	844,479
Claims Payable	169,000	143,000	26,000
Note Payable - HVAC	1,804,619	1,804,619	-
Other Liabilities	939	284	655
Designated Contributions	83,780	79,889	3,892
Fringe Benefits Payable	166,942	149,731	17,212
Accrued Vacation	994,912	966,872	28,040
Accrued Payroll	855,927	654,474	201,453
Due to Self-Insurance Fund	738,165	(47,676)	785,841
Deferred Funds	2,458,510	3,358,147	(899,637)
Notes Payable	34,627	209,415	(174,788)
<b>Total Liabilities</b>	<b>8,970,624</b>	<b>8,137,477</b>	<b>833,147</b>
<b>Equity - General Fund</b>			
Balance - September 1	11,548,035	8,823,028	2,725,007
Net Revenue	1,570,816	3,141,398	(1,570,582)
<b>Ending Balance</b>	<b>13,118,851</b>	<b>11,964,426</b>	<b>1,154,426</b>
<b>Equity - Fixed Asset Fund</b>			
Investment in Fixed Assets	4,647,983	4,647,983	-
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>26,737,459</b>	<b>24,749,886</b>	<b>1,987,573</b>



OPERATIONS  
STATEMENT OF NET INCOME  
FOR THE MONTH ENDED MAY 31, 2024

REVENUE	MONTH			YEAR TO DATE			Y-T-D Variance to FY 23		Y-T-D Variance to Budget 24	
	FY 24	Budget 24	M-T-D Variance to Budget 22 FAV/(UNFAV)	FY 24	FY 23	Budget 24	FAV/(UNFAV)		FAV/(UNFAV)	
Local Sources	\$ 607,856	\$ 539,574	\$ 68,282	\$ 7,927,339	8,761,980	\$ 7,171,767	\$ (834,641)		\$ 755,572	
State Sources	1,047,957	986,214	61,744	9,219,696	8,738,150	8,899,541	481,546		320,155	
Federal Sources	519,013	553,829	(34,816)	5,106,464	4,956,552	5,041,226	149,912		65,238	
TOTAL REVENUE	\$ 2,174,827	\$ 2,079,617	\$ 95,210	\$ 22,253,499	\$ 22,456,682	\$ 21,112,535	\$ (203,183)		\$ 1,140,964	
<b>EXPENDITURES</b>										
Salaries	\$ 1,719,106	\$ 1,292,497	\$ (426,608)	\$ 11,885,434	\$ 10,661,108	11,638,294	(1,224,326)		(247,141)	
Employee Benefits	377,433	350,476	(26,957)	3,324,133	3,031,191	3,154,288	(292,942)		(169,845)	
Travel	28,269	28,235	(34)	274,505	240,680	248,964	(33,825)		(25,541)	
Consumable Supplies	2,064	4,508	2,444	30,268	33,601	32,561	3,333		2,293	
Laboratory Expense	10,088	5,218	(4,870)	79,301	42,820	46,961	(36,481)		(32,340)	
Pharmacy & Medical	7,315	6,011	(1,304)	69,281	54,784	54,103	(14,498)		(15,178)	
Debt Service - Operating	42,116	43,414	1,297	389,424	398,523	401,961	9,098		12,536	
Capital Outlay	4,597	10,670	6,073	67,139	198,490	101,467	131,351		34,328	
Non Capital Furniture & Equip	7,697	1,385	(6,312)	81,794	34,178	13,108	(47,615)		(68,685)	
Building - Rent/Repairs	102,257	101,878	(380)	988,378	965,374	898,240	(23,004)		(90,138)	
Client Expenses	79,355	82,785	3,430	724,897	731,468	710,481	6,572		(14,415)	
Consultants & Contracts	215,112	247,465	32,354	1,898,879	2,000,139	2,207,615	101,260		308,736	
Other Operating Expenses	142,375	116,961	(25,414)	1,152,170	1,157,462	1,197,057	5,292		44,887	
TOTAL OPERATING EXPENDITURES	2,737,784	2,291,505	(446,281)	20,965,602	19,549,816	20,705,099	(1,415,786)		(260,504)	
NET REVENUE/(EXPENDITURES)	\$ (562,957)	\$ (211,888)	\$ (351,068)	\$ 1,287,897	\$ 2,906,866	\$ 407,436	\$ (1,618,970)		\$ 880,461	
NET OPERATING REVENUE/(EXPENDITURES)	\$ (562,957)	\$ (211,888)	\$ (351,068)	\$ 1,287,897	\$ 2,906,866	\$ 407,436	\$ (1,618,970)		\$ 880,461	



BENEFIT FUND  
STATEMENT OF NET INCOME  
FOR THE MONTH ENDED MAY 31, 2024

REVENUE	MONTH			YEAR TO DATE			Y-T-D	Y-T-D
	Variance to		FAV/(UNFAV)	Variance to		FAV/(UNFAV)	FY 23	Budget 24
	FY 24	Budget 24		FY 24	FY 23			
Self Insurance Income	\$ 366,723	\$ 227,299	\$ 139,424	\$ 2,270,886	\$ 2,003,515	\$ 2,045,693	\$ 267,371	\$ 225,193
Self Insurance Expense	\$ 188,325	\$ 202,090	\$ 13,765	\$ 1,987,967	\$ 1,768,983	\$ 1,818,807	\$ (218,983)	\$ (169,160)
NET REVENUE/OVER EXPENSES	\$ 178,398	\$ 25,210	\$ 153,188	\$ 282,919	\$ 234,531	\$ 226,886	\$ 48,388	\$ 56,033
Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET REVENUE/OVER EXPENSES	\$ 178,398	\$ 25,210	\$ 153,188	\$ 282,919	\$ 234,531	\$ 226,886	\$ 48,388	\$ 56,033



COMBINED STATEMENT OF INCOME  
FOR THE MONTH ENDED MAY 31, 2024

REVENUE	MONTH			YEAR TO DATE			Y-T-D		Y-T-D		
	Variance to		FAV/(UNFAV)	Variance to		FAV/(UNFAV)	Variance to		FAV/(UNFAV)	FAV/(UNFAV)	FAV/(UNFAV)
	FY 24	Budget 24		FY 24	FY 23		FY 24	FY 23			
Local Sources	\$ 974,579	\$ 766,873	\$ 207,706	\$ 10,198,225	\$ 10,765,495	\$ 9,217,461	\$ (567,270)	\$ 980,764			
State Sources	1,047,957	986,214	61,744	9,219,696	8,738,150	8,899,541	481,546	320,155			
Federal Sources	519,013	553,829	(34,816)	5,106,464	4,956,552	5,041,226	149,912	65,238			
TOTAL INCOME	\$ 2,541,550	\$ 2,306,916	\$ 234,634	\$ 24,524,385	\$ 24,460,197	\$ 23,158,228	\$ 64,188	\$ 1,366,157			
<b>EXPENDITURES</b>											
Salaries	\$ 1,719,106	\$ 1,292,497	\$ (426,608)	\$ 11,885,434	\$ 10,661,108	\$ 11,638,294	\$ (1,224,326)	\$ (247,141)			
Employee Benefits	377,433	350,476	(26,957)	3,324,133	3,031,191	3,154,288	(292,942)	(169,845)			
Travel	28,269	28,235	(34)	274,505	240,680	248,964	(33,825)	(25,541)			
Consumable Supplies	2,064	4,508	2,444	30,268	33,601	32,561	3,333	2,293			
Laboratory Expense	10,088	5,218	(4,870)	79,301	42,820	46,961	(36,481)	(32,340)			
Pharmacy & Medical	7,315	6,011	(1,304)	69,281	54,784	54,103	(14,498)	(15,178)			
Debt Service - Operating	42,116	43,414	1,297	389,424	398,523	401,961	9,098	12,536			
Capital Outlay	4,597	10,670	6,073	67,139	198,490	101,467	131,351	34,328			
Non Capital Furniture & Equip	7,697	1,385	(6,312)	81,794	34,178	13,108	(47,615)	(68,685)			
Building - Rent/Repairs	102,257	101,878	(380)	988,378	965,374	898,240	(23,004)	(90,138)			
Consultants & Contracts	215,112	247,465	32,354	1,898,879	2,000,139	2,207,615	101,260	308,736			
Client Expenses	79,355	82,785	3,430	724,897	731,468	710,481	6,572	(14,415)			
Other Operating Expenses	330,700	319,051	(11,649)	3,140,137	2,926,446	3,015,864	(213,691)	(124,273)			
TOTAL OPERATING EXPENDITURES	2,926,109	2,493,595	(432,514)	22,953,569	21,318,800	22,523,906	(1,634,769)	(429,663)			
NET REVENUE/(EXPENDITURES)	\$ (384,559)	\$ (186,679)	\$ (197,880)	\$ 1,570,816	\$ 3,141,398	\$ 634,322	\$ (1,570,582)	\$ 936,494			
<b>NET OPERATING REVENUE/(EXPENDITURES)</b>											
	\$ (384,559)	\$ (186,679)	\$ (197,880)	\$ 1,570,816	\$ 3,141,398	\$ 634,322	\$ (1,570,582)	\$ 936,494			





**SCHEDULE OF OTHER OPERATING EXPENSE  
FOR THE MONTH ENDED MAY 31, 2024**

	M-T-D			Y-T-D			Y-T-D	
	MONTH		Variance to Budget 24 FAV/(UNFAV)	YEAR TO DATE			Variance to FY 23 FAV/(UNFAV)	Variance to Budget 24 FAV/(UNFAV)
	FY 24	Budget 24		FY 24	FY 23	Budget 24		
Insurance	23,895	21,936	(1,959)	208,253	197,774	197,227	(10,480)	(11,026)
Equipment/Software Maintenance	32,594	21,228	(11,366)	232,289	200,834	193,137	(31,455)	(39,152)
Telephone	8,772	11,704	2,933	79,475	104,052	104,867	24,578	25,392
Utilities	13,701	13,531	(171)	124,285	134,142	136,970	9,858	12,686
Vehicle Operation	11,332	11,054	(278)	98,568	87,923	89,656	(10,645)	(8,912)
Advertising & Promotion	3,364	2,608	(756)	33,495	13,227	23,799	(20,268)	(9,696)
Dues, Fees, Subscriptions	32,088	16,032	(16,056)	231,952	263,298	263,381	31,346	31,429
Mach/Equip Rental	5,367	4,803	(564)	42,707	42,142	43,087	(564)	380
Postage	4,076	1,059	(3,017)	20,083	13,984	16,077	(6,099)	(4,006)
Recruitment	90	0	(90)	1,545	186	0	(1,359)	(1,545)
Staff Development	2,756	3,280	524	29,224	44,593	40,974	15,369	11,750
Other Expense	4,340	9,727	5,387	50,294	55,306	87,882	5,011	37,588
Sub-total Operations:	142,375	116,961	(25,414)	1,152,170	1,157,462	1,197,057	5,292	44,887
Self Insurance Expense	188,325	202,090	13,765	1,987,967	1,768,983	1,818,807	(218,983)	(169,160)
<b>TOTAL</b>	<b>\$ 330,700</b>	<b>\$ 319,051</b>	<b>\$ (11,649)</b>	<b>\$ 3,140,137</b>	<b>\$ 2,926,446</b>	<b>\$ 3,015,864</b>	<b>\$ (213,691)</b>	<b>\$ (124,273)</b>



FINANCIAL HIGHLIGHTS  
FOR THE MONTH ENDED JUNE 30, 2024

	FISCAL YEAR-TO-DATE		% OF INCREASE -DECREASE	\$ OF INCREASE -DECREASE
	FY 24	FY 23		
CASH (Operating only)	\$ 5,186,194	\$ 9,981,858	-48.0%	\$ (4,795,664)
INVESTMENTS	8,224,482	2,373,649	246.5%	5,850,832
TOTAL CASH & NEAR-CASH	<u>\$ 13,410,676</u>	<u>\$ 12,355,507</u>	<u>8.5%</u>	<u>\$ 1,055,168</u>
ACCOUNTS RECEIVABLE - OPERATING	4,528,370	4,225,360	7.2%	303,010
ACCOUNTS RECEIVABLE - OPERATING	<u>\$ 4,528,370</u>	<u>\$ 4,225,360</u>	<u>7.2%</u>	<u>\$ 303,010</u>
DEFERRED REVENUE	\$ 3,289,724	\$ 4,242,944	-22.5%	\$ (953,221)
REVENUE	26,868,838	26,906,860	-0.1%	(38,022)
EXPENSE	25,473,086	23,811,419	7.0%	1,661,667
NET REVENUE/(EXPENDITURES)	1,395,752	3,095,441	-54.9%	(1,699,689)
GENERAL FUND EQUITY	12,943,787	11,918,468	8.6%	1,025,319
FIXED ASSET FUND EQUITY	4,647,983	4,647,983	0.0%	-
TOTAL EQUITY	<u>\$ 17,591,770</u>	<u>\$ 16,566,451</u>	<u>6.2%</u>	<u>\$ 1,025,319</u>

FINANCIAL RATIOS

CASH FOR OPERATIONS

JUN'23	160.0	days
MAY'23	160.9	days
APR'23	178.9	days

DAYS IN ACCOUNTS RECEIVABLE

JUN'23	55.4	days
MAY'23	50.2	days
APR'23	47.1	days

EXPENSE PER DAY OF OPERATIONS

JUN'23	\$ 89,110	per day
MAY'23	\$ 89,430	per day
APR'23	\$ 92,520	per day



**CONSOLIDATED BALANCE SHEET  
AS OF JUNE 30, 2024 AND 2023**

**ASSETS**

	JUNE 2024	JUNE 2023	INCREASE (DECREASE)
<b><u>Current Assets</u></b>			
Petty Cash/Change Funds	2,443	2,664	(222)
Cash from Operations	5,183,751	9,979,194	(4,795,442)
Cash Trane CIP	-	-	-
Cash PPP Loan	-	-	-
Investments - Operations	8,224,482	2,373,649	5,850,832
Accounts Receivable (Net)	4,528,370	4,225,360	303,010
Contribution Receivable	980,635	1,316,853	(336,218)
Due from Operating Fund	862,202	1,407	860,795
Prepaid Insurance	54,785	48,200	6,585
Prepaid Travel/Registration	-	3,945	(3,945)
Prepaid Contracts	181,391	89,248	92,143
Security Deposits	13,079	13,079	-
<b>Total Current Assets</b>	<b>20,031,138</b>	<b>18,053,598</b>	<b>1,977,540</b>
Equipment & Furniture	1,338,547	1,338,547	-
Automotive Equipment	1,143,963	1,143,963	-
Leasehold Improvements	2,088,720	2,254,411	(165,691)
Construction in Progress	-	-	-
Capital Outlay	1,804,619	1,804,619	-
<b>Total Fixed Assets</b>	<b>6,375,850</b>	<b>6,541,540</b>	<b>(165,691)</b>
<b><u>Other Assets</u></b>			
Prepaid Leases	8,379	10,896	(2,517)
Amount To Be Provided	942,615	1,151,360	(208,746)
<b>Total Other Assets</b>	<b>950,994</b>	<b>1,162,256</b>	<b>(211,263)</b>
<b>TOTAL ASSETS</b>	<b>27,357,981</b>	<b>25,757,395</b>	<b>1,600,586</b>

**LIABILITIES AND EQUITY**

<b><u>Liabilities</u></b>			
Accounts Payable	1,726,147	805,139	921,008
Claims Payable	169,000	143,000	26,000
Note Payable - HVAC	1,804,619	1,804,619	-
Other Liabilities	(891)	274	(1,165)
Designated Contributions	84,131	80,339	3,792
Fringe Benefits Payable	129,268	173,047	(43,778)
Accrued Vacation	917,727	966,872	(49,144)
Accrued Payroll	761,348	775,383	(14,034)
Due to Self-Insurance Fund	862,202	16,790	845,411
Deferred Funds	3,289,724	4,242,944	(953,221)
Notes Payable	22,936	182,537	(159,601)
<b>Total Liabilities</b>	<b>9,766,211</b>	<b>9,190,944</b>	<b>575,267</b>
<b><u>Equity - General Fund</u></b>			
Balance - September 1	11,548,035	8,823,028	2,725,007
Net Revenue	1,395,752	3,095,440	(1,699,688)
Ending Balance	12,943,787	11,918,468	1,025,319
<b><u>Equity - Fixed Asset Fund</u></b>			
Investment in Fixed Assets	4,647,983	4,647,983	-
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>27,357,981</b>	<b>25,757,395</b>	<b>1,600,586</b>





OPERATIONS  
STATEMENT OF NET INCOME  
FOR THE MONTH ENDED JUNE 30, 2024

REVENUE	M-T-D						Y-T-D		Y-T-D	
	MONTH			YEAR TO DATE			Variance to	Variance to		
	FY 24	Budget 24	FAV/(UNFAV)	FY 24	FY 23	Budget 24	FY 23	Budget 24		
Local Sources	\$ 560,264	\$ 515,384	\$ 44,880	\$ 8,487,603	9,233,902	\$ 7,687,151	\$ (746,299)	\$ 800,452		
State Sources	1,002,618	994,016	8,602	10,222,314	9,734,449	9,893,557	487,865	328,757		
Federal Sources	563,246	699,834	(136,588)	5,669,710	5,710,919	5,741,060	(41,206)	(71,350)		
TOTAL REVENUE	\$ 2,126,129	\$ 2,209,234	\$ (83,105)	\$ 24,379,627	\$ 24,679,270	\$ 23,321,768	\$ (299,642)	\$ 1,057,859		
EXPENDITURES										
Salaries	\$ 1,187,654	\$ 1,293,013	\$ 105,358	\$ 13,073,088	\$ 11,950,199	12,931,306	(1,122,890)	(141,782)		
Employee Benefits	374,277	350,476	(23,801)	3,698,410	3,385,914	3,504,764	(312,496)	(193,646)		
Travel	50,338	44,181	(6,157)	324,843	286,752	293,145	(38,091)	(31,698)		
Consumable Supplies	3,802	2,583	(1,219)	34,070	35,041	35,144	971	1,074		
Laboratory Expense	(13,854)	5,218	19,072	65,447	48,015	52,179	(17,432)	(13,268)		
Pharmacy & Medical	6,081	6,011	(69)	75,362	59,089	60,115	(16,273)	(15,247)		
Debt Service - Operating	41,338	43,854	2,516	430,762	442,366	445,815	11,604	15,052		
Capital Outlay	2,435	7,554	5,119	69,574	211,705	109,021	142,131	39,447		
Non Capital Furniture & Equip	16,843	1,135	(15,708)	98,637	38,635	14,243	(60,001)	(84,394)		
Building - Rent/Repairs	99,978	96,762	(3,216)	1,088,356	1,073,334	995,002	(15,022)	(93,355)		
Client Expenses	65,393	77,706	12,313	790,289	816,296	788,188	26,006	(2,102)		
Consultants & Contracts	318,580	229,469	(89,111)	2,217,459	2,238,080	2,437,084	20,621	219,625		
Other Operating Expenses	154,089	150,008	(4,080)	1,306,259	1,300,916	1,347,065	(5,342)	40,806		
TOTAL OPERATING EXPENDITURES	2,306,954	2,307,971	1,017	23,272,557	21,886,343	23,013,070	(1,386,213)	(259,486)		
NET REVENUE/(EXPENDITURES)	\$ (180,826)	\$ (98,736)	\$ (82,088)	\$ 1,107,071	\$ 2,792,926	\$ 308,696	\$ (1,685,856)	\$ 798,373		
NET OPERATING REVENUE/(EXPENDITURES)	\$ (180,826)	\$ (98,736)	\$ (82,088)	\$ 1,107,071	\$ 2,792,926	\$ 308,696	\$ (1,685,856)	\$ 798,373		



**BENEFIT FUND  
STATEMENT OF NET INCOME  
FOR THE MONTH ENDED JUNE 30, 2024**

REVENUE	MONTH			M-T-D Variance to Budget 24			YEAR TO DATE			Y-T-D Variance to FY 23		Y-T-D Variance to Budget 24	
	FY 24	Budget 24	FAV/(UNFAV)	FY 24	FY 23	Budget 24	FY 24	FY 23	Budget 24	FAV/(UNFAV)	FAV/(UNFAV)	FAV/(UNFAV)	FAV/(UNFAV)
Self Insurance Income	\$ 218,325	\$ 227,299	\$ (8,974)	\$ 218,325	\$ 2,489,211	\$ 2,227,591	\$ 218,325	\$ 2,227,591	\$ 2,272,993	\$ 261,620	\$ 216,218	\$ 216,218	\$ 216,218
Self Insurance Expense	\$ 212,563	\$ 202,090	\$ (10,474)	\$ 212,563	\$ 2,200,530	\$ 1,925,076	\$ 212,563	\$ 1,925,076	\$ 2,020,897	\$ (275,454)	\$ (179,633)	\$ (179,633)	\$ (179,633)
NET REVENUE/OVER EXPENSES	\$ 5,762	\$ 25,210	\$ (19,448)	\$ 5,762	\$ 288,681	\$ 302,515	\$ 5,762	\$ 302,515	\$ 252,096	\$ (13,834)	\$ 36,585	\$ 36,585	\$ 36,585
Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET REVENUE/OVER EXPENSES	\$ 5,762	\$ 25,210	\$ (19,448)	\$ 5,762	\$ 288,681	\$ 302,515	\$ 5,762	\$ 302,515	\$ 252,096	\$ (13,834)	\$ 36,585	\$ 36,585	\$ 36,585



COMBINED STATEMENT OF INCOME  
FOR THE MONTH ENDED JUNE 30, 2024

REVENUE	MONTH			YEAR TO DATE			Y-T-D Variance to	
	FY 24	Budget 24	M-T-D Variance to Budget 24 FAV/(UNFAV)	FY 24	FY 23	Budget 24	FY 23 FAV/(UNFAV)	Budget 24 FAV/(UNFAV)
Local Sources	\$ 778,589	\$ 742,683	\$ 35,906	\$ 10,976,814	\$ 11,461,492	\$ 9,960,144	\$ (484,679)	\$ 1,016,670
State Sources	1,002,618	994,016	8,602	10,222,314	9,734,449	9,893,557	487,865	328,757
Federal Sources	563,246	699,834	(136,588)	5,669,710	5,710,919	5,741,060	(41,208)	(71,350)
TOTAL INCOME	\$ 2,344,453	\$ 2,436,533	\$ (92,079)	\$ 26,868,838	\$ 26,906,860	\$ 25,594,761	\$ (38,022)	\$ 1,274,077
<b>EXPENDITURES</b>								
Salaries	\$ 1,187,654	\$ 1,293,013	\$ 105,358	\$ 13,073,088	\$ 11,950,199	\$ 12,931,306	\$ (1,122,890)	\$ (141,782)
Employee Benefits	374,277	350,476	(23,801)	3,698,410	3,385,914	3,504,764	(312,496)	(193,646)
Travel	50,338	44,181	(6,157)	324,843	286,752	293,145	(38,091)	(31,698)
Consumable Supplies	3,802	2,583	(1,219)	34,070	35,041	35,144	971	1,074
Laboratory Expense	(13,854)	5,218	19,072	65,447	48,015	52,179	(17,432)	(13,268)
Pharmacy & Medical	6,081	6,011	(69)	75,362	59,089	60,115	(16,273)	(15,247)
Debt Service - Operating	41,338	43,854	2,516	430,762	442,366	445,815	11,604	15,052
Capital Outlay	2,435	7,554	5,119	69,574	211,705	109,021	142,131	39,447
Non Capital Furniture & Equip	16,843	1,135	(15,708)	98,637	38,635	14,243	(60,001)	(84,394)
Building - Rent/Repairs	99,978	96,762	(3,216)	1,088,356	1,073,334	995,002	(15,022)	(93,355)
Consultants & Contracts	318,580	229,469	(89,111)	2,217,459	2,238,080	2,437,084	20,621	219,625
Client Expenses	65,393	77,706	12,313	790,289	816,296	788,188	26,006	(2,102)
Other Operating Expenses	366,652	352,098	(14,554)	3,506,788	3,225,992	3,367,962	(280,796)	(138,827)
TOTAL OPERATING EXPENDITURES	2,519,517	2,510,061	(9,456)	25,473,086	23,811,419	25,033,967	(1,661,667)	(439,119)
NET REVENUE/(EXPENDITURES)	\$ (175,064)	\$ (73,528)	\$ (101,536)	\$ 1,395,752	\$ 3,095,441	\$ 560,794	\$ (1,699,689)	\$ 834,958
NET OPERATING REVENUE/(EXPENDITURES)	\$ (175,064)	\$ (73,528)	\$ (101,536)	\$ 1,395,752	\$ 3,095,441	\$ 560,794	\$ (1,699,689)	\$ 834,958





**SCHEDULE OF OTHER OPERATING EXPENSE  
FOR THE MONTH ENDED JUNE 30, 2024**

	MONTH			YEAR TO DATE			Y-T-D	
	Variance to		FAV/(UNFAV)	Variance to		FAV/(UNFAV)	Variance to	
	FY 24	Budget 24		FY 24	FY 23		FY 23	Budget 24
Insurance	26,144	21,936	(4,208)	234,397	219,678	219,163	(14,719)	(15,234)
Equipment/Software Maintenance	37,412	21,259	(16,153)	269,701	221,910	214,396	(47,791)	(55,305)
Telephone	8,156	11,465	3,309	87,631	115,644	116,332	28,013	28,701
Utilities	13,067	15,471	2,403	137,352	149,580	152,441	12,228	15,089
Vehicle Operation	21,280	10,003	(11,276)	119,847	97,656	99,659	(22,192)	(20,188)
Advertising & Promotion	6,291	4,108	(2,184)	39,787	16,060	27,907	(23,727)	(11,880)
Dues, Fees, Subscriptions	32,017	41,779	9,762	263,968	307,806	305,159	43,838	41,191
Mach/Equip Rental	4,847	4,828	(19)	47,554	46,071	47,915	(1,483)	361
Postage	1,082	4,493	3,411	21,165	14,277	20,570	(6,888)	(595)
Recruitment	0	0	0	1,545	186	0	(1,359)	(1,545)
Staff Development	1,271	5,126	3,855	30,495	47,457	46,100	16,962	15,605
Other Expense	2,522	9,542	7,020	52,816	64,590	97,424	11,774	44,608
Sub-total Operations:	154,089	150,008	(4,080)	1,306,259	1,300,916	1,347,065	(5,342)	40,806
Self Insurance Expense	212,563	202,090	(10,474)	2,200,530	1,925,076	2,020,897	(275,454)	(179,633)
<b>TOTAL</b>	<b>\$ 366,652</b>	<b>\$ 352,098</b>	<b>\$ (14,554)</b>	<b>\$ 3,506,788</b>	<b>\$ 3,225,992</b>	<b>\$ 3,367,962</b>	<b>\$ (280,796)</b>	<b>\$ (138,827)</b>

**ANDREWS CENTER**  
**TREASURERS SUMMARY REPORT**  
**APRIL - 2024**

PO NUMBER	DATE	VENDOR NAME	DESCRIPTION	DEPARTMENT	TOTAL AMOUNT	JNT
2401611	4/1/2024	CITIBANK #6218	DAC PROJECTS & EVENTS FY'24	QUALITY ASSURANCE	\$1,000.00	BLANKET
2401621	4/2/2024	TYLER TODAY MAGAZINE	FULL-PAGE-AD- APRIL & MAY TYLER TODAY MAGAZINE	CEO OFFICE	\$1,425.00	
2401625	4/2/2024	LEADER IN LAWN CARE	LARGE PLANTERS AND FLORA FOR EMORY CLINIC	EMORY PLANT MTC	\$4,191.56	
2401630	4/3/2024	TEXAS HEALTH & HUMAN SERVICES COMMISSION	REPAYMENT TO HHSC - MH/LMHAPA	QUALITY ASSURANCE	\$3,000.00	
2401645	4/9/2024	CENTERPIECE INVESTMENTS PROPERTY MANAGEMENT LLC	MOVE IN	HEALTHY COMMUNITY COLLABRATIVE	\$2,063.00	
2401646	4/9/2024	CENTERPIECE INVESTMENTS PROPERTY MANAGEMENT LLC	MOVE IN	HEALTHY COMMUNITY COLLABRATIVE	\$1,898.00	
2401664	4/10/2024	PEOPLES	PEOPLES INTERNET	INFORMATION TECHNOLOGY	\$2,600.00	
2401668	4/10/2024	FLAIR DATA SYSTEMS	FLAIR DATA SYSTEMS NETWORK GEAR	INFORMATION TECHNOLOGY	\$1,100.71	
2401681	4/10/2024	CITIBANK #6218	10.2-INCH IPAD WI-FI 64GB - SPACE GRAY	CCBHC SAMHSA GRANT	\$1,974.00	
2401688	4/11/2024	SCHINDLER CARPET AND FLOORS DESIGN CENTER	Home Modification 172986 4/4/24	HCS FOSTER HOMES	\$7,500.00	
2401718	4/17/2024	CITIBANK #6218	SUMMIT POSTCARDS (15,000)	CEO Office	\$3,010.00	
2401741	4/22/2024	CENTERPIECE INVESTMENTS PROPERTY MANAGEMENT LLC	MAY RENT	HEALTHY COMMUNITY COLLABRATIVE	\$1,210.00	
2401743	4/22/2024	CENTERPIECE INVESTMENTS PROPERTY MANAGEMENT LLC	MAY RENT	HEALTHY COMMUNITY COLLABRATIVE	\$1,035.00	
2401752	4/22/2024	CITIBANK #6218	REPLACE REFRIGERATOR	MAINTENANCE	\$1,099.00	
2401799	4/25/2024	TELEPHONE SPECIALISTS INC	SPEAKERS FOR 1710 SECURTIY	INFORMATION TECHNOLOGY	\$1,197.00	
2401807	4/26/2024	GENOA A QOL HEALTHCARE CO	GENOA MEDICATION BILLING MARCH 2024	TCOOMMI	\$1,103.85	
2401825	4/30/2024	CITIBANK #6218	GZ ADMINISTRATION FUNCTION SUPPLIES	VETERANS GRANT	\$1,001.19	
2401827	4/30/2024	WENDY CERVANTES	EMPLOYEE SUFFERED A HOUSE FIRE	HUMAN RESOURCES	\$1,000.00	

ANDREWS CENTER  
TREASURERS SUMMARY REPORT  
MAY- 2024

PO NUMBER	DATE	VENDOR NAME	DESCRIPTION	DEPARTMENT	TOTAL AMOUNT	
2401846	5/1/2024	TINY EVIE ROCKS	PAYMENT FOR TWO VENDORS FUNCTIONS	CEO OFFICE	\$1,000.00	
2401847	5/1/2024	NICOLE BENNETT	DEA & APRN LICENSE RENEWAL	TYLER PSYCHIATRIC OUTPATIENT	\$1,017.00	
2401849	5/1/2024	CITIBANK #6218	GUEST CHAIRS FOR USE BY SUD AT BENNETT	SUBSTANCE USE UNIT	\$1,139.88	
2401837	5/1/2024	CENTERPIECE INVESTMENTS PROPERTY MANAGEMENT LLC	MAY RENT	HEALTHY COMMUNITY COLLABRATIVE	\$1,339.50	
2402001	5/2/2024	CITIBANK #6218	DENTURES	PHILLIPS ST GROUP HOME	\$1,390.00	
2401864	5/3/2024	OFFICE BARN	BLACK & CHROME NESTING CHAIRS	MIINEOLA PLANT MAINTENANCE	\$1,080.00	
2401889	5/9/2024	HAZELDEN PUBLISHING	HAZELDEN SUBSCRIPTION FOR SUD STAFF 12 MONTHS	SUBSTANCE USE UNIT	\$2,520.00	
2401911	5/10/2024	TYLER TENTS & EVENTS	TABLE & CHAIR RENTAL FOR SUMMIT & CENTER LUNCH	CEO OFFICE	\$1,318.10	
2401919	5/13/2024	CITIBANK #6218	10.2 INCH IPAD WI-FI 64GB SPACE GREY	TLC FOR CHILDREN WITH AUTISM	\$1,645.00	
2401929	5/14/2024	CITIBANK #6218	BUS PASSES	HEALTHY COMMUNITY COLLABRATIVE	\$1,000.00	
2401932	5/14/2024	CITIBANK #6218	DESKS, NESTING CHAIRS & CONFERENCE TABLE	FIRST EPISODE PSYCHOSIS	\$4,303.90	
2401972	5/20/2024	LVDC CLINICAL PLLC	DENTAL	HCS SUPPORTED HOME LIVING	\$1,040.00	
2401958	5/20/2024	GENOA A QOL HEALTHCARE CO	GENOA MEDICATION BILLING APRIL 2024	TCOOMMI	\$1,181.58	
2401960	5/20/2024	TIM R. SMITH, DDS	DENTAL	HCS SUPPORTED HOME LIVING	\$1,699.00	
2401973	5/20/2024	COMFORT CARE RESIDENTIAL HOMES	RESPIRE	IDD CRISIS SERVICES	\$3,200.00	
2401951	5/20/2024	CAROLYN HORN	HOST HOME CONTRACT REMAINDER OF FY24	HCS FOSTER HOMES	\$5,716.66	BLANKET PO
2401980	5/22/2024	CENTERPIECE INVESTMENTS PROPERTY MANAGEMENT LLC	JUNE RENT	HEALTHY COMMUNITY COLLABRATIVE	\$1,035.00	
2401983	5/22/2024	CENTERPIECE INVESTMENTS PROPERTY MANAGEMENT LLC	JUNE RENT	HEALTHY COMMUNITY COLLABRATIVE	\$1,108.00	
2401986	5/22/2024	CENTERPIECE INVESTMENTS PROPERTY MANAGEMENT LLC	JUNE RENT	HEALTHY COMMUNITY COLLABRATIVE	\$1,339.50	
2402017	5/22/2024	PORTIA FOSTER	RESPIRE	IDD CRISIS SERVICES	\$2,400.00	
2401923	5/22/2024	CENTERPIECE INVESTMENTS PROPERTY MANAGEMENT LLC	MOVE IN	HEALTHY COMMUNITY COLLABRATIVE	\$2,455.00	
2402036	5/23/2024	CITIBANK #6218	BATTERIES FOR CANTON UPS	INFORMATION TECHNOLOGY	\$1,237.70	
2402064	5/28/2024	EMPLOYEE MEMORIAL FUND	LOST RENTAL HOME & CAR IN TORNADO STORM	HUMAN RESOURCES	\$1,000.00	
2400170	5/28/2024	LUMINOUS SERVICES LLC	CLEANING FOR ACT TEAM FY24	ASSERTIVE COMMUNITY TREATMENT	\$7,232.12	BLANKET PO
2402074	5/29/2024	CITIBANK #6218	BATTERIES FOR EMORY	INFORMATION TECHNOLOGY	\$1,247.50	
2402073	5/29/2024	CITIBANK #6218	BATTERIES FOR MINEOLA	INFORMATION TECHNOLOGY	\$1,247.50	
2402071	5/29/2024	CITIBANK #6218	UPS BATTERIES FOR ATHENS CLINIC	INFORMATION TECHNOLOGY	\$2,843.70	
2402090	5/30/2024	LVDC CLINICAL PLLC	DENTAL	HCS FOSTER HOMES	\$1,040.00	
2402084	5/30/2024	CITIBANK #6218	LENOVO THINKCENTRE M80Q GEN 4 TINY INTEL DESKTOP	CCBHC SAMHSA GRANT	\$1,103.51	
2402094	5/30/2024	LINDA TOWNZEN	HOST HOME CONTRACT REMAINDER OF FY24	HCS FOSTER HOMES	\$6,000.00	BLANKET PO
2402097	5/31/2024	PEOPLES	PEOPLES INTERNET	INFORMATION TECHNOLOGY	\$3,250.00	
2402068	5/31/2024	PORTIA FOSTER	RESPIRE	IDD CRISIS SERVICES	\$3,600.00	



# ANDREWS CENTER

## 2024 CONTRACTS FOR BOARD REVIEW AND APPROVAL

Name	Description	Term	Amount
Carrus Behavioral Hospital	BH Contract	2 yrs.	75,000.00
Perimeter Behavioral Hospital of Garland and Arlington	BH Contract	2.5 yrs.	75,000.00
The Wood Group	BH Contract	1 yr.	614,656.27
Archie Tinsley	HH Contract	1 yr.	36,500.00
Modi / One View	Credentialing Software	3 yrs.	6,500.00 yr.

Approved by the Board of Trustees \_\_\_\_/\_\_\_\_/\_\_\_\_

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Keith Youngblood, Chair of Board of Trustees



June 5, 2024

To the Board of Trustees

## Andrews Center

C/O Becki Mangum  
2323 W. Front Street  
Tyler, Texas 75702

You have requested that we audit the financial statements of the governmental activities, the discretely presented component unit, the major fund, and the aggregate remaining fund information of **Andrews Center (the Center)** as of August 31, 2024, and for the year then ended, and the related notes to the financial statements, which collectively comprise **the Center'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, 2024. 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. The objectives of our audit of the financial statements are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) and in accordance with *Government Auditing Standards*, and/or any state or regulatory audit requirements will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

The objectives of our compliance audit are to obtain sufficient appropriate audit evidence to form an opinion and report at the level specified in the governmental audit requirement about whether the entity complied in all material respects with the applicable compliance requirements and identify audit and reporting requirements specified in the governmental audit requirement that are supplementary to GAAS and *Government Auditing Standards*, if any, and perform procedures to address those requirements.

Accounting principles generally accepted in the United States of America (U.S. GAAP), as promulgated by the Governmental Accounting Standards Board (GASB), require that supplementary information, such as management's discussion and analysis be presented to supplement the basic financial statements.

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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
- Budget to Actual Analysis

## 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 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 audits in accordance with 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), *Texas Grant Management Standards* (TxGMS), and the Guidelines for Annual Financial and Compliance Audits of Community MHMR Centers promulgated by THHSC. As part of an audit of financial statements in accordance with GAAS and in accordance with *Government Auditing Standards*, Uniform Guidance and/or any state or regulatory audit requirements we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of controls.
- Obtain an understanding of the system of internal control in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about **the Center's** ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or noncompliance may not be detected exists, even though the audit is properly planned and performed in accordance with 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.

Our responsibility as auditors is 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 **the Center's** basic financial statements. Our report will be addressed to the governing body of **the Center**. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this 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 **the Center's** major federal and state award program(s) compliance will be conducted in accordance with the requirements of the Single Audit Act, as amended; and the Uniform Guidance and TxGMS and will include tests of accounting records, a determination of major programs in accordance with the Uniform Guidance and TxGMS, 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 material noncompliance with applicable laws and regulations, the provisions of contracts and grant agreements applicable to major federal and state award programs, and the applicable compliance requirements occurred, whether due to fraud or error, and express an opinion on the entity's compliance based on the audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the entity's compliance with the requirements of the federal programs as a whole.

As part of a compliance audit in accordance with GAAS, *Government Auditing Standards*, and/or any state or regulatory audit requirements, we exercise professional judgment and maintain professional skepticism throughout the audit. We also identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks.

Our procedures will consist of determining major federal and state 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, and performing such other procedures as we considers necessary in the circumstances. 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 and TxGMS.

Also, as required by the Uniform Guidance, we will obtain an understanding of the entity's internal control over compliance relevant to the audit in order to design and 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. 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. However, we will communicate to you, regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we have identified during the audit



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.

## 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 financial statements in accordance with accounting principles generally accepted in the United States of America;
2. For the design, implementation, and maintenance of the system 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 and state programs under which they were received;
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;
6. For designing, implementing, and maintaining effective internal control over federal and state awards that provides reasonable assurance that the entity is managing federal and state awards in compliance with federal statutes, regulations, and the terms and conditions of the federal and state awards;
7. For identifying and ensuring that the entity complies with federal laws, statutes, regulations, rules, provisions of contracts or grant agreements, 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;
8. For disclosing accurately, currently, and completely, the financial results of each federal and state award in accordance with the requirements of the award;
9. 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;
10. For taking prompt action when instances of noncompliance are identified;
11. 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;
12. For following up and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
13. For submitting the reporting package and data collection form to the appropriate parties;
14. For making the auditor aware of any significant contractor relationships where the contractor is responsible for program compliance;
15. To provide us with:
  - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements including disclosures, 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 and others from whom we determine it necessary to obtain audit evidence.



16. For adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole;
17. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
18. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
19. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in the system of internal control and others where fraud could have a material effect on compliance;
20. For the accuracy and completeness of all information provided;
21. For taking reasonable measures to safeguard protected personally identifiable and other sensitive information; and
22. For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter.

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.

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.

**The Center** will be responsible for ensuring that the audit report is received by the Texas Health and Human Services Commission by February 1, 2025. **The Center** 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*.

## Nonattest Services

With respect to any nonattest services we perform, we agree to perform the following:

- Prepare or assist with preparing financial statements, schedule of expenditures of federal and state awards, and related notes of **the Center** in conformity with U.S. generally accepted accounting principles and Uniform Guidance and TxGMS based on information provided by you.
- Completion of the auditee's portion of the Data Collection Form.

- Maintenance of lease and SBITA information in LeaseQuery.

We will not assume management responsibilities on behalf of **the Center**. **The Center's** management understands and agrees that any advice or recommendation we may provide in connection with our audit engagement are solely to assist management in performing its responsibilities.

**The Center'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) designing, implementing, and maintaining the system of internal control, including the process used to monitor the system of internal control.

Our responsibilities and limitations of the nonattest services are as follows:

- We will perform the services in accordance with applicable professional standards.
- The nonattest services are limited to the services previously outlined above. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities.

## Fees and Timing

Shelby Ebarb is the engagement partner for the audit services specified in this letter. The engagement partner's responsibilities include supervising services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Our fees are based on the amount of time required at various levels of responsibility, inclusive of actual out-of-pocket expenses, administrative charges and a technology fee. Invoices are payable upon presentation. We estimate that our fee for the audit will be \$53,000 (this includes 5% admin/technology fee). Our fee includes Single Audit procedures for 2 state and 2 federal major programs. Should your audit require additional major programs, our fee for each program will be \$3,500. We will determine major programs based on risk as required by the Uniform Guidance and TxGMS.

In addition, the fee to house leases and SBITAs in LeaseQuery is \$150 per lease/SBITA per year (recurring fee per lease/each year). The fee to input any new leases/SBITAs in the current year is \$200 per lease.

Out of scope or additional work caused by delays in receiving items on the Prepared by Client (PBC) list will be billed tracked and billed at our hourly rates. If all items are not provided in a timely manner (including the trial balance) as requested in the PBC list, we will track and bill the additional time it takes our team to perform this work. Further, we will track time it takes to reaudit schedules if incorrect or incomplete information is initially provided.

The ability to perform and complete our engagement consistent with the estimated fee included above depends upon the quality of your underlying accounting records and the timeliness of your personnel in providing information and responding to our requests. To assist with this process, we will provide you with an itemized request list that identifies the information you will need to prepare and provide in preparation for our engagement, as well as the requested delivery date for those items. A lack of preparation, including not providing this information in an accurate and timely manner, unanticipated audit adjustments, and/or untimely assistance by your personnel may result in an increase in our fees and/or a delay in the completion of our engagement.



We may be requested to make certain audit documentation available to outside parties, including regulators, pursuant to authority provided by law or regulation or applicable professional standards. 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 outside party, who may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies. We will be compensated for any time and expenses, including time and expenses of legal counsel, we may incur in making such audit documentation available or 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 will only provide confidential engagement documentation to you via Eide Bailly's secure portal or other secure methods, and request that you use the same or similar tools in providing information to us. Should you choose not to utilize secure communication applications, you acknowledge that such communication contains a risk of the information being made available to unintended third parties.

Similarly, we may communicate with you or your personnel via e-mail or other electronic methods, and you acknowledge that communication in those mediums contains a risk of misdirected or intercepted communications.

Should you provide us with remote access to your information technology environment, including but not limited to your financial reporting system, you agree to (1) assign unique usernames and passwords for use by our personnel in accessing the system and to provide this information in a secure manner; (2) limit access to "read only" to prevent any unintentional deletion or alteration of your data; (3) limit access to the areas of your technology environment necessary to perform the procedures agreed upon; and (4) disable all usernames and passwords provided to us upon the completion of procedures for which access was provided. We agree to only access your technology environment to the extent necessary to perform the identified procedures.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your website or elsewhere, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.



We may use third party service providers and/or affiliated entities (including Eide Bailly Shared Services Private Limited) (collectively, "service providers") in order to facilitate delivering our services to you. Our use of service providers may require access to client information by the service provider. We will take reasonable precautions to determine that they have the appropriate procedures in place to prevent the unauthorized release of confidential information to others. We will remain responsible for the confidentiality of client information accessed by such service provider and any work performed by such service provider. You acknowledge that your information may be disclosed to such service providers, including those outside the United States.

Neither of us may use or disclose the other's confidential information for any purpose except as permitted under this engagement letter or as otherwise necessary for Eide Bailly to provide the services. Your confidential information is defined as any information you provide to us that is not available to the public. Eide Bailly's confidential information includes our audit documentation for this engagement. Our audit documentation shall at all times remain the property of Eide Bailly LLP. The confidentiality obligations described in this paragraph shall supersede and replace any and all prior confidentiality and/or nondisclosure agreements (NDAs) between us.

We agree to retain our audit documentation or work papers for a period of at least eight 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.

You agree to share all facts that may affect your financial statements, even if you first become aware of those facts after the date of the auditor's report but before the date your 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, we have provided a copy of our most recent peer review report.

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.

Eide Bailly LLP formed The Eide Bailly Alliance Network, a network for small to mid-sized CPA firms across the nation. Each member firm of The Eide Bailly Alliance, including Eide Bailly LLP, is a separate and independent legal entity and is not owned or controlled by any other member of The Eide Bailly Alliance. Each member firm of The Eide Bailly Alliance 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 The Eide Bailly Alliance or any other member firm of The Eide Bailly Alliance 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 The Eide Bailly Alliance.

## MEDIATION

Any disagreement, controversy or claim arising out of or related to any aspect of our services or relationship with you (hereafter a "Dispute") shall, as a precondition to litigation in court, first be submitted to mediation. In mediation, the parties attempt to reach an amicable resolution of the Dispute with the aid of an impartial mediator. Mediation shall begin by service of a written demand. The mediator will be selected by mutual agreement. If we cannot agree on a mediator, one shall be designated by the American Arbitration Association ("AAA"). Mediation shall 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. Neither party may commence a lawsuit until the mediator declares an impasse.

## LIMITED INDEMNITY

Eide Bailly LLP and its partners, affiliates, officers and employees (collectively "Eide Bailly") shall not be responsible for any misstatements in your financial statements and tax return that we may fail to detect as a result of misrepresentations or concealment of information by any of your owners, directors, officers or employees. You shall indemnify and hold Eide Bailly harmless from any claims, losses, settlements, judgments, awards, damages and attorneys' fees arising from any such misstatement or concealment of information.

If through no fault of Eide Bailly we are named as a party to a dispute between you and a third party, you shall indemnify and hold Eide Bailly harmless against any losses, damages, settlements, judgments, awards, and the costs of litigation (including attorneys' fees) we incur in connection with the dispute.

Eide Bailly shall not be entitled to indemnification under this agreement unless the services were performed in accordance with professional standards in all material respects.

## LIMITATION OF LIABILITY

The exclusive remedy available to you for any alleged loss or damages arising from or related to Eide Bailly's

services or relationship with you shall be the right to pursue claims for actual damages that are directly caused by Eide Bailly's breach of this agreement or Eide Bailly's violation of applicable professional standards. In no event shall Eide Bailly's aggregate liability to you exceed two times fees paid under this agreement, nor shall Eide Bailly ever be liable to you for incidental, consequential, punitive or exemplary damages, or attorneys' fees.



## TIME LIMITATION

You may not bring any legal proceeding against Eide Bailly unless it is commenced within twenty-four (24) months ("Limitation Period") after the date when we delivered our report, return, or other deliverable under this agreement to you, regardless of whether we do other services for you or that may relate to the audit and tax return preparation. The Limitation Period applies and begins to run even if you have not suffered any damage or loss, or have not become aware of a possible Dispute.

## GOVERNING LAW AND VENUE

Any Dispute between us, including any Dispute related to the engagement contemplated by this agreement, shall be governed by Minnesota law. Any unresolved Dispute shall be submitted to a federal or state court located in Minneapolis, Minnesota.

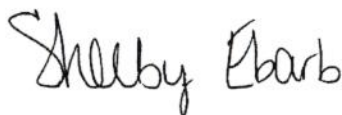
## ASSIGNMENTS PROHIBITED

You shall not assign, sell, barter or transfer any legal rights, causes of actions, claims or Disputes you may have against Eide Bailly to any person.

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 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,



Shelby Ebarb  
Partner

\*\*\*\*\*

RESPONSE:

This letter correctly sets forth our understanding.

Acknowledged and agreed on behalf of management of **Andrews Center** by:

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

Title: \_\_\_\_\_

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

Acknowledged and agreed on behalf of the Board of Trustees of **Andrews Center** by:

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

Title: \_\_\_\_\_

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

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

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 Public Company Accounting Oversight Board ("PCAOB") permanent inspection in effect for the year ended April 30, 2023. 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 on 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 and complying with a system of quality control to provide the Firm with reasonable assurance of performing and reporting in conformity with the requirements of 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 on in conformity with the requirements of applicable 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 and compliance with the Firm's system of quality control 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<sup>®</sup> and SOC 2<sup>®</sup> 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 April 30, 2023, 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*

Atlanta,  
Georgia  
January 9,  
2024



ANDREWS CENTER  
INVESTMENT REPORT  
FOR THE QUARTER ENDED MAY 31, 2024

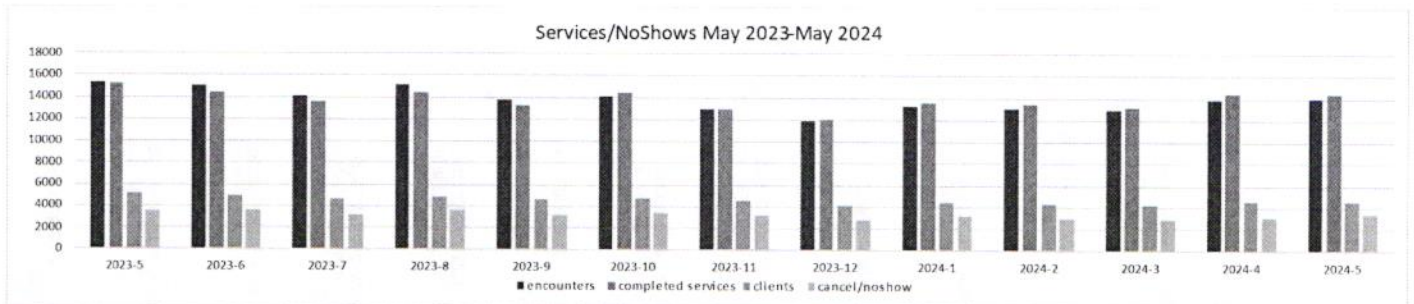
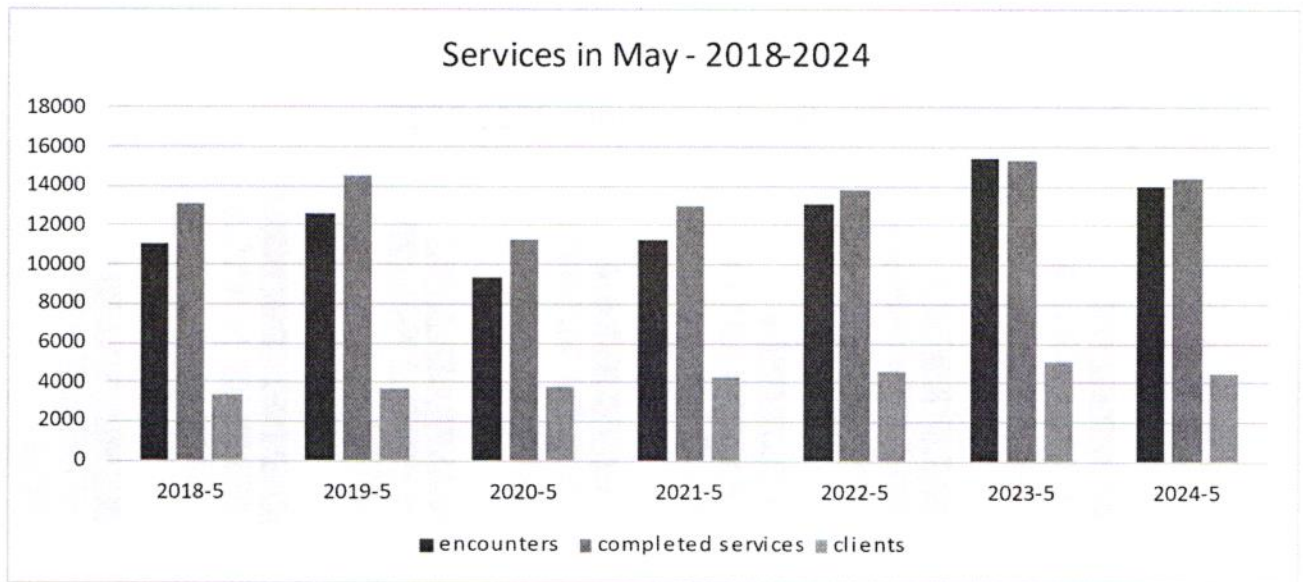
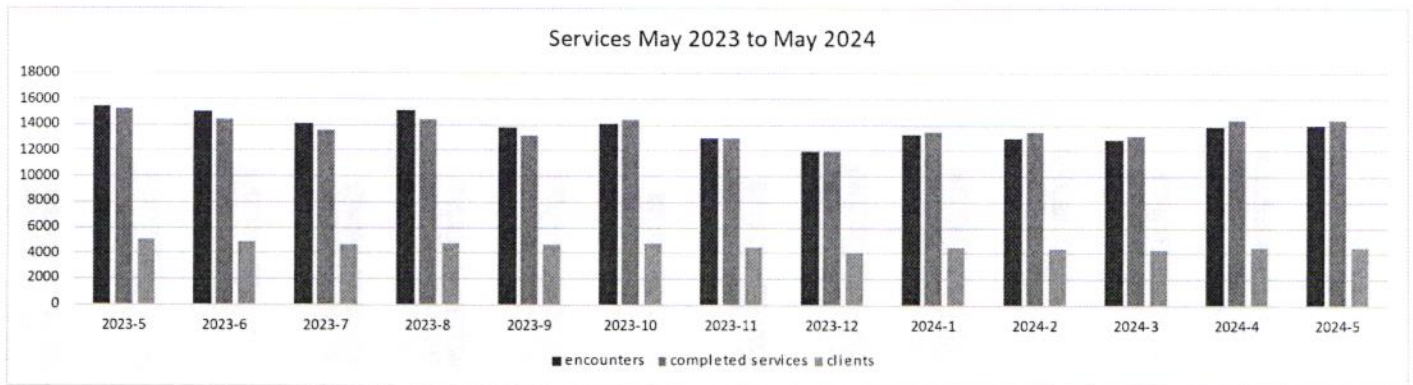
Andrews Center's cash not immediately needed for banking transactions was placed with Wells Fargo advisors. Wells Fargo Advantage Government Money Market fund had an estimated yield of 4.87% as of May 31, 2024.

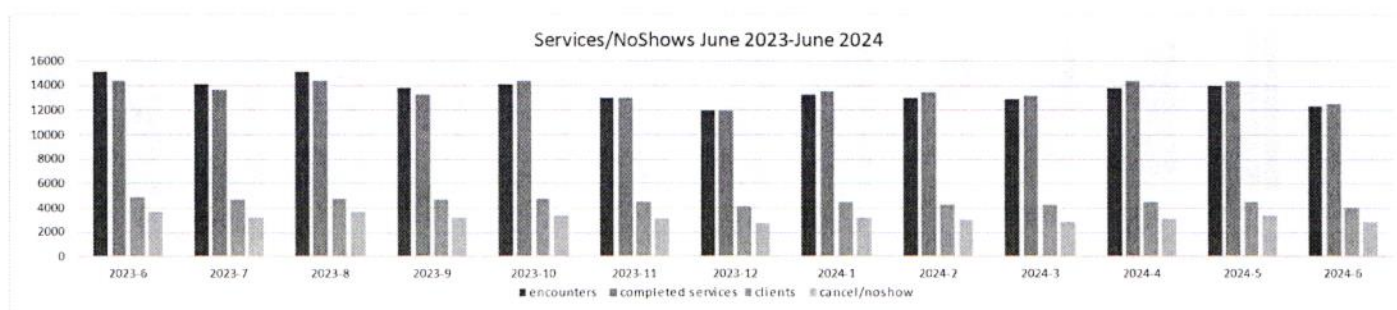
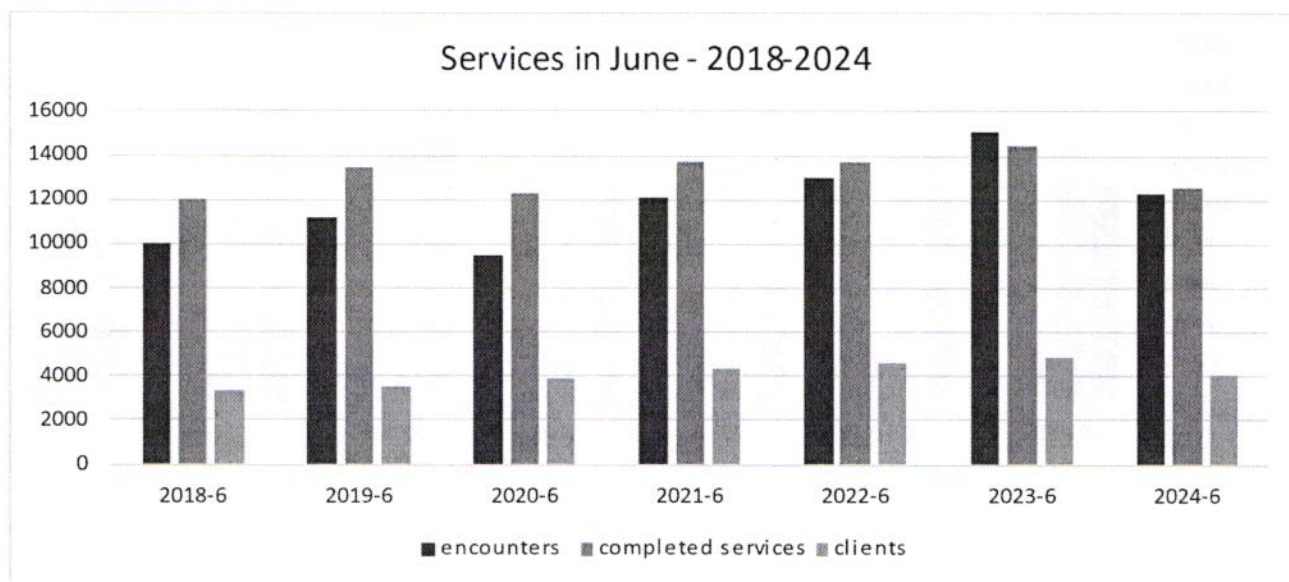
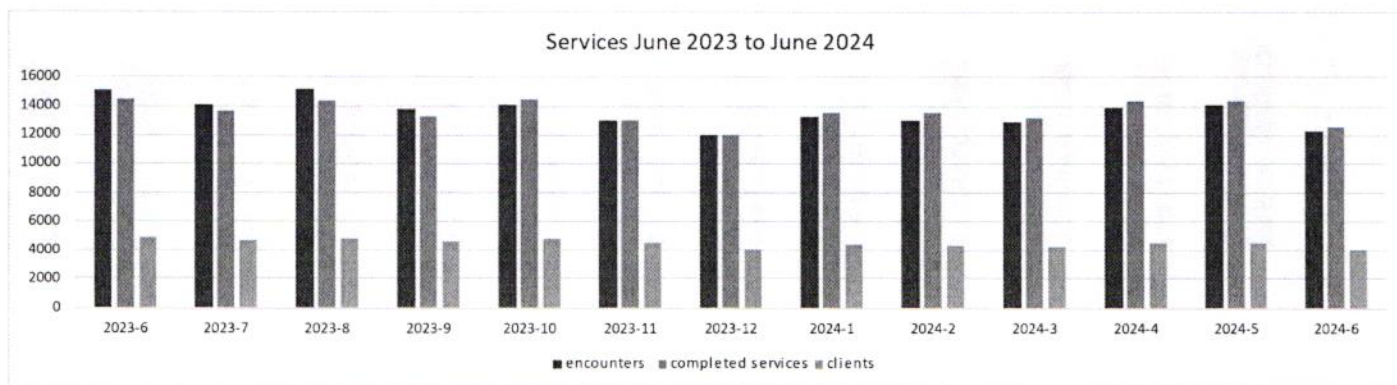
	Market Value as of 31- May-24	Market Value as of 27-Feb- 24	Transfers	Earnings	Total Change to Account Value
Money Market Funds	2,491,664	2,461,318		30,346	30,346
Southside Certificate of Deposit - PPP	2,102,020	2,076,363		25,657	25,657
ISC Investment Fund	3,638,454	3,595,880		42,574	42,574
Total Investments	8,232,138	8,133,561	-	98,577	98,577

Cash needed for operations was placed in various bank checking accounts within the 5 county catchment area. These accounts paid **\$20,408.46** in interest for the quarter ending May 31, 2024. The total cash in banks at May 31, 2024 was **\$5,064,277**.

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Becki Mangum  
Chief Financial Officer  
Andrews Center







<b>June 2024 Personnel Report</b>	
New Employees	8
Separated - Voluntary	2
Separated- Involuntary	1
Promotions/Reclassifications	3
Tenure Raises	7
Open positions (7/23)	10
Total number of employees	319

