



COMMUNITY
MENTAL HEALTH
FUND

Supporting equitable and quality mental health care in Jackson County.

Board of Trustees Meeting

Thursday, September 25, 2025, 5:15 PM

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

AGENDA

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

Consideration of Minutes: June 26, 2025

Chair Comments: Sandy Jiles

Staff Report: Dr. Bruce Eddy

Strategic Plan Dashboard:

<https://docs.google.com/spreadsheets/d/1lI9gYiE6cm2o7lxFEblcCRiWM0lC8o1T0JxlzhOs1E/edit?gid=1630666933#gid=1630666933>

Education/Planning Committee: Dr. Kirby Randolph

- a. Future Board Education Topics
- b. Status Report: Board Development RFP

Appropriations Committee: Marsha Campbell

- a. Consider: Genesis New Proposal for 2025-6 School Year \$144,500
- b. Consider: Sister's In Christ increase in Pilot Funding: \$64,620 for a Total of \$139,620
- c. Consider: Cornerstones of Care Budget Modification: \$189,281.40
- d. Consider KVC BH Agency Training Request: \$34,978.00
- e. Low Barrier Funding Policy for 2026

Finance Committee:

- a. Consider ratification: June, July, August 2025 Bills
- b. Consider ratification: June, July, August 2025 Agency Payments
- c. June, July, August 2025 Financial Statements: Emailed
- d. Draft 2026 Financial Plan
- e. 2024 Audit

Human Resources (HR) Committee: Eve McGee

- a. Code of Conduct Policy for Trustees and Officers

Value-Based Payment (VBP) Committee: Dr. James Walden

- a. Next meeting TBD

Accountability/Compliance Committee: Rochelle Harris

- a. Quarterly Report Summaries were emailed on 8/27/2025 (in packet)

Public Comments, Announcements

Closed Session

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

Next Board of Trustees Meeting:

Thursday, October 23, 2025, at 5:15PM. 1627 Main Street, Suite 500, KCMO 64108

Adjourn



COMMUNITY MENTAL HEALTH FUND

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Board of Trustees Meeting Meeting Minutes: June 26th, 2025

Agenda Item	Person Responsible	Discussion	Motion/Second; Action Taken
Call to Order	S. Jiles	The meeting was called to order at 5:16 PM CT by S. Jiles, Chair. Trustees present: Chris Beal, Jessica Garcia, Rochelle Harris, Sandra Jiles, Eve McGee, Brook Nasser, James Walden. Via Zoom: Marsha Campbell, Deserae Harrah, Kirby Randolph, Karla Williams. Trustees absent: David Lisbon. Staff and guests: Lists attached.	Information
Consideration of Board Minutes		Consideration of May 22nd, 2025, Minutes: approved as presented.	R. Harris /J. Walden MOTION CARRIED
Chair’s Report	S. Jiles	S. Jiles referenced recent training from Gino Serra, legal counsel. She reminded the board that discussion of action items should take place only after a motion has received a second. As an update on board development training, NP Connect withdrew before signing a contract. The request for proposals (RFP) will be re-released. As with the original release iBossWell will be on the list of recipients. The board voted to re-release the RFP after review by the Education Committee.	J. Walden / C. Beal MOTION CARRIED
Staff Report	B. Eddy	B.Eddy thanked the board for its support for the Mental Health KC conference. The content was excellent and attendance was the highest-ever. J. Garcia thanked B.Eddy for an interesting tutorial on CMHF revenue and tax increment financing. B.Eddy invited trustees to engage him and other staff on in-depth topics. A short video on Targeted Universalism was shown.	Information
Education and Planning			
Board Development	K. Randolph	Resilient Minds Strategic Forum will be on Aug 6 th at 8:30AM, at the Kauffman Foundation 4801 Rockhill Road, Kansas City, MO. Keynote will be Rep. Aaron Crossley and there will be two presentations on strategic topics from Open Minds. Board RSVPs are requested.	Information
Finance and Internal			
Consider for Ratification: May 2025 bills	K. Williams	Consider ratification of the April 2025 bills in the amount of \$66,129.48. Approved as presented.	K. Williams/R. Harris MOTION CARRIED
Consider for Ratification: May 2025 Agency Payments		CAPA \$83,727.00	K. Williams/J. Walden MOTION CARRIED
		Comprehensive \$52,718.00	
		Cornerstones \$187,365.00	
		Foster Adopt Connect \$53,693.00	
	Jewish Family Services \$24,688.00		

	KC Cares Clinic \$18,045.00 Mattie Rhodes \$12,364.00 Niles KVC Mo \$88,430.00 Operation Breakthrough \$23,387.00 ReDiscover \$148,620.00 ReStart \$40,894.00 Sheffield Place \$65,718.00 Swope \$53,238.00 The Children's Place \$49,492.00 The Family Conservancy \$19,278.00 University Health \$96,201.00 Total \$1,017,858.00	
May 2025 Financial Statements	The May Financial Statements Will be emailed on Monday.	Information
	The Finance Committee 7/29/2025 11:30-1pm at CMHF	Information

Human Resources

Policy	K. Williams	K. Williams noted revised Workplace Conduct Policy Number 525 in the packet. The Committee recommends approval. There were no questions.	K. Williams /K. Randolph MOTION CARRIED
Policy	K. Williams	Revised Policy 525 is inclusive of several existing policies and updates them. The following old policies need to be withdrawn: Harassment – 315; Alcohol and Drug Abuse – 325; Smoking - 320; Weapons 520. There were no questions.	K. Williams /K. Randolph MOTION CARRIED
Information	K. Williams	B.Eddy reported that we studied the new sick leave law (Missouri Prop A) extensively and our policy is compliant. On advice of counsel a short disclaimer should be added to the bottom of PTO Policy 600 stating that we are exempt from the law. In discussion it was clarified that our policy will not otherwise change.	K. Williams /K. Randolph MOTION CARRIED

Appropriations

Consider project proposal	M. Campbell	Integrus: SPMI Homeless Proposal Update: Johanna Ferman resubmitted her proposal. B. Eddy and S. Jiles will discuss the creation of an advisory committee. The amount will be \$86,550, with up to \$10,000 for legal costs.	M. Campbell/ R. Harris MOTION CARRIED
Information		The board received a thank you letter from University Health for disaster funding for mental health response to the Chiefs parade shooting.	Information
Consider Pilot		Sisters in Christ pilot continuation. Last year's amount of \$75,000 was recommended. Additional funding will be considered if the agency explains how the additional funding will be used.	M. Campbell/C. Beal MOTION CARRIED
Consider Educational and vocational		Genesis School requests a 3-month extension. Continuation would let them bill services through 7/15/25. A new proposal will be submitted for the 2025-26 school year.	M. Campbell/ K. Williams MOTION CARRIED

Technology request		The Children's Place: \$49,713 for Community Care Link (Electronic Health record System) to help report functions, plus hardware.	M. Campbell/J. Garcia MOTION CARRIED
Value-Based Payment			
Information	J. Walden	The VBP Committee met on June 25, 2025, J. Walden reported a new Strategic Plan dashboard for the board to track progress. Other committees should find this format useful. The committee also received a presentation and discussed policy options that lower application barriers for community-based nonprofits. Staff will draft a policy for review by the Finance, VBP and Appropriations Committees. The Board will consider approval in September.	Information
Accountability and Compliance			
	R. Harris	No report	Information
Public Comments	K.Williams announced her resignation from the Board. S.Jiles and the board thanked her for her participation and leadership.		
Board Retreat	C. Beal reminded the group that a discussion of retreat planning was held while K. Randolph was on her way to the meeting. Suggestions for retreat topics included strategic planning goals, targeted universalism, and community grants. Staff will poll the trustees to find the best date.		
Closed Session	Vote to close the meeting at 6:39pm for discussion of matters pursuant to Section 610.021, subsections (3) and (13) RSMo. Roll call vote was unanimous. The Board returned to open session at 7:40 p.m.		
Announcements	Next Regular Board Meeting: Sept 25th, 2025, at 5:15pm: CMHF office at 1627 Main Street, Suite 500, KCMO 64108.		
Adjourn			

X

Sandra Jiles
Sandra Jiles (Oct 21, 2025 14:58:13 CDT)

Sandra Jiles
Chairperson

Attendees:

Board Members:	Attended?	Staff:	Attended?
Chris Beal	Y	Bruce Eddy	Y
Marsha Campbell	Y-Zoom	Theresa Cummings	Y
Jessie Garcia	Y	Susan Jones	Y
Deserae Harrah	Y-Zoom	Rochelle DePriest	Y
Rochelle Harris	Y	Taryn Lichty	Y
Sandra Jiles	Y	Jenn Clark	Y
David Lisbon	Y	Gino Serra	Y-Zoom
Eve McGee	Y		
Brooke Nasser	Y		
Kirby Randolph	Y-Zoom		
James Walden	Y		
Karla Williams	Y-Zoom		

Guests:	Attended
Justin Horton (Cornerstones of Care)	Y-Zoom
Ilene Shehan (Hope House)	Y -Zoom
Jim Giles (University Health)	Y
Jennifer Monroe (Swope Health)	Y
Thomas Moran	Y
Johanna Ferman	Y



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Staff Report



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Education and Planning



2025 Board Education Topics and Site Visit Survey Results

Survey topics in order of interest

- Peer Support and Drop-In Centers. Why they are needed
- CIT Evaluation (Crisis Intervention Team)
- Tax Incentives: How do they work and what is their impact?
- Jackson County Children's Services Fund: 2025 strategies and priorities
- Jackson County Health Department Mental and Behavioral Health Lab
- Art, Science and Mental Health

Agency Visit Preferences in order of interest

- Rose Brooks Center - Domestic Violence Shelter
- ReStart Homeless Shelter
- KVC Niles
- Swope Health
- Youth Ambassadors



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Appropriations

Agency Information:

Name:	Address(s) of where funded services are provided:		
Genesis	3800 East 44th Street Kansas City, MO 64130-2168		
Agency Contact:	BN:		
Kevin Foster	43-1196717		
Contact Direct Phone:	Website:		
8169210775	https://genesissschool.org		
Contact Email:	Agency Information Status:		
kfoster@genesissschool.org			
Primary Address:	Amount Requested:		
3800 East 44th Street Kansas City, MO 64130-2168	\$144,500		
Application Title:			
Genesis School Counseling Services			
Grant Application Category:			
Special Populations 2025 - Education and Vocation			

— **Agency Documentation** —

[Certificate of Good Standing from Secretary of State \(PDF\) - Certificate of Good Standing 2025.pdf - Uploaded](#)

[Agency Revenue & Expense Pie Charts - Genesis pie charts rev.pdf - Uploaded](#)

[Agency Audit \(PDF\) - Genesis 2024 Audit report.pdf - Uploaded](#)

[Board Roster \(PDF\) - Board Member Roster 24-25.pdf - Uploaded](#)

[Proof of Liability Insurance - Cert of Insurance Liability.pdf - Uploaded](#)

[Board Approved Language Access Plan \(PDF\) - Lau plan.docx - Uploaded](#)

— **Additional Documentation** —

[Personnel Summary \(Excel\) Personnel-Summary 2025.xlsx - Uploaded](#)

[Line Item Budget \(Excel\) Line-Item-Budget 2025.xlsx - Uploaded](#)

— Expenditure —

Service	Unit Type	Funding Category	Cost Per Unit	Proposed # Units	Proposed Total Cost
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Adult Services

Group Therapy	Per Person Per Hour	Full	\$40	800	\$32,000
Individual Therapy	per Hour	Full	\$115	900	\$103,500
Psycho - Ed Group	Per Session Per Hour	Full	\$90	100	\$9,000

Children's Services

Expenditure Total	\$144,500
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— Staff Demographics

BOARD OF DIRECTORS - #Individuals Per Category													
Total # Members	American Indian	Asian	Black or African American	Hispanic or Latino	Native Hawaiian/ Pacific Islander	White	Bi/Multi-Racial	Other					
Board of Directors	8	0	0	5	0	3	0	0					
Staff - # Individuals Full Time and # Part Time in Each Category													
Staff Position	American Indian	Asian	Black or African American	Hispanic or Latino	Native Hawaiian/ Pacific Islander	White	Bi/Multi-Racial	Other					
# FTE	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	
Executive Leadership - (CEO, CFO, HR Director, etc)	0	0	0	2	0	3	0	0	0	0	0	0	
Program Manager/Supervisor - (credentialed or not)	0	0	0	0	0	0	0	0	0	0	0	0	
Direct Service Provider- credentialed (state licensed- such as MD, APRN, RN, LPC, LCSW -including provisional)	0	0	0	4	0	0	0	0	0	0	0	0	
Direct Service Provider- not credentialed	0	0	0	0	0	0	0	0	0	0	0	0	
Total	0	0	0	6	0	3	0	0	0	0	0	0	

Form Application

Agency: Genesis

1. Explain your agency's overarching practice, model, or approach for services.

Genesis embeds comprehensive counseling services into the educational model so students can receive mental and behavioral health supports that are vital to academic and life success. Genesis has provided counseling services to meet the unique needs of its students for more than 20 years. Each year, the program provides on-site individual, group, and psycho-educational group therapy to hundreds of students ages 5-14. These services help develop protective factors that mitigate the influence of the many risk factors prevalent within and surrounding our school community. The goal of the counseling and wellness program is to equip students to approach feelings and conflict in healthy ways, so they will be more likely to practice self-regulation instead of seeking out self-destructive escapes. The expected outcome is that students will improve their sense of self-concept, achieve personal goals, and utilize positive coping skills when things go wrong.

- **Psycho-Education Sessions:** All students participate in whole-class (1:11 staff-student ratio) and small-group (1:5 staff-student ratio) psycho education sessions. Sessions meet two to four times per month for a total of three hours and are focused on topics including but not limited to bullying, social skills, character development, or other social issues about which youth are concerned. Whole-class psycho-education sessions occur all school year and help enhance protective factors at the school level such as positive school climate.

- **Individual and Group Counseling:** Group therapy (1:5 staff-student ratio) occurs weekly for one hour per session for students identified as in need of counseling as indicated by their ACEs scores or by student, parent, or self-referral. Approximately 60% of students participate in group-individual therapy sessions. During each session, students conduct a self-analysis of their current situation and progress toward their goals. Students who receive individual therapy meet with a counselor 1:1 weekly or every other week for sessions lasting up to one hour. Students are actively involved in designing their own treatment plan, and each goal is ordered using the child's own language. Counselors focus on a wide range of topics in individual and group therapy that help introduce and strengthen individual protective factors, such as identifying and articulating emotions, coping with trauma, building relationships, anger management, conflict resolution, and impulse control. Students are eligible for discharge from individual and group counseling and small-group psycho education sessions when they have met all identified goals,

they have no more goals to work on, they decrease disruptive behaviors, and their parent and teacher reports show they are improving. On average, students receive services for one or more years in group therapy and six to ten months in individual therapy.

- **Recovery Room:** Students who are demonstrating disruptive classroom behaviors, or who are emotionally unable to manage themselves within the classroom, are referred to the recovery room. The recovery room is an alternative learning environment where students can talk with counselors and process their emotions so students can return to class in a mindset that prepares them for academic success. Recovery room procedures and protocols are grounded in research-based restorative practices and a restorative community framework. Genesis just completed its fourth year of using the recovery room instead of in-school suspension. This implementation has led to improvements in behavior patterns and also helps to enhance individual and school protective factors such as nonaggression prone beliefs, low impulsivity, clear classroom rules, and a positive school climate.

- **Family Resource Coordination:** In addition to providing counseling and supportive services during the school day, Genesis has a family resource specialist who meets with all new students and their families to determine their needs outside of school. The family resource specialist works to increase awareness of mental health among people of all ages through various family engagement events and helps liaise between the school and the family to help strengthen family protective factors and school factors such as parents' attention toward their child's education, and a child's bonding to school. Events include school- and community-based education programs focused on reducing the impact of mental illness, violence, and trauma.

- **Physical Health Services:** Genesis's nurse provides parents with health system navigation support, assists with screening for COVID symptoms, helps manage quarantines, and promotes hygiene. The nurse also coordinates partner support for school-based health services that includes vaccinations, sight and hearing screening, dental services, and pediatric referrals. Genesis is also equipped to serve as a telehealth site. The nurse can help students and their parents connect with a remote doctor to obtain a telehealth referral without leaving the school building.

- Law Enforcement Engagement: Genesis contracts with the Kansas City Police Department (KCPD) for security services. Off-duty KCPD officers provide security services at least four hours each school day, including before school, after school, and during the lunch hour. School personnel facilitate opportunities for students to have positive interactions with police and for police to have positive interactions with students and families. For example, officers are present in the hallways during the school day and during family-community events. Officers visit each classroom at least once during the school year to share information on law enforcement careers, including their personal stories that led them to be a police officer. Finally, officers participate in school and family events that focus on conflict resolution.

Evaluation is a significant activity that requires the involvement of the counselors.

- Every student completes and adverse childhood events (ACEs) trauma survey.
- Every student who participates in individual or group counseling is administered the Self-Report Referral Form, the Piers Harris 3 Scale, and an adverse childhood events (ACEs) trauma survey.
- School incident referrals are completed by teachers or counselors.

2. Diagnostic Categories of Participants – Most Recent Year

	# CMHF-Funded	Total # in Agency
Depressive Disorders	2	2
Bipolar and Related Disorders	0	0
Schizophrenia Spectrum and other Psychotic Disorders	0	0
Trauma and Stressor-Related Disorders	97	97
Anxiety Disorders	8	8
Obsessive-Compulsive and Related Disorders	0	0
Disruptive, Impulse Control and Conduct Disorders	0	26
Substance-related and addictive disorders co-occurring with mental illness	0	0
Neurodevelopmental disorders co-occurring with mental illness	0	0
Other	7	7
Total	114	140

3. If not counting diagnostic categories of participants, or if you do not diagnose, then please explain.

4. Focusing on Jackson County, list major conditions that have changed in the past year, impact on the agency, and agency response (may include payers, intake volume, severity, trauma conditions, facility conditions, etc.)

We continue to see the impact of availability of affordable and safe housing impact our enrollment and attendance. This is seen through transiency as students move within and outside of the KCPS boundaries, absences due to transportation challenges after moving and more. Our attendance improved in 2024-25 due to effective interventions and support, but it is still a factor impacting the stability of children and their academic and social outcomes

5. List the major non-CMHF sources of mental health funding:

Payer	Past Fiscal Year \$ Amount	Use of Funding
Jackson County CHildren's Service Fund	\$100000	Recovery Room and Nurse Support

6. List major partnerships for addressing participants' basic social determinant needs.

Social Determinant	Agency Name
Social and Community Context	Local Investment Commission
Access to Health Care	Sw ope Health Services

7. How does your agency assist participants to enroll in MoHealthNet? (500 characters or less)

Genesis has a Family Resource Specialist and provides booths at parent events like conferences, back to school night and the Family Summit

8. What interpreter services are used in the delivery of mental health services?

none.

9. Are you proposing school-based services?

Yes

10. Explain the reasons for major changes to expenditure plans from last year (i.e. new service, shift in distribution of units, total cost)

We are still challenged with providing internal staffing for Licensed Clinicians and continuing to keep our enrollment capped at 200 students. This results in a decreased budget. We have worked to better integrate Psycho-Education services into a broader and integrated SEL program.

Community Mental Health Fund Pilot Project Continuation Report

(Due 15 days from end of Quarter 4)



Agency:	Sisters in Christ
Project Title:	Serene Soul Wellness
Start Date:	June 2024
Report Date:	9/4/25 Addendum
Contact Person Name:	Carolyn Whitney
Email:	cwhitney@sistersinchristkc.org
Phone:	816-651-5898

End of Year 1 Report Summary

Project Summary (Provide a summary of the project as proposed, include Target Population, geographic area served, services provided, and intended project goals. 3-4 sentences): To provide mental health services and support to address trauma for women and youth in the Kansas City and Raytown communities. Through our comprehensive programs we continue to focus on enhancing emotional regulation, coping skills, and overall mental wellness for women and middle and high school students.

Year 1 Expense Report (Report on the total expenses for the first year of the project)

* Please include copies of receipts and records of expenses.

Item	Budget Approved	Q1 Expenses	Q2 Expenses	Q3 Expenses	Q4 Expenses	Total	Balance
Personnel							
	35,000	8,750	8,750	8,750	8,750	35,000	0
Contract	17,500	N/A	5,833	5,833	5,833	17,500	0
Fringe Benefits							
Subtotal Personnel							
Indirect/Other	22,500	5,625	5,625	5,625	5,625	22,500	0
Grant Total	75,000					75,000	

Community Mental Health Fund Pilot Project Continuation Report

(Due 15 days from end of Quarter 4)



Service Implementation (If services from an Expenditure Plan were provided, report on those services) In place of the Expenditure Plan, please report what services were provided by the Providers and the number of clients served during the first year of the project. If none, please explain in comment area below.

Service	Year 1: Units Provided	Year 1: Unduplicated # Served
Individual Therapy	78	32
Case Support	238	32
Case Management	546	32
Evaluation/Assessment	80	32

Project Timeline/Accomplishments: (Discuss major accomplishments of the project. Consider intended and unintended accomplishments.)

Qtr	Action/Goals	Intended Outcomes	Person(s) Responsible	Indicator/Comments
1	Provide case management services to address emotional and mental health needs.	Provided ten women with case management services.	Bettye Bagby, BS Criminal Justice and MRSS Case Manager	Provided 32 women with case management and therapy services.
1	Review existing service Policy and Procedure	Identify needs/gaps in policy	Erica Fisher, Therapist	Revised Release of Information to enable chart review
2	Provide case management services to address emotional and mental health needs.	Provided ten women with case management services.	Bettye Bagby, BS Criminal Justice and MRSS Case Manager	Provided 32 women with case management and therapy services.
2	Received TA in project reporting	Documentation of progress and use of funds	Sharon Thomas, Billing Coordinator	Quarterly reports
3	Provide case management and case support services to address emotional and mental health needs.	Provided 192 case management sessions and 15 case support	Bettye Bagby, BS Criminal Justice & MRSS Case Manager.	Provided 32 women with case management and therapy services.

Community Mental Health Fund Pilot Project Continuation Report

(Due 15 days from end of Quarter 4)



		sessions to 24 individuals.	Darriona Jones, Behavioralist/Case Manager	
3	Provided documentation training to new staff	Integration of Trauma Informed Care with service documentation	Erica Fisher, Therapist	Trained 20 residential staff with documentation training.
3	Added individual therapy to address emotional and mental health needs.	Provided 28 therapy sessions to 24 individuals.	Erica Fisher, Therapist	Secured an additional contracted therapist that provided services to youth and women.
4	Provide case management services to address emotional and mental health needs	Provided 192 case management sessions to 24 people.	Betty Bagby, BS Criminal Justice & MRSS Case Manager	Provided ongoing training and trauma-informed care to new staff members regarding documentation of client progression.
4	Provided therapy sessions to address emotional and mental health needs.	Provided 28 therapy sessions to 24 individuals.	Erica Fisher, Therapist.	Secured an additional contracted therapist that provided services to youth and women clients.
4	Provided case support to address emotional and mental health stability.	Provided 15 case support sessions to address mental and emotional stability.	Darriona Jones, Behavioralist/Case Manager	On-task.

Lessons Learned/ Challenges: (Identify what challenges and/or barriers you have encountered during the project implementation. For each challenge, explain how the agency has responded and what impact it is having on the project deliverables.)

Challenge	Response	Impact
Maintaining timely documentation and consistent communication among newly onboarded staff regarding client progress and care planning.	Ongoing training and trauma-informed care sessions were provided to equip new staff with the necessary tools to improve documentation practices.	This improved the consistency of care coordination and enhanced the quality of client case files, which supports better outcomes and stronger reporting.

Community Mental Health Fund Pilot Project Continuation Report

(Due 15 days from end of Quarter 4)



Limited capacity to meet growing therapy needs, particularly for youth and women.	An additional contracted therapist was secured to increase service capacity and reduce wait times.	This ensured continuity of care and supported the program's ability to meet its therapeutic engagement goals.
High staff turnover across administrative and service roles created disruptions in documentation practices and continuity of care. Newly hired staff often lacked familiarity with internal protocols and trauma-informed care principles.	To address this, targeted onboarding and ongoing training sessions were implemented to build capacity among new administrative and clinical team members. These sessions focused on effective documentation, trauma-informed approaches, and coordinated client care practices.	Improved documentation consistency and communication among team members led to stronger care coordination and enhanced quality of client case files. This, in turn, supported better client outcomes and improved reporting accuracy.

Outcomes Report: (If you are reporting on specific behavioral/clinical outcomes report below)

Measurement Tools Used: To support ongoing evaluation of clinical and functional outcomes, the organization utilizes evidence-based tools including the *Strengths Assessment* and the *Patient Health Questionnaire-9 (PHQ-9)*. These tools help inform individualized service planning and assess progress in behavioral health domains over time. In year two, the agency will develop a formal a process to measure, evaluate, and report client outcome.

Outcome Measure w/Baseline	Measurement	Summary Data

Proposal for Year 2

- What is the project going to accomplish in Year 2 (2025-2026)?
 - Implement CCL (Case Coordination and Linkage) software as our primary system of record, replacing manual processes with a centralized, secure, and analytics-ready platform. (supported by 2025 CMHF Innovations grant)
 - Establish comprehensive Standard Operating Procedures to support consistent service delivery, enhance staff accountability, and provide a reference for onboarding and training.
 - A Projected 50% increase in services delivered, from 32 served year 1 to 48 in year 2.
 - Integrate trauma-informed care practices agency-wide.
 - Establish a process to measure, evaluate, and report client outcome.
- Briefly outline the next steps for implementation of the project in Year 2 and the plan for service delivery and tracking. (ex. Services provided for billing, outcomes report, etc)
 - Expand service delivery through targeted outreach.

Community Mental Health Fund Pilot Project Continuation Report

(Due 15 days from end of Quarter 4)



- Integrate Standard Operating Procedures for data collection and quality assurance practice with CCL enhancements
- Establish monitoring practices to ensure compliance with quarterly reporting, billing, and quality assurance.
- Address any anticipated changes from the original project plan.
 - Evaluate adding peer-support specialists to enhance participant engagement.
 - Evaluate the addition of psychoeducational and therapy groups
- Discuss how you are tracking data for the project and plans to use the data for quality assurance and improvements of the program.
 - Continue using session logs, attendance tracking, and client progress notes for data collection.
 - Supervisors conduct monthly audits to ensure service fidelity and documentation accuracy.
 - Feedback surveys from clients and staff guide program improvements and training needs.
 - Partnering with 1st Call (CCL) to develop and refine data tools and QA processes.

Project Timeline/Outcomes for Year 2 (Include tasks, outcomes/results, and person responsible). Add rows as needed.

Qtr	Actions/Goals	Intended Outcomes	Person(s) Responsible
1	Refine SOP's, outcome measures and data collection/reporting systems	Stronger program infrastructure and evaluation readiness	Executive Director, Program Coordinator, CCL
1	Evaluate feasibility of expanded therapy services and peer support pilot	Increased access to mental health services	Erica Fisher
2	Continue refining data and reporting practices; implement monthly staff audits	Improved documentation and service fidelity	Program Coordinator, Case Managers, CCL
2	Establish quarterly reporting process	Clear tracking of service impact and progress	Program Coordinator
2	Implement expanded service	Increased access to mental health services	Erica Fisher
3	Conduct mid-year evaluation and client feedback collection	Date-informed adjustments to service delivery	Program Coordinator, Behavioralists
4	Final outcome report and planning for Year 3	Comprehensive review for sustainability and growth	Executive Director & Program Staff

Community Mental Health Fund Pilot Project Continuation Report

(Due 15 days from end of Quarter 4)



Service Projection: Year 2*	# Service Units	Cost	Unduplicated # Served
Individual Therapy	117	\$13,500	48
Case Support	355	\$16,000	48
Case Management	820	\$61,500	48
Evaluation/Assessment	116	\$14,400	48
Psycho-ed Group	20	\$2400	48

*Service projection = 50% increase from year 1

Year 2 Budget Request (add more rows if necessary):

Item	Match/Contributed by	Amount	CMHF Request	Total
Care Coordination	COMBAT	45,000		\$45,000
Case Support	REACH Healthcare Foundation	25,000	\$16,000	\$41,000
Case Management	Health Forward Foundation	\$20,000	\$61,500	\$81,500
Individual Therapy	Jackson County Outside Agency Funding	\$10,000	\$13,500	\$23,500
Group			\$2,400	\$2,400
Assessment			\$14,000	\$14,000
Admin/Overhead			\$32,220	\$32,220
Totals		\$90,000	139,620	\$229,620



Supporting equitable and quality mental health care in Jackson County.

REQUEST FOR BUDGET MODIFICATION

Requests will not be considered past entry of 3rd quarter billing.

Complete this cover page, and attach a revised Expenditure Plan in the format provided.
Email to your agency's Program Liaison

Date of Request: 8/28/2025

Agency: Cornerstones of Care

Grant Category/Year: Children and Family/2025

Contact Person: Justin Horton

Email: Justin.Horton@cornerstonesofcare.org

Direct Phone: (816) 617-1372

Dollar amount of change requested: \$189,281.40

Brief explanation of change (include total dollar amount and any new services):

The demand from Jackson County families for residential treatment to keep their children out of foster care and the demand of homeless Jackson County teens and young adults who need housing is beyond capacity. Through July we have served 15 homeless clients in our independent living program and 23 youth in our Family Focus residential program. Both programs have had to turn away admissions and have waitlists. Even with measures to try to control referral, admission, and discharge we are projected to overspend.

We request \$189,000 to be made whole and to maintain current treatment levels, so we do not have to further restrict admissions for the remainder of the year.

Service	Unit Cost	YTD Units	YTD Cost	Projected Units as of 12/31/25	Assigned Units	Allocation Amount	Remaining Amount after projections	% Remaining after projections
Independent Living	\$125.00	2,719.00	\$339,875.00	4867.00	4171	\$521,375.00	\$ (87,000.00)	-17%
Residential Treatment	\$253.80	2,288.00	\$580,694.40	3665.00	3262	\$827,895.60	\$ (102,281.40)	-12%
Totals		5,007.00	\$920,569.40	8,532.00	7433	\$1,349,270.60	-\$189,281.40	-14%

Justin Horton/Chief Programs & Innovation Officer, 8/28/2025

Signature, Executive Director / Date

CMHF Administrative use only:

Date approved:

Approved by:

Date Portal updated:

CMHF - AGENCY REQUEST FOR BUDGET MODIFICATION						
Date: 8/28/2025	Agency/Category: Cornerstones of Care/Child and Family			Grant Year: 2025		
Adult Services	Currently Approved	Currently Approved		Proposed	Proposed	Total Cost for Proposed Services
		units	total cost	units	unit cost	
Case Support	50		\$ 2,250	50	\$ 45	\$ 2,250
Case Management	900		\$ 67,500	900	\$ 75	\$ 67,500
Family Therapy	275		\$ 35,750	275	\$ 130	\$ 35,750
						\$ -
						\$ -
						\$ -
						\$ -
						\$ -
						\$ -
subtotal	1225		\$ 105,500	1,225		\$ -
Children's Services						
Independent Living	4,171		\$ 521,375	4,867	\$ 125	\$ 608,375
Residential Treatment	3,262		\$ 827,896	3,665	\$ 254	\$ 930,177
Individual Therapy	600		\$ 69,000	600	\$ 115	\$ 69,000
Behavioral Intervention	781		\$ 46,860	781	\$ 60	\$ 46,860
School-Based: Individual Therapy	718		\$ 82,570	718	\$ 115	\$ 82,570
School-Based: Group Therapy	700		\$ 28,000	700	\$ 40	\$ 28,000
						\$ -
						\$ -
						\$ -
						\$ -
subtotal	10,232		\$ 1,575,701	11,331		\$ -
Totals	11,457		\$ 1,681,201	12,556		\$ 1,870,482



Form Name: MHF Grant Applications
Submission Time: August 29, 2025 12:35 pm
Browser: Chrome 139.0.0.0 / Windows
IP Address: 136.35.169.70
Unique ID: 1375932718
Location:

Description Area	Application
Select an Application/s	Agency Staff Training Application (Existing Grantees Only)
Description Area	Budget ExamplePlease download and review this Budget Example spreadsheet to ensure your organization includes a thorough financial overview.
Description Area	
Description Area	Agency Contact Information
Name of Agency/Organization	KVC Behavioral Healthcare Missouri
Contact Name	Farrell Rouse
Address	1911 East 23rd Street Kansas City, MO 64127
Phone	9133224943
Email	frouse@kvc.org
Signature of Applicant	https://www.dropbox.com/scl/fi/lr8c1oh9saq6no7vcgz1v/Signature_165515751-9.png?rlkey=724jonvloz07jbf1g7bixjple&dl=0
Description Area	Agency Staff Training
Grant Amount Requested	\$34,978.00

Please describe training that you are seeking funding for:

We are seeking funding to support comprehensive training in Dialectical Behavior Therapy (DBT) for both our clinical therapist and frontline support staff working across our continuum of care-including residential programs, classrooms, intensive outpatient (IOP) services, outpatient therapy, and foster care settings.

This training will strengthen our therapist's clinical application of DBT while equipping support staff with the tools to consistently reinforce therapeutic skills during daily client interactions. By embedding DBT principles across all levels of care, we aim to foster a more cohesive, trauma-informed, and skills-based treatment environment.

A critical component of this initiative is the development of a Train-the-Trainer model. We plan to identify and invest in two clinical leaders who will complete advanced DBT training and certification, enabling them to serve as in-house trainers. This will ensure the long-term sustainability of DBT practices within our organization, reduce reliance on external training providers, and create internal capacity for ongoing professional development. Over time, these trainers will also support DBT knowledge-sharing with community partners, extending the impact of this investment beyond our organization.

This funding will help us build a sustainable, scalable DBT infrastructure that enhances treatment fidelity, improves staff confidence and consistency, and ultimately leads to stronger outcomes for the youth and families we serve.

Is the training based on a published curriculum, best-practice, or evidence-based model about mental health from a credible source?

Yes. Our training is grounded in Dialectical Behavior Therapy (DBT), a nationally recognized, evidence-based model developed by Dr. Marsha Linehan and supported by decades of rigorous clinical research. DBT is a specialized form of Cognitive Behavioral Therapy (CBT) designed to address complex mental health conditions such as Borderline Personality Disorder (BPD), as well as other disorders marked by emotional dysregulation, impulsivity, and self-harming behaviors. The DBT curriculum is structured around four core modules-mindfulness, distress tolerance, emotion regulation, and interpersonal effectiveness-which have been proven to significantly reduce harmful behaviors and improve emotional stability, coping skills, and relationships. Because DBT is widely endorsed as a best practice in mental health treatment by credible sources including the Substance Abuse and Mental Health Services Administration (SAMHSA), it provides a strong, research-based foundation for effective training and service delivery.

Will the training offer continuing education credits for professional licensure? Yes

Provide additional information to be considered

Dialectical Behavior Therapy for children (DBT) is a structured, evidence-based treatment model designed to help children build critical coping skills while actively involving parents and caregivers in the process. Each child begins with a comprehensive clinical assessment to ensure DBT is the appropriate intervention. Families receive orientation and training, learning the same skills as their children along with strategies to create a supportive home environment that reinforces progress and fosters long-term stability.

DBT typically involves weekly 45-60 minute sessions over the course of up to 24 weeks, tailored to the severity of the child's condition. Core modules-mindfulness, distress tolerance, emotional regulation, and interpersonal effectiveness-are taught through individual sessions, take-home assignments, and progress tracking. Parents and caregivers play a central role by practicing skills alongside their children and providing feedback to the therapist, ensuring individualized, data-driven care.

Research demonstrates the effectiveness of DBT in treating a wide range of childhood mental health conditions, including anxiety, obsessive-compulsive disorder (OCD), attention-deficit/hyperactivity disorder (ADHD), disruptive mood dysregulation disorder (DMDD), depression, post-traumatic stress disorder (PTSD), and autism spectrum disorder. By equipping children with age-appropriate strategies to manage emotions and behavior, and by empowering caregivers with tools to support them, DBT reduces harmful behaviors, improves family functioning, and strengthens resilience. The result is measurable improvement not only in the child's mental health but also in their ability to thrive at home, in school, and in the community.

Please complete and upload a budget that details requested and other contributed funding

https://www.dropbox.com/scl/fi/atd2gjpou7pqhng8cimn7/165155380_jcmhf_kvc_mo_project_budget_08282025.xlsx?rlkey=sh5latirpwz29owaac2u34wnu&dl=0

Please describe the intended results of the training

The intended results of this initiative are to build a sustainable, evidence-based workforce that can deliver high-quality mental health interventions across our programs. Specifically, we will provide 25 therapist and frontline staff with comprehensive training in Dialectical Behavior Therapy (DBT), equipping them with the skills and confidence to effectively intervene with individuals experiencing emotional dysregulation, impulsivity, and self-harming behaviors. These staff will emerge from training with the ability to apply DBT's four proven modules-mindfulness, distress tolerance, emotion regulation, and interpersonal effectiveness-ensuring that clients consistently receive trauma-informed, evidence-based care that reduces crises and fosters stability. In addition, we will invest in long-term organizational capacity by preparing two staff members as DBT Train-the-Trainers. This approach ensures that DBT expertise remains embedded within the organization, allowing us to expand and refresh training for new staff without reliance on costly external providers. By creating internal trainers, we establish a sustainable training infrastructure that will continually strengthen practice, improve service consistency, and preserve fidelity to the evidence-based model. Through this training initiative, we anticipate measurable results, including: Increased staff competency and confidence in managing high-risk client behaviors. Improved client outcomes such as reductions in self-harm and hospitalizations, increased emotional regulation, and enhanced interpersonal functioning. A strengthened organizational culture of evidence-based, trauma-informed care. Long-term sustainability through internal DBT trainers who can perpetuate skill development and model fidelity. Ultimately, the training will empower our workforce to deliver more effective interventions, improve outcomes for vulnerable populations, and reduce reliance on costly emergency and inpatient care-advancing both individual recovery and community well-being.

Will the training be evaluated?

Yes

Date(s) of training?

January 2026

Location of training?

KVC Niles location at 1911 East 23rd Street, Kansas City, MO 64127

Expected number of staff to be trained

25

LINE ITEM BUDGET					
Expense (List Expenses)	Expense Amount	Amount requested from CMHF	Amount requested from other sources	Balance	
Training costs (to include development time and training delivery time) \$20,000 total (10 days of training @ \$2000/day (includes preparation and planning))	\$ 20,000.00	\$ 20,000.00	\$ -	\$ -	-
Travel expenses (mileage or flight, hotel, per diem) \$3,882 total (\$3,000 in hotel 10 nights at \$300 a night; mileage = \$882 (210 miles at .70/mile = \$147 a trip at 10 total trips)	\$ 4,470.00	\$ 4,470.00	\$ -	\$ -	-
Books/resource materials. Book list includes three books per therapist: *DBT Skills Training Manual @ \$70.37/book x 25 = \$1,759.25 *DBT Skills Training Handouts and Worksheets @ \$43.89/book x 25 = \$1,097.25 - PDF is available once book is purchased *Cognitive Behavioral Treatment of Borderline Personality Disorder @ \$86.30/book x 25 = \$2,132.50 *DBT in Schools @ \$52.40 x 25 = \$1,310.00 *Dialectical Behavior Therapy with Suicidal Adolescents @ \$48/book x 25 = \$1,200.00	\$ 7,499.00	\$ 7,499.00	\$ -	\$ -	-
Books/resource materials for an additional 25 therapists.	\$ 3,009.60	\$ 3,009.60	\$ -	\$ -	-
Salaries of Staff proportioned for this project					
Cheryl Costabile, Sr. Clinical Director (project oversight)	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	-
Alicia Chandler, Manager of Clinical Services	\$ 2,461.54	\$ -	\$ 2,461.54	\$ -	-
Kristen Anderson, Therapist #1	\$ 2,461.54	\$ -	\$ 2,461.54	\$ -	-
Maranda Stevens, Therapist #2	\$ 2,307.69	\$ -	\$ 2,307.69	\$ -	-
Madilyn Rather, Therapist #3	\$ 2,307.69	\$ -	\$ 2,307.69	\$ -	-
Brittany Tops, Therapist #4	\$ 2,307.69	\$ -	\$ 2,307.69	\$ -	-
Jasmine Gibson, Expressive Therapist Manager	\$ 2,384.62	\$ -	\$ 2,384.62	\$ -	-
Erin Uppman, Expressive Therapist	\$ 2,153.85	\$ -	\$ 2,153.85	\$ -	-
Hillary Sametz, Expressive Therapist	\$ 2,168.27	\$ -	\$ 2,168.27	\$ -	-
Lori Rowe, Therapist - School Based	\$ 2,179.65	\$ -	\$ 2,179.65	\$ -	-
Alex Kiefer, Therapist - School Based	\$ 2,228.62	\$ -	\$ 2,228.62	\$ -	-
Aisha Shaw, Therapist - School Based	\$ 1,110.00	\$ -	\$ 1,110.00	\$ -	-
Therapist, School Based	\$ 2,019.35	\$ -	\$ 2,019.35	\$ -	-
Community Based Behavior Therapist / Interventionist	\$ 1,480.77	\$ -	\$ 1,480.77	\$ -	-
Additional Staff Therapists (13 Therapists)	\$ 28,000.00	\$ -	\$ 28,000.00	\$ -	-
Continuing Education & Certification Expenses					
Train-the-Trainer Certification Costs (2 Train the Trainers: Association for Psychological Therapies [APT] @ \$1,975 each; includes tuition, workbook, certification and Level 4 APT accreditation)	\$ 3,950.00	\$ -	\$ 3,950.00	\$ -	-
Continuing Education & Certification Costs (25 Therapy Staff - Extended live courses 30 CE hours @ \$2,970 for the course and \$225 for CE Credit, totalling \$3,195 for each therapist	\$ 79,875.00	\$ -	\$ 79,875.00	\$ -	-
Total	\$ 95,499.87	\$ 34,978.60	\$ 60,521.27	\$ -	-



COMMUNITY
MENTAL HEALTH
FUND

Supporting equitable and quality mental health care in Jackson County

Finance and Internal

June2025 Administrative Expenses	Invoice # or Account #	Bank Confirm	Check #	Amount	GL Code/ Description
Susan Jones	Mileage reimbursement	1859	ACH	\$392.23	9400
BCLP (Legal)	1002520783	1860	30011341	\$3,995.00	9740
Green Tie	IN# 8650 internet support package	1861	3001343	\$2,500.00	9670
Allo (formerly Avid)	250528	1862	3001344	\$632.30	9180
Infinity	6963	1863	3001342	\$475.00	9760
Metropolis Parking	4C46271F	1864	3001345	\$1,350.00	9400
Welch & Associates (CPA)	April financials	1865	30011340	\$2,000.00	9700
Quench	INV09095934	1866	ACH	\$262.16	9100
IGX Solutions (GMS)	356536	1867	3001346	\$737.00	9640
GFI Digital (Printer)	3203051	1868	ACH	\$34.29	9140
Gibbs (Lease for printer)	239131	1869	3001347	\$364.68	9140
Mainmark	2520-July Billing	1856	ACH	\$7,784.81	9540
Subtotal Administration				\$20,527.47	

Provider Initiatives					
Integrus	79	ACH	ACH	\$10,500.00	
Subtotal Initiatives				\$10,500.00	
Grand Total				\$31,027.47	

Sandra Jiles

Sandra Jiles (Oct 21, 2025 14:58:13 CDT)

Sandy Jiles, Chairperson

JULY 2025 Administrative Expenses	Invoice # or Account #	Bank Confirm	Check #	Amount	GL Code/ Descript
Open Minds	12153	1871	3001353	\$4,900.00	9300
Metropolis Parking	7855E86C	1872	30011355	\$1,623.39	9400
First Call	INV-5099 2ND Qtr Hosting and Maintenance	1873	3001348	\$10,500.00	9690
Redcap	VDCC-5191463	1874	3001354	\$121.00	9660
Green Tie	IN# 8660 internet support package	1875	3001351	\$2,500.00	9670
BCLP (Legal)	1002527759	1876	3001349	\$3,995.00	9740
Allo (formerly Avid)	255270	1877	30011352	\$316.15	9180
Infinity	7079	1878	3001350	\$475.00	9760
First National Bank Credit Card - Business Account	June 2025 Billing	1879	ACH	\$1,598.10	
Theresa Cummings	Mileage reimbursement	1880	ACH	\$247.18	9400
Welch & Associates (CPA)	May financials	1881	3001358	\$2,000.00	9700
Steri Cycle	8011187866	1882	3001356	191.85	9100
Bruce Eddy	home depot reimbursement	1883	ACH	\$45.88	9100
Steri Cycle	8010878346	1884	3001357	192.59	9100
Redcap	5258614	1885	3001359	\$121.00	9660
Bruce Eddy	Transportation reimbursement	1886	ACH	\$572.35	9400
Gibbs (Lease for printer)	241935	1887	3001362	\$364.68	9140
One America, 403 B Expense	G77349	1888	3001360	\$87.94	9125
Kiley Liming	Contract 2 Invoice 1	1889	3001361	\$1,822.50	9790
First National Bank Credit Card - Business Account	July 2025 Billing	1890	ACH	\$2,454.85	
IGX Solutions (GMS)	360773	1891	3001363	\$5,874.56	9640
Farmer and Betts	193433	ACH	ACH	\$35.00	9290
Subtotal Administration				\$40,039.02	
Provider Initiatives					
Integrus	81	ACH	ACH	\$9,500.00	
Third Horizons	3227	1892	3001361	\$23,100.00	
Subtotal Initiatives				\$32,600.00	
Grand Total				\$72,639.02	

Sandra Jiles

Sandra Jiles (Oct 21, 2025 14:58:13 CDT)

Sandy Jiles, Chairperson

August 2025 Administrative Expenses	Invoice # or Account #	Bank Confirm	Check #	Amount	GL Code/ Descript
BCLP (Legal)	1002530497	1893	3001365	\$3,995.00	9740
Green Tie	IN# 8670 internet support package	1894	3001367	\$2,500.00	9670
Infinity	7189	1895	3001366	\$697.50	9760
Metropolis Parking	4566148A	1896	3001368	\$1,050.00	9400
Allo (formerly Avid)	357652	1897	3001369	\$316.02	9180
J Wilbur Company	96163	1898	ACH	\$265.00	9100
IGX Solutions (GMS)	364962	1899	3001370	\$3,216.00	9640
IGX Solutions (GMS)	366653	1900	3001371	\$11,000.00	9640
Mainmark	2520-Aug and Sept Billing	1901	ACH	\$15,845.02	9540
Bruce Eddy	home depot reimbursement	1902	ACH	\$55.14	9400
Gibbs (Lease for printer)	244463	1903	3001372	\$364.68	9140
First National Bank Credit Card - Business Account	Aug 2025 Billing	1904	ACH	\$3,169.70	
True to Form Media	Videographer for resilient minds	Hand Check	1005	\$281.25	9300
Subtotal Administration				\$42,755.31	
Provider Initiatives					
Integrus	82	ACH	ACH	\$6,000.00	
Subtotal Initiatives				\$6,000.00	
Grand Total				\$48,755.31	

Sandra Jiles

Sandra Jiles (Oct 21, 2025 14:58:13 CDT)

Sandy Jiles, Chairperson

06/03/25 Disbursements

Jackson County Community Mental Health Fund

	Distribution	Category	Initiated	Settled
The Family Conservancy	19,278.00	VBP	06/03/2025	06/04/2025
JCCMHF	19,278.00	Payment		Disbursed

06/04/25 Disbursements

Jackson County Community Mental Health Fund

	Distribution	Category	Initiated	Settled
BFMA	45,200.00	MHFSP	06/04/2025	06/06/2025
Benilde Hall	32,533.50			
Jewish Vocational Serv	109,481.00			
Reconciliation Service	129,950.00			
Youth Ambassadors	19,300.00			
DeLa Salle	25,000.00			
RDI - CIT	51,250.00			
ReDiscover CIT Coord	37,000.00			
JCCMHF	449,714.50			
Hope House	154,100.00	MHFDV	06/04/2025	06/06/2025
MOCSA	126,987.50			
Newhouse	97,300.00			
Rose Brooks	154,650.00			
JCCMHF	533,037.50			

06/23/2025 Disbursements

Jackson County Community Mental Health Fund

	Distribution	Category	Initiated	Settled
Mattie Rhodes	4,000.00	Innovations	06/23/2025	06/24/2025
Samuel Rodgers	40,000.00			
University Health	37,500.00			
Reconciliation Services	15,030.00			
JCCMHF	96,530.00			Disbursed

Sandra Jiles

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06/26/25 Disbursements
Jackson County Community Mental Health Fund

	Distribution	Category	Initiated	Settled
Sheffield Place	85,975.00	MHFCF	06/26/2025	06/27/2025
FosterAdopt Connect	75,486.00			
Operation Breakthrough	56,700.00			
Cornerstones	382,427.75			
Crittenton	62,865.50			
Niles	257,900.00			
Steppingstone	142,843.75			
CAPA	102,900.00			
Children's Place	76,000.00			
JCCMHF	1,243,098.00			Disbursed
ReDiscover	370,850.00	MHFSN	06/26/2025	06/27/2025
Family Conservancy	45,572.50			
KC Care Clinic/RW [KC Care Health Center]	23,000.00			
University Health BH	328,825.00			
Mattie Rhodes	61,795.00			
Burrell-Comprehensive	343,400.00			
Samuel Rodgers	39,850.00			
Swope	262,525.00			
Jewish Family Services	34,588.00			
ReStart	100,000.00			
JCCMHF	1,610,405.50			Disbursed
Sisters In Christ Y1	25,000.00	MHFPP	06/26/2025	06/27/2025
JCCMHF	25,000.00			Disbursed

X Sandra Jiles
Sandra Jiles (Oct 21, 2025 14:58:13 CDT)

Sandra Jiles

07/09/2025 Disbursements
Jackson County Community Mental Health Fund

	Distribution	Category	Initiated	Settled
Child Protection Center	37,266.67	MHFPP	07/09/2025	07/10/2025
JCCMHF	37,266.67			Disbursed

Sandra Jiles
Sandra Jiles (Oct 21, 2025 14:58:13 CDT)

Sandra Jiles

08/11/25 Disbursements
Jackson County Community Mental Health Fund

	Distribution	Category	Initiated	Settled
Benilde Hall	8,233.00	VBP Payments	08/11/2025	08/12/2025
Hope House	36,536.00			
Jewish Vocational	10,857.00			
MOCSA	42,764.00			
Newhouse	28,233.00			
Reconciliation	15,449.00			
Rose Brooks	71,399.00			
JCCMHF	213,471.00			Disbursed

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Sandra Jiles (Oct 21, 2025 14:58:13 CDT)

Sandra Jiles

08/27/25 Disbursements

Jackson County Community Mental Health Fund

	Distribution	Category	Initiated	Settled
Sheffield Place	85,975.00	Children and Family	08/27/2025	09/03/2025
FosterAdopt Connect	75,486.00			
Operation Breakthrough	56,700.00			
Cornerstones	382,427.75			
Crittenton	62,865.50			
Niles	257,900.00			
Steppingstone	142,843.75			
CAPA	102,900.00			
Children's Place	76,000.00			
JCCMHF	1,243,098.00			Disbursed
ReDiscover	370,850.00	Safety Net	08/27/2025	09/03/2025
Family Conservancy	45,572.50			
KC Care Clinic/RW [KC Care Health Center]	23,000.00			
University Health BH	328,825.00			
Mattie Rhodes	61,795.00			
Burrell-Comprehensive	343,400.00			
Samuel Rodgers	39,850.00			
Swope	239,525.00			
Jewish Family Services	34,588.00			
ReStart	100,000.00			
JCCMHF	1,587,405.50			Disbursed
Sisters In Christ	24,005.00	Innovation	08/27/2025	08/28/2025
The Children's Place	24,856.50			
JCCMHF	48,861.50			Disbursed
Sisters In Christ	25,000.00	Pilot Project	08/27/2025	08/28/2025
Amethyst Place	25,000.00			
JCCMHF	50,000.00			Disbursed

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Sandra Jiles (Oct 21, 2025 14:58:13 CDT)

Sandra Jiles



2026 Preliminary Financial Plan - September 25, 2025

Mental Health Tax Levy Revenue	2025		2026	
Assessed Valuation (\$B) (a)	17.4		18.3	final
Levy Rate (b)	0.000974		0.000969	final
Collection Rate + Fees (c)	0.92		0.89	
Revenue = (a x b) x c	15,557,659		15,775,396	
Assets		July YTD		
Current Year Tax Collections	15,557,659 52%	15,070,640.00	15,775,396	51%
Delinquent Tax Collections	250,000 1%	243,341.00	250,000	1%
Other Collections	1,300,000 4%	1,421,958.00	1,300,000	4%
Late Fees: Tax Collections	120,000 0%	104,838.00	120,000	0%
Interest: Investments	225,000 1%	694,705.00	300,000	1%
Prior Year Ending Balance	2,300,000 8%		2,000,000	7%
Prior Year Ending Investments	10,000,000 34%		11,000,000	36%
Total Assets	29,752,659 100%	17,535,482.00	30,745,396	100%
Allocations				
Children's Treatment Centers	4,028,800 21%	1,781,209.00	4,230,240	21%
Community-Based	1,536,500 8%	599,555.00	1,613,325	8%
Domestic and Sexual Violence	1,512,133 8%	533,038.00	1,587,740	8%
Education: School	100,000 1%	25,000.00		
Families and Children	1,824,000 10%	821,743.00	1,915,200	9%
Safety Net	5,473,800 29%	2,736,900.00	5,747,490	28%
Support Services	355,867 2%	45,200.00	373,660	2%
Prior Year Performance Bonus	1,600,000 9%	1,017,858.00	1,800,000	9%
Pilot Projects	400,000 2%	112,267.00	400,000	2%
Discretionary Projects (in-network)	500,000 3%	178,290.00	500,000	2%
Community Events			50,000	0%
Community Grants (out-of-network)	- 0%		500,000	2%
Total Program Allocations	17,331,100 92%	7,851,060.00	18,717,655	92%
Administration	1,422,387 8%	\$ 709,828.00	1,696,350	8%
Billing, Grants Mgt IT				
Total Allocations	18,753,487 100%	\$ 8,560,888.00	20,414,005	100%
Board Designated				
Technical Support/Evaluation	350,000	88,250.00	350,000	3%
Agency Emergency/Contingency	200,000	-	200,000	2%
Declared Disaster	250,000	-	250,000	2%
Special Initiatives	5,199,172	102,200.00	4,531,391	44%
Reserve	5,000,000		5,000,000	48%
Total Board Designated	10,999,172	190,450.00	10,331,391	100%
Recap Assets and Expenditures				
Allocated	18,753,487 63%		20,414,005	66%
Board Designated	10,999,172 37%		10,331,391	34%
Total Assets	29,752,659 100%		30,745,396	100%

DRAFT

Preliminary Administrative Expenses	2025	July YTD	2026
Salaries			
Subtotal	\$ 854,724	\$ 405,174	\$ 913,089
Employee Benefits			
Subtotal	\$ 127,292	\$ 51,546	\$ 167,449
Insurance			
Subtotal	\$ 10,805	\$ 10,837	\$ 11,998
Office/Admin Expenses			
Subtotal	\$ 126,066	\$ 71,327	\$ 129,522
Professional Fees			
Subtotal	\$ 110,800	\$ 44,801	\$ 113,792
Meetings, Staff Development			
Subtotal	\$ 45,000	\$ 23,687	\$ 50,500
Technology			
Subtotal	\$ 268,500	\$ 87,194	\$ 275,000
Capital Expenditures			
Subtotal	\$ 10,000	\$ 15,262	\$ 10,000
Contingency	\$ 25,000	\$ -	\$ 25,000
Subtotal	\$ 1,578,187	\$ 709,828	\$ 1,696,350
9691 Grant Mgt System			
Total	\$ 1,578,187	\$ 709,828	\$ 1,696,350

Assets, Expenses, Revenue	
Assets at 12/31/2025	\$ 13,000,000
2026 Program Allocations	18,717,655
2026 Operating Expenses	1,686,350
Revenue Needed	(7,404,005)
Tax Revenue Forecast	15,577,307

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**JACKSON COUNTY COMMUNITY MENTAL
HEALTH FUND**

BASIC FINANCIAL STATEMENTS
and
SUPPLEMENTARY INFORMATION

FOR THE YEARS ENDED DECEMBER 31, 2024 and 2023
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JACKSON COUNTY COMMUNITY MENTAL HEALTH FUND

FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

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INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the accompanying modified cash basis financial statements of the governmental activities of the Jackson County Community Mental Health Fund (the Organization), as of and for the years ended December 31, 2024 and 2023, and the related notes to the financial statements, which collectively comprise the Organization's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the modified cash basis financial position of the governmental activities of the Jackson County Community Mental Health Fund as of December 31, 2024 and 2023, and the changes in modified cash basis financial position for the years then ended in accordance with the modified cash basis of accounting described in Note 2.

Basis for Opinion

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

Emphasis of Matter-Basis of Accounting

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

Emphasis of Matter-Basis of Presentation

As discussed in Note 2, the financial statements present only the governmental activities and do not purport to, and do not present fairly the financial position of the Organization's general fund, as of December 31, 2024 and 2023, or the changes in its financial position for the years then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

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Responsibilities of Management for the Financial Statements

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July XX, 2025, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

Marr and Company, P.C.
Certified Public Accountants

Kansas City, Missouri
July XX, 2025

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MANAGEMENT'S DISCUSSION AND ANALYSIS

The following discussion and analysis is a supplement required by the Governmental Accounting Standards Board (GASB). It is a summary, and to gain a thorough understanding of the Jackson County Community Mental Health Fund's (Organization) finances, the audited financial statements and notes should be read in conjunction with this summary. The audited 2024 financial statements were reviewed by staff, the Finance and Internal Committee, and the Board of Trustees (Board). A Certified Public Accountant prepares monthly statements and there is no delay in addressing questions or issues. The opinion in the attached audit is unmodified.

Organization

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

Financial Analysis

The Organization's maximum levy rate of thirteen and three tenths (13.3) cents per one hundred dollars assessed valuation was approved by voters in 1991. That rate is reduced by the Hancock Amendment to the Missouri Constitution. Levy rates are calculated each year by the Jackson County Department of Finance and Purchasing and approved by the Jackson County Legislature. The Organization's tax levy rates for the years ended December 31, 2024 and 2023 were 9.53 and 11.13 cents, respectively, per \$100 of assessed valuation.

The table below compares all sources of revenue for 2024 and 2023. Current tax collections are the largest source of revenue for both years. Differences in other revenue sources reflect the trend of increased property valuation. Longer-term investments and more favorable interest rates yielded higher investment earnings in 2024.

Revenue Sources	2024		2023	
Current tax collections	14,705,029	83%	14,288,739	87%
Delinquent tax collections	353,272	2%	307,805	2%
Delinquent tax late fees	169,245	1%	149,166	1%
Other collections	1,641,692	5%	1,347,826	8%
Investment earnings	912,392	9%	393,773	2%
Miscellaneous income	8,107	<1%	198	<1%
Total revenues	17,789,737	100%	16,487,507	100%

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

Allocations	2024		2023	
Safety net	5,541,360	35%	3,675,023	30%
Children and Families	4,797,484	30%	4,352,851	36%
Domestic and sexual violence	1,148,300	7%	934,956	8%
Pilot Programs	286,000	2%	150,000	1%
Special Populations	754,233	5%	669,703	5%
Discretionary Projects	142,143	1%	222,287	2%
Prior Year Performance Bonus	1,230,443	8%	630,586	5%
Prior Year Allocations	376,411	2%	117,283	1%
Board designated	407,972	3%	356,986	3%
Administrative expenses	1,385,479	9%	1,095,737	9%
Total	16,069,825	100%	12,205,412	100%

Most allocations increased from 2023 to 2024. This is due to several factors, most notably increased utilization of funds. Higher spending by provider agencies resulted in fewer deductions of unspent prior year funds from current-year contract amounts (the Organization's contracts do not permit carryover of unspent funds). Higher utilization also led to several requests for increased funding. Overall, the trend of higher utilization of funds after the Covid-19 Pandemic is viewed positively by the organization. The large increase in performance bonuses reflects continued program development, in which a third cohort of agencies moved from training to implementation.

Administrative expenses are budgeted as an allocation within the Organization's financial planning. The major sources of administrative cost increases in 2024 were an anticipated new staff position, employee cost-of-living adjustments and anticipated health insurance costs. Other increases included leasehold improvements and technology costs.

OVERVIEW OF THE FINANCIAL STATEMENTS PRESENTATION

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

The Statement of Net Position reports information about the Organization's financial status as of December 31, 2024 and 2023. The statement helps to demonstrate how the Organization's assets and liabilities changed due to the year's operating activities. This financial statement includes all assets and liabilities using a modified cash basis of accounting.

The Statement of Activities presents all Organization revenues, allocations and administrative expenses for the fiscal years ended December 31, 2024 and 2023. The differences between revenue and expenditures during the year represent the changes in net position. Over time, increases and decreases in net position measure the Organization's financial position. Changes in net position are reported on a modified cash basis of accounting.

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

The Other Information section provides additional data regarding cash flows and schedules of provider allocation expenditures for the years ended December 31, 2024 and 2023.

GOVERNMENT-WIDE STATEMENTS

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

CONTACTING THE ORGANIZATION

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

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

BASIC FINANCIAL STATEMENTS

JACKSON COUNTY COMMUNITY MENTAL HEALTH FUND
STATEMENTS OF NET POSITION - MODIFIED CASH
AS OF DECEMBER 31, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
ASSETS		
Cash	\$ 10,327,659	\$ 9,142,244
Certificates of Deposit	11,669,166	11,702,586
Security Deposits and Other	3,750	3,750
Capital Assets, Net	-	28,285
Total Assets	<u>\$ 22,000,575</u>	<u>\$ 20,876,865</u>
 LIABILITIES		
Other Liabilities	<u>\$ 6,561</u>	<u>\$ 3,421</u>
 DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue-Property Taxes	<u>7,649,011</u>	<u>8,248,353</u>
 NET POSITION		
Net Investment In Capital Assets	-	28,285
Restricted Net Position	14,345,003	12,596,806
Total Net Position	<u>14,345,003</u>	<u>12,625,091</u>
 Total Liabilities, Deferred Inflows and Net Position	<u>\$ 22,000,575</u>	<u>\$ 20,876,865</u>

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See the accompanying notes to the basic financial statements.

JACKSON COUNTY COMMUNITY MENTAL HEALTH FUND
STATEMENTS OF ACTIVITIES - MODIFIED CASH
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
REVENUES		
Current Tax Collections	\$ 14,705,029	\$ 14,288,739
Delinquent Tax Collections	353,272	307,805
Delinquent Tax Collections - Late Fees	169,245	149,166
Other Collections	1,641,692	1,347,826
Total Tax Collections	<u>16,869,238</u>	<u>16,093,536</u>
Interest Income - Investments	912,392	393,773
Miscellaneous Income	8,107	198
Total Revenues	<u>17,789,737</u>	<u>16,487,507</u>
PROVIDER ALLOCATIONS		
Safety Net	5,541,360	3,675,023
Children and Families	4,797,484	4,352,851
Domestic and Sexual Violence	1,148,300	934,956
Pilot Projects	286,000	150,000
Special Populations	754,233	669,703
Discretionary Projects	142,143	222,287
Prior Year Performance Bonus	1,230,443	630,586
Prior Year Allocations	376,411	117,283
Total Provider Allocations	<u>14,276,374</u>	<u>10,752,689</u>
BOARD DESIGNATED ALLOCATIONS		
Technical Support and Evaluation	136,000	135,800
Special Initiatives	226,972	221,186
Emergency Distributions	45,000	-
Disaster Response	-	-
Total Board Designated Allocations	<u>407,972</u>	<u>356,986</u>
ADMINISTRATIVE EXPENSES		
Personnel Costs	680,921	622,799
Employee Benefits	120,767	128,433
Insurance	6,327	11,566
Office/Administrative Expense	131,161	119,249
Professional Fees	117,621	83,766
Staff/Board Meeting and Development	29,925	29,519
Technology Costs	145,073	90,566
Transportation	-	7,144
Capital Expenditures	125,399	-
Capital Assets Written-off	28,285	-
Depreciation	-	2,695
Total Administrative Expenses	<u>1,385,479</u>	<u>1,095,737</u>
Total Expenses	<u>16,069,825</u>	<u>12,205,412</u>
Change In Net Position	1,719,912	4,282,095
NET POSITION, BEGINNING OF YEAR	<u>12,625,091</u>	<u>8,342,996</u>
NET POSITION, END OF YEAR	<u><u>\$ 14,345,003</u></u>	<u><u>\$ 12,625,091</u></u>

See the accompanying notes to the basic financial statements.

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**JACKSON COUNTY COMMUNITY MENTAL HEALTH FUND
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2024 AND 2023**

NOTE 1 – ORGANIZATION

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Change in Accounting Policy

During 2024, the Organization implemented a change in accounting policy related to the treatment of capital assets. In prior years, capital assets were capitalized and depreciated over their estimated useful lives in accordance with the Organization's capitalization policy. Beginning in 2024, the Organization elected to expense all capital asset purchases at the time of acquisition.

This change was made due to the minimal nature of the Organization's capital asset holdings and the resulting cost-benefit considerations with tracking and depreciating such assets. Management believes this approach more accurately reflects the financial position and operating activities of the Organization.

As a result of this change, all previously reported capital assets have been removed from the Statement of Net Position, resulting in a non-recurring charge of \$28,285, which is reflected in the Statement of Activities for the year ended December 31, 2024. The change has been applied prospectively, and prior periods have not been restated.

Capital Assets

Previous capital asset purchases are reflected at cost in the 2023 financial statements and were being depreciated using the straight-line method over the following estimated useful lives:

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

Basis of Presentation

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

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

JACKSON COUNTY COMMUNITY MENTAL HEALTH FUND
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2024 AND 2023

Measurement Focus and Basis of Accounting

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

Deferred Inflows of Resources

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

Net Position Classifications

Net position is classified into the following three components:

Net investment in capital assets – consisting of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgage notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets (2023 only).

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

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

Cash Equivalents

The Organization considers investment instruments purchased with original maturities of 90 days or less to be cash equivalents.

Use of Estimates

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

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**JACKSON COUNTY COMMUNITY MENTAL HEALTH FUND
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2024 AND 2023**

Operating Lease.

Management has assessed the requirements, potential effects, and relevance of GASB Statement No 87, Leases, regarding the recognition of a "right-of-use asset" and lease liability on the Statement of Net Position. Based on this evaluation, management has determined that the adoption of this pronouncement would not provide significant benefits nor improve the relevance and reliability of the Organization's financial statements. Management will annually evaluate statement's effects on financial reporting if it has lease arrangements. The Organization reports its lease activities under the former guidance (see Note 8).

NOTE 3 – ECONOMIC DEPENDENCY

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

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

NOTE 4 – CONCENTRATION OF CREDIT RISK

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

NOTE 5 – TAX COLLECTIONS (REVENUE)

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

Assessed values are established by the Jackson County Assessor subject to review by the County's Board of Equalization and State Tax Commission. The assessed value for real property, including railroad and utility properties, located in the County as of January 1, 2023, on which the fiscal 2024 levy was based was \$17,584,339,191. The assessed value for real property, including railroad and utility properties, located in the County as of January 1, 2022, on which the fiscal 2023 levy was based, was \$14,140,886,042.

The Organization's levy rates for the years ended December 31, 2024 and 2023 were 9.53 and 11.13 cents, respectively, per \$100 of assessed valuation for the operation and maintenance of community mental health centers, mental health clinics and other comprehensive mental health services.

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**JACKSON COUNTY COMMUNITY MENTAL HEALTH FUND
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2024 AND 2023**

NOTE 6 – BANKING ARRANGEMENT

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

NOTE 7 – CERTIFICATES OF DEPOSIT

At December 31, 2024, the Organization owned the following Certificates of Deposit issued by the Bank which are stated at cost:

<u>Purchase Date</u>	<u>Maturity Date</u>	<u>Amount</u>	<u>Rate</u>
January 22, 2024	January 18, 2025	\$ 5,212,689	4.50%
July 17, 2024	January 18, 2025	2,366,231	4.50%
December 28, 2024	June 28, 2025	<u>4,090,246</u>	3.96%
		<u>\$11,669,166</u>	

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

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

NOTE 8 – OPERATING LEASE

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

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**JACKSON COUNTY COMMUNITY MENTAL HEALTH FUND
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2024 AND 2023**

The future minimum lease payments under this lease are:

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

Rent expense was \$81,808 and \$91,794 for the years ended December 31, 2024 and 2023, respectively.

NOTE 9 – RETIREMENT PLAN

The Organization provides a 403(b) retirement plan under which full-time employees who have completed one year of service are eligible to participate. Eligible employees may elect to defer a percentage of their wages, subject to statutory limitations. The Organization will match 100% of employee contributions up to 5% of employee wages. The employer contribution expense was \$26,597 and \$27,292 in 2024 and 2023, respectively.

NOTE 10 – RISK MANAGEMENT

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

NOTE 11 – TAX ABATEMENTS

The Organization is subject to property tax diversion and abatement through various programs implemented by municipalities within Jackson County, Missouri. The programs include Tax Increment Financing, Chapter 99, Chapter 100, Chapter 353, and Enhanced Enterprise Zone. The proliferation of these programs by municipalities in Jackson County have a major impact on Organization revenue. The chart below presents statutory authority, scope of the program, financial impact of each incentive program on the Organization, and the aggregate impact, for the years ended December 31, 2024 and 2023.

Incentive Program	Scope	Financial Impact 2024	Financial Impact 2023
Tax Increment Financing (TIF) RSMo 99.800	Municipalities establish an authority to approve the capture of up to 100% of the incremental increase in property taxes above the property taxes generated by the property prior to redevelopment, called payments in lieu of taxes (PILOTs). Tax is diverted to the project rather than being abated.	\$579,222	\$693,803

**JACKSON COUNTY COMMUNITY MENTAL HEALTH FUND
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2024 AND 2023**

Chapter 99 RSMo 99.300	Municipalities establish a Land Clearance for Redevelopment Authority to approve redevelopment plans for blighted areas. The Authority can utilize the power of eminent domain to acquire property, assist relocation, construct public improvement, or abate taxes on improvements for up to twenty-five years.	70,907	55,948
Chapter 100 RSMo 100.010	Municipalities issue Industrial Development Bonds, which are revenue bonds used to finance projects for private corporations, partnerships or individual companies. Because title to the property is held in the name of the government during the lease term, the property acquired with the bond proceeds is tax exempt, which effectively results in tax abatement for the company. Standard abatement is up to 50% of the property tax for ten (10) years.	244,483	232,111
Chapter 353 RSMo 353.030	Municipalities form a for-profit Urban Redevelopment Corporation to redevelop blighted areas by abating some or all of the property taxes for up to twenty-five years. Tax abatement may also be extended to adjacent property when it is necessary for redevelopment.	430,265	381,276
Enhanced Enterprise Zones (EEZ) RSMo 135.950	Geographic areas are designated by local governments and certified by the Missouri Department of Economic Development. EEZ is a discretionary program that offers state tax credits, accompanied by local real property tax abatement, to encourage job creation in a blighted area. Tax credits may be provided each year for up to five tax years after the project commences operations.	66,887	41,931
Multi- Abatement	Certain properties have been classified as Multi-Abatement in which more than one abatement applies.	148,617	148,288
Total Financial Impact		\$1,540,381	\$1,553,357

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**JACKSON COUNTY COMMUNITY MENTAL HEALTH FUND
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2024 AND 2023**

NOTE 12 – DATE OF MANAGEMENT’S REVIEW

In preparing these financial statements, management has evaluated events and transactions for potential recognition or disclosure through July 29, 2025. No significant matters were identified for disclosure during this evaluation.

OTHER INFORMATION

JACKSON COUNTY COMMUNITY MENTAL HEALTH FUND
SCHEDULES OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
Cash Flows From Operating Activities		
Change In Net Position	\$ 1,719,912	\$ 4,282,095
Adjustments to Reconcile Change In Net Position		
To Net Cash Provided By (Used In) Operating Activities:		
Depreciation	-	2,695
Capital Assets Written-off	28,285	-
Changes In Operating Assets, Liabilities, and		
Deferred Inflows Of Resources:		
(Increase)/Decrease in Security Deposits and Other	-	-
Increase/(Decrease) in Other Liabilities	3,140	3,421
Increase/(Decrease) in Unavailable Revenue	(599,342)	446,958
Net Cash Provided By (Used In) Operating Activities	<u>1,151,995</u>	<u>4,735,169</u>
Cash Flows From Investing Activities		
Purchase of Capital Assets	-	(25,258)
Purchase of Certificates of Deposit	(4,399,848)	(35,861,451)
Maturity of Certificates of Deposit	4,433,268	28,572,099
Net Cash Provided By (Used In) Investing Activities	<u>33,420</u>	<u>(7,314,610)</u>
Increase (Decrease) In Cash	1,185,415	(2,579,441)
Cash, Beginning Of Year	9,142,244	11,721,685
Cash, End Of Year	<u>\$ 10,327,659</u>	<u>\$ 9,142,244</u>

**JACKSON COUNTY COMMUNITY MENTAL HEALTH FUND
SCHEDULES OF PROVIDER ALLOCATIONS
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023**

	2024	2023
SAFETY NET		
Comprehensive Mental Health Services/Burrell	\$ 1,200,000	\$ 612,757
Family Conservancy	76,711	104,833
Jewish Family Services	109,985	54,207
KC Care Clinic - Ryan White	66,210	41,010
Mattie Rhodes Center	236,020	239,275
Rediscover, Inc.	1,376,400	1,228,135
Restart	399,750	166,100
Samuel Rodgers	130,550	120,603
Swope Health Services	812,304	557,621
University Health (TMC)	1,133,430	550,482
	<u>5,541,360</u>	<u>3,675,023</u>
CHILDREN AND FAMILIES		
Child Abuse Prevention Association (CAPA)	310,100	249,450
Child Advocacy Services Center (The Children's Place)	292,650	274,907
Cornerstones of Care	1,538,750	1,478,275
Crittenton Children's Center	567,434	499,128
FosterAdopt Connect	439,000	208,391
KVC Niles	650,000	597,600
Operation Breakthrough	191,600	200,900
Sheffield Place	309,200	309,200
Steppingstone	498,750	535,000
	<u>4,797,484</u>	<u>4,352,851</u>
DOMESTIC AND SEXUAL VIOLENCE		
Hope House	302,000	220,927
Metropolitan Organization to Counter Sexual Abuse (MOCSA)	319,000	255,600
Newhouse	209,300	156,429
Rose Brooks Center	318,000	302,000
	<u>1,148,300</u>	<u>934,956</u>
PILOT PROJECTS		
Child Protection Center	101,000	50,000
De La Salle	100,000	50,000
Sisters in Christ	25,000	-
Youth Ambassadors	60,000	50,000
	<u>286,000</u>	<u>150,000</u>
SPECIAL POPULATIONS		
Benilde Hall	138,727	174,277
Budget and Financial Management Assistance (BFMA)	120,500	120,500
Jewish Vocational Services	159,406	100,326
Reconciliation Services	265,300	204,300
ReDiscover	70,300	70,300
	<u>754,233</u>	<u>669,703</u>

**JACKSON COUNTY COMMUNITY MENTAL HEALTH FUND
SCHEDULES OF PROVIDER ALLOCATIONS
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023**

	<u>2024</u>	<u>2023</u>
DISCRETIONARY PROJECTS		
Child Abuse Prevention Association (CAPA)	\$ 37,900	\$ 46,920
Cornerstones of Care	6,995	-
Culture Journey	7,950	4,200
Evaluation - J. Brook	-	40,967
Lead to Read	12,450	-
KVC Niles	-	49,000
Mattie Rhodes	20,000	3,000
MetroCouncil	-	4,000
Newhouse	-	22,500
Operation Breakthrough	3,898	-
Rose Brooks Center	52,950	-
Samuel Rodgers	-	50,000
Steppingstone	-	1,700
	<u>142,143</u>	<u>222,287</u>
PRIOR YEAR PERFORMANCE BONUS		
Benilde Hall	9,482	-
Child Abuse Prevention Association (CAPA)	23,594	18,958
Child Advocacy Services Center (The Children's Place)	42,942	16,586
Comprehensive Mental Health Services/Burrell	90,348	63,244
Cornerstones of Care	160,586	118,254
Crittenton	65,444	32,686
Family Conservancy	7,626	7,120
Foster Adopt Connect	77,090	10,771
Hope House	48,933	21,336
Jewish Family Services	18,598	6,562
Jewish Vocational	3,491	-
KC Care Clinic - Ryan White	5,502	-
KVC Niles	44,621	-
Mattie Rhodes	17,966	18,942
Metropolitan Organization to Counter Sexual Abuse (MOCSA)	15,954	-
Newhouse	26,700	11,889
Operation Breakthrough	16,072	-
Reconciliation Services	15,735	-
ReDiscover	169,691	98,251
ReStart	13,469	9,895
Rose Brooks Center	65,265	21,957
Samuel Rodgers	9,477	-
Sheffield Place	56,285	24,735
Steppingstone	52,254	42,800
Swope Health Services	91,744	54,794
University Health (TMC)	81,574	51,806
	<u>1,230,443</u>	<u>630,586</u>
PRIOR YEAR ALLOCATION DISBURSED IN CURRENT YEAR	<u>376,411</u>	<u>117,283</u>
TOTAL PROVIDER ALLOCATIONS	<u><u>\$ 14,276,374</u></u>	<u><u>\$ 10,752,689</u></u>

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the modified cash basis financial statements of the governmental activities of the Jackson County Community Mental Health Fund (the Organization), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Organization's basic financial statements, and have issued our report thereon dated July XX, 2025.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

July XX, 2025

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July XX, 2025

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

We have audited the modified cash basis financial statements of the governmental activities of the Jackson County Community Mental Health Fund (the Organization) for the year ended December 31, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter dated November 15, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Organization are described in Note 2 to the financial statements. As described in Note 2 to the financial statements, the Organization changed its accounting policy to no longer recognize capital assets and the related depreciation. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period under the modified cash basis of accounting.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

In your case, management assesses the Organization's potential liability for pending and threatened litigation. We evaluated the methods, assumptions, and data used to develop the estimates in determining they were reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management in performing and completing our audit.

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Audit Adjustments

Professional standards require us to accumulate all known and likely adjustments identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has recorded all such adjustments. The material adjustments detected as a result of audit procedures and corrected by management were to reclassify \$95,429 of protested taxes recorded in current tax collections, and various provided payment reclassifications. A copy of the adjusting entries is attached.

Disagreements with Management

For the purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated July XX, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a second opinion on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Matters Discussed with Management

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We were not engaged to report on the management's discussion and analysis, the schedules of cash flows, and the schedules of provider allocations, which accompany the financial statements but are not required supplementary information. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

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

Yours truly,

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Jackson County Community Mental Health Fund (CMHF)

Year End: December 31, 2024

Adjusting journal entries

Number	Date	Name	Account No	Debit	Credit
1	12/31/2024	TMC/University Health	5030	283,357.50	
1	12/31/2024	Mattie Rhodes	5040		-20,000.00
1	12/31/2024	Operation Breakthrough	5550		-3,898.00
1	12/31/2024	University Health - Emergency Funds	6007		-283,357.50
1	12/31/2024	Mattie Rhodes	7425	20,000.00	
1	12/31/2024	Operation Breakthrough	9999X	3,898.00	
Revise coding of provider payments.					
2	12/31/2024	Tax Collections	4000	95,388.09	
2	12/31/2024	Income:Protest	4090		-95,429.02
2	12/31/2024	Delinquent Tax	4910	40.93	
Recode protested tax distributions.					

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COMMUNITY
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Supporting equitable and quality mental health care in Jackson County

Human Resources



Code of Conduct and Ethics for Trustees and Officers

Scope

This Code of Conduct and Ethics for Trustees and Officers ("Policy") applies to the trustees and officers ("Covered Persons") of the Board of Trustees of the Jackson County Community Mental Health Fund d/b/a the Community Mental Health Fund ("Board of Trustees," "Community Mental Health Fund" or "CMHF.")

Purpose

The purpose of this Policy is to set forth the Community Mental Health Fund's high standards of conduct and ethics expected of all Covered Persons, and to provide mechanisms for reporting and addressing conduct contrary to those standards. This Policy supplements the Jackson County, Missouri Code of Ethics, Chapter 9,¹ and CMHF's policies applicable to Covered Persons, including, without limitation, Values (220), Mission (222), Confidentiality: General (235), Confidentiality of Non-Public Information (236), and Conflicts of Interest (245).²

Policy

Conflicts of Interest

Covered Persons must avoid conflicts of interest, which arise when a personal or private interest of a Covered Person interferes in any way with interests of CMHF. Covered Persons should also be mindful of, and seek to avoid, conduct which could reasonably be construed as creating an appearance of a conflict of interest. While a situation will be considered a conflict of interest only if that determination is made pursuant to CMHF's Conflicts of Interest Policy, the following are examples of conflicts of interest.

- accepting, or having a member of a Covered Person's immediate family accept, a gift from individuals or entities that deal with CMHF, in cases where the gift is being made in order to influence the actions of the Covered Person in that capacity, or where acceptance of the gift could otherwise reasonably create the appearance of a conflict of interest;
- benefiting financially from a decision a Covered Person makes in that capacity, including indirect benefits such as to family members or businesses with which

¹ <https://www.jacksongov.org/files/sharedassets/public/v1/departments/ethics-human-relations-amp-citizen-complaints/jackson-county-ethics-code-pdf.pdf>

² Because of their specific purposes, this Policy and such other CMHF policies will remain separate, stand-alone policies and thus separately applied.

the Covered Person is closely associated or in which he or she has a material financial interest; and

- exploiting a Covered Person's position or other relationship with CMHF, or opportunities that are discovered through a Covered Person's position or use of CMHF's property or information, for his or her personal benefit or the benefit of a third party.

Covered Persons must promptly disclose potential conflicts of interest in accordance with CMHF's Conflicts of Interest Policy, which provides procedures for determining whether a conflict of interest exists and if present, addressing the conflict of interest.

Confidentiality

Covered Persons are required to maintain the confidentiality of all non-public information obtained through their trustee or officer position absent the permission of the Board of Trustees to disclose that information. Accordingly, (i) no Covered Person may use any such confidential information for his or her personal benefit or to benefit a third party, and (ii) no Covered Person may disclose any such confidential information to a third party, either during or after his or her service as a Covered Person, except with authorization of the Board of Trustees or as may be otherwise required by law.

Legal, Ethical and Professional Conduct

In conducting CMHF's affairs and in private affairs outside CMHF which in any way could affect CMHF, Covered Persons must at all times (i) comply with the letter and spirit/intent of applicable laws, whether civil or criminal, and the highest standards of ethical conduct, and (iii) maintain professionalism, practice decorum³ and treat others with dignity and respect.

Violations

An alleged violation of this Policy will be investigated by the Chair of the Board (or, if he or she is the person alleged to have violated this Policy or otherwise has a conflict of interest, a Covered Person selected by the Board of Trustees), to determine if the allegation is true and any violation is material, and what actions, if any, should be taken, including but not limited to, (i) referring the matter to CMHF's legal counsel to determine the legal ramifications and disclosure obligations relating to the violation, (ii) assessing whether the violation affects the Covered Person's ability to continue serving as a trustee or officer, and (iii) referring any allegations of criminal conduct to the appropriate authorities for investigation or prosecution. Upon the conclusion of its investigation, the Chair of the Board or other Covered Person will promptly report his or her findings and recommendations to the Board of Trustees, which will evaluate those findings and recommendations and if the Board of Trustees considers it appropriate, take disciplinary or corrective action.

³ Trustees and officers engage in deliberation and decision making on complex matters. Personal values, experiences, and opinions will vary. Effective deliberation and a cohesive interpersonal environment require an atmosphere of mutual respect, listening, and polite interaction.



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Supporting equitable and quality mental health care in Jackson County

Value Based Payment



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Accountability and Compliance



QUARTERLY REPORT SUMMARY Period Ending June 30, 2025

%)

Safety Net - Period Ending 6/30/2025							
Agency	Grant Name	2025 Contract	Funds Billed (\$)	Funds Billed (%)	Quarter	2025 Contract Funds Remaining	2024 Contract Billed (%)
CMHS/Burrell	Core Services	\$1,373,600	\$485,115	35%	2	\$ 888,485	117%
Family Conservancy	Core Services	\$211,900	\$72,069	34%	2	\$ 139,831	82%
Jewish Family Services	Core Services	\$152,200	\$54,900	36%	2	\$ 97,300	89%
KC CARE Clinic*	Core Services	\$92,000	\$67,226	73%	2	\$ 24,774	128%
Mattie Rhodes	Core Services	\$296,500	\$142,565	48%	2	\$ 153,935	81%
ReDiscover	Core Services	\$1,483,400	\$509,968	34%	2	\$ 973,432	109%
ReStart	Core Services	\$400,000	\$213,986	53%	2	\$ 186,014	103%
Samuel Rodgers	Core Services	\$159,400	\$92,965	58%	2	\$ 66,435	121%
Swope	Core Services	\$1,050,100	\$605,157	58%	2	\$ 444,943	111%
University Health (TMC)	Core Services	\$1,315,300	\$670,575	51%	2	\$ 644,725	107%
Total		\$6,534,400	\$2,914,526			\$ 3,619,874	
10% or more below spending target							
Met threshold for unspent 2024 (15% or 50K)							

* KC CARE - includes Ryan White

Children & Families Period Ending 6/30/2025							
Agency	Grant Name	2025 Contract	Funds Billed (\$)	Funds Billed (%)	Quarter	2025 Contract Funds Remaining (\$)	2024 Contract Billed (%)
CAPA	Core Services	\$411,600	\$232,858	57%	2	\$ 178,743	107%
Children's Place	Core Services	\$304,000	\$111,724	37%	2	\$ 192,276	121%
Cornerstones of Care	Core Services	\$1,681,200	\$967,527	58%	2	\$ 713,673	90%
Crittenton	Core Services	\$427,000	\$92,812	22%	2	\$ 334,188	69%
FosterAdopt Connect	Core Services	\$439,000	\$132,372	30%	2	\$ 306,628	69%
Niles	Core Services	\$1,031,600	\$483,138	47%	2	\$ 548,462	108%
Operation Breakthrough	Core Services	\$226,800	\$146,455	65%	2	\$ 80,345	109%
Sheffield Place	Core Services	\$343,900	\$133,431	39%	2	\$ 210,469	123%
Steppingstone	Core Services	\$585,000	\$271,260	46%	2	\$ 313,740	97%
Total		\$5,450,100	\$2,571,576			\$ 2,878,524	
10% or more below spending target							
Met threshold for unspent 2024 (15% or 50K)							

6/30/2025							
Consumer Services							
Agency	Grant Name	2025 Contract	Funds Billed (\$)	Funds Billed (%)	Q	2025 Funds Remaining	2024 Billed (%)
BFMA	Core Services	\$90,400	\$29,835	33%	1	\$60,565	100%
JVS	Core Services	\$218,962	\$89,480	41%	1	\$129,482	95%
Reconciliation	Core Services	\$259,900	\$54,875	21%	1	\$205,025	105%
Total		\$569,262	\$174,190			\$395,072	
Domestic and Sexual Violence Services							
Agency	Grant Name	2025 Contract	Funds Billed (\$)	Funds Billed (%)	Q	2025 Funds Remaining	2024 Contract Billed (%)
Hope House	Core Services	\$308,200	\$91,442	30%	1	\$216,758	100%
MOCSA	Core Services	\$322,000	\$113,797	35%	1	\$208,203	79%
Newhouse	Core Services	\$194,600	\$152,325	78%	1	\$42,275	148%
Rose Brooks	Core Services	\$309,300	\$104,676	34%	1	\$204,624	108%
Total		\$1,134,100	\$462,240			\$671,860	
Education and Vocation Services							
Agency	Grant Name	2025 Contract	Funds Billed (\$)	Funds Billed (%)	Q	2025 Funds Remaining	2024 Contract Billed (%)
Genesis*	Core Services	\$28,696	\$13,480	47%	1	\$15,216	64%
De La Salle	Core Services	\$100,000	\$44,815	45%	1	\$55,185	NA
Youth Ambassadors	Core Services	\$38,600	\$8,155	21%	1	\$30,445	NA
Total		\$167,296	\$66,450			\$100,846	

Forensic Services							
Agency	Grant Name	2025 Contract	Funds Billed (\$)	Funds Billed (%)	Q	2025 Funds Remaining	2024 Contract Billed (%)
Benilde	Re-Entry	\$142,800	\$47,545	33%	1	\$95,255	57%
Rediscover	CIT Coordination	\$74,000	\$18,500	25%	1	\$55,500	100%
Total		\$216,800	\$79,450			\$150,755	
Technical Support / Evaluation							
Agency	Grant Name	2025 Contract	Funds Billed (\$)	Funds Billed (%)	Q	2025 Funds Remaining	2024 Contract Billed (%)
RDI	CIT Evaluation	\$136,000	No report	0%	1	\$136,000	100%
Total		\$136,000	No report				
Grand Totals		\$2,223,458	#VALUE!			\$136,000	0%
10% or more below spending target							
Met threshold for unspent 2024 (15% or 50K)							
2024 Unspent (Safety Net):			\$				92,778
2024 Unspent (Children and Family):			\$				477,707
2024 Unspent (Special Populations):			\$				182,792
TOTAL 2024 UNSPENT:			\$				753,277

September 2025 Board Packet

Final Audit Report

2025-10-21

Created:	2025-10-21
By:	Jenn Clark (finance@jacksoncountycare.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAAZX1KGdBRGNWHakSv4NRbKOzR9pJ7hdTI

"September 2025 Board Packet" History

-  Document created by Jenn Clark (finance@jacksoncountycare.org)
2025-10-21 - 5:13:34 PM GMT
-  Document emailed to Sandra Jiles (sejiles50@gmail.com) for signature
2025-10-21 - 5:14:01 PM GMT
-  Email viewed by Sandra Jiles (sejiles50@gmail.com)
2025-10-21 - 7:55:11 PM GMT
-  Document e-signed by Sandra Jiles (sejiles50@gmail.com)
Signature Date: 2025-10-21 - 7:58:13 PM GMT - Time Source: server
-  Agreement completed.
2025-10-21 - 7:58:13 PM GMT