DeKalb County Community Mental Health Board
2500 N. Annie Glidden Rd., Suite B, DeKalb, Illinois 60115

Finance Committee Agenda
February 6, 2024
6:30 p.m.
In-Person Meeting – Conference Room West
Join Zoom Meeting
https://us02web.zoom.us/j/83320276275

Meeting ID: 833 2027 6275

1. Call to Order

2. Approval of the agenda

3. Approval of Minutes
   a. Minutes from January 16, 2024

4. Office Report

5. Public Comment

6. February 2024 Claims Approval – Action Needed

7. Old Business
   a. Grant Year 2025 Grant Process
      i. Updated Business Associate Agreements
   b. Administrative Assistant Wage Correction – Action Needed
   c. Hope Haven Psychiatry Issue - Update

8. New Business
   a. Professional Development Offering – Dr. Tim Wahlberg: Action Needed
   b. State of Illinois – Audit Threshold Requirement Changes: Possible Action
   c. Youth Outlook – Future Outlook Conference Request: Action Needed

9. One-Year & Three-Year Plan Goals

10. Next Meeting date: March 5, 2024, at 6:30 p.m.

11. Adjournment
Committee Members Present: Jane Smith, Meghan Cook, Marilyn Stromborg (via Zoom), Perry Maier
Committee Member Not Present:
Office staff: Deanna Cada, Heaven Allen

1. Call to Order
Ms. Cook called the meeting to order at 6:15 p.m. *

*Due to deteriorating Weather the meeting was started early

2. Approval of Agenda

Ms. Smith moved to approve the agenda, seconded by Mr. Maier. The motion passed unanimously.

3. Approval of Minutes

Ms. Smith moved to approve the minutes of the 12/05/2023 meeting, seconded by Mr. Maier. The motion passed unanimously.

4. Office Report
- Ms. Cada discussed that she is continuing to speak with Dan Templin in regards to the Foundant merge, Ms. Cada states soon there will be a proposal regarding the financial aspect of the plan.
- Ms. Cada shared that, she recently interacted with community member who was having a substantial amount of financial issues regarding their rent. With the help of Family Service Agency Ms. Cada gave direct assistance and the community member was able to keep their home.
- Ms. Cada shared, Safe Passage had their audit and outlined Mental Health Board dollars specifically, Ms. Cada shared it was nice to see that the financial literacy provided to the agencies is helping!

5. Public Comment
No Comment

6. Approval of January 2024 Claims Approval –
   a. Ms. Smith moved to approve January 2024 Agency Claims for the amount of $238,571.66, seconded by Mr. Maier. The motion passed unanimously on a roll call vote. Ms. Smith-Yes, Ms. Cook- Yes, Mr. Maier – Yes
   b. Ms. Smith moved to approve January 2024 Office Claims for the amount of $2,286.01 seconded by Mr. Maier. The motion passed unanimously on a roll call vote. Ms. Smith-Yes, Ms. Cook- Yes, Mr. Maier – Yes

7. Old Business
a. Unallocated Funds Discussion – Vision Grant Program – Possible Action Needed – Ms. Cada discussed with the committee that the board has not utilized much of the unallocated funds, Ms. Cada provided committee members, with a Vision Grant proposal that will be on a rolling basis for current funded agencies to be used within the year.

Ms. Cook moved to forward the Vision Grant Program Proposal to the full board, seconded by Ms. Smith. The motion passed unanimously on a roll call vote. Ms. Smith-Yes, Ms. Cook-Yes, Mr. Maier – Yes

b. Community Investment Funding – Final Report – Ms. Cada reported to the committee that all the money in the Community Investment Fund has been expended.

c. Special One-Time Grant Funding – 3rd Quarter Reports – Ms. Cada reported that most of the money for the Special One-Time Grant Fund has been expended. AID is utilizing the last of their funds to put in a door.

d. First Responder Family Wellness Program Annual Update – Ms. Cada reported that the first Responder Program, which was started in 2018, currently has utilized

8. New Business

a. Grant Year 2025 Grant Application & Process
   i. Draft timeline – Ms. Cada distributed the Draft of the Grant timeline, Committee and board members will have the spreadsheets around March 5th
   b. DCCMHB Fiscal Year 2023 – Fiscal Review – Ms. Cada highlighted that the Mental Health board has not expended their unallocated funds due to higher interest collected, the Board went over on the line-item contribution to agencies, but did not spend almost that amount in special projects.
   c. CACDC/FSA Updates – Possible Action – Ms. Cada shared with the committee that FSA has presented their CACDC Grant request in the amount of $23,100. Ms. Cada described that the CACDC board members will act as an advisory committee. The committee members discussed.

Ms. Cook moved to forward the FSA/CACDC Mid-Year Grant Request to the Full Board, Seconded by Ms. Smith. The motion passed unanimously on a roll call vote. Ms. Smith-Yes, Ms. Cook-Yes, Mr. Maier – Yes

d. Administrative Assistant Classification – Possible Action – Ms. Cada reported to the committee that while looking through the budget book for the County, The Mental Health Administrative Assistant had a beginning salary of $20.53/hr which is higher than the current pay of the Administrative Assistant. Ms. Cada described that if we raise the salary up to the range of the starting position. Ms. Cada will look at the budget and bring a dollar amount to the next finance committee meeting to discuss.

9. One-Year and Three-Year Plan Goals
   e. Awaiting whole Board approval

10. Date of next meeting: February 6, 2024, at 6:30 p.m.

11. Adjournment

Ms. Smith moved for adjournment, seconded by Mr. Maier. The motion passed unanimously.

Respectfully submitted,
BUSINESS ASSOCIATE AGREEMENT

This HIPAA Business Associate Agreement, ("Agreement") dated ______ ("Effective Date") is entered into by and between AGENCY (the "Covered Entity") and DeKalb County Community Mental Health Board, DeKalb IL (the "Business Associate") (each a "Party" and collectively the "Parties").

BACKGROUND AND RECITALS

The purpose of this agreement is to enable the Parties to comply with the Administrative Simplification section of the Health Insurance Portability and Accountability Act of 1996 (42 U.S.C. 1320d-1329d-8), its implementing regulations issued by the U.S. Department of Health and Human Services and HITECH (as defined in Section 2.2) (collectively, "HIPAA"). Capitalized terms used herein but not otherwise defined shall have the meanings ascribed to them in HIPAA.

WHEREAS, the Business Associate may be provided with, have access to, and/or regularly uses, discloses or creates Protected Health Information ("PHI") in its performance of services for the Covered Entity; and

WHEREAS, both Parties are committed to complying with HIPAA;

NOW THEREFORE, the Parties agree as follows:

Section 1. Definitions

1.1 Business Associate. "Business Associate" shall generally have the same meaning as the term "business associate" at 45 CFR 160.103, and in reference to the party to this agreement, shall mean Business Associate.

1.2 Covered Entity. "Covered Entity" shall generally have the same meaning as the term "covered entity" at 45 CFR 160.103, and in reference to the party to this agreement, shall mean Covered Entity.

Section 2. General Obligation and Activities of Business Associate: Business Associate agrees to:

2.1 As of the Effective Date, this Agreement applies to all past, present, and future contracts and relationships between Covered Entity and Business Associate, written or unwritten, formal or informal, in which Covered Entity provides any PHI to Business Associate in any form whatsoever. This Agreement amends all existing agreements between Covered Entity and Business Associate relating to the use or disclosure of PHI whether or not specifically referenced therein. In the event of any conflict or inconsistency between the provisions of this Agreement and the provisions of any other agreement between Covered Entity and Business Associate, relating to PHI, the provisions of this Agreement shall govern unless the parties specifically agree to the contrary in writing.

2.2 The parties acknowledge and agree that the Health Information Technology for Economic and Clinical Health Act and its implementing regulations as amended from time to time ("HITECH") impose new requirements with respect to privacy, security and breach notification. The HITECH provisions applicable to business associates will be collectively referred to as the "HITECH BA Provisions." The provisions of HITECH and the HITECH BA Provisions are hereby incorporated by reference into this Agreement as if set forth in this Agreement in their entirety. Notwithstanding anything to the contrary, the HITECH BA Provisions will be effective: (I) with respect to any security breach notification provision, September 23, 2009; (II) with respect to the other HITECH BA Provisions, February 17, 2010 or HITECH Final Rule, January 17, 2013 and such subsequent date as may be specified in HITECH.

Section 3. Scope of Permitted Uses and Disclosures

3.1 Business Associate acknowledges that Covered Entity is the owner of all PHI that Business Associate receives from or creates or receives on behalf of Covered Entity. Business Associate agrees that it will not use and or disclose PHI other than as permitted or required by the Agreement or as otherwise required by law. Business Associate is permitted to use or disclose PHI as set forth below:

a) Use PHI for the proper management and administration of Business Associate or to carry out the legal responsibilities of Business Associate;

b) Disclose PHI for the proper management and administration of Business Associate, provided that such disclosures are Required by Law, or Business Associate obtains a written confidentiality agreement from the person to whom the information is disclosed obligating such person to (I) keep the information confidential, (II) use or further disclose the information only as Required by Law or for the purpose for which it was disclosed to the person and (III) notify Business Associate of any instances of which it is aware in which the confidentiality of the information may have been
breached;

c) Use PHI to provide Data Aggregation services relating to the Health Care Operations of Covered Entity if required or permitted under Business Associate's agreement with Covered Entity: and

d) De-identify PHI in accordance with 45 CFR 164.514(a)-(c) if permitted by Business Associate's agreement with Covered Entity.

3.2 Business Associate may disclose PHI to, and permit the use of PHI by, its workforce including employees, contractors, subcontractors, agents, or other representatives only if and to the extent directly related to, and necessary for, the performance of services for or on the behalf of the Covered Entity. Disclosure of PHI to and the use of PHI by, contractors, subcontractors, agents and other representatives are also subject to Section 4 below.

3.3 Business Associate represents and warrants that it shall request from Covered Entity no more than the minimum PHI necessary to perform its services for the Covered Entity.

3.4 Business Associate shall not use or disclose PHI in a manner (I) that is inconsistent with the Covered Entity's obligations under HIPAA, or (II) that would violate the HIPAA if disclosed or used in such a manner by the Covered Entity.

Section 4. Use by and Disclosure to Business Associate's Contractors, Subcontractors, Agents, and Representatives

4.1 In accordance with 45 CFR 164.502(e)(1)(ii) and 164.308(b)(2) prior to disclosing any PHI to any contractor, subcontractor, agent, or other representative that is authorized to receive, use, or have access to PHI under Business Associate's agreement with Covered Entity, Business Associate shall require such person to enter into written agreements with its contractors, subcontractors, agents or other representatives obligating them to adhere to the same restrictions and conditions on the use and/or disclosure of PHI that apply to Business Associate under this Agreement. If Business Associate has workforce located outside the United States, Business Associate will obtain Covered Entities written permission before disclosing PHI to those workforce members, subcontractors or agents.


5.1 Business Associate shall use appropriate administrative, technical and physical safeguards to prevent use or disclosure of PHI other than as permitted by this Agreement. In addition, Business Associate will develop, implement, maintain and use appropriate administrative, technical and physical safeguards, in compliance with HIPAA, to preserve the Confidentiality, Integrity, and Availability of the Electronic PHI that Business Associate creates, receives, maintains, or transmits on behalf of Covered Entity.
To prevent any non-permitted or violating use or disclosure of Electronic PHI, Business Associate will document and keep these safeguards current. Business Associate shall document such information about safeguards as Covered Entity may from time to time request. Furthermore, upon request, Business Associate shall give Covered Entity access for inspection and copying to Business Associate's facilities used for maintenance or processing of PHI, and to its books, records, practices, policies and procedures concerning the use and disclosure of PHI for the purpose of determining Business Associate's compliance with its obligations under this agreement.

5.2 If Business Associate conducts Standard Transactions for or on behalf of Covered Entity, Business Associate will comply, and will require each contractor, subcontractor, agent or representative involved with the conduct of such Standard Transactions to comply, with each applicable requirement of 45 CFR Part 162. Business Associate will not enter into, or permit its contractors, subcontractors, agents or representatives to enter into any trading partner agreement in connection with the standard of Standard Transactions for or on behalf of Covered Entity that: (I) changes the definition, Data Condition, or use of a Data Element or Segment in any Standard; (II) adds any Data Elements or Segments to the maximum defined Data Set; (III) uses any code or Data Elements that are marked "not used" in the Standard's Implementation Specification(s) or are not in the Standard's Implementation Specification(s); or (IV) changes the meaning or intent of the Standard’s Implementation Specification(s).

Section 6. Reporting and Mitigating the Effect of Unauthorized Uses and Disclosures

6.1 Business Associate will report to the Privacy Officer of Covered Entity, in writing, any acquisition, access, use or disclosure of PHI that is not permitted or required by this Agreement, without unreasonable delay, but in no event more than five (5) days after discovery by Business Associate of such unauthorized acquisition, access, use or disclosure. This reporting obligation shall include acquisitions, access, uses or disclosures by Business Associate, its employees, contractors, subcontractors, agents, representatives or any third party to which Business Associate disclosed PHI. Without limiting the foregoing, Business Associate shall report the acquisition, access use or disclosure even if it determines that the acquisition, access, use or disclosure does not pose a significant risk of financial, reputational or other harm to the individual who is the subject of PHI.

6.2 Business Associate in accordance with 45 CFR 164.410 shall report to the Privacy Officer of Covered Entity any Security Incident involving PHI of which it becomes aware, without unreasonable delay, but in no event more than five (5) days after Business Associate becomes aware of the Security Incident. Business Associate shall report the Security Incident in the following manner: (I) any actual successful Security Incident will be reported to the Covered Entity in writing without unreasonable delay, and (II) any attempted, unsuccessful Security Incident of which Business Associate becomes aware will be reported to Covered Entity orally or in writing on a reasonable basis as requested by the Covered Entity. If the HIPAA regulations are amended to remove the requirement...
to report unsuccessful attempts at unauthorized access, the requirement hereunder to report such unsuccessful attempts will no longer apply as of the effective date of the amendment. For the purpose of this Section 6.2, "Security Incident" shall mean the attempted or successful unauthorized access, use, disclosure, modification, or destruction of information or interference with systems operations in an information system.

6.3 Business Associate will report to the Privacy Officer of Covered Entity, in writing, any Breach of PHI without unreasonable delay, but in any event no more than five (5) days (or any shorter period required under applicable state law) after discovery by Business Associate of such Breach. This reporting obligation shall include Breaches by Business Associate, its employees, contractors, subcontractors, agents and/or representatives. Each report of a Breach will contain all available information, including: (I) identify the nature of the non-permitted or violating use or disclosure; (II) identify the PHI used or disclosed; (III) identify who made the non-permitted or violating use or disclosure; (IV) identify who received the non-permitted or violating use or disclosure; (V) identify what corrective action the Business Associate took or will take to prevent further non-permitted or violating uses or disclosures; and (VI) identify what Business Associate did or will do to mitigate any harmful effect of the non-permitted or violating use or disclosure; and (VII) provide such other information as Covered Entity may request. In the event all information concerning a Breach cannot be obtained within the time frames described in this Section 6.3, the Business Associate shall supplement its previous report as soon as information becomes available.

Notification to individuals. At the Covered Entities option, the Business Associate will be responsible for notifying individuals of the occurrence when the Covered Entity requires notification and to pay any cost of such notifications, as well as any costs associated with the breach, including but not limited to credit monitoring. The Business Associate must obtain the Covered Entities' approval of the time, manner and content of any such notifications, provide the Covered Entity with copies of the notification, and provide the notification within sixty (60) days after discovery of the breach. The Business Associate shall have the burden of demonstrating to the Covered Entity that all notifications were made as required, including any evidence demonstrating the necessity of any delay beyond the 60 day calendar notification requirement to affected individuals after the discovery of the breach by the Covered Entity or Business Associate.

6.4 Business Associate will work diligently and cooperatively with Covered Entity to establish procedures and to take appropriate steps, to mitigate, to the extent reasonably possible, any harmful effects that are known to Business Associate of any Breach or unauthorized acquisition access, use and/or disclosure of PHI by Business Associate in violation of the requirements of this Agreement. The Business Associate shall be reasonably cooperative with Covered Entity's efforts to seek appropriate injunctive relief or otherwise prevent or curtail such threatened or actual breach, or to recover its PHI, including complying with reasonable Corrective Action Plan.
Section 7. Additional Responsibilities of Business Associate with Respect to PHI

7.1 Business Associate agrees to make its internal practices, books, and records, including policies and procedures, relating to the use and disclosure of PHI received from, or created or received by Business Associate on behalf of, Covered Entity available to the Covered Entity (upon Covered Entity's written request) and/or to the Secretary (of Health & Human Services - HHS), within five (5) business days of receiving such request, or as designated by the Secretary, for purposes of the Secretary determining Covered Entity's compliance with the Privacy Rule and Security Rule. Business Associate shall promptly notify Covered Entity of communications with HHS regarding PHI provided by or created by Covered Entity and shall provide Covered Entity with copies of any information Business Associate has made available to HHS under this provision.

7.2 The Business Associate shall make available to the Covered Entity the information in the Business Associate's possession required for the Covered Entity to make an accounting of disclosures required by 45 CFR §164.528 within five (5) business days of notice by the Covered Entity to the Business Associate that it has received a request for an accounting of disclosures of PHI. At a minimum, the Business Associate shall provide the Covered Entity with the following information: (I) the date of the disclosure, (II) the name of the entity or person who received the PHI, and if known, the address of such entity or person, (III) a brief description of the PHI disclosed, and (IV) a brief statement of the purpose of such disclosure which includes an explanation of the basis for such disclosure. In the event the request for an accounting is delivered directly to the Business Associate, the Business Associate shall within five (5) business days forward such request to the Covered Entity.

a) Business Associate shall retain all PHI throughout the term of this Agreement and shall continue to maintain the information required under this Agreement and shall make available to the Covered Entity the information required for a period of six years after the termination of this Agreement, unless the Covered Entity and Business Associate agree otherwise.

7.3 Within five (5) business days of receiving a request from Covered Entity, Business Associate agrees to provide access, at the request of Covered Entity to PHI in a Designated Record Set, to Covered Entity or, as directed by Covered Entity, to an Individual in order to meet the requirements under 45 CFR§ 164.524.

7.4 Business Associate agrees, within five (5) business days of receiving a request from Covered Entity, to make any amendment(s) to PHI in a Designated Record Set that the Covered Entity directs or agrees to pursuant to 45 CFR § 164.526.

7.5 In the event Business Associate receives a subpoena or similar notice or request from any judicial, administrative or other party which would require the production of PHI received from, or created for, the Covered Entity, Business Associate shall promptly forward a copy of such subpoena, notice or request to Covered Entity to
afford Covered Entity the opportunity to timely respond to the demand for its PHI as Covered Entity determines appropriate.

Section 8. Term and Termination for Material Deficiency

8.1 The Agreement shall remain in effect from the Effective Date until terminated pursuant to Section 8.2 or without cause upon either party providing thirty (30) days advance written notice of its intent to terminate the Agreement.

8.2 Covered Entity may immediately terminate this Agreement (and the then-existing relationship with the Covered Entity) if Covered Entity makes the determination that Business Associate has failed to adhere to a material term of this Agreement. Alternatively, in Covered Entity’s sole discretion, exercise any of its rights to reports, access and inspections under this agreement; and/or require Business Associate to submit to a plan of monitoring and report as Covered Entity may determine necessary to maintain compliance with this Agreement; and/or Covered Entity may provide Business Associate with thirty (30) days to cure or end the violation. In the event Business Associate fails to cure the material deficiency or end the violation within such time period, Covered Entity may immediately terminate the Agreement. Covered Entity may also provide notice of infractions to the Secretary of Health and Human Services or Office of Civil Rights and may be required to follow notice requirements prescribed by 45 CFR §164.404.

8.3 Upon termination of the Agreement, for any reason, Business Associate shall recover any PHI in the possession of its permitted subcontractors, agents, or representatives and shall return to the Covered Entity or destroy all of the PHI provided by Covered Entity to Business Associate, or created or received by Business Associate on behalf of Covered Entity within 30 days of conclusion of this agreement. If it is not feasible for Business Associate to return or destroy the PHI as described above, Business Associate shall notify Covered Entity in writing. The notification shall include (I) a statement that Business Associate has determined that it is infeasible to return or destroy the PHI in its possession, and (II) the specific reasons for such determination. If Covered Entity agrees, in its reasonable discretion, that the Business Associate cannot feasibly return or destroy the PHI, Business Associate shall extend the protections, limitations and restrictions contained in this Agreement to such PHI and limit further uses or disclosures of such PHI to the purposes that makes the return or destruction of the PHI infeasible for so long as Business Associate maintains such PHI.

8.4 Business Associate’s obligation to protect the privacy of PHI is continuous and survives any termination, cancellation, expiration, or any other conclusion of this Agreement or any other agreement between the parties.
Section 9. Notices

9.1 All notices and other communications under this Agreement must be given in writing and shall be deemed received (a) when delivered personally; (b) 72 hours after being deposited in the U.S. mail, postage prepaid, sent registered or certified mail, return receipt requested; (c) when delivered by a nationally-recognized and receipted overnight courier service; or (d) when delivered via facsimile transmission, to the Party at its respective principal business location. No notice of a change of address shall be effective until received by the other Party.

9.2 Except as provided in Section 4.1 of this Amendment, nothing expressed or implied in this Amendment is intended to confer, nor shall anything herein confer, upon any person other than the Parties, and their respective successors and assigns, any rights, remedies, obligations, or liabilities whatsoever.

Section 10. Indemnification

10.1 Business Associate agrees to indemnify and hold harmless Covered Entity from any claim, loss or damage, or judgment involving a third party including costs and attorney fees and fees incurred for providing notice as required by 45 CFR §§ 164.404 and 164.406, incurred by Covered Entity as a result of Business Associate's, and/or its contractors', subcontractors', agents' or representatives', violation of this Agreement, as well as HIPAA. In addition, the Business Associate agrees to indemnify and hold harmless Covered Entity from any claim, loss or damage, including costs and attorney fees for the Business Associate failure:

a) to disclose protected health information ("PHI") when required by the Secretary;

b) to disclose PHI to the covered entity, individual, or individual's designee, as necessary to satisfy a covered entity's obligations relating to an individual's request for an electronic copy of PHI;

c) to make reasonable efforts to limit PHI to the minimum disclosure necessary;

d) to obtain Business Agreements with subcontractors that create or receive PHI on their behalf;

e) to prevent impermissible uses and disclosures;

f) to provide covered entities and covered entities patients with breach notification;

g) to provide an accurate and complete accounting of disclosures; and

h) to comply with the HIPAA Security Rule.
Section 11. Amendment to this Agreement

11.1 This Agreement shall be automatically amended to implement the requirements of any amendment to HIPAA or other applicable state or federal laws and ensure that the Parties remain in compliance with the law, effective upon the effective date of any such amendment.

Section 12. Miscellaneous

12.1 Regulatory References: A reference in this Agreement to a section in HIPAA means the section as in effect or as amended.

12.2 No Third Party Beneficiaries: The Parties have not created and do not intend to create by this Agreement any third party rights, including, but not limited to, third party rights for Patients.

12.3 Survival: The respective rights and obligations of Business Associate under Section 8 of this Agreement shall survive the termination of this Agreement.

12.4 Interpretation: Any ambiguity in this Addendum shall be resolved in favor of a meaning that permits Covered Entity to comply with the HIPAA.

12.5 Covered Entity Contact Information
Privacy Officer – (fill in name here)
IN WITNESS WHEREOF, each of the undersigned has caused this Agreement to be executed by duly authorized officers in its name and on its behalf.

COVERED ENTITY: AGENCY

By: __________________________

Print Name: ______________________

Print Title: ______________________

Date: __________________________

BUSINESS ASSOCIATE: DeKalb County Community Mental Health Board

By: __________________________

Print Name: ______________________

Print Title: ______________________

Date: __________________________
The current Administrative Assistant is paid under the approved salary range for her position classification. This proposal is to bring the wage into the approved range.

<table>
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<tr>
<th></th>
<th>2023 Increase 2.25%</th>
<th>2024 Increase 3%</th>
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<tbody>
<tr>
<td>Starting Wage</td>
<td>$18.50</td>
<td>$18.92</td>
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<tr>
<td></td>
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<td>$19.49</td>
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<td>Classification Wage</td>
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<td>$20.99</td>
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<td>$21.62</td>
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## FY2024 Budget
### Mental Health

<table>
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<tr>
<th>CLASS NUMBER</th>
<th>CLASSIFICATION</th>
<th>AUTHORIZED POSITIONS</th>
<th>SALARY RANGE*</th>
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<tr>
<td></td>
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<td></td>
<td>Beginning of Range</td>
<td>Maximum Hiring</td>
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<tr>
<td>3715</td>
<td>Administrative Assistant</td>
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<td>20.53</td>
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<td>3701</td>
<td>Administrator</td>
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<tr>
<td>TOTAL</td>
<td></td>
<td>2.00</td>
<td></td>
<td></td>
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</tbody>
</table>

(1) Salary set by the Mental Health Board.

*Salaries are set by the Mental Health Board, using these ranges as a guideline.
January 8, 2024

Deanna Cada  
DeKalb County Community Mental Health Board

Re: Quote for Dr. Timothy Wahlberg speaking engagement – May 10, 2024

<table>
<thead>
<tr>
<th>Services</th>
<th>Hours</th>
<th>Rate</th>
<th>Amount</th>
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<tbody>
<tr>
<td>Speaking Presentation, Question/Answer Forum</td>
<td>4</td>
<td>$500/hour</td>
<td>$2,000.00</td>
</tr>
<tr>
<td>Travel Time – St. Charles to DeKalb and back</td>
<td>1</td>
<td>$500/hour</td>
<td>$500.00</td>
</tr>
</tbody>
</table>

Total $2,500.00

Thank you,

Tim Wahlberg, PH.D  
Clinical Director  
Wahlberg Psychological Services
Illinois Has a Higher Nonprofit Audit Threshold as of 1/1/24

HB1197 was signed into law on June 30, 2023 and is now Public Act 103-0121. HB1197 amended the Solicitation for Charity Act by raising the threshold at which nonprofit organizations must submit a full audit to the Attorney General on an annual basis.

Organizations that file their annual financial report (AG-990-IL) with the State on or after 1/1/24, and that receive between $300,000 and $499,999 in annual charitable contributions, may now submit a "financial review" instead of a financial audit (see 225 ILCS 460/4(b)(3)).

What are “Charitable Contributions?”

“The promise or grant of any money or property of any kind or value, including the promise to pay (i.e. pledges).”

This EXCLUDES the sale of tickets by music and arts organizations for live performances, union dues, and donated services, but may include other types of earned revenue.

How Many Nonprofits Are Impacted?

This change applies to a limited number of nonprofits in Illinois. There are no changes to requirements for those that collect annual charitable contributions less than $300,000 or more than $500,000. ONLY nonprofits collecting $300,000 - $499,999 in charitable contributions are impacted. Organizations in this bracket were previously required to submit an audit, but as of 1/1/24, they may submit a financial review instead of a full audit. All nonprofits should consult their auditor before making changes. The audit threshold of $25,000 for charitable organizations that use the services of a paid professional fundraiser has not changed (see 225 ICLS 460/4).

Implications and Next Steps

Nonprofit organizations should maintain processes for tracking and distinguishing between types of revenue (e.g., grants, individual donations, ticket sales, tuition, fee-for-service arrangements).

Nonprofits that routinely raise <$300,000 in charitable contributions year after year will not need to submit a financial review or audit.

Fluctuations in different types of revenue from year to year may impact what documents nonprofits are required to submit to the Attorney General the next year. Plan ahead. (See examples below.)

Nonprofits with fluctuations in charitable contribution revenue (i.e., above $300,000 or $500,000 one year; below the next), may want to submit the same type of report annually for consistency of practice.

Audit vs. Financial Review

Audit: Reasonable assurance about whether organization’s financial statements are free from material misstatement

Financial Review: Examination of financial statements in accordance with generally accepted accounting principles

Audit & Review must both be performed by independent CPA
Possible Scenarios: Impact of Different Revenue Compositions

The arts organization below has total revenue exceeding $300,000, but they do not have to submit a financial review or audit, because their charitable contributions specifically are < $300,000. Conversely, even though the small grassroots org has less total revenue than the arts org, they must submit a financial review, because they collect > $300,000 in charitable contributions. The large healthcare org will conduct a full audit regardless of what the state requires pursuant to federal grant requirements, which supersedes state law.

<table>
<thead>
<tr>
<th>Type of Revenue</th>
<th>Small arts org relying on donors, volunteers, ticket sales, summer camps</th>
<th>Small grassroots org relying entirely on grants and donations</th>
<th>Healthcare org with federal grant using medical volunteers &amp; billing insurance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Charitable Contributions</td>
<td>$100,000</td>
<td>$375,000</td>
<td>$750,000</td>
</tr>
<tr>
<td>Union Dues</td>
<td>$0</td>
<td>$0</td>
<td>$25,000</td>
</tr>
<tr>
<td>Ticket Sales</td>
<td>$300,000</td>
<td>$0</td>
<td></td>
</tr>
<tr>
<td>Donated Services</td>
<td>$10,000</td>
<td>$0</td>
<td>$25,000</td>
</tr>
<tr>
<td>Tuition/Program Fees</td>
<td>$25,000</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Other Fee-for-Service</td>
<td>$0</td>
<td>$0</td>
<td>$1,000,000</td>
</tr>
<tr>
<td>Total Revenue</td>
<td>$450,000</td>
<td>$375,000</td>
<td>$1,800,000</td>
</tr>
<tr>
<td>Required Report</td>
<td>None</td>
<td>Financial Review</td>
<td>Financial Audit</td>
</tr>
</tbody>
</table>

Additional Considerations

The exact cost of an audit versus a financial review will vary by market and circumstance. However, a financial review will often cost less than an audit. If cost savings are meaningful to the organization in the short term, opting for a financial review is an obvious advantage.

However, smaller nonprofits should also consider continuity, efficiency, and cost. If an organization receives just below $500,000 in annual contributions and is accustomed to doing an annual audit under current law, continuing annual audits may be worthwhile, especially if they expect growth. Changing course in the future may be more time-intensive and costly than maintaining current practice. When audits resume, auditors must refamiliarize themselves with the organization’s policies and procedures and possibly reperform other initial audit procedures which require additional audit hours.

Additionally, private and public funders may require audited financials as a part of their grant application process revenue of the size of the organization’s charitable revenue. Nonprofits should be mindful of funders’ requirements if they intend pursue certain grants, loans, or lines of credit that require audited financial statements.

Resources

- [https://illinoisattorneygeneral.gov/Consumer-Protection/Charities/Building-Better-Charities/Charity-Registration/](https://illinoisattorneygeneral.gov/Consumer-Protection/Charities/Building-Better-Charities/Charity-Registration/)
Following the remarkable success of our inaugural event last year, we're excited to extend an invitation to join us as a Sponsor for this impactful and inspiring two-day conference and networking & resource fair.

2023 Conference Highlights

- **84%** Rated the conference very good or excellent.
- **91%** Said they would attend again.
- **92%** Would follow up with or use the services at the networking & resource fair.
Why sponsor the Future Outlook 2024 Conference?

Reach an engaged audience of 150+ educators, healthcare professionals, and others working with LGBTQ+ youth.

Benefit from extended time to network with your target audience. The Vendor Hall is open all day!

Raise awareness of your organization with multiple opportunities to get noticed before, during, and after the event.

VIP Benefits

**Presenting** $10,000
- 10 free registrations
- Named as 'Presented By' on all conference materials

**Champion** $5,000
- 5 free registrations
- Breakfast Sponsor recognition

**Advocate** $2,500
- 5 free registrations
- Keynote Sponsor recognition

**Allyship** $1,000
- 2 free registrations
- Table in Vendor Hall

**Attendee Engagement**

- No competitive or like-business sponsor
- Swag in take-home bags and keynote speaker table
- Two tables in Vendor Hall

**Event Program**

- Company bio
- Company logo
- Company contact info
- Social media links

**Additional Opportunities**

**Individual Opportunities**

**Headshot Photographer** $1,500

**Break Session Sponsor** $750

**Session Sponsor** $500

**Scholarship Sponsor or Vendor Hall Table** $250

**In-Kind Donations**

Swag:
- Bags
- Fidgets
- Pens
- Post-It Notes

Breaks:
- Cookies
- Drinks
- Snacks
- Water

Gifts:
- Door Prizes
- Gift Cards
- Self-Care Gifts

Printing:
- Signage
- Window Clings
- Youth Outlook Items

**Volunteer Opportunities**

- Session Monitors
- Pre-Event Registration
- Post-Event Checkout
- Resource Table

Click Here To Secure Your Sponsorship

Or email conference@youth-outlook.org
PROJECT DESCRIPTION & REQUEST
The Future Outlook 2024 Conference will feature keynote speakers, tracked breakout sessions by profession, and offer all attendees continuing education units. The event is tailored to the professional development needs of educators, mental and physical health practitioners, and social service providers working with LGBTQ+ youth and their families. Last year two board members and several grantees attended the one-day conference. We had overwhelmingly positive feedback and interest in moving to a two-day offering for 2024. Youth Outlook is requesting a special project funding allotment to support our continued efforts to provide professional development and education to a broad range of professionals. Below are some of the costs related to directly providing professional development.

CONFERENCE DETAILS
April 16-17, 2024
Rock Run Conference Center
Joliet, Illinois

TIMELINE
• January 31 - Session Selection
• Mid-February - Registration Opens
• April 16, 17 - Conference Held

COST
• $1,900 Conference Space
• $3,000 Keynote Speaker
• $3,000 Credentialing (CEU/CPDU/CME)
• $5,600 Session Presenters
• $?,??? Scholarship Fund

OTHER NOTES
Last year we were able to offer DeKalb County Community Mental Health Board Grantees an additional discount for attendance as part of the support from the board. We have a formal scholarship program available to those who do not have a funding source for their education in the LGBTQ+ community. For 2024 there will be early bird rates, student/intern rates, group discounts, and a discount for Community Network members. We are also excited this year to be bringing in speakers from across Illinois to mirror the environments of those attending.

BENEFITS
• Named Supporter on all Promo Materials & Social Posts
• Resource Table for DCCMHB or Grantees
• Included Registrations for Staff/Board or Grantees
• Additional $25 per person for DCCMHB grantees (can be combined with early reg)
• Support opportunities for DeKalb County providers, educators and professionals whom would like LGBTQ+ training but are not employed in a system currently providing internal access
• Total number of DeKalb Co resident impacted is undeterminable without inquiry to the previous attendees service metrics.