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Recitals

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B. As the Department of Behavioral Health (“DBH”) continues to complete the County procurement process, an extension is required to continue providing services uninterrupted to persons served.

The parties therefore agree as follows:

2. All references to Exhibit F shall be deemed references to "Revised Exhibit F". Revised Exhibit F is attached and incorporated by this reference.

3. Section 4.2 of the Agreement, beginning on Page 8, Lines 11 through 18 is deleted in its entirety and replaced with the following:

"Specialty Mental Health Services Maximum Compensation. The maximum compensation payable to the Contractor under this Agreement for the period of July 1, 2023, through June 30, 2024 for Specialty Mental Health Services is Two Million, Seven Hundred Fifty-Thousand and No/100 Dollars (\$2,750,000.00), which is not a guaranteed sum, but shall be paid only for actual costs incurred. The maximum compensation payable to the Contractor under this Agreement for the period of July 1, 2024, through June 30, 2025 for Specialty Mental Health Services is Two Million, Eight Hundred Seventy-Nine Thousand, Six Hundred Forty-Eight and No/100 Dollars (\$2,879,648.00), which is not a guaranteed sum, but shall be paid only for actual costs incurred. The maximum compensation payable to the contractor under this Agreement for the period of July 1, 2025, through December 31, 2025, for Specialty Mental Health Services is One Million, Five Hundred Thirty-Two Thousand, Nine Hundred One and No/100 Dollars (\$1,532,901.00), which is not a guaranteed sum, but shall be paid only for actual costs. The maximum compensation payable to the contractor under this Agreement for the period January 1, 2026, through June 30, 2026, for Specialty Mental Health Services is One Million, Six Hundred Thirty-Three Thousand, Sixteen and No/100 Dollars (\$1,633,016.00), which is not a guaranteed sum, but shall be paid for only actual costs incurred.

4. A portion of Section 4.3 of the Agreement, starting on Page 8, Lines 19 through 22 is deleted and replaced with the following:

"Total Maximum Compensation. In no event shall the maximum contract amount for all actual services provided by the Contractor to County under the terms and conditions of the Agreement be in excess of Eight Million, Seven

Hundred Ninety-Five Thousand, Five Hundred Sixty-Five No/Dollars
(\$8,795,565.00) during the entire term of this Agreement.”

5. When both parties have signed this Amendment No. 1, the Agreement, and this Amendment No. 1 together constitute the Agreement.

6. The Contractor represents and warrants to the County that:

a. The Contractor is duly authorized and empowered to sign and perform its obligations under this Amendment.

b. The individual signing this Amendment on behalf of the Contractor is duly authorized to do so and his or her signature on this Amendment legally binds the Contractor to the terms of this Amendment.

7. The parties agree that this Amendment may be executed by electronic signature as provided in this section.

a. An “electronic signature” means any symbol or process intended by an individual signing this Amendment to represent their signature, including but not limited to (1) a digital signature; (2) a faxed version of an original handwritten signature; or (3) an electronically scanned and transmitted (for example by PDF document) version of an original handwritten signature.

b. Each electronic signature affixed or attached to this Amendment (1) is deemed equivalent to a valid original handwritten signature of the person signing this Amendment for all purposes, including but not limited to evidentiary proof in any administrative or judicial proceeding, and (2) has the same force and effect as the valid original handwritten signature of that person.

c. The provisions of this section satisfy the requirements of Civil Code section 1633.5, subdivision (b), in the Uniform Electronic Transaction Act (Civil Code, Division 3, Part 2, Title 2.5, beginning with section 1633.1).

d. Each party using a digital signature represents that it has undertaken and satisfied the requirements of Government Code section 16.5, subdivision (a), paragraphs (1) through (5), and agrees that each other party may rely upon that representation.

1 e. This Amendment is not conditioned upon the parties conducting the transactions
2 under it by electronic means and either party may sign this Amendment with an
3 original handwritten signature.

4 8. This Amendment may be signed in counterparts, each of which is an original, and all of
5 which together constitute this Amendment.

6 9. The Agreement as amended by this Amendment No. 1 is ratified and continued. All
7 provisions of the Agreement not amended by this Amendment No. 1 remain in full force and
8 effect.

9 [SIGNATURE PAGE FOLLOWS]
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1 The parties are signing this Amendment No. 1 on the date stated in the introductory
2 clause.

3 CENTRAL STAR BEHAVIORAL HEALTH,
4 INC.

COUNTY OF FRESNO

5 *Kent Dunlap*
6 Kent Dunlap, President and CEO
7 1501 Hughes Way, Suite 150
8 Long Beach, CA 90810

Ernest Buddy Mendes, Chairman of the
Board of Supervisors of the County of Fresno

Attest:
Bernice E. Seidel
Clerk of the Board of Supervisors
County of Fresno, State of California

10 By: _____
11 Deputy

12 For accounting use only:

13 Org No.: 56302117
14 Account No.: 7295
15 Fund No.: 0001
16 Subclass No.: 10000
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**Crisis Residential Treatment
Central Star Behavioral Health Inc.
Fiscal Year (FY) 2024-25**

PROGRAM EXPENSES

1000: DIRECT SALARIES & BENEFITS					
Direct Employee Salaries					
Acct #	Administrative Position	FTE	Admin	Program	Total
1101	Administrator	0.33	\$ 58,577		\$ 58,577
1102	DON/RN	0.18	18,426		18,426
1103	Clinical Supervisor	0.45	47,277		47,277
1104	Human Resources	0.52	28,785		28,785
1105	Quality Assurance	0.52	38,159		38,159
1106	Training	0.26	22,196		22,196
1107			-		-
1108			-		-
1109			-		-
1110			-		-
1111			-		-
1112			-		-
1113			-		-
1114			-		-
1115			-		-
Direct Personnel Admin Salaries Subtotal		2.26	\$ 213,420		\$ 213,420
Acct #	Program Position	FTE	Admin	Program	Total
1116	Program Manager	1.00		\$ 91,800	\$ 91,800
1117	Program Coordinator	1.00		81,600	81,600
1118	Recovery Counselor	9.00		407,484	407,484
1119	Mental Health Specialist	2.50		198,582	198,582
1120	Resource Specialist	1.00		55,073	55,073
1121	Peer Counselor	1.00		46,225	46,225
1122	LVN/LPT	4.50		333,731	333,731
1123	Household Coach	2.00		89,220	89,220
1124	Clerk, Unit / EMR	1.00		46,225	46,225
1125				-	-
1126				-	-
1127				-	-
1128				-	-
1129				-	-
1130				-	-
1131				-	-
1132				-	-
1133				-	-
1134				-	-
Direct Personnel Program Salaries Subtotal		23.00		\$ 1,349,940	\$ 1,349,940
			Admin	Program	Total
Direct Personnel Salaries Subtotal		25.26	\$ 213,420	\$ 1,349,940	\$ 1,563,360
Direct Employee Benefits					
Acct #	Description		Admin	Program	Total
1201	Retirement		\$ 7,470	\$ 47,248	\$ 54,718
1202	Worker's Compensation		4,269	26,999	31,268
1203	Health Insurance		25,611	161,993	187,604
1204	Other (specify)		-	-	-
1205	Other (specify)		-	-	-
1206	Other (specify)		-	-	-
Direct Employee Benefits Subtotal:			\$ 37,350	\$ 236,240	\$ 273,590
Direct Payroll Taxes & Expenses:					
Acct #	Description		Admin	Program	Total
1301	OASDI		\$ 13,233	\$ 83,697	\$ 96,930
1302	FICA/MEDICARE/FUTA		3,222	20,863	24,085
1303	SUI		617	6,279	6,896
1304	Other (specify)		-	-	-
1305	Other (specify)		-	-	-
1306	Other (specify)		-	-	-
Direct Payroll Taxes & Expenses Subtotal:			\$ 17,072	\$ 110,839	\$ 127,911
DIRECT EMPLOYEE SALARIES & BENEFITS TOTAL:			Admin	Program	Total
			\$ 267,842	\$ 1,697,019	\$ 1,964,861

DIRECT EMPLOYEE SALARIES & BENEFITS PERCENTAGE:	Admin	Program
	14%	86%

Revised Exhibit F

2000: DIRECT CLIENT SUPPORT		
Acct #	Line Item Description	Amount
2001	Child Care	\$ -
2002	Client Housing Support	-
2003	Client Transportation & Support	2,655
2004	Clothing, Food, & Hygiene	85,500
2005	Education Support	-
2006	Employment Support	-
2007	Household Items for Clients	1,088
2008	Medication Supports	-
2009	Program Supplies - Medical	15,000
2010	Utility Vouchers	-
2011	Nutritional Services	3,297
2012	Medical Waste Disposal	2,085
2013	Client Activities	635
2014	Client Needs	500
2015	Other (specify)	-
2016	Other (specify)	-
DIRECT CLIENT CARE TOTAL		\$ 110,760

3000: DIRECT OPERATING EXPENSES		
Acct #	Line Item Description	Amount
3001	Telecommunications	\$ 33,754
3002	Printing/Postage	13,120
3003	Office, Household & Program Supplies	17,839
3004	Advertising	-
3005	Staff Development & Training	2,422
3006	Staff Mileage	372
3007	Subscriptions & Memberships	-
3008	Vehicle Maintenance	9,733
3009	Recruitment	13,897
3010	Business License	3,063
3011	Liability Insurance	24,000
3012	Other (specify)	-
DIRECT OPERATING EXPENSES TOTAL:		\$ 118,200

4000: DIRECT FACILITIES & EQUIPMENT		
Acct #	Line Item Description	Amount
4001	Building Maintenance	\$ 15,552
4002	Rent/Lease Building	2,479
4003	Rent/Lease Equipment	-
4004	Rent/Lease Vehicles	-
4005	Security	-
4006	Utilities	82,000
4007	Depreciation	5,736
4008	Other (specify)	-
4009	Other (specify)	-
4010	Other (specify)	-
DIRECT FACILITIES/EQUIPMENT TOTAL:		\$ 105,767

5000: DIRECT SPECIAL EXPENSES		
Acct #	Line Item Description	Amount
5001	Consultant (Network & Data Management)	\$ -
5002	HMIS (Health Management Information System)	-
5003	Contractual/Consulting Services (Specify)	104,456
5004	Translation Services	573
5005	Centralized Services Program	96,250
5006	Other (specify)	-
5007	Other (specify)	-
5008	Other (specify)	-
DIRECT SPECIAL EXPENSES TOTAL:		\$ 201,279

Revised Exhibit F

6000: INDIRECT EXPENSES		
Acct #	Line Item Description	Amount
	Administrative Overhead	
6001	Use this line and only this line for approved indirect cost rate	\$ -
	Administrative Overhead	
6002	Professional Liability Insurance	-
6003	Accounting/Bookkeeping	-
6004	External Audit	5,657
6005	Insurance (Specify):	
6006	Payroll Services	500
6007	Depreciation (Provider-Owned Equipment to be Used for Program Purposes)	
6008	Personnel (Indirect Salaries & Benefits)	
6009	Centralized Fiscal Services .05	101,124
6010	Centralized Services Admin	247,500
6011	Other (specify)	
6012	Other (specify)	
6013	Other (specify)	-
INDIRECT EXPENSES TOTAL		\$ 354,781

INDIRECT COST RATE	14.05%
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7000: DIRECT FIXED ASSETS		
Acct #	Line Item Description	Amount
7001	Computer Equipment & Software	\$ 23,500
7002	Copiers, Cell Phones, Tablets, Devices to Contain HIPAA Data	
7003	Furniture & Fixtures	500
7004	Leasehold/Tenant/Building Improvements	-
7005	Other Assets over \$500 with Lifespan of 2 Years +	-
7006	Assets over \$5,000/unit (Specify)	-
7007	Other (specify)	-
7008	Other (specify)	-
FIXED ASSETS EXPENSES TOTAL		\$ 24,000

TOTAL PROGRAM EXPENSES	\$ 2,879,648
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PROGRAM FUNDING SOURCES

8000 - SHORT/DOYLE MEDI-CAL (FEDERAL FINANCIAL PARTICIPATION)		
Acct #	Estimated Specialty Mental Health Services Billing Totals:	\$ 2,750,000
	Estimated % of Clients who are Medi-Cal Beneficiaries	90%
	Estimated Total Cost of Specialty Mental Health Services Provided to Medi-Cal Beneficiaries	2,475,000
	Federal Financial Participation (FFP) %	50%
8001	Medi-Cal Specialty Mental Health Services	MEDI-CAL FFP TOTAL \$ 1,237,500

8100 - SUBSTANCE USE DISORDER FUNDS		
Acct #	Line Item Description	Amount
8101	Drug Medi-Cal	\$ -
8102	SABG	\$ -
SUBSTANCE USE DISORDER FUNDS TOTAL		\$ -

8200 - REALIGNMENT		
Acct #	Line Item Description	Amount
8201	Realignment	\$ 1,642,148
REALIGNMENT TOTAL		\$ 1,642,148

8300 - MENTAL HEALTH SERVICE ACT (MHSA)			
Acct #	MHSA Component	MHSA Program Name	Amount
8301	CSS - Community Services & Supports		\$ -
8302	PEI - Prevention & Early Intervention		-
8303	INN - Innovations		-
8304	WET - Workforce Education & Training		-
8305	CFTN - Capital Facilities & Technology		-
MHSA TOTAL			\$ -

8400 - OTHER REVENUE		
Acct #	Line Item Description	Amount
8401	Client Fees	\$ -
8402	Client Insurance	-
8403	Grants (Specify)	-
8404	Other (Specify)	-
8405	Other (Specify)	-
OTHER REVENUE TOTAL		\$ -

TOTAL PROGRAM FUNDING SOURCES:	\$ 2,879,648
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NET PROGRAM COST:	\$	-
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Revised Exhibit F

Crisis Residential Treatment
Central Star Behavioral Health Inc
Fiscal Year (FY) 2024-25

PARTIAL FTE DETAIL

For all positions with FTE's split among multiple programs/contracts the below must be filled out

Position	Contract #/Name/Department/County	FTE %
Administrator	Crisis_Residential_Treatment_Fresno	0.33
Administrator	Psychiatric_Health_Facility_Fresno	0.67
Total		1.00

Position	Contract #/Name/Department/County	FTE %
Clinical Supervisor	Crisis_Residential_Treatment_Fresno	0.45
Clinical Supervisor	Crisis_Residential_Unit	0.55
Total		1.00

Position	Contract #/Name/Department/County	FTE %
Director of Nursing	Child_Welfare_Mental_Health_Services	0.01
Director of Nursing	Crisis_Residential_Treatment_Fresno	0.18
Director of Nursing	Crisis_Residential_Unit	0.40
Director of Nursing	Psychiatric_Health_Facility_Kern	0.32
Director of Nursing	Full_Service_Partnership_TAY_Fresno	0.04
Director of Nursing	Teammates_Wraparound_Fresno	0.05
Total		1.00

Revised Exhibit F

Position	Contract #/Name/Department/County	FTE %
Human Resources (Manager/Coordinators/etc)	Child_Welfare_Mental_Health_Services	0.76
Human Resources (Manager/Coordinators/etc)	CBHST - STANISLAUS	0.40
Human Resources (Manager/Coordinators/etc)	Crisis_Residential_Treatment_Fresno	0.52
Human Resources (Manager/Coordinators/etc)	Crisis_Residential_Unit	0.52
Human Resources (Manager/Coordinators/etc)	Psychiatric_Health_Facility_Fresno	0.72
Human Resources (Manager/Coordinators/etc)	Full_Service_Partnership_TAY_Fresno	0.32
Human Resources (Manager/Coordinators/etc)	Teammates_Wraparound_Fresno	0.76
Total		4.00

Position	Contract #/Name/Department/County	FTE %
Training (Manager/Coordinators/etc.)	Child_Welfare_Mental_Health_Services	0.38
Training (Manager/Coordinators/etc.)	CBHST - STANISLAUS	0.20
Training (Manager/Coordinators/etc.)	Crisis_Residential_Treatment_Fresno	0.26
Training (Manager/Coordinators/etc.)	Crisis_Residential_Unit	0.26
Training (Manager/Coordinators/etc.)	Psychiatric_Health_Facility_Fresno	0.36
Training (Manager/Coordinators/etc.)	Full_Service_Partnership_TAY_Fresno	0.16
Training (Manager/Coordinators/etc.)	Teammates_Wraparound_Fresno	0.38
Total		2.00

Position	Contract #/Name/Department/County	FTE %
Quality Assurance (Manager/Coordinators/etc)	Crisis_Residential_Treatment_Fresno	0.52
Quality Assurance (Manager/Coordinators/etc)	Psychiatric_Health_Facility_Fresno	0.74
Quality Assurance (Manager/Coordinators/etc)	Psychiatric_Health_Facility_Kern	0.74
Total		2.00

Position	Contract #/Name/Department/County	FTE %
Total		0.00

Revised Exhibit F

Position	Contract #/Name/Department/County	FTE %
Total		<u>0.00</u>

Position	Contract #/Name/Department/County	FTE %
Total		<u>0.00</u>

Position	Contract #/Name/Department/County	FTE %
Total		<u>0.00</u>

Position	Contract #/Name/Department/County	FTE %
Total		<u>0.00</u>

Revised Exhibit F

Position	Contract #/Name/Department/County	FTE %
Total		<u>0.00</u>

Position	Contract #/Name/Department/County	FTE %
Total		<u>0.00</u>

Position	Contract #/Name/Department/County	FTE %
Total		<u>0.00</u>

Position	Contract #/Name/Department/County	FTE %
Total		<u>0.00</u>

Crisis Residential Treatment
Central Star Behavioral Health Inc.
Fiscal Year (FY) 2024-25 Budget Narrative

PROGRAM EXPENSE			
ACCT #	LINE ITEM	AMT	DETAILED DESCRIPTION OF ITEMS BUDGETED IN EACH ACCOUNT LINE
1000: DIRECT SALARIES & BENEFITS		1,964,861	
Administrative Positions		213,420	
1101	Administrator	58,577	Administrator manages the overall day-to-day operation of the adolescent Psychiatric Health Facility (PHF) and Crisis Residential Treatment (CRT). Assures compliance with Federal, State, County and local laws and regulations. Oversees and assures that there is a comprehensive quality treatment program and supervision for all patients. Manages all employee relations. The Administrator represents the CSBH agency and its programs to governmental agencies and the community. FY24-25 shows higher than previous years because an overlap of former and current Administrators.
1102	DON/RN	18,426	The Director of Nursing will provide support to ensure proper disposition of drugs and management of all nursing staff. The Regional Director of Nursing is a registered nurse licensed to practice in the State of California. The Regional Director of Nursing provides oversight and is accountable to the governing body to provide optimum nursing care. The Regional Director of Nursing is responsible for evaluating nursing care through client care studies accomplished through the chart audit review, quality assurance or independently. The studies may be compiled from information in the medical record and other report forms. The studies are done to meet the goals and objectives of the facility and to provide a high quality of nursing care. Total nursing wages is the driver to allocate cost.
1103	Clinical Supervisor	47,277	This position has primary responsibility for oversight of mental health services, case management services, and client support services to the children, adults and their families who are enrolled in the Central Star Crisis Residential Treatment Facility and Crisis Residential Unit Program, The Clinical Supervisor reports to and collaborates with the Program Manager who has oversight of these programs.
1104	Human Resources	28,785	Human Resource staff manages all human resource clerical and administrative tasks for the program staff. These positions are responsible for supporting the development of a positive working environment to enhance agency success and reduce legal risk, as well as management team support and consultation, employee relations, interpretation and administration of HR policies and procedures, staff recruitment and selection, compensation, and employee benefits etc. This allocation varies as programs budgets are added or reduced. We have five programs with Fresno, one with Modesto, one with Merced, and one with Kern County. FY24-25 Fresno is working on decreasing the WRAP program to 1/3 to share the other 2/3 with other providers. We have been able to keep a similar cost allocation because of the Kern County program we were granted.
1105	Quality Assurance	38,159	This team is responsible for utilization review and assisting in medical record management by gathering and analyzing agency data and assisting in the agency's quality control, quality assurance, and quality improvement efforts. In the past we were sharing 2 QA FTE to PHF Fresno and CRT, this year we are able to share allocation of one of the FTE, the Director, with PHF Kern.
1106	Training	22,196	Training staff develops and coordinates the provision of new employee orientation, required in-service training, and specialized clinical training to employees. Training staff regularly provides training, develops, and maintains systems to track in-service attendance. Training staff develops opportunities to host training for other professionals or participate with other organizations in providing such trainings.
1107	0	-	
1108	0	-	
1109	0	-	
1110	0	-	
1111	0	-	
1112	0	-	
1113	0	-	
1114	0	-	
1115	0	-	

Revised Exhibit F

PROGRAM EXPENSE				
	ACCT #	LINE ITEM	AMT	DETAILED DESCRIPTION OF ITEMS BUDGETED IN EACH ACCOUNT LINE
Program Positions			1,349,940	
	1116	Program Manager	91,800	Program Manager provides supervision of mental health and other support staff and has responsibility for planning and oversight of CRT program services delivery. Acts as a resource for therapists on issues related to treatment on specific cases or types of cases, review treatment plans and therapeutic techniques utilized, ensure that therapists provide treatment within the scope of licensure.
	1117	Program Coordinator	81,600	The CRT Program Coordinator assists the CRT Program Manager in directing the activities of assigned non-licensed personnel who provide direct client care services to residents of the Central Star Crisis Resident Treatment Facility on a 24-hour 7 day a week basis.
	1118	Recovery Counselor	407,484	The Recovery Counselors are para-professional treatment team members who are responsible for providing direct care to meet the physical and psychosocial needs of the clients through direct and indirect physical and verbal interaction. Duties are performed under direct supervision of the Program Manager, or designee in most cases, but some tasks are accomplished independently. Recovery Counselors are peers and individuals with lived experiences. Are also responsible for working with families to provide support and education, and advocacy. Attends team meetings and participates in development of CRT.
	1119	Mental Health Specialist	198,582	The MH Specialist has primary responsibility as clinical therapist and serves as the primary point of contact for case management. Will assess residents at start of treatment; develop and maintain CRT; and lead residents towards the fulfillment of CRT. Will coordinate the care and lead treatment based on each resident's choice; collect all documentation needed to develop CRTs with residents and support people; provide treatment using EBPs, e.g., individual/group services, crisis intervention, family therapy, case management, and family support.
	1120	Resource Specialist	55,073	Resource Specialists helps coordinate and develop community resources for all participants, including housing, vocational, educational services, transportation, and other social support services.
	1121	Peer Counselor	46,225	Peer Counselors help consumers explore options given their available resources and formulate problem-solving plans. They also serve as informal counselors, offering consumers the opportunity to discuss issues surrounding relationships, feelings, attitudes, personal goals, and individual rights. Sometimes Peer Counselors help people learn independent living skills such as money management or various household skills.
	1122	LVN/LPT	333,731	The LVN/LPT will maintain professional standards for medical management, including providing nursing assessments, dispensing of medication, and monitoring of side effects. Provide direct care including medication assessments and manage confidential health information. Essential responsibilities include completing resident medication intake/preparation for psychiatric care/evaluations and coordinating with psychiatric provider; evaluating residents for potential medication side effects and reporting to psychiatric provider; coordinating resident care by maintaining direct contact with psychiatric provider; and ensuring medication administration protocols are met.
	1123	Household Coach	89,220	The Household coaches act as a "single point of responsibility" for residents for skill development such as cooking, cleaning, and other home related tasks. The Household Coaches are available as appropriate to resident needs, providing residents with individualized attention, and offering intensive services and support when needed. Household coaches does not supervise staff, they work directly with residents based on their care plan or needs.
	1124	Clerk, Unit / EMR	46,225	The Clerk will be a receptionist, order supplies, perform clerical tasks for the managers and supervisors and maintain medical record for audits.
	1125	0	-	
	1126	0	-	
	1127	0	-	
	1128	0	-	
	1129	0	-	
	1130	0	-	
	1131	0	-	
	1132	0	-	
	1133	0	-	
	1134	0	-	

Revised Exhibit F

PROGRAM EXPENSE				
	ACCT #	LINE ITEM	AMT	DETAILED DESCRIPTION OF ITEMS BUDGETED IN EACH ACCOUNT LINE
Direct Employee Benefits				
	1201	Retirement	54,718	based on 3.5% of salary expense. This includes ESOP, 401k employer match, and Life Insurance/AD&D. The total benefits and especially the retirement benefit has been underfunded. This adjusts the total benefits to be 26% of wages which is on par with our other County contracts.
	1202	Worker's Compensation	31,268	Worker's compensation cost is based on 2% of salary expense.
	1203	Health Insurance	187,604	Health Insurance is approximately 12% of salary expense.
	1204	Other (specify)	-	
	1205	Other (specify)	-	
	1206	Other (specify)	-	
Direct Payroll Taxes & Expenses:				
			127,911	
	1301	OASDI	96,930	The OASDI tax rate is 6.2%.
	1302	FICA/MEDICARE/FUTA	24,085	The FICA/MEDICARE tax rate is 1.45% of total salaries, plus FUTA at .8% per first \$7,000 of each employee wages.
	1303	SUI	6,896	SUI is based on 3.8%, plus ETT at .1% for a total of 3.9% calculated on the first \$7,000 for each employee wages (\$7,000 X # EE X 3.9%).
	1304	Other (specify)	-	
	1305	Other (specify)	-	
	1306	Other (specify)	-	
2000: DIRECT CLIENT SUPPORT				
			110,760	
	2001	Child Care	-	
	2002	Client Housing Support	-	
	2003	Client Transportation & Support	2,655	Transportation for clients to various community social resources and support.
	2004	Clothing, Food, & Hygiene	85,500	Cover cost of food, water, clothing, toiletries, and hygiene products for clients.
	2005	Education Support	-	
	2006	Employment Support	-	
	2007	Household Items for Clients	1,088	Cleaning supplies for client rooms, bathrooms, kitchen and office
	2008	Medication Supports	-	
	2009	Program Supplies - Medical	15,000	Annual cost for RX meds w/o medical reimbursement and medical supplies (OTC meds, first aid supplies)
	2010	Utility Vouchers	-	
	2011	Nutritional Services	3,297	Consultant services to maintain healthy dietary requirements of clients
	2012	Medical Waste Disposal	2,085	Stericycle services
	2013	Client Activities	635	Client therapeutic supplies
	2014	Client Needs	500	Cost of Birth certificate, DMV IDs, and different County and State documents as needed.
	2015	Other (specify)	-	
	2016	Other (specify)	-	
3000: DIRECT OPERATING EXPENSES				
			118,200	
	3001	Telecommunications	33,754	This is the cost of telephone, cable, internet services, budget includes employee phone/internet reimbursement and software.
	3002	Printing/Postage	13,120	This category includes copier lease cost, overages, and toner, the cost has been budgeted based on our current lease.
	3003	Office, Household & Program Supplies	17,839	This includes the cost of facility supplies such as office, kitchen, rooms, and recreational areas.
	3004	Advertising	-	
	3005	Staff Development & Training	2,422	This cost comprises the on-going program-required education, training, and materials for the new staff.
	3006	Staff Mileage	372	Staff travel mileage reimbursement, vehicle gas reimbursement for education and training, and program needs.
	3007	Subscriptions & Memberships	-	
	3008	Vehicle Maintenance	9,733	Vehicle maintenance
	3009	Recruitment	13,897	This is the cost of recruitment and hiring to cover for staff turnover over the course of the program.
	3010	Business License	3,063	Includes business license, Bulletin Board System, The Joint Commission, and property taxes.
	3011	Liability Insurance	24,000	Practice and property liability insurance per employee per year
	3012	Other (specify)	-	

Revised Exhibit F

PROGRAM EXPENSE				
	ACCT #	LINE ITEM	AMT	DETAILED DESCRIPTION OF ITEMS BUDGETED IN EACH ACCOUNT LINE
4000: DIRECT FACILITIES & EQUIPMENT			105,767	
	4001	Building Maintenance	15,552	County's building allocated maintenance cost per County Contract
	4002	Rent/Lease Building	2,479	Shared Administration staff building lease allocation
	4003	Rent/Lease Equipment	-	
	4004	Rent/Lease Vehicles	-	
	4005	Security	-	
	4006	Utilities	82,000	County's building allocated utilities cost per County Contract and shared building charge allocation
	4007	Depreciation	5,736	Vehicle depreciation
	4008	Other (specify)	-	
	4009	Other (specify)	-	
	4010	Other (specify)	-	

5000: DIRECT SPECIAL EXPENSES			201,279	
	5001	Consultant (Network & Data Management)	-	
	5002	HMIS (Health Management Information System)	-	
	5003	Contractual/Consulting Services (Specify)	104,456	Medication and behavioral support in conjunction with Nurse Practitioner
	5004	Translation Services	573	Client translation fees as needed.
	5005	Centralized Services Program	96,250	This cost is comprised of the SBHG corporate and regional support in areas including Program Development and Evaluation, Quality & Compliance, and Training. The cost of this support is allocated to all programs utilizing standard accounting practices and is budgeted at approximately at 6.5% of total program salaries.
	5006	Other (specify)	-	
	5007	Other (specify)	-	
	5008	Other (specify)	-	

6000: INDIRECT EXPENSES			354,781	
	6001	Administrative Overhead	-	
	6002	Professional Liability Insurance	-	
	6003	Accounting/Bookkeeping	-	
	6004	External Audit	5,657	Cost for required external CPA firm audit.
	6005	Insurance (Specify):	-	
	6006	Payroll Services	500	ADP fee for payroll checks.
	6007	Depreciation (Provider-Owned Equipment to be Used	-	
	6008	Personnel (Indirect Salaries & Benefits)	-	
	6009	Centralized Fiscal Services .05	101,124	As a profit provider, Central Star has no ability to do fund raising to offset unallowable costs such as income taxes as well as denials and other unreimbursed services. This line item provides a cushion to mitigate this exposure. Calculated at no more than 5% of total program expenses less Centralized services - Administrative.
	6010	Centralized Services Admin	247,500	Allocation from Stars Behavioral Health Group. It covers operations administration, information technology, human resources, communications, finance, and associated fringe benefits and expenses. SBHG oversight ensures consistency with our quality standards and policies and procedures. The cost is developed from allocating the SBHG costs among all the programs within all the SBHG companies based on standard accounting practices. This economy of scale results in significant savings for all SBHG programs. Rather than staffing each program for all necessary services above, the services are performed by fewer employees and then shared among all SBHG programs. Centralized Admin is calculated at no more than 10% of total budget.
	6011	Other (specify)	-	
	6012	Other (specify)	-	
	6013	Other (specify)	-	

7000: DIRECT FIXED ASSETS			24,000	
	7001	Computer Equipment & Software	23,500	Computer equipment and IT software
	7002	Copiers, Cell Phones, Tablets, Devices to Contain HIPAA	-	
	7003	Furniture & Fixtures	500	Facility interior and patio furniture replacement.
	7004	Leasehold/Tenant/Building Improvements	-	
	7005	Other Assets over \$500 with Lifespan of 2 Years +	-	
	7006	Assets over \$5,000/unit (Specify)	-	
	7007	Other (specify)	-	
	7008	Other (specify)	-	

TOTAL PROGRAM EXPENSE FROM BUDGET NARRATIVE: 2,879,648

TOTAL PROGRAM EXPENSES FROM BUDGET TEMPLATE: 2,879,648

BUDGET CHECK: -

Revised Exhibit F

Crisis Residential Treatment
Central Star Behavioral Health, Inc
Fiscal Year (FY) 2025-26 JUL-DEC'25

PROGRAM EXPENSES

1000: DIRECT SALARIES & BENEFITS

Direct Employee Salaries

Acct #	Administrative Position	FTE	Admin	Program	Total
1101	Administrator	0.33	\$ 26,227		\$ 26,227
1102	HR	0.48	16,813		16,813
1103	QA	0.52	21,774		21,774
1104	Training	0.29	10,675		10,675
1105	Clinical Supervisor	0.50	26,780		26,780
1106	Nursing Coordinator	0.50	22,369		22,369
1107			-		-
1108			-		-
1109			-		-
1110			-		-
1111			-		-
1112			-		-
1113			-		-
1114			-		-
1115			-		-

Direct Personnel Admin Salaries Subtotal

2.62

\$ 124,638

\$ 124,638

Acct #	Program Position	FTE	Admin	Program	Total
1116	Program Manager/Director	1.00		\$ 46,800	\$ 46,800
1117	Program Coordinator/Supervisor	1.00		41,600	41,600
1118	Recovery Counselor	9.00		216,216	216,216
1119	Mental Health Specialist	2.50		101,400	101,400
1120	Resource Specialist	1.00		24,960	24,960
1121	Peer Support	1.00		21,862	21,862
1122	LVN/LPT	5.00		187,200	187,200
1123	Household Coach	2.00		45,911	45,911
1124	Clerk	1.00		22,895	22,895
1125				-	-
1126				-	-
1127				-	-
1128				-	-
1129				-	-
1130				-	-
1131				-	-
1132				-	-
1133				-	-
1134				-	-

Direct Personnel Program Salaries Subtotal

23.50

\$ 708,844

\$ 708,844

		Admin	Program	Total
Direct Personnel Salaries Subtotal	26.12	\$ 124,638	\$ 708,844	\$ 833,482

Revised Exhibit F

Direct Employee Benefits				
Acct #	Description	Admin	Program	Total
1201	Retirement	\$ 5,609	\$ 31,898	\$ 37,507
1202	Worker's Compensation	2,493	14,177	16,670
1203	Health Insurance	13,711	77,973	91,684
1204	Other (specify)	-	-	-
1205	Other (specify)	-	-	-
1206	Other (specify)	-	-	-
Direct Employee Benefits Subtotal:		\$ 21,813	\$ 124,048	\$ 145,861
Direct Payroll Taxes & Expenses:				
Acct #	Description	Admin	Program	Total
1301	OASDI	\$ 7,728	\$ 43,949	\$ 51,677
1302	FICA/MEDICARE/FUTA	1,955	11,595	13,550
1303	SUI	715	6,416	7,131
1304	Other (specify)	-	-	-
1305	Other (specify)	-	-	-
1306	Other (specify)	-	-	-
Direct Payroll Taxes & Expenses Subtotal:		\$ 10,398	\$ 61,960	\$ 72,358
DIRECT EMPLOYEE SALARIES & BENEFITS TOTAL:		Admin	Program	Total
		\$ 156,849	\$ 894,852	\$ 1,051,701

DIRECT EMPLOYEE SALARIES & BENEFITS PERCENTAGE:	Admin	Program
	15%	85%

2000: DIRECT CLIENT SUPPORT		
Acct #	Line Item Description	Amount
2001	Child Care	\$ -
2002	Client Housing Support	-
2003	Client Transportation & Support	1,335
2004	Clothing, Food, & Hygiene	46,202
2005	Education Support	-
2006	Employment Support	-
2007	Household Items for Clients	509
2008	Medication Supports	-
2009	Program Supplies and Services - Medical	7,622
2010	Utility Vouchers	-
2011	Nutritional Services	1,010
2012	Medical Waste Disposal	1,124
2013	Client Activities	50
2014	Client Support	150
2015	Translation Services	10
2016	Other (specify)	-
DIRECT CLIENT CARE TOTAL		\$ 58,012

Revised Exhibit F

3000: DIRECT OPERATING EXPENSES

Acct #	Line Item Description	Amount
3001	Telecommunications	\$ 21,840
3002	Printing/Postage	5,101
3003	Office, Household & Program Supplies	12,481
3004	Advertising	-
3005	Staff Development & Training	3,947
3006	Staff Mileage	1,459
3007	Subscriptions & Memberships	-
3008	Vehicle Maintenance	300
3009	Recruitment	1,857
3010	Business License	1,600
3011	Liability Insurance	20,079
3012	Other (specify)	-
DIRECT OPERATING EXPENSES TOTAL:		\$ 68,664

4000: DIRECT FACILITIES & EQUIPMENT

Acct #	Line Item Description	Amount
4001	Building Maintenance	\$ 4,678
4002	Rent/Lease Building	1,163
4003	Rent/Lease Equipment	-
4004	Rent/Lease Vehicles	-
4005	Security	-
4006	Utilities	38,848
4007	Depreciation	4,346
4008	Other (specify)	-
4009	Other (specify)	-
4010	Other (specify)	-
DIRECT FACILITIES/EQUIPMENT TOTAL:		\$ 49,035

5000: DIRECT SPECIAL EXPENSES

Acct #	Line Item Description	Amount
5001	Consultant (Network & Data Management)	\$ -
5002	HMIS (Health Management Information System)	-
5003	Contractual/Consulting Services (Specify)	51,900
5004	Translation Services	-
5005	Centralized Services Program	50,009
5006	Other (specify)	-
5007	Other (specify)	-
5008	Other (specify)	-
DIRECT SPECIAL EXPENSES TOTAL:		\$ 101,909

Revised Exhibit F

6000: INDIRECT EXPENSES		
Acct #	Line Item Description	Amount
	Administrative Overhead	
6001	Use this line and only this line for approved indirect cost rate	\$ -
	Administrative Overhead	
6002	Professional Liability Insurance	-
6003	Accounting/Bookkeeping	-
6004	External Audit	1,340
6005	Insurance (Specify):	-
6006	Payroll Services	143
6007	Depreciation (Provider-Owned Equipment to be Used for Program Purposes)	-
6008	Personnel (Indirect Salaries & Benefits)	-
6009	Centralized Fiscal services 5% of total expenses	64,165
6010	Centralized Services Administration	127,425
6011	Other (specify)	-
6012	Other (specify)	-
6013	Other (specify)	-
INDIRECT EXPENSES TOTAL		\$ 193,073

INDIRECT COST RATE	14.41%
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7000: DIRECT FIXED ASSETS		
Acct #	Line Item Description	Amount
7001	Computer Equipment & Software	\$ 10,007
7002	Copiers, Cell Phones, Tablets, Devices to Contain HIPAA Data	-
7003	Furniture & Fixtures	500
7004	Leasehold/Tenant/Building Improvements	-
7005	Other Assets over \$500 with Lifespan of 2 Years +	-
7006	Assets over \$5,000/unit (Specify)	-
7007	Other (specify)	-
7008	Other (specify)	-
FIXED ASSETS EXPENSES TOTAL		\$ 10,507

TOTAL PROGRAM EXPENSES	\$ 1,532,901
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PROGRAM FUNDING SOURCES

8000 - SHORT/DOYLE MEDI-CAL (FEDERAL FINANCIAL PARTICIPATION)		
Acct #	Estimated Specialty Mental Health Services Billing Totals:	\$ 1,375,000
	Estimated % of Clients who are Medi-Cal Beneficiaries	90%
	Estimated Total Cost of Specialty Mental Health Services Provided to Medi-Cal Beneficiaries	1,237,500
	Federal Financial Participation (FFP) %	50%
		618,750
8001	Medi-Cal Specialty Mental Health Services	MEDI-CAL FFP TOTAL \$ 618,750

8100 - SUBSTANCE USE DISORDER FUNDS		
Acct #	Line Item Description	Amount
8101	Drug Medi-Cal	\$ -
8102	SABG	\$ -
SUBSTANCE USE DISORDER FUNDS TOTAL		\$ -

8200 - REALIGNMENT		
Acct #	Line Item Description	Amount
8201	Realignment	\$ 914,151
REALIGNMENT TOTAL		\$ 914,151

Revised Exhibit F

8300 - MENTAL HEALTH SERVICE ACT (MHSA)			
Acct #	MHSA Component	MHSA Program Name	Amount
8301	CSS - Community Services & Supports		\$ -
8302	PEI - Prevention & Early Intervention		-
8303	INN - Innovations		-
8304	WET - Workforce Education & Training		-
8305	CFTN - Capital Facilities & Technology		-
MHSA TOTAL			\$ -

8400 - OTHER REVENUE		
Acct #	Line Item Description	Amount
8401	Client Fees	\$ -
8402	Client Insurance	-
8403	Grants (Specify)	-
8404	Other (Specify)	-
8405	Other (Specify)	-
OTHER REVENUE TOTAL		\$ -

TOTAL PROGRAM FUNDING SOURCES: \$ 1,532,901

NET PROGRAM COST: \$ (0)

Revised Exhibit F

Crisis Residential Treatment
Central Star Behavioral Health, Inc
Fiscal Year (FY) 2025-26

PARTIAL FTE DETAIL

For all positions with FTE's split among multiple programs/contracts the below must be filled out

Position	Contract #/Name/Department/County	FTE %
Administrator	PHF/BHS/Fresno	0.67
Administrator	CRT/BHS/Fresno	0.33
Total		1.00

Position	Contract #/Name/Department/County	FTE %
QA	PHF Bakersfield	0.41
QA	PHF/BHS/Fresno	0.40
QA	CRT/BHS/Fresno	0.19
QA		
QA	PHF/BHS/Fresno	0.67
QA	CRT/BHS/Fresno	0.33
Total		2.00

Position	Contract #/Name/Department/County	FTE %
HR	PHF Bakersfield	0.88
HR	PHF/BHS/Fresno	0.86
HR	CRT/BHS/Fresno	0.48
HR	TAY/BHS/Fresno	0.58
HR	All-Star/BHS/Fresno	0.78
HR	WRAP/BHS/Fresno	0.49
HR	CRU/BHS/Merced	0.51
HR	CBHST/BHS/Stanislaus	0.42
Total		5.00

Revised Exhibit F

Position	Contract #/Name/Department/County	FTE %
Training	PHF Bakersfield	0.53
Training	PHF/BHS/Fresno	0.52
Training	CRT/BHS/Fresno	0.29
Training	TAY/BHS/Fresno	0.35
Training	All-Star/BHS/Fresno	0.47
Training	WRAP/BHS/Fresno	0.29
Training	CRU/BHS/Merced	0.31
Training	CBHST/BHS/Stanslaus	0.25
Total		3.00

Position	Contract #/Name/Department/County	FTE %
Clinical Supervisor	CRT/BHS/Fresno	0.50
Clinical Supervisor	CRU/BHS/Merced	0.50
Total		1.00

Position	Contract #/Name/Department/County	FTE %
Nursing Coordinator	CRT/BHS/Fresno	0.50
	CRU/BHS/Merced	0.50
Total		1.00

Position	Contract #/Name/Department/County	FTE %
Total		0.00

Revised Exhibit F

Position	Contract #/Name/Department/County	FTE %
Total		<u>0.00</u>

Position	Contract #/Name/Department/County	FTE %
Total		<u>0.00</u>

Position	Contract #/Name/Department/County	FTE %
Total		<u>0.00</u>

Position	Contract #/Name/Department/County	FTE %
Total		<u>0.00</u>

Revised Exhibit F

Position	Contract #/Name/Department/County	FTE %
Total		<u>0.00</u>

Position	Contract #/Name/Department/County	FTE %
Total		<u>0.00</u>

Position	Contract #/Name/Department/County	FTE %
Total		<u>0.00</u>

Position	Contract #/Name/Department/County	FTE %
Total		<u>0.00</u>

Crisis Residential Treatment
Central Star Behavioral Health, Inc
Fiscal Year (FY) 2025-26 JUL-DEC'25 Budget Narrative

PROGRAM EXPENSE				
ACCT #	LINE ITEM	AMT	DETAILED DESCRIPTION OF ITEMS BUDGETED IN EACH ACCOUNT LINE	
1000: DIRECT SALARIES & BENEFITS		1,051,701		
Administrative Positions		124,638		
1101	Administrator	26,227	<p>Administrator manages the overall day-to-day operation of the adolescent Psychiatric Health Facility (PHF) and Crisis Residential Treatment (CRT). Assures compliance with Federal, State, County and local laws and regulations. Oversees and assures that there is a comprehensive quality treatment program and supervision for all patients. The Administrator represents the CSBH agency and its programs to governmental agencies and the community.</p> <p>PHF Fresno 67% \$76.42 x 1040 x .67 = \$53,249 CRT Fresno 33% \$76.42 x 1040 x .33 = \$26,227</p>	
1102	HR	16,813	<p>Human Resource staff manages all human resource clerical and administrative tasks for the program staff. These positions are responsible for supporting the development of a positive working environment to enhance agency success and reduce legal risk, as well as management team support and consultation, employee relations, interpretation and administration of HR policies and procedures, staff recruitment and selection, compensation, and employee benefits etc.</p> <p>PHF Kern \$33.68 x 1040 hrs. x 17.6% x 5 FTE = \$30,824 PHF Fresno \$33.68 x 1040 hrs. x 17.2% x 5 FTE = \$30,123 CRT Fresno \$33.68 x 1040 hrs. x 9.6% x 5 FTE = \$16,813 TAY Fresno \$33.68 x 1040 hrs. x 11.6% x 5 FTE = \$20,316 All-Star Fresno \$33.68 x 1040 hrs. x 15.6% x 5 FTE = \$27,321 WRAP Fresno \$33.68 x 1040 hrs. x 9.8% x 5 FTE = \$17,163 CRU Merced \$33.68 x 1040 hrs. x 10.2% x 5 FTE = \$17,864 CBHST Stanislaus \$33.68 x 1040 hrs. x 8.4% x 5 FTE = \$14,711</p>	
1103	QA	21,774	<p>Quality Assurance staff manages all Quality Assurance tasks for the program, which includes records management, documentation, and service audits for compliance to Medi-Cal and internal requirements. They are responsible for utilization review and assisting in medical record management by gathering and analyzing agency data and assisting in the agency's quality control, quality assurance, and quality improvement efforts.</p> <p>PHF Kern \$44.42 x 1040 hrs. x 41% x 1 FTE = \$18,941 PHF Fresno \$44.42 1040 hrs. x 40% x 1 FTE = \$18,479 CRT Fresno \$44.42 x 1040 hrs. x 19% 1 FTE = \$8,777 QA Manager PHF Fresno \$37.87 x 1040 hrs. x 67% x 1 FTE = \$26,388 CRT Fresno \$37.87 x 1040 hrs. x 33% x 1 FTE = \$12,997 TOTAL = \$44,867 FOR QA FOR FRESNO CRT IS 8,777+12,997=\$21,774</p>	
1104	Training	10,675	<p>Training staff develops and coordinates the provision of new employee orientation, required in-service training, and specialized clinical training to employees. Training staff regularly provides training, develops, and maintains systems to track in-service attendance. Training staff develops opportunities to host training for other professionals or participate with other organizations in providing such trainings.</p> <p>PHF Kern \$35.64 x 1040 hrs. x 17.6% x 3 FTE = \$19,571 PHF Fresno \$35.64 x 1040 hrs. x 17.2% x 3 FTE = \$19,126 CRT Fresno \$35.64 x 1040 hrs. x 9.6% x 3 FTE = \$10,675 TAY Fresno \$35.64 x 1040 hrs. x 11.6% x 3 FTE = \$12,899 All-Star Fresno \$35.64 x 1040 hrs. x 15.6% x 3 FTE = \$17,347 WRAP Fresno \$35.64 x 1040 hrs. x 9.8% x 3 FTE = \$10,897 CRU Merced \$35.64 x 1040 hrs. x 10.2% x 3 FTE = \$11,342 CBHST Stanislaus \$35.64 x 1040 hrs. x 8.4% x 3 FTE = \$9,341</p>	
1105	Clinical Supervisor	26,780	<p>This position has primary responsibility for oversight of mental health services, case management services, and client support services to the children, adults and their families who are enrolled in the Central Star Crisis Residential Treatment Facility and Crisis Residential Unit Program, The Clinical Supervisor reports to and collaborates with the Program Manager who has oversight of these programs.</p> <p>CRT Fresno \$51.50 x 1040 hrs. x 50% x 1 FTE = \$26,780 CRU Merced \$51.50 x 1040 hrs. x 50% x 1 FTE = \$26,780</p>	
1106	Nursing Coordinator	22,369	<p>Nursing Coordinator: Minimum classification is LVN LPT. The LVNs and LPTs were reporting to a non-nurse/medical manager and now reports directly to this position. It is best practice for nurses to report to medical personnel for regular coaching, supervision, and training related to nursing tasks and licensing requirements. This position is also able to step in to cover open shifts and duties when on-call staff are not available.</p> <p>CRT Fresno \$43.00 x 1040 x 50% = \$22,360 CRT Merced \$43.00 x 1040 x 50% = \$22,360</p>	

Revised Exhibit F

PROGRAM EXPENSE				
	ACCT #	LINE ITEM	AMT	DETAILED DESCRIPTION OF ITEMS BUDGETED IN EACH ACCOUNT LINE
	1107	0	-	
	1108	0	-	
	1109	0	-	
	1110	0	-	
	1111	0	-	
	1112	0	-	
	1113	0	-	
	1114	0	-	
	1115	0	-	
Program Positions			708,844	
	1116	Program Manager/Director	46,800	Pay rate is \$45 per hour x 1040 hours for Jul'25-Dec'25 = \$46,800 Program Manager provides supervision of mental health and other support staff and has responsibility for planning and oversight of CRT program services delivery. Acts as a resource for therapists on issues related to treatment on specific cases or types of cases, review treatment plans and therapeutic techniques utilized, ensure that therapists provide treatment within the scope of licensure.
	1117	Program Coordinator/Supervisor	41,600	Pay rate is \$40 per hour x 1040 hours for Jul'25-Dec'25 = \$41,600 The CRT Program Coordinator assists the CRT Program Manager in directing the activities of assigned non-licensed personnel who provide direct client care services to residents of the Central Star Crisis Resident Treatment Facility on a 24-hour 7 day a week basis.
	1118	Recovery Counselor	216,216	Pay rate is \$21 x 10% OT = \$23.10 per hour x 9 FTE X 1040 hours for Jul'25-Dec'25 = \$216,216 The Recovery Counselors are para-professional treatment team members who are responsible for providing direct care to meet the physical and psychosocial needs of the clients through direct and indirect physical and verbal interaction. Duties are performed under direct supervision of the Program Manager, or designee in most cases, but some tasks are accomplished independently. Recovery Counselors are peers and individuals with lived experiences. Are also responsible for working with families to provide support and education, and advocacy. Attends team meetings and participates in development of CRT.
	1119	Mental Health Specialist	101,400	Pay rate is \$39 per hour x 2.50 FTE x 1040 hours for Jul'25-Dec'25 = \$101,400 The MH Specialist has primary responsibility as clinical therapist and serves as the primary point of contact for case management. Will assess residents at start of treatment; develop and maintain CRT; and lead residents towards the fulfillment of CRT. Will coordinate the care and lead treatment based on each resident's choice; collect all documentation needed to develop CRTs with residents and support people; provide treatment using EBPs, e.g., individual/group services, crisis intervention, family therapy, case management, and family support.
	1120	Resource Specialist	24,960	Pay rate is \$24 per hour x 1040 hours for Jul'25-Dec'25 = \$24,960 Resource Specialists helps coordinate and develop community resources for all participants, including housing, vocational, educational services, transportation, and other social support services.
	1121	Peer Support	21,862	Pay rate is \$19.11 x 10% OT = 21 per hour x 1040 hours for Jul'25-Dec'25 = \$21,862 Peer Counselors help consumers explore options given their available resources and formulate problem-solving plans. They also serve as informal counselors, offering consumers the opportunity to discuss issues surrounding relationships, feelings, attitudes, personal goals, and individual rights. Sometimes Peer Counselors help people learn independent living skills such as money management or various household skills.
	1122	LVN/LPT	187,200	Pay rate is \$36 per hour x 5 FTE x 1040 hours for Jul'25-Dec'25 = \$187,200 The LVN/LPT will maintain professional standards for medical management, including providing nursing assessments, dispensing of medication, and monitoring of side effects. Provide direct care including medication assessments and manage confidential health information. Essential responsibilities include completing resident medication intake/preparation for psychiatric care/evaluations and coordinating with psychiatric provider; evaluating residents for potential medication side effects and reporting to psychiatric provider; coordinating resident care by maintaining direct contact with psychiatric provider; and ensuring medication administration protocols are met.
	1123	Household Coach	45,911	Pay rate is \$20.25 per hour x 9% OT =22 per hour x 2 FTE x 1040 hours for Jul'25-Dec'25 = \$45,911 The Household coaches act as a "single point of responsibility" for residents for skill development such as cooking, cleaning, and other home related tasks. The Household Coaches are available as appropriate to resident needs, providing residents with individualized attention, and offering intensive services and support when needed. Household coaches does not supervise staff, they work directly with residents based on their care plan or needs.

PROGRAM EXPENSE				
	ACCT #	LINE ITEM	AMT	DETAILED DESCRIPTION OF ITEMS BUDGETED IN EACH ACCOUNT LINE
	1124	Clerk	22,895	Pay rate is \$21.27 per hour x 3.5% OT = 22 per hour x 1 FTE x 1040 hours for Jul'25-Dec'25 = \$22,895 The Clerk will be a receptionist, order supplies, perform clerical tasks for the managers and supervisors and maintain medical record for audits.
	1125	0	-	
	1126	0	-	
	1127	0	-	
	1128	0	-	
	1129	0	-	
	1130	0	-	
	1131	0	-	
	1132	0	-	
	1133	0	-	
	1134	0	-	
Direct Employee Benefits				
	1201	Retirement	37,507	Retirement: based on 4.5% of salary expense. This includes ESOP, 401k employer match, and Life Insurance/AD&D. The total benefits and especially the retirement benefit has been underfunded in the PHF contract. This adjusts the total benefits to be 26% of wages which is on par with our other County contracts.
	1202	Worker's Compensation	16,670	Worker's compensation cost is based on 2% of salary expense.
	1203	Health Insurance	91,684	Health Insurance is approximately 11% of salary expense.
	1204	Other (specify)	-	
	1205	Other (specify)	-	
	1206	Other (specify)	-	
Direct Payroll Taxes & Expenses:				
			72,358	
	1301	OASDI	51,677	The OASDI tax rate is 6.2%.
	1302	FICA/MEDICARE/FUTA	13,550	The FICA/MEDICARE tax rate is 1.45%, plus FUT at .8% per first \$7,000 of each employee wages.
	1303	SUI	7,131	SUI is based on 3.8%, plus ETT at .1% for a total of 3.9% calculated on the first \$7,000 for each employee wages (\$7,000 X # EE X 3.9%).
	1304	Other (specify)	-	
	1305	Other (specify)	-	
	1306	Other (specify)	-	
2000: DIRECT CLIENT SUPPORT				
			58,012	
	2001	Child Care	-	
	2002	Client Housing Support	-	
	2003	Client Transportation & Support	1,335	Transportation to Medical and Social Services appointments.
	2004	Clothing, Food, & Hygiene	46,202	Food items for meal preparations, clothing as needed, hygiene items. This item includes 3% in COLA, plus 25% increase in census projected with collaboration with Fresno County. Census averages 9-10 clients. It is projected that this will increase to 12-13 clients daily. FY24-25 annualized \$73,923 x 25% = \$92,403 / 2 = \$46,202
	2005	Education Support	-	
	2006	Employment Support	-	
	2007	Household Items for Clients	509	Blankets, towels, and other items as needed for the residential rooms. FY24-25 annualized \$989 x 3% COLA = \$1,018 / 2 = \$509
	2008	Medication Supports	-	
	2009	Program Supplies and Services - Medical	7,622	This covers non-cover MediCal and OTC medication, disposable razors, medicine cups, gloves, etc. This item includes 25% increase in census projected with collaboration with Fresno County. Census averages 9-10 clients. It is projected that this will increase to 12-13 clients daily. FY24-25 annualized \$12,194 x 25% = \$15,243 / 2 = \$7,622
	2010	Utility Vouchers	-	
	2011	Nutritional Services	1,010	Fee services from Nutritionist. Cost varies \$140-210 monthly. The rate for this service is \$70 per hour. Hours vary 2-3 per month depending on Clients dietary restrictions. FY24-25 annualized \$1,960 x 3% COLA = \$2,019 / 2 = \$1,010
	2012	Medical Waste Disposal	1,124	Fee services for syringe and other hazardous materials. This item includes 25% increase in census projected with collaboration with Fresno County. Census averages 9-10 clients. It is projected that this will increase to 12-13 clients daily. FY24-25 annualized \$1,798 x 25% = \$2,247 / 2 = \$1,124
	2013	Client Activities	50	Craft and other materials for client activities.
	2014	Client Support	150	For clients documents such as DVM ID, birth Certificate, etc.
	2015	Translation Services	10	Client translation fees as needed. Based on FY24-25 trend.
	2016	Other (specify)	-	

Revised Exhibit F

PROGRAM EXPENSE				
	ACCT #	LINE ITEM	AMT	DETAILED DESCRIPTION OF ITEMS BUDGETED IN EACH ACCOUNT LINE
3000: DIRECT OPERATING EXPENSES			68,664	
	3001	Telecommunications	21,840	Telecommunication cost includes the cost of landline, internet & phones which includes employee reimbursement at \$80 for Supervisors, and \$100 for Directors. This is based on actuals Central IT department forecast, and size of facility. Cost of \$20,760 for facility landlines and internet connection + \$600 Director phone + \$480 Coordinator/Supervisor phone = \$21,840
	3002	Printing/Postage	5,101	Cost of postage and delivery carrier. FY24-25 annualized \$9,906 x 3% COLA = \$10,203 / 2 = \$5,101
	3003	Office, Household & Program Supplies	12,481	Office, Household, & Program supplies included services cost for paper shredding, water dispenser, postage, etc. This also includes the cost for plastic ware, coffee, sugar, creamers, etc. This varies from \$1600-\$3100, depending on supplies orders. FY24-25 annualized \$24,234 x 3% COLA = \$24,961 / 2 = \$12,481
	3004	Advertising	-	
	3005	Staff Development & Training	3,947	Staff Training/Registration includes on-going program required education, training, First Aid, CPR Certifications. This is based on staff qualification for education reimbursement up to \$3000 per EE. FY24-25 annualized \$7,663 = \$7,663 x 3% COLA = \$7,893 / 2 = \$3,947
	3006	Staff Mileage	1,459	This cost includes cost of food and travel to attend training, meetings, and conferences. FY24-25 annualized \$2,918 = 2,918 / 2 = \$1,459
	3007	Subscriptions & Memberships	-	
	3008	Vehicle Maintenance	300	Maintenance of vehicle, includes oil change, tire replacement, car wash, etc.
	3009	Recruitment	1,857	Recruitment cost covers fees for background check, random drug testing, and job posting advertisement cost. FY25-26 is projected to decreased cost for Job postings. We are budgeting at half of FY24-25 annualized at \$7,428 / 2 = \$3,714 / 2 = \$1,857.
	3010	Business License	1,600	Business license cost includes fees such as city tax certification projected at \$1,600 in September 2025 and \$1,600 in April 2026.
	3011	Liability Insurance	20,079	Liability Insurance includes cost for General liability, property, and professional liability. Based on multiple factors with extensive calculations. Workbook with extensive calculations and worksheets can be provided upon request.
	3012	Other (specify)	-	

4000: DIRECT FACILITIES & EQUIPMENT			49,035	
	4001	Building Maintenance	4,678	Fresno County quarterly invoices from Jul'24-Mar'25 is \$6,417, annualized is \$8,556 / 2 terms = \$4,278. Admin Allocation cost is \$400 for 6 months for 3433 W Shaw, which houses HR, Training, and QA Central Star staff. Total \$4,278 + \$400 = \$4,678 Direct program wages as allocation cost methodology. PHF Kern \$4167 x 17.6% = \$733 PHF Fresno \$4167 x 17.2% = \$717 CRT Fresno \$4167 x 9.6% = \$400 TAY Fresno \$4167 x 11.6% = \$483 All-Star Fresno \$4167 x 15.6% = \$650 WRAP Fresno \$4167 x 9.8% = \$408 CRU Merced \$4167 x 10.2% = \$425 CBHST Stanislaus \$4167 x 8.4% = \$350
	4002	Rent/Lease Building	1,163	Rent/Lease Building cost includes the lease cost for this location and the allocation cost at 3433 W Shaw, which houses HR, Training, and QA Central Star staff. Central Star uses Direct program wages as allocation cost methodology. PHF Kern 7.6% \$355.2 \$2,131 PHF Fresno 17.2% \$347.1 \$2,083 CRT Fresno 9.6% \$193.8 \$1,163 TAY Fresno 11.6% \$234.1 \$1,405 All-Star Fresno 15.6% \$314.8 \$1,889 WRAP Fresno 9.8% \$197.8 \$1,187 CRU Merced 10.2% \$205.9 \$1,235 CBHST Stanislaus 8.4% \$169.5 \$1,017
	4003	Rent/Lease Equipment	-	
	4004	Rent/Lease Vehicles	-	
	4005	Security	-	

Revised Exhibit F

PROGRAM EXPENSE				
	ACCT #	LINE ITEM	AMT	DETAILED DESCRIPTION OF ITEMS BUDGETED IN EACH ACCOUNT LINE
	4006	Utilities	38,848	Fresno County quarterly invoice varies from \$13,000- \$27,000 quarterly. Allocation cost of \$170 for 6 months is included for 3433 W Shaw, which houses Central Star administration staff. Fresno County Invoices based on 3 quarters invoices of \$14K, \$27K, and \$17K, annualized four quarters is \$77,355 / 2 terms = \$38,678 Total cost is \$38,678 + \$170 = \$38,848 Allocation for Shaw Building is as follows \$3,541 / 2 = \$1,771 x 17.6% = \$312 PHF Kern \$1771 x 17.6% = \$312 PHF Fresno \$1771 x 17.2% = \$305 CRT Fresno \$1771 x 9.6% = \$170 TAY Fresno \$1771 x 11.6% = \$205 All-Star Fresno \$1771 x 15.6% = \$276 WRAP Fresno \$1771 x 9.8% = \$174 CRU Merced \$1771 x 10.2% = \$181 CBHST Stanislaus \$1771 x 8.4% = \$149
	4007	Depreciation	4,346	Yearly Depreciation of new vehicle is \$724.20 monthly, \$4,346 for 6 months.
	4008	Other (specify)	-	
	4009	Other (specify)	-	
	4010	Other (specify)	-	

5000: DIRECT SPECIAL EXPENSES			101,909	
	5001	Consultant (Network & Data Management)	-	
	5002	HMIS (Health Management Information System)	-	
	5003	Contractual/Consulting Services (Specify)	51,900	Two months of medication and behavioral support in conjunction with Nurse Practitioner. The Cost is \$8,650 monthly, \$51,900 for 6 months.
	5004	Translation Services	-	
	5005	Centralized Services Program	50,009	This cost is comprised of the SBHG corporate and regional support in areas including Program Development and Evaluation, Quality & Compliance, and Training. The cost of this support is allocated to all programs utilizing standard accounting practices and is budgeted at 6% of total program salaries. Total Salaries \$833,482 x .06 = 50,009
	5006	Other (specify)	-	
	5007	Other (specify)	-	
	5008	Other (specify)	-	

6000: INDIRECT EXPENSES			193,073	
	6001	Administrative Overhead	-	
	6002	Professional Liability Insurance	-	
	6003	Accounting/Bookkeeping	-	
	6004	External Audit	1,340	External Audit: This is for external annual audits fees as per county agreement. Annual cost for CRT Fresno from Supplier is approximately \$2,679 per year, \$1,339.50 for six months. The allocation is based on revenue projection for 1 year is \$29,770. PHF Fresno 23%, \$6,847 All-Star Fresno 11%, \$3,275 TAY Fresno 10%, \$2,977 WRAP Fresno 13%, \$3,870 CRT Fresno 9%, \$2,679 CRU Merced 11%, \$3,275 CBHST 6%, \$1,786 PHF Kern 17%, \$5,061
	6005	Insurance (Specify):	-	
	6006	Payroll Services	143	This cost includes fees to printed and electronic payroll checks. Payroll services: ADP supplier fee for printed and electronic payroll check stubs. Fresno CRT receives approximately 65 paycheck processes per pay period x 26 pay periods per year x \$.35 cents per payment process = \$.35 x 31.5 x 26 = \$286.65 / 2 (six month term) = \$143 for six months.
	6007	Depreciation (Provider-Owned Equipment to be Used)	-	
	6008	Personnel (Indirect Salaries & Benefits)	-	
	6009	Centralized Fiscal services 5% of total expenses	64,165	As a profit provider, Central Star has no ability to do fund raising to offset unallowable costs such as income taxes as well as denials and other unreimbursed services. This line item provides a cushion to mitigate this exposure. Calculated at 5% of total program expenses \$1,532,901 less Client support expenses \$58,012 - Centralized Fiscal, and Centralized services - Administrative \$127,425 = \$1,283,309 x .05 = \$64,165

PROGRAM EXPENSE				
	ACCT #	LINE ITEM	AMT	DETAILED DESCRIPTION OF ITEMS BUDGETED IN EACH ACCOUNT LINE
	6010	Centralized Services Administration	127,425	Centralized Program Services: Is comprised of the SBHG corporate and regional support in the numerous areas including support from the Senior Administrator as well as services provided for Program Development and Evaluation (e.g., tracking and reporting outcomes, and implementation of practices), Quality & Compliance (e.g., internal chart audits, compliance audits, and TJC-readiness preparation), and Training (e.g., TIP and Core Practice trainings provided company-wide). There is a significant cost advantage to all the SBHG company programs in sharing these costs rather than building them into each program. SBHG support provides oversight of all programs to ensure consistency with our standard policies and procedures. Calculated at 9.5 % of the total expenses less Centralized Fiscal #6009, Centralized Admin # 6010 = \$1,341,311 * .095 = \$127,425
	6011	Other (specify)	-	
	6012	Other (specify)	-	
	6013	Other (specify)	-	

7000: DIRECT FIXED ASSETS			10,507	
	7001	Computer Equipment & Software	10,007	This includes cost IT software at Microsoft \$11,100, Azure \$5929, Microsoft F3 \$918, Microsoft Pilot \$702, Office Defender Threat Protection, \$858, Security awareness \$507 = \$20,014 / 2 terms = 10,007 IT hardware cost such as cables.
	7002	Copiers, Cell Phones, Tablets, Devices to Contain HIPAA	-	
	7003	Furniture & Fixtures	500	Cost for the replacement of any furniture and fixtures for the facility.
	7004	Leasehold/Tenant/Building Improvements	-	
	7005	Other Assets over \$500 with Lifespan of 2 Years +	-	
	7006	Assets over \$5,000/unit (Specify)	-	
	7007	Other (specify)	-	
	7008	Other (specify)	-	

TOTAL PROGRAM EXPENSE FROM BUDGET NARRATIVE: 1,532,901

TOTAL PROGRAM EXPENSES FROM BUDGET TEMPLATE: 1,532,901

BUDGET CHECK: -

Crisis Residential Treatment
Central Star Behavioral Health, Inc
Fiscal Year (FY) 2025-26 JAN-JUN'26

PROGRAM EXPENSES

1000: DIRECT SALARIES & BENEFITS					
Direct Employee Salaries					
Acct #	Administrative Position	FTE	Admin	Program	Total
1101	Administrator	0.33	\$ 28,326		\$ 28,326
1102	HR	0.48	18,158		18,158
1103	QA	0.52	23,517		23,517
1104	Training	0.29	11,529		11,529
1105	Clinical Supervisor	0.50	28,922		28,922
1106	Nursing Coordinator	0.50	24,149		24,149
1107			-		-
1108			-		-
1109			-		-
1110			-		-
1111			-		-
1112			-		-
1113			-		-
1114			-		-
1115			-		-
Direct Personnel Admin Salaries Subtotal		2.62	\$ 134,601		\$ 134,601
Acct #	Program Position	FTE	Admin	Program	Total
1116	Program Manager/Director	1.00		\$ 50,544	\$ 50,544
1117	Program Coordinator/Supervisor	1.00		44,928	44,928
1118	Recovery Counselor	9.00		233,513	233,513
1119	Mental Health Specialist	2.50		109,512	109,512
1120	Resource Specialist	1.00		26,957	26,957
1121	Peer Support	1.00		23,611	23,611
1122	LVN/LPT	5.00		202,176	202,176
1123	Household Coach	2.00		49,584	49,584
1124	Clerk	1.00		24,726	24,726
1125				-	-
1126				-	-
1127				-	-
1128				-	-
1129				-	-
1130				-	-
1131				-	-
1132				-	-
1133				-	-
1134				-	-
Direct Personnel Program Salaries Subtotal		23.50		\$ 765,550	\$ 765,550
			Admin	Program	Total
Direct Personnel Salaries Subtotal		26.12	\$ 134,601	\$ 765,550	\$ 900,151
Direct Employee Benefits					
Acct #	Description		Admin	Program	Total
1201	Retirement		\$ 6,058	\$ 34,450	\$ 40,508
1202	Worker's Compensation		2,692	15,311	18,003
1203	Health Insurance		14,807	84,211	99,018
1204	Other (specify)		-	-	-
1205	Other (specify)		-	-	-
1206	Other (specify)		-	-	-
Direct Employee Benefits Subtotal:			\$ 23,557	\$ 133,972	\$ 157,529
Direct Payroll Taxes & Expenses:					
Acct #	Description		Admin	Program	Total
1301	OASDI		\$ 8,346	\$ 47,465	\$ 55,811
1302	FICA/MEDICARE/FUTA		2,099	12,417	14,516
1303	SUI		715	6,416	7,131
1304	Other (specify)		-	-	-
1305	Other (specify)		-	-	-
1306	Other (specify)		-	-	-
Direct Payroll Taxes & Expenses Subtotal:			\$ 11,160	\$ 66,298	\$ 77,458
DIRECT EMPLOYEE SALARIES & BENEFITS TOTAL:			Admin	Program	Total
			\$ 169,318	\$ 965,820	\$ 1,135,138

DIRECT EMPLOYEE SALARIES & BENEFITS PERCENTAGE:	Admin	Program
	15%	85%

2000: DIRECT CLIENT SUPPORT		
Acct #	Line Item Description	Amount
2001	Child Care	\$ -
2002	Client Housing Support	-
2003	Client Transportation & Support	1,335
2004	Clothing, Food, & Hygiene	46,202
2005	Education Support	-
2006	Employment Support	-
2007	Household Items for Clients	509
2008	Medication Supports	-
2009	Program Supplies - Medical	7,622
2010	Utility Vouchers	-
2011	Nutritional Services	1,010
2012	Medical Waste Disposal	1,124
2013	Client Activities	50
2014	Client Support	150
2015	Translation	10
2016	Other (specify)	-
DIRECT CLIENT CARE TOTAL		\$ 58,012

3000: DIRECT OPERATING EXPENSES		
Acct #	Line Item Description	Amount
3001	Telecommunications	\$ 21,840
3002	Printing/Postage	5,101
3003	Office, Household & Program Supplies	12,481
3004	Advertising	-
3005	Staff Development & Training	3,947
3006	Staff Mileage	1,459
3007	Subscriptions & Memberships	-
3008	Vehicle Maintenance	300
3009	Recruitment	1,857
3010	Business License	1,600
3011	Liability Insurance	20,079
3012	Other (specify)	-
DIRECT OPERATING EXPENSES TOTAL:		\$ 68,664

4000: DIRECT FACILITIES & EQUIPMENT		
Acct #	Line Item Description	Amount
4001	Building Maintenance	\$ 4,678
4002	Rent/Lease Building	1,163
4003	Rent/Lease Equipment	-
4004	Rent/Lease Vehicles	-
4005	Security	-
4006	Utilities	38,848
4007	Depreciation	4,346
4008	Other (specify)	-
4009	Other (specify)	-
4010	Other (specify)	-
DIRECT FACILITIES/EQUIPMENT TOTAL:		\$ 49,035

5000: DIRECT SPECIAL EXPENSES		
Acct #	Line Item Description	Amount
5001	Consultant (Network & Data Management)	\$ -
5002	HMIS (Health Management Information System)	-
5003	Contractual/Consulting Services (Specify)	51,900
5004	Translation Services	-
5005	Centralized Services Program	54,009
5006	Other (specify)	-
5007	Other (specify)	-
5008	Other (specify)	-
DIRECT SPECIAL EXPENSES TOTAL:		\$ 105,909

Revised Exhibit F

6000: INDIRECT EXPENSES		
Acct #	Line Item Description	Amount
	Administrative Overhead	
6001	Use this line and only this line for approved indirect cost rate	\$ -
	Administrative Overhead	
6002	Professional Liability Insurance	-
6003	Accounting/Bookkeeping	-
6004	External Audit	1,340
6005	Insurance (Specify):	-
6006	Payroll Services	143
6007	Depreciation (Provider-Owned Equipment to be Used for Program Purposes)	-
6008	Personnel (Indirect Salaries & Benefits)	-
6009	Centralized Fiscal services 5% of total expenses	68,537
6010	Centralized Services Administration	135,731
6011	Other (specify)	-
6012	Other (specify)	-
6013	Other (specify)	-
INDIRECT EXPENSES TOTAL		\$ 205,751

INDIRECT COST RATE	14.42%
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7000: DIRECT FIXED ASSETS		
Acct #	Line Item Description	Amount
7001	Computer Equipment & Software	\$ 10,007
7002	Copiers, Cell Phones, Tablets, Devices to Contain HIPAA Data	-
7003	Furniture & Fixtures	500
7004	Leasehold/Tenant/Building Improvements	-
7005	Other Assets over \$500 with Lifespan of 2 Years +	-
7006	Assets over \$5,000/unit (Specify)	-
7007	Other (specify)	-
7008	Other (specify)	-
FIXED ASSETS EXPENSES TOTAL		\$ 10,507

TOTAL PROGRAM EXPENSES	\$ 1,633,016
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PROGRAM FUNDING SOURCES

8000 - SHORT/DOYLE MEDI-CAL (FEDERAL FINANCIAL PARTICIPATION)		
Acct #	Estimated Specialty Mental Health Services Billing Totals:	\$ 1,375,000
	Estimated % of Clients who are Medi-Cal Beneficiaries	90%
	Estimated Total Cost of Specialty Mental Health Services Provided to Medi-Cal Beneficiaries	1,237,500
	Federal Financial Participation (FFP) %	50%
8001	Medi-Cal Specialty Mental Health Services	MEDI-CAL FFP TOTAL \$ 618,750

8100 - SUBSTANCE USE DISORDER FUNDS		
Acct #	Line Item Description	Amount
8101	Drug Medi-Cal	\$ -
8102	SABG	\$ -
SUBSTANCE USE DISORDER FUNDS TOTAL		\$ -

8200 - REALIGNMENT		
Acct #	Line Item Description	Amount
8201	Realignment	\$ 1,633,016
REALIGNMENT TOTAL		\$ 1,633,016

8300 - MENTAL HEALTH SERVICE ACT (MHSA)			
Acct #	MHSA Component	MHSA Program Name	Amount
8301	CSS - Community Services & Supports		\$ -
8302	PEI - Prevention & Early Intervention		-
8303	INN - Innovations		-
8304	WET - Workforce Education & Training		-
8305	CFTN - Capital Facilities & Technology		-
MHSA TOTAL			\$ -

8400 - OTHER REVENUE		
Acct #	Line Item Description	Amount
8401	Client Fees	\$ -
8402	Client Insurance	-
8403	Grants (Specify)	-
8404	Other (Specify)	-
8405	Other (Specify)	-
OTHER REVENUE TOTAL		\$ -

TOTAL PROGRAM FUNDING SOURCES:	\$ 1,633,016
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NET PROGRAM COST:	\$	(0)
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Revised Exhibit F

Crisis Residential Treatment
Central Star Behavioral Health, Inc

PARTIAL FTE DETAIL

For all positions with FTE's split among multiple programs/contracts the below must be filled out

Position	Contract #/Name/Department/County	FTE %
Administrator	PHF/BHS/Fresno	0.67
Administrator	CRT/BHS/Fresno	0.33
Total		1.00

Position	Contract #/Name/Department/County	FTE %
QA	PHF Bakersfield	0.41
QA	PHF/BHS/Fresno	0.40
QA	CRT/BHS/Fresno	0.19
QA		
QA	PHF/BHS/Fresno	0.67
QA	CRT/BHS/Fresno	0.33
Total		2.00

Position	Contract #/Name/Department/County	FTE %
HR	PHF Bakersfield	0.88
HR	PHF/BHS/Fresno	0.86
HR	CRT/BHS/Fresno	0.48
HR	TAY/BHS/Fresno	0.58
HR	All-Star/BHS/Fresno	0.78
HR	WRAP/BHS/Fresno	0.49
HR	CRU/BHS/Merced	0.51
HR	CBHST/BHS/Stanislaus	0.42
Total		5.00

Revised Exhibit F

Position	Contract #/Name/Department/County	FTE %
Training	PHF Bakersfield	0.53
Training	PHF/BHS/Fresno	0.52
Training	CRT/BHS/Fresno	0.29
Training	TAY/BHS/Fresno	0.35
Training	All-Star/BHS/Fresno	0.47
Training	WRAP/BHS/Fresno	0.29
Training	CRU/BHS/Merced	0.31
Training	CBHST/BHS/Stanislaus	0.25
Total		<u>3.00</u>

Position	Contract #/Name/Department/County	FTE %
Clinical Supervisor	CRT/BHS/Fresno	0.50
Clinical Supervisor	CRU/BHS/Merced	0.50
Total		<u>1.00</u>

Position	Contract #/Name/Department/County	FTE %
Total		<u>0.00</u>

Position	Contract #/Name/Department/County	FTE %
Nursing Coordinator	CRT/BHS/Fresno	0.50
	CRU/BHS/Merced	0.50
Total		<u>1.00</u>

Revised Exhibit F

Position	Contract #/Name/Department/County	FTE %
Total		<u>0.00</u>

Position	Contract #/Name/Department/County	FTE %
Total		<u>0.00</u>

Position	Contract #/Name/Department/County	FTE %
Total		<u>0.00</u>

Position	Contract #/Name/Department/County	FTE %
Total		<u>0.00</u>

Revised Exhibit F

Position	Contract #/Name/Department/County	FTE %
Total		<u>0.00</u>

Position	Contract #/Name/Department/County	FTE %
Total		<u>0.00</u>

Position	Contract #/Name/Department/County	FTE %
Total		<u>0.00</u>

Position	Contract #/Name/Department/County	FTE %
Total		<u>0.00</u>

Crisis Residential Treatment
Central Star Behavioral Health, Inc
Fiscal Year (FY) 2025-26 JAN-JUN'26 Budget Narrative

PROGRAM EXPENSE			
ACCT #	LINE ITEM	AMT	DETAILED DESCRIPTION OF ITEMS BUDGETED IN EACH ACCOUNT LINE
1000: DIRECT SALARIES & BENEFITS		1,135,138	
Administrative Positions		134,601	
1101	Administrator	28,326	PHF Fresno $\$79.48 \times 1040 \times 67\% = \$57,509$ CRT Fresno $\$79.48 \times 1080 \times 33\% = \$28,326$ Administrator manages the overall day-to-day operation of the adolescent Psychiatric Health Facility (PHF) and Crisis Residential Treatment (CRT). Assures compliance with Federal, State, County and local laws and regulations. Oversees and assures that there is a comprehensive quality treatment program and supervision for all patients. The Administrator represents the CSBH agency and its programs to governmental agencies and the community.
1102	HR	18,158	Human Resource staff manages all human resource clerical and administrative tasks for the program staff. These positions are responsible for supporting the development of a positive working environment to enhance agency success and reduce legal risk, as well as management team support and consultation, employee relations, interpretation and administration of HR policies and procedures, staff recruitment and selection, compensation, and employee benefits etc. PHF Kern $\$35.03 \times 1080 \text{ hrs.} \times 17.6\% \times 5 \text{ FTE} = \$33,290$ PHF Fresno $\$35.03 \times 1080 \text{ hrs.} \times 17.2\% \times 5 \text{ FTE} = \$32,533$ CRT Fresno $\$35.03 \times 1080 \text{ hrs.} \times 9.6\% \times 5 \text{ FTE} = \$18,158$ TAY Fresno $\$35.03 \times 1080 \text{ hrs.} \times 11.6\% \times 5 \text{ FTE} = \$21,941$ All-Star Fresno $\$35.03 \times 1080 \text{ hrs.} \times 15.6\% \times 5 \text{ FTE} = \$29,507$ WRAP Fresno $\$35.03 \times 1080 \text{ hrs.} \times 9.8\% \times 5 \text{ FTE} = \$18,536$ CRU Merced $\$35.03 \times 1080 \text{ hrs.} \times 10.2\% \times 5 \text{ FTE} = \$19,293$ CBHST Stanislaus $\$35.03 \times 1080 \text{ hrs.} \times 8.4\% \times 5 \text{ FTE} = \$15,888$
1103	QA	23,517	Quality Assurance staff manages all Quality Assurance tasks for the program, which includes records management, documentation, and service audits for compliance to Medi-Cal and internal requirements. They are responsible for utilization review and assisting in medical record management by gathering and analyzing agency data and assisting in the agency's quality control, quality assurance, and quality improvement efforts. PHF Kern $\$46.20 \times 1080 \text{ hrs.} \times 41\% \times 1 \text{ FTE} = \$20,457$ PHF Fresno $\$46.20 \times 1080 \text{ hrs.} \times 40\% \times 1 \text{ FTE} = \$19,958$ CRT Fresno $\$46.20 \times 1080 \text{ hrs.} \times 19\% \times 1 \text{ FTE} = \$9,480$ QA Manager PHF Fresno $\$39.385 \times 1080 \text{ hrs.} \times 67\% \times 1 \text{ FTE} = \$27,403$ CRT Fresno $\$39.385 \times 1080 \text{ hrs.} \times 33\% \times 1 \text{ FTE} = \$14,036.8$ TOTAL = \$22,977 FOR QA FOR FRESNO PHF
1104	Training	11,529	Training staff develops and coordinates the provision of new employee orientation, required in-service training, and specialized clinical training to employees. Training staff regularly provides training, develops, and maintains systems to track in-service attendance. Training staff develops opportunities to host training for other professionals or participate with other organizations in providing such trainings. FTE calculated as $9.6\% \times 3 = .288$ FTE round is .29 PHF Kern $\$37.066 \times 1080 \text{ hrs.} \times 17.6\% \times 3 \text{ FTE} = \$21,136$ PHF Fresno $\$37.066 \times 1080 \text{ hrs.} \times 17.2\% \times 3 \text{ FTE} = \$20,656$ CRT Fresno $\$37.066 \times 1080 \text{ hrs.} \times 9.6\% \times 3 \text{ FTE} = \$11,529$ TAY Fresno $\$37.066 \times 1080 \text{ hrs.} \times 11.6\% \times 3 \text{ FTE} = \$13,931$ All-Star Fresno $\$37.066 \times 1080 \text{ hrs.} \times 15.6\% \times 3 \text{ FTE} = \$18,734$ WRAP Fresno $\$37.066 \times 1080 \text{ hrs.} \times 9.8\% \times 3 \text{ FTE} = \$11,769$ CRU Merced $\$37.066 \times 1080 \text{ hrs.} \times 10.2\% \times 3 \text{ FTE} = \$12,249$ CBHST Stanislaus $\$37.066 \times 1080 \text{ hrs.} \times 8.4\% \times 3 \text{ FTE} = \$10,088$
1105	Clinical Supervisor	28,922	This position has primary responsibility for oversight of mental health services, case management services, and client support services to the children, adults and their families who are enrolled in the Central Star Crisis Residential Treatment Facility and Crisis Residential Unit Program, The Clinical Supervisor reports to and collaborates with the Program Manager who has oversight of these programs. CRT Fresno $\$53.56 \times 1080 \text{ hrs.} \times 50\% \times 1 \text{ FTE} = \$28,922$ CRU Merced $\$53.56 \times 1080 \text{ hrs.} \times 50\% \times 1 \text{ FTE} = \$28,922$
1106	Nursing Coordinator	24,149	Nursing Coordinator: Minimum classification is LVN LPT. The LVNs and LPTs were reporting to a non-nurse/medical manager and now reprot directly to this position. It is best practice for nurses to report to medical personnel for regular coaching, supervision, and training related to nursing tasks and licensing requirements. This position is also able to step in to cover open shifts and duties when on-call staff are not available. CRT Fresno $\$44.72 \times 1080 \text{ hrs.} \times 50\% \times 1 \text{ FTE} = \$24,149$ CRU Merced $\$44.72 \times 1080 \text{ hrs.} \times 50\% \times 1 \text{ FTE} = \$24,149$

PROGRAM EXPENSE				
	ACCT #	LINE ITEM	AMT	DETAILED DESCRIPTION OF ITEMS BUDGETED IN EACH ACCOUNT LINE
	1107	0	-	
	1108	0	-	
	1109	0	-	
	1110	0	-	
	1111	0	-	
	1112	0	-	
	1113	0	-	
	1114	0	-	
	1115	0	-	
Program Positions			765,550	
	1116	Program Manager/Director	50,544	Pay rate is \$46.80 per hour x 1080 hours for Jan'26-Jun'26 = \$50,544 Program Manager provides supervision of mental health and other support staff and has responsibility for planning and oversight of CRT program services delivery. Acts as a resource for therapists on issues related to treatment on specific cases or types of cases, review treatment plans and therapeutic techniques utilized, ensure that therapists provide treatment within the scope of licensure.
	1117	Program Coordinator/Supervisor	44,928	Pay rate is \$41.60 per hour x 1080 hours for Jan'26-Jun'26 = \$44,928 The CRT Program Coordinator assists the CRT Program Manager in directing the activities of assigned non-licensed personnel who provide direct client care services to residents of the Central Star Crisis Resident Treatment Facility on a 24-hour 7 day a week basis.
	1118	Recovery Counselor	233,513	Pay rate is \$21.84 x 10% OT = \$24.02 per hour x 9 FTE X 1080 hours Jan'26-Jun'26 = \$233,513 The Recovery Counselors are para-professional treatment team members who are responsible for providing direct care to meet the physical and psychosocial needs of the clients through direct and indirect physical and verbal interaction. Duties are performed under direct supervision of the Program Manager, or designee in most cases, but some tasks are accomplished independently. Recovery Counselors are peers and individuals with lived experiences. Are also responsible for working with families to provide support and education, and advocacy. Attends team meetings and participates in development of CRT.
	1119	Mental Health Specialist	109,512	Pay rate is \$40.56 per hour x 2.50 FTE x 1080 hours for Jan'26-Jun'26 = \$109,512 The MH Specialist has primary responsibility as clinical therapist and serves as the primary point of contact for case management. Will assess residents at start of treatment; develop and maintain CRT; and lead residents towards the fulfillment of CRT. Will coordinate the care and lead treatment based on each resident's choice; collect all documentation needed to develop CRTs with residents and support people; provide treatment using EBPs, e.g., individual/group services, crisis intervention, family therapy, case management, and family support.
	1120	Resource Specialist	26,957	Pay rate is \$24.96 per hour x 1080 hours for Jan'26-Jun'26 = \$26,957 Resource Specialists helps coordinate and develop community resources for all participants, including housing, vocational, educational services, transportation, and other social support services.
	1121	Peer Support	23,611	Pay rate is \$19.87 x 10% OT = \$21.86 per hour x 1080 hours for Jul'25-Dec'25 = \$26,611 Peer Counselors help consumers explore options given their available resources and formulate problem-solving plans. They also serve as informal counselors, offering consumers the opportunity to discuss issues surrounding relationships, feelings, attitudes, personal goals, and individual rights. Sometimes Peer Counselors help people learn independent living skills such as money management or various household skills.
	1122	LVN/LPT	202,176	Pay rate is \$37.44 per hour x 5 FTE x 1080 hours for Jan'26-Jun'26 = \$202,176 LVN.LPT will maintain professional standards for medical management, including providing nursing assessments, dispensing of medication, and monitoring of side effects. Provide direct care including medication assessments and manage confidential health information. Essential responsibilities include completing resident medication intake/preparation for psychiatric care/evaluations and coordinating with psychiatric provider; evaluating residents for potential medication side effects and reporting to psychiatric provider; coordinating resident care by maintaining direct contact with psychiatric provider; and ensuring medication administration protocols are met.

PROGRAM EXPENSE				
	ACCT #	LINE ITEM	AMT	DETAILED DESCRIPTION OF ITEMS BUDGETED IN EACH ACCOUNT LINE
	1123	Household Coach	49,584	Pay rate is \$21.06 per hour x 9% OT = \$22.96 per hour x 2 FTE x 1080 hours for Jan'26-Jun'26 = \$49,584 The Household coaches act as a "single point of responsibility" for residents for skill development such as cooking, cleaning, and other home related tasks. The Household Coaches are available as appropriate to resident needs, providing residents with individualized attention, and offering intensive services and support when needed. Household coaches does not supervise staff, they work directly with residents based on their care plan or needs.
	1124	Clerk	24,726	Pay rate is \$22.12 per hour x 3.5% OT = 23 per hour x 1 FTE x 1080 hours for Jan'26-Jun'26 = \$24,726 The Clerk will be a receptionist, order supplies, perform clerical tasks for the managers and supervisors and maintain medical record for audits.
	1125	0	-	
	1126	0	-	
	1127	0	-	
	1128	0	-	
	1129	0	-	
	1130	0	-	
	1131	0	-	
	1132	0	-	
	1133	0	-	
	1134	0	-	
Direct Employee Benefits				
	1201	Retirement	40,508	Retirement: based on 4.5% of salary expense. This includes ESOP, 401k employer match, and Life Insurance/AD&D. The total benefits and especially the retirement benefit has been underfunded in the PHF contract. This adjusts the total benefits to be 26% of wages which is on par with our other County contracts.
	1202	Worker's Compensation	18,003	Worker's compensation cost is based on 2% of salary expense.
	1203	Health Insurance	99,018	Health Insurance is approximately 11% of salary expense.
	1204	Other (specify)	-	
	1205	Other (specify)	-	
	1206	Other (specify)	-	
Direct Payroll Taxes & Expenses:				
			77,458	
	1301	OASDI	55,811	The OASDI tax rate is 6.2%.
	1302	FICA/MEDICARE/FUTA	14,516	The FICA/MEDICARE tax rate is 1.45%, plus FUT at .8% per first \$7,000 of each employee wages.
	1303	SUI	7,131	SUI is based on 3.8%, plus ETT at .1% for a total of 3.9% calculated on the first \$7,000 for each employee wages (\$7,000 X # EE X 3.9%).
	1304	Other (specify)	-	
	1305	Other (specify)	-	
	1306	Other (specify)	-	
2000: DIRECT CLIENT SUPPORT				
			58,012	
	2001	Child Care	-	
	2002	Client Housing Support	-	
	2003	Client Transportation & Support	1,335	Transportation to Medical and Social Services appointments.
	2004	Clothing, Food, & Hygiene	46,202	Food items for meal preparations, clothing as needed, hygiene items. This item includes 3% in COLA, plus 25% increase in census projected with collaboration with Fresno County. Census averages 9-10 clients. It is projected that this will increase to 12-13 clients daily. FY24-25 annualized $\$73,923 \times 25\% = \$92,403 / 2 = \$46,202$
	2005	Education Support	-	
	2006	Employment Support	-	
	2007	Household Items for Clients	509	Blankets, towels, and other items as needed for the residential rooms. FY24-25 annualized $\$989 \times 3\% \text{ COLA} = \$1,018 / 2 = \$509$
	2008	Medication Supports	-	
	2009	Program Supplies - Medical	7,622	This covers non-cover MediCal and OTC medication, disposable razors, medicine cups, gloves, etc. This item includes 25% increase in census projected with collaboration with Fresno County. Census averages 9-10 clients. It is projected that this will increase to 12-13 clients daily. FY24-25 annualized $\$12,194 \times 25\% = \$15,243 / 2 = \$7,622$
	2010	Utility Vouchers	-	
	2011	Nutritional Services	1,010	Fee services from Nutritionist. Cost varies \$140-210 monthly. The rate for this service is \$70 per hour. Hours vary 2-3 per month depending on Clients dietary restrictions. FY24-25 annualized $\$1,960 \times 3\% \text{ COLA} = \$2,019 / 2 = \$1,010$

Revised Exhibit F

PROGRAM EXPENSE				
	ACCT #	LINE ITEM	AMT	DETAILED DESCRIPTION OF ITEMS BUDGETED IN EACH ACCOUNT LINE
	2012	Medical Waste Disposal	1,124	Fee services for syringe and other hazardous materials. This item includes 25% increase in census projected with collaboration with Fresno County. Census averages 9-10 clients. It is projected that this will increase to 12-13 clients daily. FY24-25 annualized \$1,798 x 25% = \$2,247 / 2 = \$1,124
	2013	Client Activities	50	Craft and other materials for client activities.
	2014	Client Support	150	For clients documents such as DVM ID, birth Certificate, etc.
	2015	Translation	10	Client translation fees as needed. Based on FY24-25 trend.
	2016	Other (specify)	-	

3000: DIRECT OPERATING EXPENSES		68,664		
	3001	Telecommunications	21,840	Telecommunication cost includes the cost of landline, internet & phones which includes employee reimbursement at \$80 for Supervisors, and \$100 for Directors. This is based on actuals Central IT department forecast, and size of facility. Cost of \$20,760 for facility landlines and internet connection + \$600 Director phone + \$480 Coordinator/Supervisor phone = \$21,840
	3002	Printing/Postage	5,101	Cost of postage and delivery carrier. FY24-25 annualized \$9,906 x 3% COLA = \$10,203 / 2 = \$5,101
	3003	Office, Household & Program Supplies	12,481	Office, Household, & Program supplies included services cost for paper shredding, water dispenser, postage, etc. This also includes the cost for plastic ware, coffee, sugar, creamers, etc. This varies from \$1600-\$3100, depending on supplies orders. FY24-25 annualized \$24,234 x 3% COLA = \$24,961 / 2 = \$12,481
	3004	Advertising	-	
	3005	Staff Development & Training	3,947	Staff Training/Registration includes on-going program required education, training, First Aid, CPR Certifications. This is based on staff qualification for education reimbursement up to \$3000 per EE. FY24-25 annualized \$7,663 = \$7,663 x 3% COLA = \$7,893 / 2 = \$3,947
	3006	Staff Mileage	1,459	This cost includes cost of food and travel to attend training, meetings, and conferences. FY24-25 annualized \$2,918 = 2,918 / 2 = \$1,459
	3007	Subscriptions & Memberships	-	
	3008	Vehicle Maintenance	300	Maintenance of vehicle, includes oil change, tire replacement, car wash, etc.
	3009	Recruitment	1,857	Recruitment cost covers fees for background check, random drug testing, and job posting advertisement cost. FY25-26 is projected to decreased cost for Job postings. We are budgeting at half of FY24-25 annualized at \$7,428 / 2 = \$3,714 / 2 = \$1,857.
	3010	Business License	1,600	Business license cost includes fees such as city tax certification projected at \$1,600 in September 2025 and \$1,600 in April 2026.
	3011	Liability Insurance	20,079	Liability Insurance includes cost for General liability, property, and professional liability. Based on multiple factors with extensive calculations. Workbook with extensive calculations and worksheets can be provided upon request.
	3012	Other (specify)	-	

4000: DIRECT FACILITIES & EQUIPMENT		49,035		
	4001	Building Maintenance	4,678	Fresno County quarterly invoices from Jul'24-Mar'25 is \$6,417, annualized is \$8,556 / 2 terms = \$4,278. Admin Allocation cost is \$400 for 6 months for 3433 W Shaw, which houses HR, Training, and QA Central Star staff. Total \$4,278 + \$400 = \$4,678 Direct program wages as allocation cost methodology. PHF Kern \$4167 x 17.6% = \$733 PHF Fresno \$4167 x 17.2% = \$717 CRT Fresno \$4167 x 9.6% = \$400 TAY Fresno \$4167 x 11.6% = \$483 All-Star Fresno \$4167 x 15.6% = \$650 WRAP Fresno \$4167 x 9.8% = \$408 CRU Merced \$4167 x 10.2% = \$425 CBHST Stanislaus \$4167 x 8.4% = \$350
	4002	Rent/Lease Building	1,163	Rent/Lease Building cost includes the lease cost for this location and the allocation cost at 3433 W Shaw, which houses HR, Training, and QA Central Star staff. Central Star uses Direct program wages as allocation cost methodology. PHF Kern 17.6% \$355.2 \$2,131 PHF Fresno 17.2% \$347.1 CRT Fresno 9.6% \$193.8 TAY Fresno 11.6% \$234.1 All-Star Fresno 15.6% \$314.8 WRAP Fresno 9.8% \$197.8 CRU Merced 10.2% \$205.9 CBHST Stanislaus 8.4% \$169.5
	4003	Rent/Lease Equipment	-	
	4004	Rent/Lease Vehicles	-	

Revised Exhibit F

PROGRAM EXPENSE				
	ACCT #	LINE ITEM	AMT	DETAILED DESCRIPTION OF ITEMS BUDGETED IN EACH ACCOUNT LINE
	4005	Security	-	
	4006	Utilities	38,848	Fresno County quarterly invoice varies from \$13,000- \$27,000 quarterly. Allocation cost of \$170 for 6 months is included for 3433 W Shaw, which houses Central Star administration staff. Fresno County Invoices based on 3 quarters invoices of \$14K, \$27K, and \$17K, annualized four quarters is \$77,355 / 2 terms = \$38,678 Total cost is \$38,678 + \$170 = \$38,848 Allocation for Shaw Building is as follows \$3,541 / 2 = \$1,771 x 17.6% = \$170 PHF Kern \$1771 x 17.6% = \$312 PHF Fresno \$1771 x 17.2% = \$305 CRT Fresno \$1771 x 9.6% = \$170 TAY Fresno \$1771 x 11.6% = \$205 All-Star Fresno \$1771 x 15.6% = \$276 WRAP Fresno \$1771 x 9.8% = \$174 CRU Merced \$1771 x 10.2% = \$181 CBHST Stanislaus \$1771 x 8.4% = \$149
	4007	Depreciation	4,346	Yearly Depreciation of new vehicle is \$724.20 monthly, \$4,346 for 6 months.
	4008	Other (specify)	-	
	4009	Other (specify)	-	
	4010	Other (specify)	-	

5000: DIRECT SPECIAL EXPENSES		105,909		
	5001	Consultant (Network & Data Management)	-	
	5002	HMIS (Health Management Information System)	-	
	5003	Contractual/Consulting Services (Specify)	51,900	Two months of medication and behavioral support in conjunction with Nurse Practitioner. The Cost is \$8,650 monthly, \$51,900 for 6 months.
	5004	Translation Services	-	Client translation fees as needed. Bases on FY24-25 trend.
	5005	Centralized Services Program	54,009	This cost is comprised of the SBHG corporate and regional support in areas including Program Development and Evaluation, Quality & Compliance, and Training. The cost of this support is allocated to all programs utilizing standard accounting practices and is budgeted at 6% of total program salaries. Total Salaries \$900,151 x .06 = \$54,009
	5006	Other (specify)	-	
	5007	Other (specify)	-	
	5008	Other (specify)	-	

6000: INDIRECT EXPENSES		205,751		
	6001	Administrative Overhead	-	
	6002	Professional Liability Insurance	-	
	6003	Accounting/Bookkeeping	-	
	6004	External Audit	1,340	External Audit: This is for external annual audits fees as per county agreement. Annual cost for CRT Fresno from Supplier is approximately \$2,679 per year, \$1,339.50 for six months. The allocation is based on revenue projection for 1 year is \$29,770. PHF Fresno 23%, \$6,847 All-Star Fresno 11%, \$3,275 TAY Fresno 10%, \$2,977 WRAP Fresno 13%, \$3,870 CRT Fresno 9%, \$2,679 CRU Merced 11%, \$3,275 CBHST 6%, \$1,786 PHF Kern 17%, \$5,061
	6005	Insurance (Specify):	-	
	6006	Payroll Services	143	This cost includes fees to printed and electronic payroll checks. Payroll services: ADP supplier fee for printed and electronic payroll check stubs. Fresno CRT receives approximately 65 paycheck processes per pay period x 26 pay periods per year x \$.35 cents per payment process = \$.35 x 31.5 x 26 = \$286.65 / 2 (six month term) = \$143 for six months.
	6007	Depreciation (Provider-Owned Equipment to be Used	-	
	6008	Personnel (Indirect Salaries & Benefits)	-	
	6009	Centralized Fiscal services 5% of total expenses	68,537	As a profit provider, Central Star has no ability to do fund raising to offset unallowable costs such as income taxes as well as denials and other unreimbursed services. This line item provides a cushion to mitigate this exposure. Calculated at 5% of total program expenses less Client support expenses and Centralized services - Administrative. Total Expenses \$1,633,016 – Client Support \$58,012 – Centralized Fiscal \$68,537 – Centralized Admin \$135,731 = \$1,370,736 x .05 = \$68,537

Revised Exhibit F

PROGRAM EXPENSE				
	ACCT #	LINE ITEM	AMT	DETAILED DESCRIPTION OF ITEMS BUDGETED IN EACH ACCOUNT LINE
	6010	Centralized Services Administration	135,731	Centralized Program Services: Is comprised of the SBHG corporate and regional support in the numerous areas including support from the Senior Administrator as well as services provided for Program Development and Evaluation (e.g., tracking and reporting outcomes, and implementation of practices), Quality & Compliance (e.g., internal chart audits, compliance audits, and TJC-readiness preparation), and Training (e.g., TIP and Core Practice trainings provided company-wide). There is a significant cost advantage to all the SBHG company programs in sharing these costs rather than building them into each program. SBHG support provides oversight of all programs to ensure consistency with our standard policies and procedures. Calculated at 9.5 % of the total expenses less Centralized Fiscal #6009, Centralized Admin # 6010. Total Expenses \$1,633,016 – Centralized Fiscal \$68,537 – Centralized Admin \$135,731 = \$1,428,748 x .095 = \$135,731
	6011	Other (specify)	-	
	6012	Other (specify)	-	
	6013	Other (specify)	-	

7000: DIRECT FIXED ASSETS			10,507	
	7001	Computer Equipment & Software	10,007	This includes cost IT software at Microsoft \$11,100, Azure \$5929, Microsoft F3 \$918, Microsoft Pilot \$702, Office Defender Threat Protection, \$858, Security awareness \$507 = \$20,014 / 2 terms = 10,007 IT hardware cost such as cables.
	7002	Copiers, Cell Phones, Tablets, Devices to Contain HIPAA	-	
	7003	Furniture & Fixtures	500	Cost for the replacement of any furniture and fixtures for the facility.
	7004	Leasehold/Tenant/Building Improvements	-	
	7005	Other Assets over \$500 with Lifespan of 2 Years +	-	
	7006	Assets over \$5,000/unit (Specify)	-	
	7007	Other (specify)	-	
	7008	Other (specify)	-	

TOTAL PROGRAM EXPENSE FROM BUDGET NARRATIVE: 1,633,016

TOTAL PROGRAM EXPENSES FROM BUDGET TEMPLATE: 1,633,016

BUDGET CHECK: -