

COUNTY SOCIAL SERVICES 28E GOVERNING BOARD AGENDA

To: County Social Services Board Members
Cc: County Social Services Stakeholders/Public is encouraged to attend
From: Bob Lincoln
Date: December 2, 2019
Re: County Social Services Board Meeting
Date: Wednesday, December 4, 2019
Time: 10:00 A.M.

Place: **Please participate by:**

1. Joining us in Hancock County, Garner Public Library, 416 State St., Garner, Iowa.
2. Only CSS Directors will have remote access to the meeting by phone.

Vision Statement: County Social Services connects persons experiencing complex life-changing challenges with innovative resources and supports to assist them in moving towards hopeful and happy lives.

Mission Statement: County Social Services increases community inclusion and capacity through nurturing partnerships.

Goal 1: County Social Services will deliver research/evidence-based community health care management throughout the region.

Goal 2: Create a budget that provides sufficient funds for risk and cash flow, invest in increased capacity and competency and to expand coverage to relieve other tax funded supports, resulting in affordable health care.

Goal 3: Reduce acute and institutional care. Increase community and crisis services for all lives. Community inclusion resulting in customized employment.

9:00 AM Finance Committee

1. Review monthly summary report
2. Review ETP report
3. Review MHDS per capita expenditures for FY19/discuss FY21 levy
4. Depository & signatures on the account.

10:00 AM County Social Services Board Meeting Agenda

1. Call County Social Services Board Meeting to order
2. Introductions and welcome by host. Director Rayhons
3. Approve today's agenda and the minutes of October 23, 2019
4. Provider feedback-Marcia Oltrogee
5. Consumer feedback-Janel Clarke
6. Presentation of Eric Donat for CSS Board Consumer Representative for the period January 1, 2020 through December 31, 2021. Discussion/Action
7. The CSS Board will be required to elect a Secretary/Treasurer to the Board at the January 22, 2020 meeting. The Vice Chair will move to Chair and current Secretary/Treasurer to the Vice Chair. It is the acting Chair's prerogative to appoint a nominating committee to present a candidate to the full Board.

Human Resources- HR Committee

8. The complication of having to fully transition financial functions internally, we are requesting the short-term designation of a Project Manager to provide the additional resources for a successful transition. Jeanine Scott has agreed to contract her services to perform this function effective December 2, 2020 at an hourly rate of \$70 under the direction of the CEO and for a period determined necessary by the CEO. Discussion/Action
9. Moving to one employer January 1, 2020 the CSS Board will need to designate the paid holidays for the year. New Year's Day; President's Day; Memorial Day; Independence Day; Labor Day; Veteran's Day; Thanksgiving Day; Day after Thanksgiving ; Christmas Eve; Christmas Day.
10. Discussion/Action
11. New I-START staff:
 - a. Olivia Ayres – Clinical Director. Starting salary \$61,500. Start date 11-4-19. Wright County is employer of record through 12/31/19; however, she will office in Black Hawk County.
 - b. Sarah Juhl – I-START Coordinator/North and South Quadrants. Starting wage \$20.00/hour. Wright County is employer of record through 12/31/19; however, she will office in Black Hawk and Cerro Gordo Counties.
 - c. Amber Barrett – I-START Coordinator/East Central Region. Starting wage \$20.00/hour. Start date 12-3-19. Wright County is employer of record through 12/31/19; however, she will office in Cedar Rapids.
 - d. Nancy Olson – I-START Coordinator/West Quadrant. Starting wage \$20.00/hour. Start date 11-18-19. Wright County is employer of record through 12/31/19.
12. Resolution for Adoption of 457 Plan through Nationwide. Discussion/Action

Programs

13. To transition financial functions internally CSS needed to immediately initiate a software transition with Tyler Technologies to be live January 6, 2020. One-time fees of \$31,300 and recurring fees of \$17,086 and estimated travel expenses of \$7,180 for a total allocation this fiscal year of \$55,566.00. Discussion/Action
14. The Mobile Response contract with Berryhill Community Mental Health Center is presented with startup costs of (not to exceed) \$30,750 beginning. 2/1/20. Discussion/Action
15. The Mobile Response contract with Season's Center is presented with start-up costs (not to exceed) \$28,733 for the period from 2/1/2020 to 6/30/2020 and then monthly costs (not to exceed) \$5,909. Discussion/Action
16. Mosaic is requesting support for a 5-bedroom home. Discussion/Action
17. The CSS Unity Point Rural Access Hospitals are requesting a contract to provide telepsychiatry from ITP for their emergency departments. This contract is unique in that Unity Point will bill third party insurance for the service funded by CSS with the long-term objective to reduce cost and make it sustainable. This will also allow them to pull ITP interventions into their electronic medical records making for better continuity of care for individuals seeking assistance. Discussion/Action

Organizations

18. Fiscal Year 2019 Annual Report. Discussion/Action
19. Allocation request. Discussion/Action
20. CSS needs to open a bank account to transfer funds under the financial control of the CSS Board:
 - a. Be it resolved that the County Social Services (CSS) Board of Directors, 1206 South Main St., Charles City, Iowa, approves the following financial institution to be the depository of County Social Services funds in conformance with the provisions of the Iowa Code. CSS officials are hereby authorized to deposit CSS funds in amounts not to exceed the maximum approved for this financial institution; Farmers State Bank (FSB), 131 Tower Park Dr., Suite 100, Waterloo, Iowa 50701- \$16,000,000. The CSS Board of Directors further authorizes the position of Chief Operating Officer (COO), Karen Dowell; Secretary/Treasurer of the CSS Board; and Finance Manager, Lisa Trainer; Chief Executive Officer, Bob Lincoln shall have full access to legally deposit and distribute funds.
21. Systems Unlimited has agreed to lease space for our ECR ISTART Coordinator for \$135 per month. Discussion/Action
22. Hancock County Health Systems has agreed to rent space to CSS in the Public Health building at \$100 per month. Discussion/Action
23. Monthly Summary Report. Discussion/Action Finance Committee
24. The Executive and HR Committee are recommending per capita levy for fiscal year 2021 of 35\$.

Consent Agenda

25. Authorize Chair to sign provider agreements and rate requests. Discussion/Action
 - a. Rise, Ltd
 - b. Lifeworks Community Services
26. Exception to Policy Report. Discussion/Action
27. Administrator's Updates: SBCM Kick-Off January 22, 2020
28. Adjourn

Next CSS Board Meeting: Wednesday, January 22, 1:00 PM Howard County

All CSS Strength Based Case Management Symposium:

Wednesday, January 22, 2020, 9:00 AM to 12:00 PM

Guest Speaker: Ally Mabry

**Director of Center for Mental Health Research and Innovation at
University of Kansas School of Social Welfare**

October 2019 County Social Services Board Minutes

The October 2019 County Social Services Board Meeting was held in Floyd County at the Charles City Public Library on Wednesday, October 23, 2019 at 10:00 A.M.

Present: Dennis Koenig, Allamakee; Craig White, Black Hawk; Chris Watts, Cerro Gordo; Jacob Hackman, Chickasaw; Jacob Hackman, Chickasaw; John Pluth, Emmett; Jeanine Tellin, Fayette; Roy Schwickerath, Floyd; Gary Rayhons, Hancock; Pat Murray, Howard; Donnie Loss, Kossuth; Barb Francis, Mitchell; Clarence Siepker, Pocahontas; Larry Vest, Tama; Mark Campbell, Webster; Bill Jensvold, Winnebago; Floyd Ashbacher, Winneshiek; Ken Abrams, Worth; Karl Helgevold, Wright.

Absent: Greg Barnett, Butler; Jim Ross, Grundy; Sandy Looney, Humboldt

Guests: Representative Terry Baxter, Senator Bill Dotzler, Senator Eric Giddens, Representative Tedd Gassman, Representative Ann Meyer, Representative Anne Osmundson, Representative Bob Kressig, Representative Todd Prichard, Senator Tim Kraayenbrink, Senator Amanda Ragan, Representative Sharon Steckman, Representative Timi Brown-Powers, Representative Sandy Salmon, Niki Conrad, Shirley Christianson, Gina Hiler, Kim Fettlekether, Meghan Malley, Aaron McHone, Megan Taets, Raina Kellogg, Karen Dowell, Lisa Trainer

Prior to Board Meeting the Finance Committee met at 9 am to review:

1. Review monthly summary report
2. Review ETP report
3. Review MHDS per capita expenditures for FY19/discuss FY21 levy
4. Occupancy reimbursement options.

1. Chair Tellin Called County Social Services Board Meeting to order.
2. Introductions and welcome by host Director Schwickerath.
3. Motion by Francis, Mitchell and Second by Abrams, Worth to approve today's agenda and approve minutes from September 25, 2019 minutes. Motion carried.
4. Discussion on Legislative Forum on CSS legislative priorities
 - i. Legislation to have one Mental Health and Disability Services Per Capita Levy Cap across all MHDS Regions (\$37.00 is the current average cap).
 - ii. Legislation to allocate enough funding as recommended by the Department of Human Services to make the mandated 22 Assertive Community Treatment Teams sustainable and able to maintain fidelity without MHDS Region subsidy. (fiscal impact, approx. \$1 M)
 - iii. Legislation to allocate enough funding for YourLife Iowa (the mandated state-wide 24/7 Crisis Line) to dispatch mobile crisis response and be a hub for a state-wide mental health system. (The state could leverage Medicaid Administrative dollars to accomplish this with the current state dollars as leverage. Fiscal impact approx. \$1 M))
 - iv. Legislation to allow county's that are a current member of a MHDS Region the right to retain their membership if another county's actions may result in them not being contiguous.
5. Motion by Vest, Tama and Second by Schwickerath, Floyd to accept Children's Mental Health Implementation. Roll Call Vote: Motion Carried.

Allamakee	abs	Floyd	yes	Tama	no
Black Hawk	yes	Grundy	abs	Webster	no
Butler	abs	Hancock	yes	Winnebago	no
Cerro Gordo	yes	Howard	yes	Winneshiek	yes
Chickasaw	yes	Humboldt	abs	Worth	no
Clayton	yes	Kossuth	NA	Wright	yes
Emmett	yes	Mitchell	yes		
Fayette	yes	Pocahontas	yes		

6. There was no Provider Feedback.
7. There was no Consumer Feedback.
8. Ann Smisek from Ahlers & Cooney PC provided information regarding proposal for labor and employment services. Motion by Watts, Cerro Gordo and Second by Helgevold, Wright to accept Ahlers & Cooney for employment services on a fee for service basis. Motion carried.
9. Motion by Hackman, Chickasaw and Second by White, Black Hawk to accept proposed resolution for member counties. Roll call Vote: Motion Carried.

Allamakee	abs	Floyd	yes	Tama	yes
Black Hawk	yes	Grundy	abs	Webster	yes
Butler	abs	Hancock	yes	Winnebago	yes
Cerro Gordo	yes	Howard	yes	Winneshiek	yes
Chickasaw	yes	Humboldt	abs	Worth	yes
Clayton	yes	Kossuth	NA	Wright	yes
Emmett	yes	Mitchell	yes		
Fayette	yes	Pocahontas	yes		

10. Motion by Campbell, Webster and Second by Pluth, Emmet to accept CSS employer of record item – with an amendment of items are for New Hire Employees: PTO accrues on first day of employment but cannot be used in first 90 days; employees allowed up to \$2,700 in annual cafeteria flex plan and \$500 carry over between plan years; and Health Insurance for new hires will begin the first of the month following 30 days of employment. Motion carried.
11. Motion by Campbell, Webster and Second by Pluth, Emmet to accept contracts with Season’s Center and Berryhill Community Mental Health for Mobile Response. Motion carried with all ayes except Tama.
12. Motion by Murray, Howard and Second by Keehner, Clayton to accept I-START kick-off program not to exceed \$2,000. Motion carried.
13. Motion by Schwickerath, Floyd and Second by White, Black Hawk to support Scenic Acres 5-bedroom. Motion carried.
14. Motion by Siepkner, Pocahontas and Second by Abrams, Worth to accept Allocation requests. Watts, Cerro Gordo abstained from vote. Motion carried.
15. Discussion on Worth County resubmitted their intent letter to leave CSS. Also noted; Winnebago has also submitted their intent to leave letter.
16. Motion by Murray, Howard and Second by Francis, Mitchell to accept Monthly Summary Report. Motion carried.
17. Motion by Campbell, Webster and Second by Helgevold, Wright to table CSS opening office in Hancock County. Motion carried.
18. Motion by Campbell, Webster and Second by Helgevold, Wright to table CSS opening office in Clayton County. Motion carried.
19. Motion by Helgevold, Wright and Second by Keehner, Clayton to accept general assistance, currently provided by CSS Staff, continue following transition January 1, 2020. Motion carried.
20. Motion by Watts, Cerro Gordo and Second by Schwickerath, Floyd to authorize Chair to sign Provider Rate Sheets. Motion carried.
 - a Berryhill Community Mental Health Center
 - b Champion State of Mind
 - c Lifeworks Community Services
 - d Neuro RehabCare
 - e Youth & Shelter Services
 - f Scenic Acres
21. Motion by Hackman, Chickasaw and Second by Schwickerath, Floyd to accept Exception to Policy Report. Motion carried.
22. Administrator Updates: Annual Stakeholder Meeting January 22, 2020
23. Motion by Watts, Cerro Gordo and Second by Helgevold, Wright to adjourn. Annual Stakeholder Conference will be Wednesday, November 20, 2019 at Community Center, Grundy Center. Next CSS Board Meeting will be Wednesday, December 4, 2019.

SAMPLE RESOLUTION FOR ADOPTION OF PLAN

(This sample resolution contains the necessary technical language as to content and substance for adoption of the plan. Please incorporate into the appropriate format for adoption):

WHEREAS, County Social Services ("Employer") desires to establish an eligible deferred compensation plan to be made available to all eligible employees, elected officials, and independent contractors (collectively, "Eligible Employees") pursuant to Section 457 of the Internal Revenue Code ("Code"); and

WHEREAS, Nationwide Retirement Solutions, Inc., a Delaware corporation and an affiliate and subsidiary of Nationwide Financial Services, Inc. ("NRS") offers an eligible deferred compensation program pursuant to Code Section 457 (the "457 Program") that allows Employer to offer a Code Section 457 eligible deferred compensation plan to Eligible Employees; and

NOW, THEREFORE, RESOLVED, Employer hereby adopts the documents necessary to implement the 457 Program thereby establishing the County Social Services Deferred Compensation Plan for the participation of Eligible Employees; and,

FURTHER RESOLVED, Employer selects NRS to administer the 457 Program; and,

FURTHER RESOLVED, Employer authorizes and directs its representatives to take the actions necessary to implement these resolutions.



Quoted By: Ron Pieracci
 Quote Expiration: 5/12/2020
 Quote Name: County Social Services Financial and possibly Personnel
 Quote Number: 2019-97555
 Quote Description: County Social Services 5 Year SaaS Tyler Hosted

Sales Quotation For
 Bob Lincoln
 County Social Services (CSS)
 1407 Independence Avenue
 Waterloo , IA 50703
 Phone: 641- 330-0455
 Email: blincoln@countysocialservices.org

Tyler Software and Related Services - SaaS

Description	One Time Fees			# Years	Annual Fee
	Impl. Hours	Impl. Cost	Data Conversion		
Financial Management Suite					
Core Financials	140	\$18,200	\$8,100		\$14,786
Tyler Hosted Applications					
Tyler U	0	\$0	\$0		\$575
Hosting User Fee	0	\$0	\$0		\$1,725
<i>Sub-Total:</i>		\$18,200	\$8,100		\$17,086
TOTAL:	140	\$18,200	\$8,100	5	\$17,086

Other Services

Description	Quantity	Unit Price	Extended Price	Maintenance
Project Management	1	\$5,000	\$5,000	\$0
TOTAL:			\$5,000	\$0

Summary

	One Time Fees	Recurring Fees
Total Tyler SaaS	\$0	\$17,086
Total Tyler Services	\$31,300	\$0
Total Third Party Hardware, Software and Services	\$0	\$0
Summary Total	\$31,300	\$17,086
Contract Total (Excluding Estimated Travel)	\$48,386	
Estimated Travel Expenses	\$7,180	

Detailed Breakdown of Conversions (Included in contract total)

Description	Hours	Unit Price	Programming Fee	Extended Price
Financial Management Suite				
General Ledger - Conversion	8	\$130	\$1,750	\$2,790

Revenue	Budget	Prior Month	Current Month	YTD	% YTD
Property Tax/Fund Bal Transfer	\$ 16,435,220	\$ -	\$ -	\$ 45,000	0%
Medicaid Reimbursement (TCM)	\$ 212,600	\$ 18,992	\$ 14,535	\$ 81,359	38%
I-START	\$ 100,000	\$ -	\$ 24,000	\$ 44,661	45%
Misc.	\$ 497,000	\$ 8,264	\$ 10,525	\$ 308,071	62%
Total Revenue	\$ 17,244,820	\$ 27,256	\$ 49,060	\$ 479,091	3%

Domain					
Core					
Treatment	\$ 1,170,000	\$ 24,620	\$ 92,890	\$ 217,550	19%
Crisis Services	\$ 2,661,000	\$ 40,997	\$ 35,758	\$ 123,007	5%
Support for Community Living	\$ 2,624,800	\$ 120,236	\$ 131,640	\$ 531,503	20%
Support for Employment	\$ 650,000	\$ 33,012	\$ 34,968	\$ 141,835	22%
Recovery Services	\$ 180,000	\$ 2,622	\$ 8,916	\$ 22,590	13%
Service Coordination	\$ 60,000	\$ -	\$ -	\$ -	0%
Sub-acute Services	\$ 50,000	\$ 15,600	\$ 1,600	\$ 34,800	70% 1
Evidence Based Treatment	\$ 1,355,000	\$ 26,966	\$ 43,112	\$ 121,632	9%
Mandated	\$ 1,000,000	\$ 64,934	\$ 83,819	\$ 287,918	29%
Additional Core					
Justice System Involved Services	\$ 447,000	\$ 28,589	\$ 31,828	\$ 116,881	26%
Evidence Based Treatment	\$ 105,000	\$ 11,820	\$ 16,451	\$ 52,027	50% 2
Other Informational Services	\$ 96,722	\$ 1,862	\$ 3,233	\$ 15,526	16%
Essential Community Living Support Services	\$ 4,013,200	\$ 289,112	\$ 338,605	\$ 1,252,118	31%
Other Congregate Services	\$ 2,500,000	\$ 195,791	\$ 207,499	\$ 804,740	32%
Administration	\$ 1,500,000	\$ 81,356	\$ 100,139	\$ 506,806	34%
County Provided Case Mangement	\$ 212,600	\$ 17,008	\$ 19,714	\$ 70,875	33%
Total Expenditures	\$ 18,625,322	\$ 954,525	\$ 1,150,171	\$ 4,299,809	23%

November 2019 Claims	
11/5/2019	\$556,742.90
11/12/2019	\$204,883.24
11/19/2019	\$164,840.01
11/26/2019	\$278,978.74
TOTAL	\$1,205,444.89

Ending Cash Balance 11/30/19	\$9,492,014.27
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1 Non-Medicaid funded individuals needing sub-acute

2 More social support access than we had anticipated

Last 3 Months' Per Capita Annualized Expenditure Rate:	\$ 27.46
Year-to-Date Per Capita Annualized Expenditure Rate:	\$ 28.17



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

State Capitol Building
Des Moines, Iowa 50319-0006

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Rob Sand
Auditor of State

NEWS RELEASE

FOR RELEASE

October 7, 2020

Contact: Marlys Gaston
515/281-5834

Auditor of State Rob Sand today released an audit report on County Social Services for the year ended June 30, 2019.

FINANCIAL HIGHLIGHTS:

The County Social Services' revenues totaled \$17,343,345 for the year ended June 30, 2019, a less than 1% increase over the prior year.

Expenses for the year ended June 30, 2019 totaled \$13,522,569, a 35% decrease from the prior year. The significant decrease in expenditures is due primarily to reimbursements to providers for certain types of services related to living expenses which were paid by County Social Service in prior years but were paid directly to the providers by Medicaid during fiscal year 2019.

AUDIT FINDINGS:

Sand reported four findings related to the receipt and expenditure of taxpayer funds. They are found on pages 30 through 34 of this report. The findings address issues such as a lack of segregation of duties, noncompliance with Chapter 28E of the Code of Iowa pertaining to publication of minutes and amounts due for member support. Sand provided the County Social Services with recommendations to address each of the findings.

The four of the findings discussed above are repeated from the prior year. The Board Members has a fiduciary responsibility to provide oversight of the County Social Services' operations and financial transactions. Oversight is typically defined as the "watchful and responsible care" a governing body exercises in its fiduciary capacity.

A copy of the audit report is available for review on the Auditor of State's web site at <https://auditor.iowa.gov/audit-reports>.

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**COUNTY SOCIAL SERVICES
INDEPENDENT AUDITOR'S REPORTS
BASIC FINANCIAL STATEMENTS
SCHEDULE OF FINDINGS**

JUNE 30, 2019

County Social Services



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

Rob Sand
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0006

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September 29, 2020

Officials of County Social Services

Dear Board Members:

I am pleased to submit to you the financial and compliance audit report for County Social Services for the year ended June 30, 2019. The audit was performed pursuant to Chapter 11.6 of the Code of Iowa and in accordance with U.S. auditing standards and the standards applicable to financial audits contained in Government Auditing Standards.

I appreciate the cooperation and courtesy extended by the officials and employees of County Social Services throughout the audit. If I or this office can be of any further assistance, please contact me or my staff at 515-281-5834.

Sincerely,

A handwritten signature in black ink, appearing to read "Rob Sand".

Rob Sand
Auditor of State

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County Social Services

Regional Governance Board

<u>Name</u>	<u>Title</u>	<u>Representing</u>
Jeanine Tellin	Board Chair	Fayette County Board of Supervisors
Roy Schwickerath	Vice Chair	Floyd County Board of Supervisors
Craig White	Secretary/Treasurer	Black Hawk County Board of Supervisors
Dennis Koenig	Board Member	Allamakee County Board of Supervisors
Greg Barnett	Board Member	Butler County Board of Supervisors
Chris Watts	Board Member	Cerro Gordo County Board of Supervisors
Jacob Hackman	Board Member	Chickasaw County Board of Supervisors
Sharon Keehner	Board Member	Clayton County Board of Supervisors
John Pluth	Board Member	Emmet County Board of Supervisors
James Ross	Board Member	Grundy County Board of Supervisors
Gary Rayhons	Board Member	Hancock County Board of Supervisors
Pat Murray	Board Member	Howard County Board of Supervisors
Sandy Loney	Board Member	Humboldt County Board of Supervisors
Donnie Loss	Board Member	Kossuth County Board of Supervisors
Barb Francis	Board Member	Mitchell County Board of Supervisors
Clarence Siepker	Board Member	Pocahontas County Board of Supervisors
Larry Vest	Board Member	Tama County Board of Supervisors
Mark Campbell	Board Member	Webster County Board of Supervisors
Bill Jensvold	Board Member	Winnebago County Board of Supervisors
Floyd Ashbacher	Board Member	Winneshiek County Board of Supervisors
Kenneth Abrams	Board Member	Worth County Board of Supervisors
Karl Helgevold	Board Member	Wright County Board of Supervisors
Janel Clarke	Non-voting Ex-Officio Board Member	
Marcia Oltrogge	Non-voting Ex-Officio Board Member	
Bob Lincoln	Chief Executive Officer	
Karen Dowell	Chief Operating Officer	
Lisa Trainer	Finance Manager	

County Social Services



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Independent Auditor's Report

To the Regional Governance Board of County Social Services:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of County Social Services, as of and for the year ended June 30, 2019, and the related Notes to Financial Statements, which collectively comprise County Social Services' basic financial statements listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with U.S. generally accepted accounting principles. This includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the Special Revenue, Mental Health Funds of Allamakee, Black Hawk, Cerro Gordo, Chickasaw, Clayton, Emmet, Fayette, Floyd, Hancock, Howard, Humboldt, Kossuth, Mitchell, Tama, Winnebago, Winneshiek, Worth and Wright Counties, which represent the following:

<u>Member County</u>	<u>Share of Assets</u>	<u>Share of Fund Balance</u>	<u>Share of Revenues</u>
Allamakee	1.84%	0.66	3.97
Black Hawk	18.38	5.21	33.11
Cerro Gordo	6.27	2.94	12.30
Chickasaw	1.65	0.39	2.72
Clayton	0.39	0.25	3.63
Emmet	1.34	0.35	2.13
Fayette	2.62	0.72	5.05
Floyd	2.46	1.58	5.29
Hancock	1.42	0.15	2.24
Howard	1.38	0.66	2.77
Humboldt	1.40	0.58	2.63
Kossuth	2.78	1.72	2.67
Mitchell	1.93	0.58	3.60
Tama	2.74	1.38	4.79
Winnebago	1.76	0.83	3.50
Winneshiek	2.71	0.33	4.52
Worth	1.00	0.24	1.57
Wright	2.06	1.35	3.90

Those Special Revenue, Mental Health Funds were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for Allamakee, Black Hawk, Cerro Gordo, Chickasaw, Clayton, Emmet, Fayette, Floyd, Hancock, Howard, Humboldt, Kossuth, Mitchell, Tama, Winnebago, Winneshiek, Worth and Wright Counties, is based solely on the reports of the other auditors. We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to County Social Services' preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of County Social Services' internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

Basis for Adverse Opinion on the Governmental Activities

As discussed in Note 4 to the financial statements, management has not recorded a liability for compensated absences in the governmental activities and, accordingly, has not recorded an expense for the current year change in that liability. U.S. generally accepted accounting principles require compensated absences attributable to employee services already rendered and not contingent on a specific event outside the control of County Social Services and its employees be accrued as liabilities and expenses as employees earn the rights to the benefits, which would increase the liabilities, reduce the net position and change the expenses of the governmental activities. The amount by which this departure affects the liabilities, net position and expenses of the governmental activities has not been determined.

Also, as discussed in Note 4 to the financial statements, management has not recorded a total OPEB liability and a deferred outflow of resources or deferred inflows of resources related to other postemployment benefits (OPEB) in the governmental activities and, accordingly, has not recorded an OPEB expense for the current change in that liability, deferred outflows of resources or deferred inflows of resources. U.S. general accepted accounting principles require OPEB costs attributable to employee service already rendered be accrued as liabilities, deferred outflows of resources, deferred inflows of resources and expenses, which would increase the liabilities, deferred outflows of resources and/or deferred inflow of resources, reduce the net position and change the expenses of the governmental activities. The amount by which this departure affects deferred outflows of resources, liabilities, deferred inflows amount of resources, net position and expenses of the governmental activities has not been determined.

In addition, as discussed in Note 4 to the financial statements, management has not recorded a net pension liability, deferred outflows of resources or deferred inflows of resources related to pensions in the governmental activities and, accordingly, has not recorded pension expense for the current year change in that liability, deferred outflows of resources or deferred inflows of

resources. U.S. generally accepted accounting principles require pension costs attributable to employee services already rendered be accrued as liabilities, deferred outflows of resources, deferred inflows of resources and expenses, which would increase the liabilities, deferred outflows of resources and/or deferred inflows of resources, reduce the net position and change the expenses of the governmental activities. The amount by which this departure affects the deferred outflows of resources, liabilities, deferred inflows of resources, net position and expenses of the governmental activities has not been determined.

Adverse Opinion

In our opinion, because of the significance of the matters discussed in the “Basis for Adverse Opinion on the Governmental Activities” paragraphs above, the Statement of Net Position and the Statement of Activities of the governmental activities do not present fairly the financial position of the governmental activities of County Social Services as of June 30, 2019, or the changes in its financial position for the year then ended in accordance with U.S. generally accepted accounting principles.

Unmodified Opinions

In our opinion, based on our audit and the reports of the other auditors, the accompanying Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balances of each major fund present fairly, in all material respects, the financial position of County Social Services as of June 30, 2019, and the changes in its financial position for the year then ended in accordance with U.S. generally accepted accounting principles.

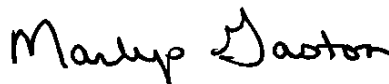
Other Matters

Required Supplementary Information

Management has omitted Management’s Discussion and Analysis which U.S. generally accepted accounting principles require to be presented to supplement the basic financial statements. Such omitted information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board which considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. Our opinions on the basic financial statements are not affected by this omitted information.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated September 29, 2020 on our consideration of County Social Services’ internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the County Social Services’ internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering County Social Services’ internal control over financial reporting and compliance.



Marlys K. Gaston, CPA
Deputy Auditor of State

September 29, 2020

County Social Services

Basic Financial Statements

Exhibit A

County Social Services
Statement of Net Position
June 30, 2019

	<u>Governmental Activities</u>
Assets	
Cash and pooled investments	\$ 11,493,147
Receivables:	
Property tax:	
Delinquent	35,734
Succeeding year	14,726,497
Accounts	2,653
Due from other governments	113,150
Loan receivable	129,450
Prepaid expenses	<u>3,487</u>
Total assets	<u>26,504,118</u>
Liabilities	
Accounts payable	1,020,951
Salaries and benefits payable	90,093
Due to other governments	<u>160,313</u>
Total liabilities	<u>1,271,357</u>
Deferred Inflows of Resources	
Unavailable succeeding year property tax	<u>14,726,497</u>
Net Position	
Restricted for mental health purposes	<u>\$ 10,506,264</u>

See notes to financial statements.

County Social Services

Statement of Activities

Year ended June 30, 2019

	Program Revenues			Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Service	Operating Grants, Contributions and Restricted Interest	
Functions/Programs:				
Governmental activities:				
Mental health	\$ 13,522,569	984,086	79,007	(12,459,476)
General Revenues:				
Property and other county tax levied for mental health purposes				14,964,407
State tax credits				1,315,845
Total general revenues				16,280,252
Change in net position				3,820,776
Net position beginning of year				6,685,488
Net position end of year				\$ 10,506,264

See notes to financial statements.

County Social Services

Balance Sheet

June 30, 2019

	Special Revenue,			
	Fiscal Agent	Allamakee County	Black Hawk County	Butler County
Assets				
Cash and pooled investments	\$ 9,402,667	33,106	386,717	28,165
Receivables:				
Property tax:				
Delinquent	-	543	15,737	822
Succeeding year	-	429,282	4,418,643	477,000
Accounts	2,285	37,314	-	-
Due from other governments	237,162	-	204,824	22,169
Loan receivable	129,450	-	-	-
Prepaid expenditures	-	2,647	-	-
Total assets	\$ 9,771,564	502,892	5,025,921	528,156
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities:				
Accounts payable	\$ 990,042	16	14,346	919
Salaries and benefits payable	-	3,670	32,356	3,077
Due to other funds	-	-	276	-
Due to other governments	829,702	-	-	-
Total liabilities	1,819,744	3,686	46,978	3,996
Deferred inflows of resources:				
Unavailable revenues:				
Succeeding year property tax	-	429,282	4,418,643	477,000
Other	-	505	15,360	822
Total deferred inflows of resources	-	429,787	4,434,003	477,822
Fund balances:				
Nonspendable for prepaid expenditures	-	2,647	-	-
Restricted for mental health purposes	7,951,820	66,772	544,940	46,338
Total fund balances	7,951,820	69,419	544,940	46,338
Total liabilities, deferred inflows of resources and fund balances	\$ 9,771,564	502,892	5,025,921	528,156

Mental Health Funds

Cerro Gordo County	Chickasaw County	Clayton County	Emmet County	Fayette County	Floyd County	Grundy County	Hancock County	Howard County
233,932	36,405	25,487	35,174	56,973	115,946	58,097	15,257	51,102
1,266	1,255	367	-	1,091	4,225	75	357	58
1,385,188	407,809	78,917	327,722	633,487	497,419	405,000	372,920	302,374
-	-	-	-	-	-	-	-	-
94,374	6,947	888	2,257	24,533	55,468	47,402	-	22,709
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,714,760	452,416	105,659	365,153	716,084	673,058	510,574	388,534	376,243
1,715	504	-	938	719	2,194	1,188	-	406
7,207	1,737	170	-	5,697	4,241	-	-	4,819
195	-	-	-	-	-	-	-	-
-	82	-	-	-	25	-	-	-
9,117	2,323	170	938	6,416	6,460	1,188	-	5,225
1,385,188	407,809	78,917	327,722	633,487	497,419	405,000	372,920	302,374
12,757	1,255	352	-	1,085	4,080	75	353	54
1,397,945	409,064	79,269	327,722	634,572	501,499	405,075	373,273	302,428
-	-	-	-	-	-	-	-	-
307,698	41,029	26,220	36,493	75,096	165,099	104,311	15,261	68,590
307,698	41,029	26,220	36,493	75,096	165,099	104,311	15,261	68,590
1,714,760	452,416	105,659	365,153	716,084	673,058	510,574	388,534	376,243

(continued on next page)

County Social Services

Balance Sheet
(Continued)

June 30, 2019

	Special Revenue,			
	Humboldt County	Kossuth County	Mitchell County	Pocahontas County
Assets				
Cash and pooled investments	38,411	164,233	181,547	21,941
Receivables:				
Property tax:				
Delinquent	314	1,082	9	521
Succeeding year	318,604	579,929	346,222	227,000
Accounts	24,467	-	-	-
Due from other governments	-	16,020	-	27,169
Loan receivable	-	-	-	-
Prepaid expenditures	-	-	-	-
Total assets	381,796	761,264	527,778	276,631
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities:				
Accounts payable	393	309	119,786	1,513
Salaries and benefits payable	1,621	483	1,228	1,899
Due to other funds	-	47	-	-
Due to other governments	-	-	-	23
Total liabilities	2,014	839	121,014	3,435
Deferred inflows of resources:				
Unavailable revenues:				
Succeeding year property tax	318,604	579,929	346,222	227,000
Other	314	1,079	9	521
Total deferred inflows of resources	318,918	581,008	346,231	227,521
Fund balances:				
Nonspendable for prepaid expenditures	-	-	-	-
Restricted for mental health purposes	60,864	179,417	60,533	45,675
Total fund balances	60,864	179,417	60,533	45,675
Total liabilities, deferred inflows of resources and fund balances	381,796	761,264	527,778	276,631

See notes to financial statements.

Mental Health Funds							
Tama County	Webster County	Winnebago County	Winneshie County	Worth County	Wright County	Reclassifications	Total
130,253	216,359	88,769	26,875	24,929	120,802	-	11,493,147
1,993	4,510	751	38	105	615	-	35,734
600,100	1,210,000	348,251	703,476	247,082	410,072	-	14,726,497
369	-	-	8,742	-	-	(70,524)	2,653
15,917	25,143	43,631	-	32	32,861	(766,356)	113,150
-	-	-	-	-	-	-	129,450
-	-	-	840	-	-	-	3,487
748,632	1,456,012	481,402	739,971	272,148	564,350	(836,880)	26,504,118
958	34	45,845	-	286	1,909	(163,069)	1,020,951
1,357	11,396	92	1,768	-	7,275	-	90,093
-	-	-	-	-	3,754	(4,272)	-
20	-	-	-	-	-	(669,539)	160,313
2,335	11,430	45,937	1,768	286	12,938	(836,880)	1,271,357
600,100	1,210,000	348,251	703,476	247,082	410,072	-	14,726,497
1,946	4,510	747	37	102	615	-	46,578
602,046	1,214,510	348,998	703,513	247,184	410,687	-	14,773,075
-	-	-	840	-	-	-	3,487
144,251	230,072	86,467	33,850	24,678	140,725	-	10,456,199
144,251	230,072	86,467	34,690	24,678	140,725	-	10,459,686
748,632	1,456,012	481,402	739,971	272,148	564,350	(836,880)	

Amounts reported for governmental activities in the Statement of Net Position are different because certain long-term assets are not available to pay current year expenditures and, therefore, are recognized as deferred inflows of resources in the governmental funds

Net position of governmental activities

46,578
\$ 10,506,264

County Social Services

Statement of Revenues, Expenditures and
Changes in Fund Balances

Year ended June 30, 2019

	Special Revenue,			
	Fiscal Agent	Allamakee County	Black Hawk County	Butler County
Revenues:				
Property and other county tax	\$ -	459,914	4,416,871	486,130
Intergovernmental revenues:				
State tax credits	-	34,440	382,107	38,702
Payments from member counties	17,950,299	-	-	-
Payments from MHDS fiscal agent to MHDS regional members	-	197,771	841,387	127,708
Medicaid	337,011	-	-	-
Other	-	-	237	-
Total intergovernmental revenues	18,287,310	232,211	1,223,731	166,410
Charges for service	-	-	131,025	-
Use of money and property	77,519	-	-	1,488
Miscellaneous	354,955	-	1,852	-
Total revenues	18,719,784	692,125	5,773,479	654,028
Expenditures:				
Services to persons with:				
Mental illness	6,540,005	129,447	148,059	127,310
Intellectual disabilities	1,403,645	-	-	-
Other developmental disabilities	503,192	-	-	-
Brain injury	119,357	-	-	-
Total direct services to consumers	8,566,199	129,447	148,059	127,310
General administration:				
Direct administration	266,497	68,354	712,041	-
Purchased administration	199,837	-	-	-
Distribution to MHDS regional fiscal agent	-	502,349	5,107,980	564,990
Fiscal agent reimbursement to member counties	4,214,864	-	-	-
Total general administration	4,681,198	570,703	5,820,021	564,990
County provided case management	158,214	-	-	-
Mental Health Advocate	-	-	-	-
Total mental health, intellectual disabilities and developmental disabilities expenditures	13,405,611	700,150	5,968,080	692,300
Other financing sources (uses)				
Transfer in	-	-	-	-
Proceeds from disposal of Capital Assets	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	5,314,173	(8,025)	(194,601)	(38,272)
Fund balances beginning of year	2,637,647	77,444	739,541	84,610
Fund balances end of year	\$ 7,951,820	69,419	544,940	46,338

Mental Health Funds								
Cerro Gordo County	Chickasaw County	Clayton County	Emmet County	Fayette County	Floyd County	Grundy County	Hancock County	Howard County
1,451,587	407,054	579,909	316,096	653,224	516,954	406,136	361,500	310,734
115,370	22,514	52,556	-	61,278	49,301	32,692	28,410	27,352
-	-	-	-	-	-	-	-	-
572,418	-	-	54,491	165,519	354,252	256,580	-	145,160
-	-	-	-	-	-	-	-	-
-	44,469	-	-	94	-	-	-	-
687,788	66,983	52,556	54,491	226,891	403,553	289,272	28,410	172,512
-	50	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
5,895	-	-	-	1,238	2,141	-	-	-
2,145,270	474,087	632,465	370,587	881,353	922,648	695,408	389,910	483,246
397,228	-	-	-	106,977	216,053	188,317	-	144,829
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
397,228	-	-	-	106,977	216,053	188,317	-	144,829
84,781	44,508	5,669	25,794	56,751	141,326	65,669	-	-
-	-	-	-	-	-	-	-	-
1,519,281	492,830	624,523	349,381	728,040	508,412	442,647	474,800	432,979
-	-	-	-	-	-	-	-	-
1,604,062	537,338	630,192	375,175	784,791	649,738	508,316	474,800	432,979
86,957	-	-	-	-	24	3,321	-	-
-	-	-	-	2,453	-	-	-	-
2,088,247	537,338	630,192	375,175	894,221	865,815	699,954	474,800	577,808
-	11,642	-	-	-	-	-	-	-
-	4,150	-	-	-	-	-	-	-
-	15,792	-	-	-	-	-	-	-
57,023	(47,459)	2,273	(4,588)	(12,868)	56,833	(4,546)	(84,890)	(94,562)
250,675	88,488	23,947	41,081	87,964	108,266	108,857	100,151	163,152
307,698	41,029	26,220	36,493	75,096	165,099	104,311	15,261	68,590

(continued on next page)

County Social Services

Statement of Revenues, Expenditures and
Changes in Fund Balances
(Continued)

Year ended June 30, 2019

	Special Revenue			
	Humboldt County	Kossuth County	Mitchell County	Pocahontas County
Revenues:				
Property and other county tax	315,234	303,069	358,420	229,891
Intergovernmental revenues:				
State tax credits	19,770	22,944	35,647	12,154
Payments from member counties	-	-	-	-
Payments from MHDS fiscal agent to MHDS regional members	118,395	139,696	114,912	75,918
Medicaid	-	-	-	-
Other	5,736	652	-	6,580
Total intergovernmental revenues	143,901	163,292	150,559	94,652
Charges for service	-	-	-	-
Use of money and property	-	-	-	-
Miscellaneous	-	-	118,069	-
Total revenues	459,135	466,361	627,048	324,543
Expenditures:				
Services to persons with:				
Mental illness	-	95,113	-	77,214
Intellectual disabilities	88,428	-	-	727
Other developmental disabilities	-	-	-	-
Brain injury	-	-	-	-
Total direct services to consumers	88,428	95,113	-	77,941
General administration:	159			
Direct administration	24,912	-	142,389	1,201
Purchased administration	-	-	-	-
Distribution to MHDS regional fiscal agent	344,791	533,157	514,998	253,594
Fiscal agent reimbursement to member counties	-	-	-	-
Total general administration	369,862	533,157	657,387	254,795
County provided case management	17,497	-	-	-
County provided services	-	-	-	-
Total mental health, intellectual disabilities and developmental disabilities expenditures	475,787	628,270	657,387	332,736
Other financing sources (uses)				
Transfer in	-	-	-	-
Proceeds from disposal of Capital Assets	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	(16,652)	(161,909)	(30,339)	(8,193)
Fund balances beginning of year, as restated	77,516	341,326	90,872	53,868
Fund balances end of year	60,864	179,417	60,533	45,675

See notes to financial statements.

Mental Health Funds							
Tama County	Webster County	Winnebago County	Winneshiek County	Worth County	Wright County	Reclassification/ Elimination Entries	Total
569,300	1,217,830	351,566	675,901	252,212	420,717		15,060,249
46,783	112,610	29,785	57,147	20,287	36,399	77,597	1,315,845
-	-	-	-	-	-	(17,950,299)	-
216,667	358,103	228,688	-	1,336	223,194	(4,192,195)	-
-	-	-	-	-	-	-	337,011
-	-	-	56,001	-	-	(100,266)	13,503
263,450	470,713	258,473	113,148	21,623	259,593	(22,165,163)	1,666,359
-	-	-	-	-	-	-	131,075
-	-	-	-	-	-	-	79,007
2,552	-	-	-	4	-	15,792	502,498
835,302	1,688,543	610,039	789,049	273,839	680,310	(22,149,371)	17,439,188
92,612	224,075	180,193	-	437	189,565	-	8,857,434
43,756	-	242	-	487	111	-	1,537,396
-	-	-	-	-	-	-	503,192
-	-	-	-	-	-	-	119,357
136,368	224,075	180,435	-	924	189,676	-	11,017,379
32,042	76,112	79	55,988	54	39,590	116,922	1,960,679
-	-	-	-	-	-	-	199,837
741,858	1,613,670	789,596	777,412	330,931	419,002	(18,067,221)	-
-	-	-	-	-	-	(4,214,864)	-
773,900	1,689,782	789,675	833,400	330,985	458,592	(22,165,163)	2,160,675
-	76,049	-	-	-	-	-	342,062
-	-	-	-	-	-	-	2,453
910,268	1,989,906	970,110	833,400	331,909	648,268	(22,165,163)	13,522,569
-	-	-	-	-	-	(11,642)	-
-	-	-	-	-	-	(4,150)	-
-	-	-	-	-	-	(15,792)	-
(74,966)	(301,363)	(360,071)	(44,351)	(58,070)	32,042	-	3,916,619
219,217	531,435	446,538	79,041	82,748	108,683	-	6,543,067
144,251	230,072	86,467	34,690	24,678	140,725	-	10,459,686

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities

Change in fund balances \$ 3,916,619

Amounts reported in the Statement of Activities are different because some revenues will not be collected for several months after year end and, therefore, are not considered available revenues in the governmental funds

(95,843)

Change in net position of governmental activities \$ 3,820,776

County Social Services

Notes to Financial Statements

June 30, 2019

(1) Summary of Significant Accounting Policies

County Social Services is a jointly governed organization formed pursuant to the provision of Chapter 28E of the Code of Iowa. County Social Services includes the following member counties: Allamakee, Black Hawk, Butler, Cerro Gordo, Chickasaw, Clayton, Emmet, Fayette, Floyd, Grundy, Hancock, Howard, Humboldt, Kossuth, Mitchell, Pocahontas, Tama, Webster, Winnebago, Winneshiek, Worth and Wright. The member counties entered into this 28E agreement to create a mental health and disability service regional administrative entity as described by Chapter 331.389 of the Code of Iowa to provide local access to mental health and disability services for adults and to engage in any other related activity in which an Iowa 28E organization may lawfully be engaged.

County Social Services' Regional Governance Board is comprised of at least one Board of Supervisors' member, or their designees, from each member county. The Regional Governance Board also includes one individual who utilizes mental health and disability services or is an actively involved relative of such an individual and one individual representing service providers in the County Social Services service area, both serving in a nonvoting, ex-officio capacity.

County Social Services designated Butler County as the fiscal agent to account for all funds of the organization as permitted by Chapter 331.391 of the Code of Iowa.

Except as noted in the Independent Auditors Report, County Social Services' financial statements are prepared in conformity with U.S. generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board. The financial statements of County Social Services are intended to present the financial position and the changes in financial position of County Social Services', which includes funds held by County Social Services' fiscal agent and funds held by the individual member counties in their respective Special Revenue, Mental Health Funds. Capital assets used for mental health purposes are owned by the respective member counties and, accordingly, are not reported in these financial statements.

A. Reporting Entity

For financial reporting purposes, County Social Services has included all funds, organizations, agencies, commissions and authorities. County Social Services has also considered all potential component units for which it is financially accountable and other organizations for which the nature and significance of their relationship with County Social Services are such that exclusion would cause County Social Services' financial statements to be misleading or incomplete. The Governmental Accounting Standards Board has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization's governing body and (1) the ability of County Social Services to impose its will on that organization or (2) the potential for the organization to provide specific benefits to or impose specific financial burdens on County Social Services. County Social Services has no component units which meet the Governmental Accounting Standards Board criteria.

B. Basis of Presentation

Entity-wide financial statements – The Statement of Net Position and the Statement of Activities report information on all of the activities of County Social Services.

The Statement of Net Position presents the assets, liabilities and deferred inflows of resources, with the difference reported as net position. Net position is reported in the following category:

Restricted net position results when constraints placed on net position use are either externally imposed or are imposed by law through constitutional provisions or enabling legislation.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those clearly identifiable with a specific function. Program revenues include grants, contributions and interest restricted to meeting the operational requirements of a particular function. Property and other county tax, state tax credits, unrestricted interest income and other items not properly included among program revenues are reported as general revenues.

Fund Financial Statements – Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

County Social Services reports the following major governmental funds:

Special Revenue:

Mental Health Fund (Fiscal Agent) is used to account for the activity of County Social Services not expended directly from the Special Revenue, Mental Health Funds of the other member counties.

The Special Revenue, Mental Health Funds of the other member counties are used to account for property tax and other revenues to be used to fund mental health, intellectual disabilities and developmental disabilities services.

C. Measurement Focus and Basis of Accounting

The entity-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property tax is recognized as revenue in the year for which it is levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been satisfied.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current year or soon enough thereafter to pay liabilities of the current year. For this purpose, County Social Services considers revenues to be available if they are collected by County Social Services or a member county within 90 days after year end.

Property tax, intergovernmental revenues (shared revenues, grants and reimbursements from other governments) and interest are considered to be susceptible to accrual. All other revenue items are considered to be measurable and available only when cash is received by County Social Services or a member county.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, principal and interest on long-term debt, claims and judgments and compensated absences are recorded as expenditures only when payment is due. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

Under the terms of grant agreements, County Social Services funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net position available to finance the program. It is County Social Services' policy to first apply cost-reimbursement grant resources to such programs, followed by categorical block grants and then by general revenues.

When an expenditure is incurred in governmental funds which can be paid using either restricted or unrestricted resources, County Social Services' policy is to pay the expenditure from restricted fund balance and then from less-restrictive classifications – committed, assigned and then unassigned fund balances.

D. Assets, Liabilities, Deferred Inflows of Resources and Fund Equity

The following accounting policies are followed in preparing the financial statements:

Cash and Pooled Investments – The cash balances of most County Social Services funds are pooled and invested. Interest earned on investments is recorded either by the fiscal agent or a member county's Special Revenue, Mental Health Fund unless otherwise provided by law. Investments are stated at fair value except for non-negotiable certificates which are stated at amortized cost.

Property Tax Receivable – Property tax in governmental funds is accounted for using the modified accrual basis of accounting.

Property tax receivable is recognized in these funds on the levy or lien date, which is the date the tax asking is certified by each member county Board of Supervisors. Delinquent property tax receivable represents unpaid taxes for the current and prior years. The succeeding year property tax receivable represents taxes certified by each member county Board of Supervisors to be collected in the next fiscal year for the purposes set out in the budget for the next fiscal year. By statute, each member county Board of Supervisors is required to certify its budget in March of each year for the subsequent fiscal year. However, by statute, the tax asking and budget certification for the following fiscal year becomes effective on the first day of that year. Although the succeeding year property tax receivable has been recorded, the related revenue is recorded as a deferred inflow of resources in both the government-wide and fund financial statements and will not be recognized as revenue until the year for which it is levied.

Property tax revenue recognized in these funds become due and collectible in September and March of the fiscal year with a 1½% per month penalty for delinquent payments; is based on January 1, 2017 assessed property valuations; is for the tax accrual period July 1, 2018 through June 30, 2019 and reflects the tax asking contained in the budget certified by the each member county Board of Supervisors in March 2018.

Due from Other Governments – Due from other governments represents amounts due from the State of Iowa, various shared revenues, grants and reimbursements from other governments.

Due to Other Governments – Due to other governments represents payments for services which will be remitted to other governments.

Deferred Inflows of Resources – Deferred inflows of resources represent an acquisition of net position which applies to a future year(s) and will not be recognized as an inflow of resources (revenue) until that time. Although certain revenues are measurable, they are not available. Available means collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year. Deferred inflows of resources in the governmental fund financial statements represent the amount of assets that have been recognized, but the related revenue has not been recognized since the assets are not collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year. Deferred inflows of resources in the fund financial statements consist of property tax receivable and other receivables not collected within 90 days after year end and succeeding year property tax receivable that will not be recognized until the year for which it is levied.

Deferred inflows of resources in the Statement of Net Position consist of succeeding year property tax receivable that will not be recognized until the year for which it is levied.

Fund Equity – In the governmental fund financial statements, fund balances are classified as follows:

Nonspendable – Amounts which cannot be spent because they are in a nonspendable form.

Restricted – Amounts restricted to specific purposes when constraints placed on the use of the resources are either externally imposed by creditors, grantors or state or federal laws or are imposed by law through constitutional provisions or enabling legislation.

(2) Cash and Investments

County Social Services' deposits in banks at June 30, 2019 were entirely covered by federal depository insurance or by the State Sinking Fund in accordance with Chapter 12C of the Code of Iowa. This chapter provides for additional assessments against the depositories to ensure there will be no loss of public funds.

County Social Services is authorized by statute to invest public funds in obligations of the United States government, its agencies and instrumentalities; certificates of deposit or other evidences of deposit at federally insured depository institutions approved by County Social Services; prime eligible bankers acceptances; certain high rated commercial paper; perfected repurchase agreements; certain registered open-end management investment companies; certain joint investment trusts; and warrants or improvement certificates of a drainage district.

County Social Services had no investments meeting the disclosure requirements of Governmental Accounting Standards Board Statement No. 72.

(3) Loan Receivable

On December 5, 2013, County Social Services entered into a loan agreement with The Spectrum Network to loan The Spectrum Network \$250,000 to purchase a building in Decorah, Iowa. The loan bears no interest and was to be repaid in five annual installments of \$50,000 each, beginning January 2, 2016. County Social Services has a first security mortgage interest in the property.

The Spectrum Network made the first \$50,000 payment in February 2016. On September 1, 2016, County Social Services entered into a lease agreement with The Spectrum Network to lease a portion of the building located in Decorah, Iowa. County Social Services agreed to pay The Spectrum Network \$2,075 per month, allocated as forgiveness of the remaining \$200,000 loan owed to County Social Services, until the loan is repaid. During the year ended June 30, 2019, \$24,900 of lease payments were applied to the loan. The loan receivable at June 30, 2019 is \$129,450.

A summary of the County Social Services June 30, 2019 lease payments is as follows:

Year Ending June 30,	Building Lease
2021	\$ 24,900
2022	24,900
2023	24,900
2024	24,900
2025	24,900
2026	4,950
Total	<u>\$ 129,450</u>

(4) Compensated Absences, Other Postemployment Benefits (OPEB) and Pension Plan

In accordance with statements of understanding between County Social Services' Regional Governance Board and each member county Board of Supervisors, County Social Services' Chief Executive Officer, the Coordinators of Disability Services and all support staff of County Social Services remain employees of the respective individual member counties. The applicable portion of the employee's wages and benefits are reimbursed to the individual member county by County Social Services.

The individual member county employees accumulate a limited amount of earned but unused vacation and sick leave hours for subsequent use or for payment upon termination, death or retirement. The individual member county employees are also provided other postemployment and pension benefits. U.S. generally accepted accounting principles require deferred outflows of resources, liabilities, deferred inflows of resources and related expenses to be recorded when incurred for these items in the governmental activities financial statements. County Social Services' governmental activities financial statements do not report these amounts.

(5) Risk Management

County Social Services is a member of the Iowa Communities Assurance Pool, as allowed by Chapter 331.301 of the Code of Iowa. The Iowa Communities Assurance Pool (Pool) is a local government risk-sharing pool whose 778 members include various governmental entities throughout the State of Iowa. The Pool was formed in August 1986 for the purpose of managing and funding third-party liability claims against its members. The Pool provides coverage and protection in the following categories: general liability, automobile liability, automobile physical damage, public officials liability, police professional liability, property, inland marine and boiler/machinery. There have been no reductions in insurance coverage from prior years.

Each member's annual casualty contributions to the Pool fund current operations and provide capital. Annual casualty operating contributions are those amounts necessary to fund, on a cash basis, the Pool's general and administrative expenses, claims, claims expenses and reinsurance expenses estimated for the fiscal year, plus all or any portion of any deficiency in capital. Capital contributions are made during the first six years of membership and are maintained at a level determined by the Board not to exceed 300% of basis rate.

The Pool also provides property coverage. Members who elect such coverage make annual property operating contributions which are necessary to fund, on a cash basis, the Pool's general and administrative expenses, reinsurance premiums, losses and loss expenses for property risks estimated for the fiscal year, plus all or any portion of any deficiency in capital. Any year-end operating surplus is transferred to capital. Deficiencies in operations are offset by transfers from capital and, if insufficient, by the subsequent year's member contributions.

County Social Services' property and casualty contributions to the Pool are recorded as expenditures from its operating funds at the time of payment to the Pool. County Social Services' contributions to the Pool for the year ended June 30, 2019 were \$11,426.

The Pool uses reinsurance and excess risk-sharing agreements to reduce its exposure to large losses. The Pool retains general, automobile, police professional, and public officials' liability risks up to \$500,000 per claim. Claims exceeding \$500,000 are reinsured through reinsurance and excess risk-sharing agreements up to the amount of risk-sharing protection provided by County Social Services' risk-sharing certificate. Property and automobile physical damage risks are retained by the Pool up to \$250,000 each occurrence, each location. Property risks exceeding \$250,000 are reinsured through reinsurance and excess risk-sharing agreements up to the amount of risk-sharing protection provided by County Social Services' risk-sharing certificate.

The Pool's intergovernmental contract with its members provides that in the event a casualty claim, property loss or series of claims or losses exceeds the amount of risk-sharing protection provided by County Social Services' risk-sharing certificate, or in the event a casualty claim, property loss or series of claims or losses exhausts the Pool's funds and any excess risk-sharing recoveries, then payment of such claims or losses shall be the obligation of the respective individual member against whom the claim was made or the loss was incurred.

County Social Services does not report a liability for losses in excess of reinsurance or excess risk-sharing recoveries unless it is deemed probable such losses have occurred and the amount of such loss can be reasonably estimated. Accordingly, at June 30, 2019, no liability has been recorded in County Social Services' financial statements. As of June 30, 2019, settled claims have not exceeded the risk pool or reinsurance coverage since the Pool's inception.

Members agree to continue membership in the Pool for a period of not less than one full year. After such period, a member who has given 60 days prior written notice may withdraw from the Pool. Upon withdrawal, payments for all casualty claims and claim expenses become the sole responsibility of the withdrawing member, regardless of whether a claim was incurred or reported prior to the member's withdrawal. Upon withdrawal, a formula set forth in the Pool's intergovernmental contract with its members is applied to determine the amount, if any, to be refunded to the withdrawing member.

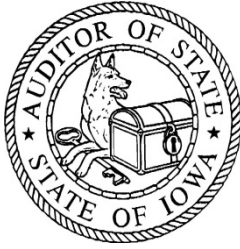
(6) Subsequent Event

Beginning January 1, 2020, County Social Services took responsibility for all accounting functions for County Social Services operations and as a result, Butler County is no longer the fiscal agent.

Beginning July 1, 2020, Kossuth County, Winnebago County and Worth County moved to other mental health regions and are no longer members of the County Social Services Region.

The COVID-19 outbreak is disrupting business across a range of industries in the United States and financial markets have experienced a significant decline. As a result, local, regional and national economies, including that of County Social Services, may be adversely impacted. The extent of the financial impact of COVID-19 will depend on future developments, including the duration and spread, which are uncertain and cannot be predicted. Due to the uncertainties surrounding the outbreak, management cannot presently estimate the potential impact to County Social Services operations and finances.

County Social Services



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STATE OF IOWA

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

To the Regional Governance Board of County Social Services:

We have audited in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of County Social Services as of and for the year ended June 30, 2019, and the related Notes to Financial Statements, which collectively comprise County Social Services' basic financial statements, and have issued our report thereon dated September 29, 2020. Our report expressed unmodified opinions on the financial statements of each major fund. Our report expressed an adverse opinion on the financial statements of the governmental activities due to the omission of compensated absences, other postemployment benefits and pension related activity. Our report includes a reference to other auditors who audited the Special Revenue, Mental Health Funds of Allamakee, Black Hawk, Cerro Gordo, Chickasaw, Clayton, Emmet, Fayette, Floyd, Hancock, Howard, Humboldt, Kossuth, Mitchell, Tama, Winnegbago, Winneshiek, Worth and Wright Counties, as described in our report on County Social Services' financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered County Social Services' internal control over financial reporting to determine the audit procedures appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of County Social Services' internal control. Accordingly, we do not express an opinion on the effectiveness of County Social Services' internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying Schedule of Findings we identified certain deficiencies in internal control we consider to be material weaknesses and a significant deficiency.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility a material misstatement of County Social Services' financial statements will not be prevented or detected and corrected on a timely basis. We consider the deficiency described in the accompanying Schedule of Findings as item (A) to be material weakness.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control which is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying Schedule of Findings as item (B) to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether County Social Services' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, non-compliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance or other matters that are required to be reported under Government Auditing Standards. However, we noted immaterial instance of non-compliance or other matters which are described in the accompanying Schedule of Findings.

Comments involving statutory and other legal matters about County Social Services' operations for the year ended June 30, 2019 are based exclusively on knowledge obtained from procedures performed during our audit of the financial statements of County Social Services. Since our audit was based on tests and samples, not all transactions that might have had an impact on the comments were necessarily audited. The comments involving statutory and other legal matters are not intended to constitute legal interpretations of those statutes.

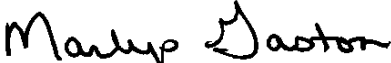
County Social Services' Responses to the Findings

County Social Services' responses to the findings identified in our audit are described in the accompanying Schedule of Findings. County Social Services' responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

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

We would like to acknowledge the many courtesies and assistance extended to us by personnel of County Social Services during the course of our audit. Should you have any questions concerning any of the above matters, we shall be pleased to discuss them with you at your convenience.


Marlys K. Gaston, CPA
Deputy Auditor of State

September 29, 2020

County Social Services

Schedule of Findings

Year ended June 30, 2019

Finding Related to the Financial Statement:

INTERNAL CONTROL DEFICIENCY:

(A) Claims Review

Criteria – Management is responsible for establishing and maintaining internal control. A good system of internal control provides adequate segregation of duties so no one individual handles a transaction from its inception to completion. In order to maintain proper internal control, duties should be segregated so authorization, custody and recording of transactions are not under the control of the same employee. This segregation of duties helps prevent losses from employee error or dishonest and maximizes the accuracy of the financial statements.

Condition – Supporting documentation for expenditures is received and processed by one person. Although expenditures are reviewed prior to approval, they are not compared to supporting documentation.

Cause – Procedures have not been designed to adequately segregate duties to provide adequate internal control through additional oversight of transactions and processes.

Effect – Lack of policies and procedures could result in County Social Services employees not detecting potential errors in the normal course of performing assigned duties.

Recommendation – County Social Services should develop policies and procedures to ensure supporting documentation is reviewed by an independent person prior to approval for payment.

Response – County Social Service has put these controls in place.

Conclusion – Response accepted.

(B) Revenue Eliminations

Criteria – Elimination entries are necessary to reduce revenues and expenditures in County Social Services' financial statements for financial activity occurring between the fiscal agent and the member counties. The Uniform Chart of Accounts for Iowa County Governments provides for the coding necessary to identify the elimination activity.

Condition – During the audit, we identified transactions between the fiscal agent and member counties which were not properly coded. Adjustments were subsequently made by County Social Services to properly report and eliminate these transactions in the financial statements.

Cause – Lack of oversight over member county reporting.

Effect – Certain financial activity occurring between the fiscal agent and the member counties was not coded correctly by member counties, resulting in adjustments to the Region's financial statements.

County Social Services

Schedule of Findings

Year ended June 30, 2019

Recommendation – County Social Services should establish procedures to monitor the coding of revenues and expenditures in accordance with the Uniform Chart of Accounts for Iowa County Governments to ensure proper reporting in the financial statements.

Response – County Social Services has a dedicated staff member who communicates the proper general ledger codes to county auditors for revenue and expenditures. However, it is not within our control what codes they choose to use.

Conclusion – Response acknowledged. County Social Services and the member counties should continue to work together to ensure revenues and expenditures are properly coded.

INSTANCES OF NON-COMPLIANCE:

No matters were noted.

County Social Services

Schedule of Findings

Year ended June 30, 2019

Other Findings Related to Required Statutory Reporting:

- (1) County Social Services Minutes – No transactions were found that we believe should have been approved in the Regional Governance Board minutes but were not.

However, minutes of Regional Governance Board proceedings were not published within twenty days following adjournment of the meeting, as required by Chapter 28E.6(3)(a) of the Code of Iowa.

Recommendation – County Social Services should ensure the Regional Governance Board minutes are published as required.

Response – We believe we have remedied this situation.

Conclusion – Response accepted.

- (2) Travel Expense – No disbursements of County Social Services' money for travel expenses of spouses of County Social Services' officials or employees were noted.
- (3) Deposits and Investments – No instances of noncompliance with the deposit and investment provisions of Chapters 12B and 12C of the Code of Iowa and County Social Services' investment policy were noted.
- (4) Questionable Disbursements – No disbursements we believe may not meet the requirements of public purpose as defined in the Attorney General's opinion dated April 25, 1979 were noted.
- (5) Member Support – The twenty-two member counties entered into a 28E agreement which created County Social Services (CSS), a mental health and disability services region. Per Part II, Purpose, of the 28E agreement, CSS is a joint venture between counties established to efficiently and effectively provide mental health and disability services mandated under sections 331.388 through 331.398 of the Code of Iowa. In addition, the 28E agreement states CSS will collect payment for such services.

Part VI, subpart (e) of the 28E agreement states, “The member counties agree to provide support as follows: To contribute the member county’s maximum maintenance of effort under the Mental Health and Disability (Fund 10) property tax levy or alternative levels established by state law or agreed to by two-thirds of the entire membership of the Board.”

As of June 30, 2019, Kossuth County had not provided requested support of \$416,657 to the CSS. Although CSS has requested payment on the delinquent balance, the balance remains in arrears.

Recommendation – CSS should continue to work with the counties to ensure all requested member support is provided to the Region.

Response – CSS continues to work with all counties on allocation requests; however, Kossuth County has refused and still remains in arrears.

Conclusion – Response accepted.

County Social Services

Staff

This audit was performed by:

Marlys K. Gaston, CPA, Deputy
Michelle B. Meyer, CPA, Manager
Kelly L. Hilton, Senior Auditor
Matthew A. Miller, Staff Auditor

COUNTY SOCIAL SERVICES

FY19 ANNUAL REPORT



**SUBMITTED
12/04/19**

GEOGRAPHIC AREA: *Allamakee, Black Hawk, Butler, Cerro Gordo, Chickasaw, Clayton, Emmet, Fayette, Floyd, Grundy, Hancock, Howard, Humboldt, Kossuth, Mitchell, Pocahontas, Tama, Webster, Winnebago, Winneshiek, Worth, Wright Counties*

PRESENTED TO STAKEHOLDERS: 11/20/19

APPROVED BY GOVERNING BOARD: 12/04/19

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Introduction

County Social Services was formed under Iowa Code Chapter 28E to create a Mental Health and Disability Service Region in compliance with Iowa Code 331.390. The annual report is a component of the Management Plan which includes three parts: Annual Service and Budget Plan, Annual Report and Policies and Procedures Manual in compliance with Iowa Administrative Code 441.25.

During FY2019, Hancock, Kossuth, Winnebago and Worth Counties all submitted letters requesting to leave the region. Hancock County subsequently withdrew their request; the requests of the other three counties were accepted by the CSS Board. The region has had to expend much time, energy and financial resources in holding Kossuth and Winnebago Counties accountable to the 28E Agreement that they willingly entered into. CSS asked for DHS' assistance in holding them accountable; DHS stated this is not their role. CSS asked for DHS' assistance to find another region for these three counties to join; however, DHS assigned them back to County Social Services until such a time that another region is willing to accept them. There needs to be an easier path for counties and regions whose business relationship is no longer healthy to part ways so all may continue the work of serving the most vulnerable people in our state.

The FY2019 Annual Report covers the period of July 1, 2018 to June 30, 2019. The annual report includes documentation of the services provided, individuals served, documentation of designated intensive mental health services, and the costs associated with regional obligations as well as regional outcomes and accomplishments for the year.

The County Social Services Governing Board meets on the 4th Wednesday of each month, rotating the location by county in alphabetical order, with the exception of April, August and November. In April and August, the Advisory Groups from each quadrant meet and in November, they all come together for the CSS Annual Stakeholder Meeting. The CSS Board members are listed below. Since 2018 was an election year, there are two members listed for some counties.

County	Board Member(s)
Allamakee	Dennis Koenig, 2018 CSS Board Chair
Black Hawk	Craig White, 2019 CSS Board Secretary/Treasurer
Butler	Greg Barnett
Cerro Gordo	Chris Watts
Chickasaw	Jacob Hackman
Clayton	Ron McCartney (2018); Sharon Keehner (2019)
Emmet	Bev Juhl (2018), 2018 CSS Board Vice-Chair; John Pluth (2019)
Fayette	Jeanine Tellin, 2018 CSS Board Secretary/Treasurer; 2019 CSS Board Chair
Floyd	Mark Kuhn (2018); Roy Schwickerath (2019), 2019 CSS Board Vice-Chair
Grundy	James Ross
Hancock	Ron Sweers (2018); Gary Rayhons (2019)
Howard	Pat Murray
Humboldt	Carl Matthes (2018); Sandy Loney (2019)
Kossuth	Roger Tjarks (2018); Donnie Loss (2019)
Mitchell	Joel Voaklander (2018); Barb Francis (2019)
Pocahontas	Clarence Siepker
Tama	Larry Vest
Webster	Bob Thode (2018); Mark Campbell (2019)
Winnebago	Bill Jensvold

Winneshiek	Floyd Ashbacher
Worth	Ken Abrams
Wright	Karl Helgevold

The CSS Quadrant Advisory Groups consist of CSS Board members, law enforcement, public health and primary care representatives, network provider representation from the developmental disability and community mental health center areas, schools, the children’s system, community members, family members and clients. Each group meets separately twice a year and will come together at the CSS Annual Stakeholder Meeting in November.

WELCOME FROM THE CSS GOVERNING BOARD CHAIR

I assumed the duties of Chair for the County Social Services Board in January 2019. The CSS directors had been working for approximately two years on having the county employees who work for County Social Services become employees of County Social Services. This was a long and tedious undertaking, as we had to take into consideration the fact that we had 22 employee handbooks dealing with sick leave, vacation time, paid time off, insurance, etc. A Human Resource Committee was appointed to oversee this transition. The HR Committee worked closely with the Executive Committee, the Directors, the Chief Executive Officer and the Financial personnel. There was meeting held with the employees. They did an excellent job expressing their concerns and many questions as to how this was going to affect them and their positions within County Social Services, as this was a major change for all. At our July 24, 2019 meeting the CSS Directors decided that this was the best way to advance our organization and provide stability for our employees. Congratulations to all.

County Social Services held, what I hope will be an annual event, our first Legislative Forum. This was held in Charles City on October 23, 2019, with approximately 16 Legislators and a representative from the Iowa State Association of Counties in attendance. Thank you to all who took the time to attend. The most important issue on the agenda was the unfunded mandates passed by the Legislature. When this happens, it put an unnecessary financial burden on County Social Services and all Mental Health Regions in the state. I feel that all the Legislators in attendance took away a sense of concern that we, as Director of County Social Services, need to be fiscally responsible to our taxpayers and passing unfunded mandated is not that! We also spoke of counties that want to leave the Region; however, by leaving they are placing those counties that want to stay in jeopardy because they lose their contiguous status.

Thank you for allowing me the opportunity to serve as the Chair for this year. I know I have my faults; however, I hope that in the future and for the sake of those we serve we can all move forward in a positive and professional way.

Respectfully submitted,
Jeanine Tellin, Chair CSS

A. Services Provided and Individuals Served

This section includes:

- The number of individuals in each diagnostic category funded for each service
- Unduplicated count of individuals funded by age and diagnostic category
- Regionally designated Intensive Mental Health Services

Table A. Number of Individuals Served for Each Service by Diagnostic Category

FY 2019 Actual GAAP	COUNTYSOCIALSERVICES MHDS Region	MI (40)		ID(42)		DD(43)		BI(47)		Other (I- START)		Total
		A	C	A	C	A	C	A	C	A	C	
Core												
	Treatment											
42305	Psychotherapeutic Treatment - Outpatient	534	18	2		2						556
42306	Psychotherapeutic Treatment - Medication Prescribing	715	11	2				1				729
71319	State MHI Inpatient - Per diem charges	14		3								17
73319	Other Priv./Public Hospitals - Inpatient per diem charges	3										3
	Crisis Services											
32322	Support Services - Personal Emergency Response System	3										3
44313	Crisis Stabilization Residential Service (CSRS)	128		19		2		2				151
	Support for Community Living											
32320	Support Services - Home Health Aides	3		1				1				5
32325	Support Services - Respite Services	6		3	1							10
32329	Support Services - Supported Community Living	141	1	69	1	35		9				256
	Support For Employment											
50362	Voc/Day - Prevocational Services		1	5		5	1	1				13
50364	Voc/Day - Job Development	1										1
50367	Day Habilitation	8		22		13		1				44
50368	Voc/Day - Individual Supported Employment	10		21		21						52
50369	Voc/Day - Group Supported Employment	2		10		8		1				21
	Recovery Services											
45366	Peer Family Support - Peer Support Services	63		5		1						69
	Service Coordination											
	Sub-Acute Services											
64309	Sub Acute Services (6+ Beds)	9										9
	Core Evidence Based Treatment											
42398	Assertive Community Treatment (ACT)	92										92
	Core Subtotals:	1732	31	162	2	87	1	16				2031
	Mandated											

74XXX	CommitmentRelated (except 301)	911	139	19		7		1					1077
75XXX	Mental health advocate	1094	56	14	1	3							1168
	Mandated Subtotals:	2005	195	33	1	10		1					2245
Core Plus													
Justice System Involved Services													
25XXX	Coordination services	129	3	1		1							134
46305	Mental Health Services in Jails	694	1	6		3		1					705
Additional Core Evidence Based Treatment													
42366	Psychotherapeutic Treatment - Social Support Services	123		18		7							148
42397	Psychotherapeutic Treatment - Psychiatric Rehabilitation	1											1
	Core Plus Subtotals:	947	4	25		11		1					988
Other Informational Services													
04372	Planning and/or Consultation Services (Client Related)											11	11
	Other Informational Services Subtotals:											11	11
Community Living Support Services													
22XXX	Services management	1266	26	115	7	34	8	15					1471
23376	Crisis Care Coordination - Coordination Services	208		8				1					217
31XXX	Transportation	239		41	1	15		4					300
32326	Support Services - Guardian/Conservator	68		42		2		1					113
32327	Support Services - Representative Payee	243	2	51	1	10		3					310
32335	Consumer-Directed Attendant Care	2						3					5
33340	Basic Needs - Rent Payments	76				3							79
33345	Basic Needs - Ongoing Rent Subsidy	15											15
33399	Basic Needs - Other	16				2		1					19
41305	Physiological Treatment - Outpatient	32											32
41306	Physiological Treatment - Prescription Medicine/Vaccines	108	1	6		6	1						122
41307	Physiological Treatment - In-Home Nursing	13		3				1					17
42396	Psychotherapeutic Treatment - Community Support Programs	24				1							25
42399	Psychotherapeutic Treatment - Other	493	7	24		15	1	1		113	3		657
63329	Comm Based Settings (1-5 Bed) - Supported Community Living	2				1							3
	Community Living Support Services Subtotals:	2805	36	290	9	89	0	30	1		113	3	3385
Congregate Services													
64329	Comm Based Settings (6+ Beds) - Supported Community Living	39		10		3							52
64399	Comm Based Settings (6+ Beds) - Other		1										1
64XXX	RCF-6 and over beds	122		15		3		2					142
	Congregate Services Subtotals:	161	1	25		6		2					195
Regional Totals:		7650	267	535	2	3	1	50		113	3		8844

Table B. Unduplicated Count of Individuals by Age and Diagnostic Category

Disability Group	Children	Adult	Unduplicated Total
Mental Illness	205	4093	4298
Mental Illness, Intellectual Disabilities	1	116	117
Mental Illness, Intellectual Disabilities, Other Developmental Disabilities	0	8	8
Mental Illness, Intellectual Disabilities, Brain Injury	0	1	1
Mental Illness, Other Developmental Disabilities	2	47	48
Mental Illness, Other Developmental Disabilities, Brain Injury	0	2	2
Mental Illness, Brain Injury	0	13	13
Intellectual Disabilities	7	197	204
Intellectual Disabilities, Other Developmental Disabilities	1	10	11
Other Developmental Disabilities	8	57	65
Other Developmental Disabilities, Brain Injury	0	2	2
Brain Injury	0	16	16
TOTAL	224	4562	4786

B. Regionally Designated Intensive Mental Health Services

The region is working diligently with three agencies to become **Access Centers** between February 2020 and the deadline of July 1, 2021. We are working with them to ensure they will meet the following requirements:

- Immediate intake assessment and screening that includes but is not limited to mental and physical conditions, suicide risk, brain injury, and substance use.
- Comprehensive person-centered mental health assessments by appropriately licensed or credentialed professionals.
- Comprehensive person-centered substance use disorder assessments by appropriately licensed or credentialed professional.
- Peer support services.
- Mental health treatment.
- Substance abuse treatment.
- Physical health services.
- Care coordination.
- Service navigation and linkage to needed services.

The region has designated the following **Assertive Community Treatment (ACT)** teams. The region is working with the teams to evaluate them for program fidelity by the end of FY2020, including a peer review as required by subrule 25.6(2), and documentation of each team’s most recent fidelity score.

Date Designated	ACT Teams	Fidelity Score
7/1/2011	UnityPoint Health – Berryhill Center for Community Mental Health, Webster County	Working on FY20
9/1/2016	Resources for Human Development, Black Hawk, Butler and Grundy Counties	Working on FY20
1/1/2017	Seasons Center for Community Mental Health, Emmet County	Working on FY20

The region has designated the following **Subacute** service providers which meet the criteria and are licensed by the Department of Inspections and Appeals.

<u>Date Designated</u>	<u>Subacute</u>
2/1/2019	North Iowa Elite Mental Health (Adult Crisis Stabilization Center), Black Hawk County

The region is working diligently with provider agencies to designate **Intensive Residential Service** providers by the deadline of July 1, 2021. We will work with them to ensure they will meet the following requirements:

- Enrolled as an HCBS 1915(i) habilitation or an HCBS 1915(c) intellectual disability waiver supported community living provider.
- Provide staffing 24 hours a day, 7 days a week, 365 days a year.
- Maintain staffing ratio of one staff to every two and on-half residents.
- Ensure that all staff have the minimum qualifications required.
- Provider coordination with the individual’s clinical mental health and physical health treatment, and other services and support.
- Provide clinical oversight by a mental health professional
- Have a written cooperative agreement with an outpatient provider.
- Be licensed as a substance abuse treatment program or have a written cooperative agreement.
- Accept and service eligible individuals who are court-ordered.
- Provide services to eligible individuals on a no reject, no eject basis.
- Serve no more than five individuals at a site.
- Be located in a neighborhood setting to maximize community integration and natural supports.
- Demonstrate specialization in serving individuals with an SPMI or multi-occurring conditions and serve individuals with similar conditions in the same site.

C. Financials

Table C. Expenditures

FY 2019 Accrual	County Social Services MHDS Region	MI (40)	ID(42)	DD(43)	BI (47)	Admin (44)	Total
Core Domains							
COA	Treatment						
42305	Mental health outpatient therapy	\$262,127	\$80	\$45	\$0		\$262,252
42306	Medication prescribing & management	\$151,765	\$288	\$0	\$276		\$152,328
43301	Assessment & evaluation	\$0	\$0	\$0	\$0		\$0
71319	Mental health inpatient therapy-MHI	\$385,214	\$47,682	\$0	\$0		\$432,897
73319	Mental health inpatient therapy	\$7,520	\$0	\$0	\$0		\$7,520
Crisis Services							
32322	Personal emergency response system	\$751	\$0	\$0	\$0		\$751
44301	Crisis evaluation	\$184,500	\$0	\$0	\$0		\$184,500
44302	23 hour crisis observation & holding	\$0	\$0	\$0	\$0		\$0
44305	24 hour access to crisis response	\$0	\$0	\$0	\$0		\$0
44307	Mobile response	\$0	\$0	\$0	\$0		\$0

44312	Crisis Stabilization community-based services	\$0	\$0	\$0	\$0		\$0
44313	Crisis Stabilization residential services	\$511,286	\$227,924	\$2,161	\$14,768		\$756,139
44396	Access Centers: start-up / sustainability	\$0	\$0	\$0	\$0		\$0
	Support for Community Living						
32320	Home health aide	\$2,100	\$1,530	\$0	\$2,060		\$5,690
32325	Respite	\$11,500	\$30,560	\$0	\$0		\$42,060
32328	Home & vehicle modifications	\$0	\$0	\$0	\$0		\$0
32329	Supported community living	\$1,032,864	\$585,605	\$173,757	\$44,343		\$1,836,569
42329	Intensive residential services	\$0	\$0	\$0	\$0		\$0
	Support for Employment						
50362	Prevocational services	\$430	\$8,764	\$17,813	\$1,289		\$28,296
50364	Job development	\$827	\$0	\$0	\$0		\$827
50367	Day habilitation	\$29,734	\$118,682	\$83,801	\$8,957		\$241,175
50368	Supported employment	\$24,803	\$49,699	\$90,151	\$0		\$164,654
50369	Group Supported employment-enclave	\$2,672	\$26,747	\$28,076	\$454		\$57,950
	Recovery Services						
45323	Family support	\$465	\$0	\$0	\$0		\$465
45366	Peer support	\$52,822	\$8,142	\$163	\$0		\$61,127
	Service Coordination						
21375	Case management	\$0	\$0	\$0	\$0		\$0
24376	Health homes	\$0	\$0	\$0	\$0		\$0
	Sub-Acute Services						
63309	Subacute services-1-5 beds	\$0	\$0	\$0	\$0		\$0
64309	Subacute services-6 and over beds	\$24,400	\$0	\$0	\$0		\$24,400
	Core Evidenced Based Treatment						
04422	Education & Training Services - provider competency	\$246	\$0	\$0	\$0		\$246
32396	Supported housing	\$0	\$0	\$0	\$0		\$0
42398	Assertive community treatment (ACT)	\$303,032	\$0	\$0	\$0		\$303,032
45373	Family psychoeducation	\$902	\$0	\$0	\$0		\$902
	Core Domains Total	\$2,989,961	\$1,105,703	\$395,968	\$72,146		\$4,563,779
	Mandated Services						
46319	Oakdale	\$0	\$0	\$0	\$0		\$0
72319	State resource centers	\$0	\$0	\$0	\$0		\$0
74XXX	Commitment related (except 301)	\$410,083	\$5,016	\$1,698	\$216		\$417,014
75XXX	Mental health advocate	\$478,008	\$5,926	\$259	\$0		\$484,193
	Mandated Services Total	\$888,091	\$10,943	\$1,957	\$216		\$901,206
	Additional Core Domains						
	Justice system-involved services						
25xxx	Coordination services	\$108,166	\$151	\$782	\$0		\$109,100
44346	24 hour crisis line**	\$0	\$0	\$0	\$0		\$0

44366	Warm line**	\$0	\$0	\$0	\$0		\$0
46305	Mental health services in jails	\$230,797	\$2,879	\$1,119	\$207		\$235,001
46399	Justice system-involved services-other	\$0	\$0	\$0	\$0		\$0
46422	Crisis prevention training	\$0	\$0	\$0	\$0		\$0
46425	Mental health court related costs	\$0	\$0	\$0	\$0		\$0
74301	Civil commitment prescreening evaluation	\$0	\$0	\$0	\$0		\$0
	Additional Core Evidenced based treatment						
42366	Peer self-help drop-in centers	\$87,840	\$5,353	\$2,058	\$0		\$95,252
42397	Psychiatric rehabilitation (IPR)	\$135	\$0	\$0	\$0		\$135
	Additional Core Domains Total	\$426,938	\$8,384	\$3,959	\$207		\$439,488
	Other Informational Services						
03371	Information & referral	\$0	\$0	\$0	\$0		\$0
04372	Planning and/or Consultation (client related)	\$0	\$0	\$0	\$0		\$0
04377	Provider Incentive Payment	\$0					\$0
04399	Consultation Other	\$0	\$0	\$0	\$0		\$0
04429	Planning and Management Consultants (non-client related)	\$0	\$0	\$0	\$0		\$0
05373	Public education	\$17,149	\$0	\$0	\$0		\$17,149
	Other Informational Services Total	\$17,149	\$0	\$0	\$0		\$17,149
	Community Living Supports						
06399	Academic services	\$0	\$0	\$0	\$0		\$0
22XXX	Services management	\$1,541,636	\$156,123	\$31,837	\$30,225		\$1,759,821
23376	Crisis care coordination	\$95,392	\$3,241	\$0	\$633		\$99,267
23399	Crisis care coordination other	\$0	\$0	\$0	\$0		\$0
24399	Health home other	\$0	\$0	\$0	\$0		\$0
31XXX	Transportation	\$119,515	\$61,813	\$30,052	\$626		\$212,006
32321	Chore services	\$0	\$0	\$0	\$0		\$0
32326	Guardian/conservator	\$86,902	\$49,454	\$2,198	\$1,448		\$140,003
32327	Representative payee	\$237,575	\$51,926	\$6,492	\$135		\$296,128
32335	CDAC	\$13,874	\$0	\$0	\$6,359		\$20,233
32399	Other support	\$0	\$0	\$0	\$0		\$0
33330	Mobile meals	\$0	\$0	\$0	\$0		\$0
33340	Rent payments (time limited)	\$148,388	\$0	\$1,337	\$0		\$149,725
33345	Ongoing rent subsidy	\$16,310	\$0	\$0	\$0		\$16,310
33399	Other basic needs	\$39,556	\$0	\$6,661	\$2,095		\$48,311
41305	Physiological outpatient treatment	\$3,033	\$0	\$0	\$0		\$3,033
41306	Prescription meds	\$6,431	\$88	\$108	\$0		\$6,627
41307	In-home nursing	\$29,440	\$920	\$0	\$1,265		\$31,625
41308	Health supplies	\$0	\$0	\$0	\$0		\$0
41399	Other physiological treatment	\$0	\$0	\$0	\$0		\$0
42309	Partial hospitalization	\$0	\$0	\$0	\$0		\$0

42310	Transitional living program	\$0	\$0	\$0	\$0		\$0
42363	Day treatment	\$0	\$0	\$0	\$0		\$0
42396	Community support programs	\$31,705	\$0	\$189	\$0		\$31,894
42399	Other psychotherapeutic treatment	\$80,950	\$31,768	\$16,582	\$237		\$129,537
43399	Other non-crisis evaluation	\$0	\$0	\$0	\$0		\$0
44304	Emergency care	\$0	\$0	\$0	\$0		\$0
44399	Other crisis services	\$0	\$0	\$0	\$0		\$0
45399	Other family & peer support	\$0	\$0	\$0	\$0		\$0
46306	Psychiatric medications in jail	\$48,366					\$48,366
50361	Vocational skills training	\$0	\$0	\$0	\$0		\$0
50365	Supported education	\$0	\$0	\$0	\$0		\$0
50399	Other vocational & day services	\$0	\$0	\$0	\$0		\$0
63XXX	RCF 1-5 beds (63314, 63315 & 63316)	\$0	\$0	\$0	\$0		\$0
63XXX	ICF 1-5 beds (63317 & 63318)	\$0	\$0	\$0	\$0		\$0
63329	SCL 1-5 beds	\$11,983	\$0	\$1,200	\$0		\$13,183
63399	Other 1-5 beds	\$0	\$0	\$0	\$0		\$0
	Community Living Supports	\$2,511,057	\$355,333	\$96,654	\$43,024		\$3,006,068
Other Congregate Services							
50360	Work services (work activity/sheltered work)	\$0	\$0	\$0	\$0		\$0
64XXX	RCF 6 and over beds (64314, 64315 & 64316)	\$1,628,014	\$84,872	\$23,033	\$16,746		\$1,752,665
64XXX	ICF 6 and over beds (64317 & 64318)	\$0	\$0	\$0	\$0		\$0
64329	SCL 6 and over beds	\$477,582	\$108,528	\$24,344	\$0		\$610,454
64399	Other 6 and over beds	\$886	\$0	\$0	\$0		\$886
	Other Congregate Services Total	\$2,106,482	\$193,400	\$47,377	\$16,746		\$2,364,005
Administration							
11XXX	Direct Administration					\$1,032,361	\$1,032,361
12XXX	Purchased Administration					\$199,376	\$199,376
	Administration Total					\$1,231,738	\$1,231,738
	Regional Totals	\$8,939,678	\$1,673,762	\$545,915	\$132,339	\$1,231,738	\$12,523,433
(45XX-XXX)County Provided Case Management							
						\$188,994	\$188,994
(46XX-XXX)County Provided Services							
						\$621,745	\$621,745
	Regional Grand Total						\$13,334,172

Transfer Numbers (Expenditures should only be counted when final expenditure is made for services/administration. Transfers are eliminated from budget to show true regional finances)

13951	Distribution to MHDS regional fiscal agent from member county	\$ 17,950,299
14951	MHDS fiscal agent reimbursement to MHDS regional member county	\$ 4,207,120

** 24 hour crisis line and warm line are transitioning from additional core to state wide core services with state funding.

Table D. Revenues

FY 2019 Accrual	County Social Services MHDS Region		
Revenues			
	FY18 Annual Report Ending Fund Balance		\$ 6,446,826
	Adjustment to 6/30/18 Fund Balance		\$ 96,242
	Audited Ending Fund Balance as of 6/30/18 (Beginning FY19)		\$ 6,543,068
	Local/Regional Funds		\$ 15,772,809
10XX	Property Tax Levied	14,536,667	
12XX	Other County Taxes	18,150	
16XX	Utility Tax Replacement Excise Taxes	505,476	
25XX	Other Governmental Revenues	-	
4XXX- 5XXX	Charges for Services	133,577	
5310	Client Fees	-	
60XX	Interest	77,519	
6XXX	Use of Money & Property	1,488	
8XXX	Miscellaneous	495,778	
9040	Other Budgetary Funds (Polk Only)	-	
9XXX	Other	4,154	
	State Funds		\$ 1,285,676.00
21XX	State Tax Credits	936,821	
22XX	Other State Replacement Credits	335,686	
2250	MHDS Equalization	-	
24XX	State/Federal pass thru Revenue	-	
2644	MHDS Allowed Growth // State Gen. Funds	-	
29XX	Payment in Lieu of taxes	2,270	
26XX	Other	10,899	
	Federal Funds		\$ 337,011.18
2344	Social services block grant	-	
2345	Medicaid	337,011	
	Other	-	
	Total Revenues		\$ 17,395,496

Total Funds Available for FY19	\$ 23,938,564
FY19 Actual Regional Expenditures	\$ 13,334,172
Accrual Fund Balance as of 6/30/19	\$ 10,604,393

Footnote: County Social Services did have a loan receivable, entered into on 12/5/2013, with The Spectrum Network for \$250,000 to purchase a building in Decorah, IA. The no interest loan was to be repaid in five annual installments of \$50,000 each, beginning January 2, 2016. CSS had a first security mortgage interest in the property. The Spectrum Network made the first \$50,000 payment in February 2016. On 9/1/2016, CSS entered into a lease agreement with The Spectrum Network to lease a portion of the building located in Decorah, IA. CSS agreed to pay The Spectrum Network \$2,075 per month, allocated as forgiveness of the remaining \$200,000 loan owed to CSS, until the loan is repaid. During the year ended June 30, 2019, \$24,900 of lease payments were applied to the loan. The loan receivable at June 30, 2019 was \$129,450. The loan was paid off in the first quarter of FY2020.

Table E. County Levies

Insert Expenditure Levy from FY19 AR Financial Workbook

County	2016 Est. Pop.	Regional Per Capita	FY19 Max Levy	FY19 Actual Levy	Actual Levy Per Capita
Allamakee	13,884	43.65	606,037	\$ 488,439	35.18
Black Hawk	132,904	43.65	5,801,260	\$ 4,675,563	35.18
Butler	14,791	43.65	645,627	\$ 520,347	35.18
Cerro Gordo	43,070	43.65	1,880,006	\$ 1,515,203	35.18
Chickasaw	12,023	43.65	524,804	\$ 422,969	35.18
Clayton	17,590	43.65	767,804	\$ 618,816	35.18
Emmet	9,658	43.65	421,572	\$ 339,768	35.18
Fayette	20,054	43.65	875,357	\$ 705,500	35.18
Floyd	15,873	43.65	692,856	\$ 558,412	35.18
Grundy	12,313	43.65	537,462	\$ 433,171	35.18
Hancock	10,835	43.65	472,948	\$ 381,175	35.18
Howard	9,332	43.65	407,342	\$ 328,300	35.18
Humboldt	9,487	43.65	414,108	\$ 333,753	35.18
Kossuth	15,114	43.65	659,726	\$ 321,195	21.25
Mitchell	10,763	43.65	469,805	\$ 378,642	35.18
Pocahontas	6,886	43.65	300,574	\$ 242,249	35.18
Tama	17,319	43.65	755,974	\$ 609,282	35.18
Webster	36,769	43.65	1,604,967	\$ 1,293,533	35.18
Winnebago	10,631	43.65	464,043	\$ 373,999	35.18
Winneshiek	20,561	43.65	897,488	\$ 723,336	35.18
Worth	7,572	43.65	330,518	\$ 266,383	35.18
Wright	12,779	43.65	557,803	\$ 449,565	35.18
Total CSS Region	460,208		20,088,079	15,979,602	34.72

D. Outcomes/Regional Accomplishments in FY2019

Core Services Access Standards: The chart below identifies intensive mental health core services and their access standards that were established in HF2456 and are outlined in IAC Chapter 441-25.3(2). These core services and their access standards are to be available and met by July 1, 2021.

<u>Core Services</u>	<u>Access Standard:</u> <u>Timeliness/</u> <u>Proximity/</u> <u>Capacity</u>	<u>Description</u>	<u>Outcome</u>
24 Hour Crisis Response	Timeliness	Immediate access by telephone, electronic, or face-to-face 24/7 and 365 days per year	Met
Crisis Stabilization Community-Based	Timeliness	Face to face contact from CSCBS provider within 120 minutes from referral	Unmet
Crisis Stabilization Residential-Based	Timeliness	Receive services within 120 minutes from time of referral	Met
	Proximity	Service located within 120 miles from individual's residence	Met
Mobile Response	Timeliness	Face to face contact with mobile crisis staff within 60 min of dispatch	Unmet
23 Observation and Holding	Timeliness	Receive services within 120 minutes of referral	Unmet
	Proximity	Service is located within 120 miles from individual's residence	Unmet
Assessment and Evaluation (Outpatient)	Timeliness: Emergency	Outpatient services initiated to individual within 15 minutes of telephone contact	Met
	Timeliness: Urgent	Services provided within one hour of presentation or 24 hours of telephone contact	Met
	Timeliness: Routine	Services provided within 4 weeks of request for appointment	Met
	Proximity	Services offered within 30 miles for individual residing in urban area and 45 miles if residing in rural area	Met
Mental Health Outpatient Therapy	Timeliness: Emergency	Outpatient services initiated to individual within 15 minutes of telephone contact	Met
	Timeliness: Urgent	Services provided within 1 hour of presentation or 24 hours of telephone contact	Met
	Timeliness: Routine	Services provided within 4 weeks of request for appointment	Met
	Proximity	Services offered within 30 miles of individual residing in urban area and 45 miles if residing in rural area	Met
Medication Prescribing and Management (Outpatient)	Timeliness: Emergency	Outpatient services initiated to individuals within 15 minutes of telephone contact	Met
	Timeliness: Urgent	Services provided within 1 hour of presentation or 24 hours of telephone contact	Met

	Timeliness: Routine	Services provided within 4 weeks of request for appointment	Met
	Proximity	Services provided within 30 miles for individual residing in urban area and 45 miles if residing in rural area	Met
Mental Health Inpatient Therapy	Timeliness: Emergency	If individual needs inpatient services they shall receive treatment within 24 hours	Met
	Proximity	Inpatient services shall be within a reasonably close proximity to the region (100 miles)	Met
Assessment & Evaluation after Inpatient Treatment	Timeliness	Individual who has received inpatient services shall be assessed within 4 weeks of discharge	Met
Subacute Facility-Based MH Services	Timeliness	Services provided within 24 hours of referral	Met
	Proximity	Service is located within 120 miles from individual's residence	Unmet
Support for Community Living	Timeliness	First unit of service shall occur within 4 weeks of individual's request for services	Met
Support for Employment	Timeliness	First unit of service shall occur within 60 days of individual's request for services	Met
Family Support	Proximity	Individual shall not have to travel more than 30 miles if residing in an urban area or 45 miles if residing in rural area	Unmet
Peer Support	Proximity	Individual shall not have to travel more than 30 miles if residing in an urban area or 45 miles if residing in rural area	Unmet
Case Management and Health Home	Timeliness: Routine	Individual shall receive service coordination within 10 days of initial request or when being discharged from inpatient facility	Met
	Proximity	Individual shall not have to travel more than 30 miles if residing in an urban area or 45 miles if residing in rural area	Met
Assertive Community Treatment (ACT)	Capacity	A sufficient number of ACT teams shall be available to serve individuals eligible for ACT. Estimated population is around 0.06% of the adult population of the region.	Met
Access Center	Timeliness	Service available within 120 minutes from determination that services are needed	Unmet
	Proximity	Service is located within 120 miles from individual's residence	Unmet
Intensive Residential Services	Timelines	Services provided within 4 weeks of referral	Unmet
	Proximity	Service is available within 2 hours from individual's residence	Unmet

Additional Core Services: According to IAC Section 331.397 subsection 7 additional core services are not required, but are to be made available if the region has public funds available.

- **Mental Health Services in Jail-** all 22 counties within the CSS Region have mental health services available in their jails, funded by the region.
- **Jail Diversion Services-** Black Hawk and Cerro Gordo offer Jail Diversion Services. See reports that follow from each of these programs.
- **Civil Commitment Prescreening Evaluation-** this service is in our Community Mental Health Center contracts; however, no CMHC providers are completing these evaluations at this time.
- **Justice System-Involved Training-**CSS has offered to host a training in addition to our March 2018 training; however, we are being told it is difficult for police/sheriff departments to participate due to lack of staff coverage. There currently is work being done to host a train the trainer model.
- **Crisis Prevention Training-** CSS provides Mental Health First Aid training to any county/agency that requests this throughout the CSS Region.
- **Peer Self-Help Drop-In Centers-** Plugged-In Iowa offers peer zone drop-in center services in Charles City, Decorah, Elkader, Garner, Mason City, New Hampton, Tama and West Union. Black Hawk-Grundy MHC's Mental Health Recovery Center offers a peer run drop-in services in Waterloo 4 days a week and Freedom Pointe of Greater Webster County offers these services in Fort Dodge.

Evidence Based Practices: The chart below describes the region’s efforts towards implementing and demonstrating competencies necessary in providing evidenced-based services.

Evidence Based Practice (EBP)	No Progress	Training	Implementing	Fidelity Verified	Region’s Efforts to Increase Provider Competency in EBP
Core: IAC441-25.4(3)	List Agencies	List Agencies	List Agencies	How are you verifying? List Agencies	Description
Assertive Community Treatment (ACT)			Resources for Human Development; Unity Point Health-Berryhill Center	SAMHSA Tool Kit.	RHD is fully operational. We have not independently verified fidelity at this time. We are working on developing ACT teams in our Eastern and Northern Quadrants as well.
Strength-Based Case Management		County Social Services (CSS)			CSS staff has been participating in SBCM training. We plan to hold a SBCM workshop in Jan 2020 and plan to launch the SBCM program 2/1/20.
Integrated Treatment of Co-occurring MH and SA			NE Iowa Behavioral Health; Pathways Behavioral Health; Prairie Ridge Integrated Behavioral Health; Season’s Center; Youth and Shelter Services	SAMHSA Tool Kit. Community and Family Resources	In FY2020 CSS will work with provider agencies to obtain fidelity.
Supported Employment				SAMHSA Tool Kit	In FY2020 CSS will work with agencies to obtain fidelity.
Family Psychoeducation				SAMHSA Tool Kit	CSS supports caregivers of individuals with persistent mental illness to meet with a clinical SW to learn about mental illness and how to support others with a mental illness. CSS supports the education programs of our NAMI organizations, the Family to Family class that was designated by SAMHSA as an EBP in 2013. In FY2020 CSS will work with our agencies to obtain fidelity.
Additional Core Services: 331.397(6)d					
Positive Behavioral Support		CSS I-Start Team			Positive Behavioral Support is incorporated in our ISTART model

					that uses a variety of interventions through an inter-disciplinary team.
Peer Self-Help Drop In Center					Peer Zones are available in 10 locations throughout our region.
Other Research Based Practice: 331.397(7)					In FY2020 CSS will work with agencies to identify other EBP they are providing and verify fidelity of these services.

Provider Competencies: The chart below is a description of the region’s efforts to ensure that access is available to providers of core services that demonstrate competencies necessary for serving individuals with co-occurring conditions and providing trauma-informed care that identifies the presence of trauma symptoms in individual’s receiving services.

Provider Practices	No Progress	Training	Implementing	Region’s Efforts To Increase Provider Competency
441.25.4(331)	List Agencies	List Agencies	List Agencies	Description
Provider Agencies who provide services to individuals with 2 or more of the following co-occurring conditions: <ol style="list-style-type: none"> Mental Illness Intellectual Disability Developmental Disability Brain Injury Substance Use Disorder 			Community & Family Resources Northeast Iowa Behavioral Health Pathways Behavioral Services Prairie Ridge Integrated Behavioral Health Youth and Shelter Services Seasons Center	CSS provides Mental Health First Aid (MHFA) training free to any group or agency within the region to increase awareness of mental health. CSS trained 310 individuals in Adult MHFA and 22 people in Youth MHFA in FY2019. 17 8-hour courses were held in Black Hawk, Cerro Gordo, Clayton, Emmet, Fayette, Hancock, and Winneshiek Counties. CSS’ ISTART program provides a professional learning community to anyone serving individuals with a developmental disability. The ISTART team provides Clinical Education Trainings to assist providers in learning how to best support individuals with ID/DD and behavioral issues. CSS partners with the Brain Alliance of Iowa to have a Brain Injury Project Manager available to the region and its provider agencies. CSS sponsors the annual NE Iowa Brain Injury Conference available to all providers. CSS has made Motivational Interviewing (MI) training available to our staff and provider network. MI is an evidenced-based approach to supporting individuals with a substance use disorder.
Trauma Informed Care			All of providers above are trained in trauma-informed care as well as many others within our region. In FY 2020 we will begin collecting a more comprehensive list.	University of Northern Iowa Dept of Social Work hosts an annual Trauma Informed Conference in Cedar Falls which is available to all of our providers. The CSS Transition Specialist is part of a team that is providing instruction throughout the region on Justice Involved Trauma Informed Care.

Region Program Outcomes

I-START

A note from the National START Team:

The Clinical Team that Could: The I-START team took a leap forward in FY19 in nearly every area, while maintaining the excellence to model fidelity and outcomes that has been the hallmark of their program. This occurred within the context of a change in leadership and turn over in 85% of coordinator positions. Change is constant and Bob Lincoln and County Social Services are no stranger to it. Felicia Bates and her drive to continually improve and to blend the START program to the needs and services of Iowans, was promoted to Director with the retirement of Jim Aberg. Jim, with the connections, skills, and the systemic trust he engenders, was able to stay on in a consulting role. Tiffany Liska was promoted to Team Lead and a coordinator was added in her area of the region. These three then went on a hiring frenzy as only one coordinator finished the year in the same spot she was at the start of the fiscal year. With that level of disruption, it would not be surprising to see a backslide in numbers served or crisis coverage breakdowns, relationships with partners strained, etc. In fact, the opposite occurred. Almost a 50% increase in individuals served this year. Crisis contacts went up by 30%. Expensive tertiary services like Emergency Room visits and Hospitalizations continued to decrease.

This year, the thorough understanding of the START model by the leadership team and diligence in training new coordinators have coalesced this team into one that is hitting all major fidelity measures. I-START has emerged as a leader in the state in serving individuals with intellectual and developmental disabilities. The article based on their first year outcomes, "Improving Mental Health Outcomes for Individuals with an Intellectual Disability through the Iowa START (I-START) Program." (Beasley, & Kalb) was published this FY further enhancing the reputation. It is no wonder that the state is paying attention. With the successful support and collaborative expansion into the Rolling Hills and CROSS regions, other Regions are asking and exploring linkage and creation of teams. The state is rolling out crisis incentives that mesh well with I-START. The state also is showing interest in providing incentives and programming geared toward serving children, I-START is well positioned to continue to expand, take on new regions, take on new age groups and to do it with the same levels of success we have already seen in their history.

The program is on target to achieve National START Program Certification in FY20. Sustainability is key, as the landscape continues to evolve, we must evolve with it. Creating new partners and working with the citizens of Iowa to increase the capacity of all people and systems in understanding the needs, the strengths, and the potential positive outcomes for all individuals with intellectual and developmental disabilities. There is more work to do and changes to come. We are not where we want to be, but we are thrilled with progress to date and excited about what the future holds.

David O'Neal

Project Manager, Center for START Services, I-START Program Project Facilitator

Testimonial

"I am grateful for the partnership with I-START! Their dedication to serving individuals in our region is appreciated. I-START was innovative in bringing ideas to the table and her communication to a large group of people was so important to make sure everyone was on the same page. In a very stressful time for so many people, the ISTART Coordinator and the entire I-START team spent countless hours working on behalf of the member and came together to find a solution. Thank you I-START for the work you do and for your dedication to people and their needs."

The I-START program has continued to positively impact individuals served and their systems of support throughout the year. The program has increased in size, expanded to additional regions and continues to maintain fidelity to the START clinical team model. Program staff have worked over the past year to address recommendations from FY 17/18 and to prepare for program certification in FY20.

Positive developments during the past year include an increase of in-person response to crisis calls, which supports people to remain in their community setting. Through the work of this team, reductions in emergency service use continue to be seen for the individuals enrolled. Individuals enrolled in I-START have over a 30% reduction in emergency service utilization post enrollment. The outreach and partnerships developed within the community are key contributors to this success.

I-START has become an integral part of the service system in the community and the staff’s creativity and innovation are seen not only in the work with individuals, but in their community outreach and partnership development.

As the program continues to strive to meet all START clinical team model fidelity expectations, it plans to obtain national program certification in FY20. Additionally, funding for I-START services has been approved by the East Central Region Board of Directors. CSS and ECR have entered into a contract to begin I-START services in the ECR during FY20. This furthers CSS’s mission to increase community inclusion and capacity through nurturing partnerships. More individuals will be able to be served in their community continuously, no matter where they may choose to live. Community capacity to serve these individuals will be further enhanced and the cost effectiveness of the program continues to improve.

Below you will find a sample of the I-START FY19 Data Summary, prepared by Ann Klein, Director of Outcomes & Evaluations – Center for START Services. For the full report, please go to our website at www.countysocialservices.org. You will also find the full FY19 I-START Annual Report on our website.

Census Summary

During FY2019, I-START expanded to serve both the CROSS and Rolling Hills Regions and that has increased overall enrollment in I-START. I-START served a total of 124 individuals in FY2019 with 99 individuals still active at the end of the fiscal year.

In FY2019, over 50% of referrals came from community providers, hospitals and other sources outside of case managers. This is a continuation of a trend described last year and is further evidence of the strong relationships I-START has in the region, particularly with providers. The team has actively engaged with the Iowa Community Association of Providers as a way of increasing referrals.

Total Served in FY2019

<i>Active at beginning of reporting period</i>	65
FY2019 New Enrollees	59
<i>Individuals inactivated</i>	25
Stable functioning	10 (40%)
Moved out of START region	10 (40%)
No longer requesting services	2 (8%)
Incarcerated	1 (4%)
Deceased	2 (8%)
<i>Active Caseload at the end of reporting period</i>	99
<i>Total Served during reporting period</i>	124
<i>Total served by I-START since inception</i>	175

Most Common Reasons for Enrollment

Aggression	76%
Leaving unexpectedly	59%
Diagnosis & treatment planning	51%
Decreased functionality	41%
Self-Injurious behavior	37%
Risk of losing placement	37%
Family needs assistance	25%
Mental health symptoms	19%
Suicidality	15%
Sexualized behavior	15%
Transition from hospital	14%

Current and New Caseloads by County:

**numbers in parentheses represent new enrollees during FY2019*

County	Number Enrolled	County	Number Enrolled	County	Number Enrolled
Allamakee	4 (2)	Dickinson	1 (1)	Pocahontas	1 (1)
Black Hawk	18 (8)	Emmet	2	Ringgold	1 (1)
Buena Vista	1	Fayette	4 (3)	Sac	1 (1)
Calhoun	1	Floyd	6 (5)	Tama	1
Carroll	4 (4)	Kossuth	2 (1)	Wayne	2 (2)
Cerro Gordo	16 (7)	Lucas	1 (1)	Webster	10 (5)
Crawford	6 (5)	Marion	4 (3)	Winnebago	1 (1)
Decatur	1 (2)	Mitchell	1	Winneshiek	6 (1)
Delaware	1 (1)	Monroe	1	Wright	2 (3)

Enrollee Characteristics

The I-START Clinical team meets weekly with the I-START Medical Director and this has led to a strong understanding among all team members of how medical vulnerabilities may contribute to crisis. Additionally, the medical director provides guidance as to next steps and provides direct medical consultation to teams or links with other medical providers when necessary.

Individuals enrolled in I-START have over a 30% reduction in emergency service utilization post enrollment. These data provide support to the observation in START programs nationally, and in research on the START model, that receiving START services is associated with reduced emergency service use.

Demographics	FY19	Demographics	FY19
Variable (N)		n=124	
Mean Age (Range)		33 (18-63)	
Gender (% male)		55%	
<i>Race</i>		<i>Level of Intellectual Disability (%)</i>	
White/Caucasian	91%	No ID/Borderline	9%
African American	4%	Mild	55%
Asian	1%	Moderate	20%
Other	2%	Severe-Profound	14%
Unknown	2%	None Noted in record	2%
<i>Ethnicity (% Hispanic)</i>	2%	<i>Living Situation (%)</i>	
<i>Level of Intellectual Disability (%)</i>		Family	28%
No ID/Borderline	9%	Group Home and Community ICF/DD	24%
Mild	55%	Independent/Supervised	42%
Moderate	20%	Psych. Hospital/IDD Center	1%
Severe-Profound	14%	Other (Jail, Homeless, "Other")	5%
None Noted in record	2%		

<i>Mental Health Characteristics</i>	FY19	<i>Medical Characteristics</i>	FY19
Variable (N) n=124			
<i>Mental Health Conditions (%)</i>		<i>Medical Diagnosis (%)</i>	
At least 1 diagnosis	87%	At least 1 diagnosis	66%
Mean Diagnoses (range)	2.3 (1-8)	Mean Diagnoses	2.2 (1-9)
<i>Most Common MH Conditions (%)</i>		<i>Most Common Medical Conditions (%)</i>	
Anxiety Disorders	20%	Cardiovascular	14%
ADHD	27%	Endocrine	15%
ASD	15%	Gastro/Intestinal	25%
Bipolar Disorders	18%	Genitourinary	4%
Depressive Disorders	34%	Immunology/Allergy	9%
Disruptive Disorders	27%	Musculoskeletal	5%
OCD	6%	Neurologic	20%
Personality Disorders	7%	Obesity	10%
Schizophrenia Spectrum Disorders	19%	Pulmonary disorders	4%
Trauma/Stressor Disorders	15%	Sleep Disorder	7%

<i>Emergency Service Utilization</i>	FY19 (n=124)	
Variable	Psychiatric Hospitalization	Emergency Department Visits
Prior to enrollment, N (%)	42 (34%)	54 (44%)
Mean Admissions (range)	2.9 (1-10)	4.6 (1-37)
During START, N (%)	27 (22%)	37 (34%)
Mean (range)	2.5 (1-15)	3.4 (1-18)
Average length of stay (hospital)	24 days	N/A

Outreach and Training

The I-START program has few formal linkage agreements and the majority are with IDD and mental health residential providers. This has been an area of recent focus and a protocol for formalizing new agreements has been developed. Formalized linkage work is also being done with a specialized MI/ID program out of the University of Iowa. The goal of this effort is to enhance the collaborative effort without duplication of services or overwhelming systems. This linkage continues to improve as both agencies gain understanding on our similarities, our uniqueness and how we can work together to enhance outcomes and community capacity.

In FY2019 I-START logged 291 community outreach hours, including 54 provider trainings, linkage activities and Advisory Council meetings. I-START also offers a monthly Clinical Education Team education event, which is open to anyone interested. In addition, a number of informal outreach efforts were made. These included providing community partners with information about I-START and issues pertaining to the population served.

Conclusion

I-START has continued to positively impact individuals served and their systems of support throughout the year. The program has increased in size, expanded to additional regions and continues to maintain fidelity to the START clinical team model.

I-START has become an integral part of the service system in the community and the staff's creativity and innovation are seen not only in the work with individuals, but in their community outreach and partnership development. The program continues to strive to meet all START clinical team model fidelity expectations.

PATHWAY TO THE COMMUNITY

At County Social Services, we feel it's important to identify the collaborative efforts that take place when transitioning a person from a residential care facility (RCF) to a less restrictive community-based placement. In the past the RCFs were often used as long-term solutions to serving people with severe behavioral health needs. Today, the stays are intended to be short (approximately 90 days), with a focus on treatment and education to support one's recovery.

The transition process usually begins as soon as the person is accepted by the RCF. With the great work being done by our CSS Transition Specialist, using our transition action planning tool, there is normally a plan in motion before the person being served ever arrives at the facility.

Upon arrival at the RCF, the person being served is assigned by the provider to one of their service coordinators. The service coordinator often reaches out to CSS to see which one of our Strength Based Case Managers will be assigned to the client being served. Simultaneously, a referral is made to an Integrated Health Home (IHH) Care Coordinator, to start the process of getting long term support services in place.

While the person is at the facility, there are many actions to support recovery taking place. First and foremost, the staff at the facility are providing the services to assist the person with their recovery plan. The IHH Care Coordinator is working with the person to establish eligibility with the Managed Care Organization (MCO) for long-term support services. The CSS Strength Based Case Manager is assisting the person with identifying services the person may want to access.

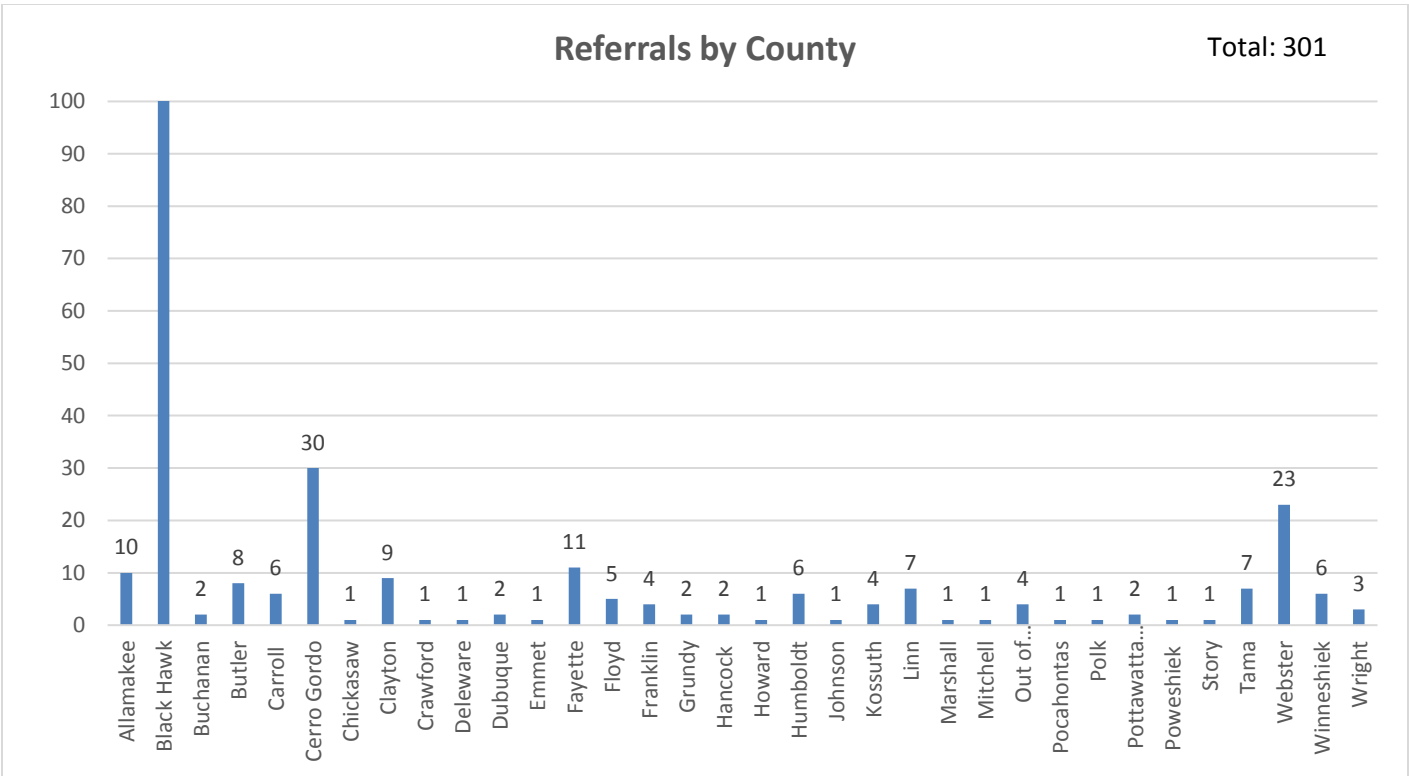
During this time, referrals for long-term support services are being made, primarily by the IHH Care Coordinator, in collaboration with the RCF Service Coordinator, and the CSS Strength Based Case Manager.

With a great plan in place, and the primary focus being on the client's hopes and desires, the chances for recovery and success in the community are greatly increased.

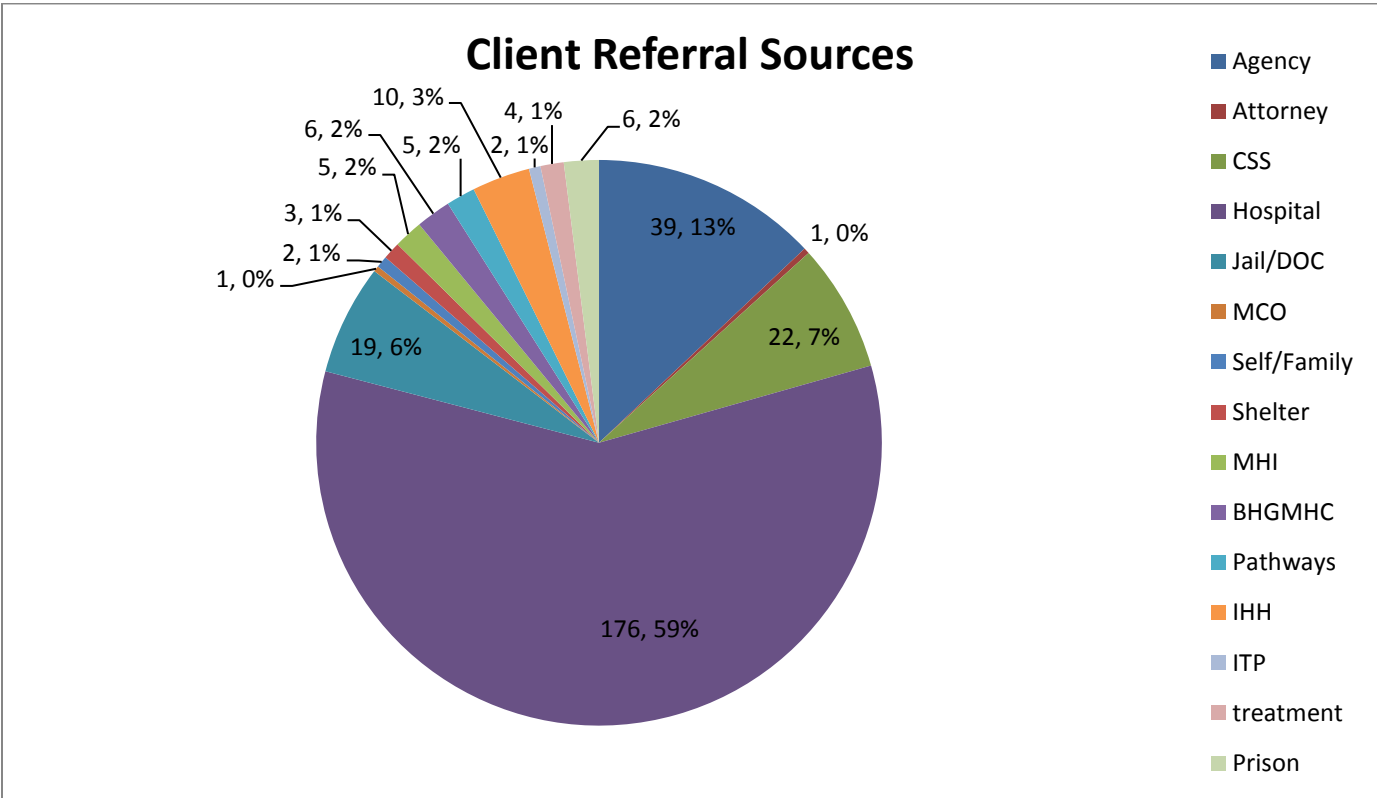
TRANSITION REFERRALS

The CSS Transition Specialist is responsible for managing all the referrals from and to tertiary levels of care. This includes referrals for those committed to residential level of care, individuals needing access to sub-acute level of care, crisis stabilization, or discharge from hospital inpatient units, prisons and jails. The Transition Specialist works with social workers at the facilities on a plan that will benefit that individual and the community. North Iowa Elite Mental Health Services (NIEMHS) in Waterloo has 10 crisis beds and 6 sub-acute beds. Community and Family Resources (CFR) in Fort Dodge has 7 crisis beds. CFR also works with CSS by admitting individuals into their inpatient substance abuse program. Many individuals have utilized crisis beds there while waiting for inpatient beds to open. North Iowa Transition Center offers 2 crisis beds in Mason City. CSS has also contracted with two youth shelter agencies to admit youth experiencing a mental health crisis. CSS partners with Lutheran Services in Iowa in Waverly and Youth and Shelter Services in Mason City, each having two regional youth crisis beds.

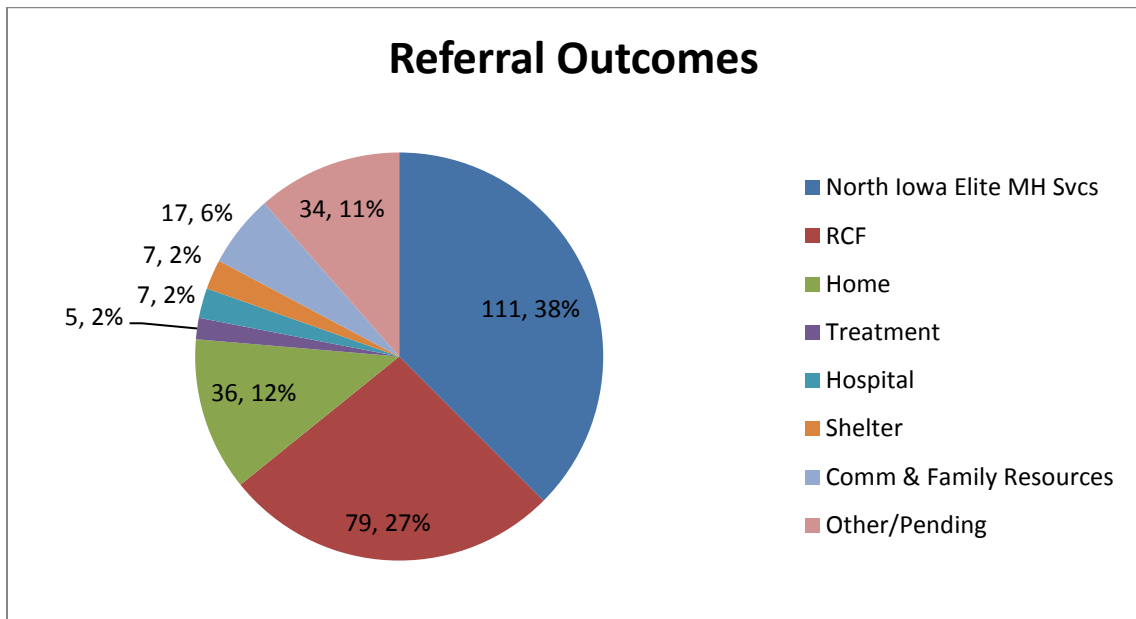
The trend in referrals to the tertiary level of care has increased since data has been collected. In FY2018 there were 190 referrals for transition services and in FY2019 301 referrals were made. As shown on the following graph, there were individuals referred from almost every county within the CSS region, and several from outside the region.



The main sources of referrals are the inpatient mental health units at the hospitals, followed by the other sources listed below.

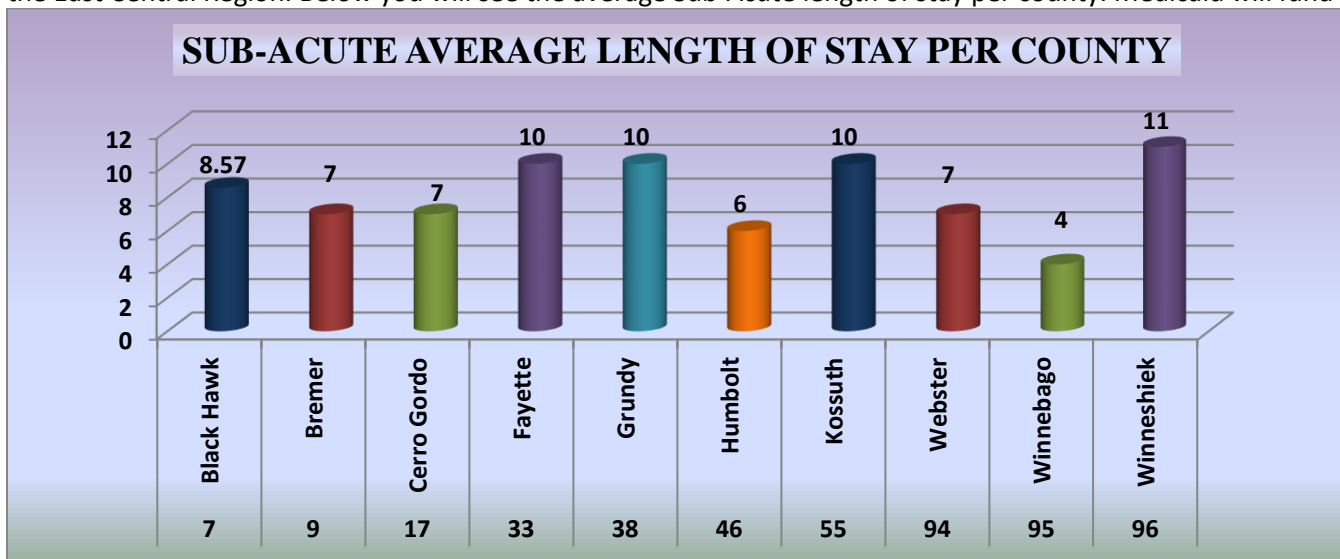


Where do individuals go when they are referred to CSS for transition? The outcomes of these referrals are shown below. As you can see, most go to one of our Crisis Centers for a short stay, until they are well enough to return to the community or until alternate placement is found. Assisting



Statistics from NIEMHS show that there were 277 admissions into Crisis Stabilization in FY2019, compared to 279 admissions in FY2018. These 277 admissions yielded 2942 billable bed days, compared to 3198 billable bed days in FY2018. While that appears to be a decrease, the addition of Sub-Acute services in FY2019 at this location yielded 41 admissions with 340 billable bed days. A significant statistic from a regional funding standpoint is that both the Crisis Stabilization-Residential and Sub-Acute services are now Medicaid-reimbursable services. CSS still funds psychosocial necessity after the Medicaid approval period has ended.

While 96% of the FY2019 admissions to Crisis Stabilization Residential at NIEMHS were from within the CSS region, 78% of the FY2019 admissions to the Sub-Acute were from within our region and the other 22% were from our neighbors in the East Central Region. Below you will see the average Sub-Acute length of stay per county. Medicaid will fund 10 days.



JUSTICE AND MENTAL HEALTH COLLABORATION PROGRAM GRANT

County Social Services and the Mason City Police Department continued its partnership that began in 2018 through a grant from the Bureau of Justice. The grant period expired at the end of February 2019; however, the partnership remains. Due to the success of this program, the Mason City Police Department applied for, and was awarded, a second grant for a period beginning October 1, 2019. This is very exciting for our region. The following is a summary of the results from the first grant period.

Mason City Police Department Mental Health Related Calls for Service 3/1/2018 – 2/28/2019:

- Total mental health related calls for service: 846
 - Single calls for service represented 76.5% of all calls for service
 - 68.8% of calls for service were from County Social Services' clients
- Profile of Individuals – calls for service
 - 575 individuals placed calls for service during this time
 - Of these 575 individuals, 46.1% were male and 53.9% were female. 83% of the callers were adults and 93% were of white ethnicity
- Total Officer hours spent on calls for service with CSS clients: 546.8
 - Average officer time per call was 38.9 minutes
 - "Hands on" force was reported in only 1.1% (9) of total calls for service
 - Diversion from jail was tracked during quarters 2 and 3. 35 calls for service resulted in jail diversion during this time.
 - Incarceration resulted for 7.3% (62) of total calls for service.
 - 20% (169) calls for service resulted in trips to the Emergency Department.
 - Calls for service coded "No report" decreased from 28.6% in quarter 1 to 0 in quarter 4.
- 41.3% of total calls for service were coded as crisis or suicide. 12.3% of calls for service were coded "No Medication." This number decreased 52% from quarter 1 to quarter 4.
- Substance use was involved in 20.2% of total calls for service. Slightly more calls involved drugs (11.1%) than alcohol (8.3%). 0.8% of calls involved both drugs and alcohol.

64.5% (546) of calls for service were referred to the CSS Justice Coordinator by officers. Referrals to the Justice Coordinator increased 51.6% between quarters 1 and 4. The CSS Justice Coordinator was successful in making contact with family members in 29.1% (159) of these calls. Messages were left for an additional 133 family members or clients but the calls were not returned. 39 individuals referred were not able to be located and 119 declined assistance.

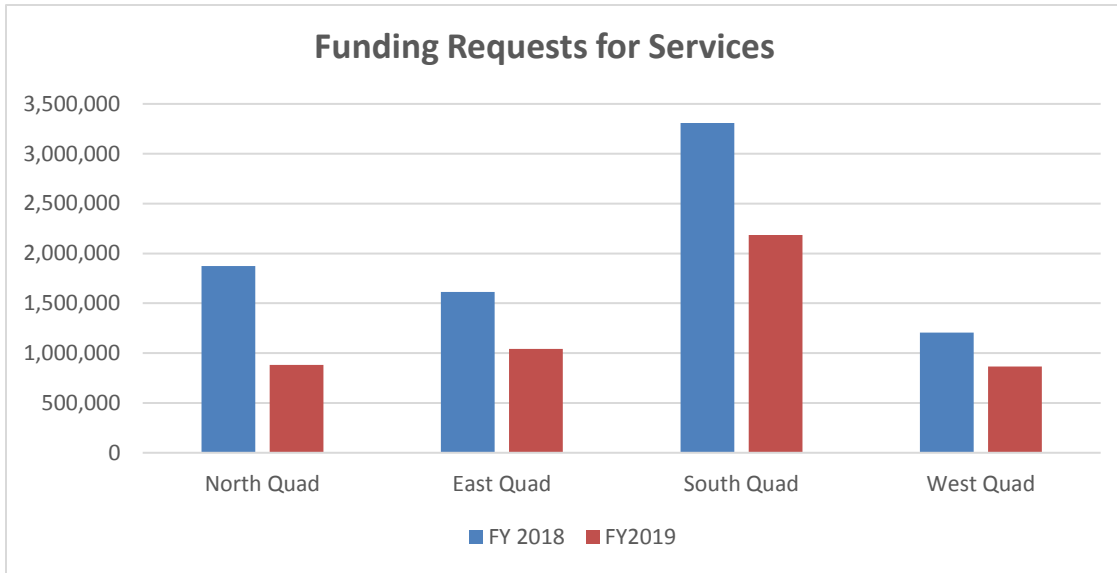
DATA TIDBITS

- The longest mental health related call for service used 3 hours and 39 minutes of officer time.
- The average officer time per call for service during the June-August 2018 quarter (43.5 minutes) was higher than other quarters.
- Slightly more calls for service for juveniles (44 calls/45.4%) were coded crisis or suicide than those for adults (305 calls/40.7%).
- Juveniles represented more individuals during the March-May 2018 quarter (25.4%) than the three remaining quarters (11.3%; 16.4%; 16.2%).

Data submitted by Mary Schissel, MS Consulting

UTILIZATION REVIEW

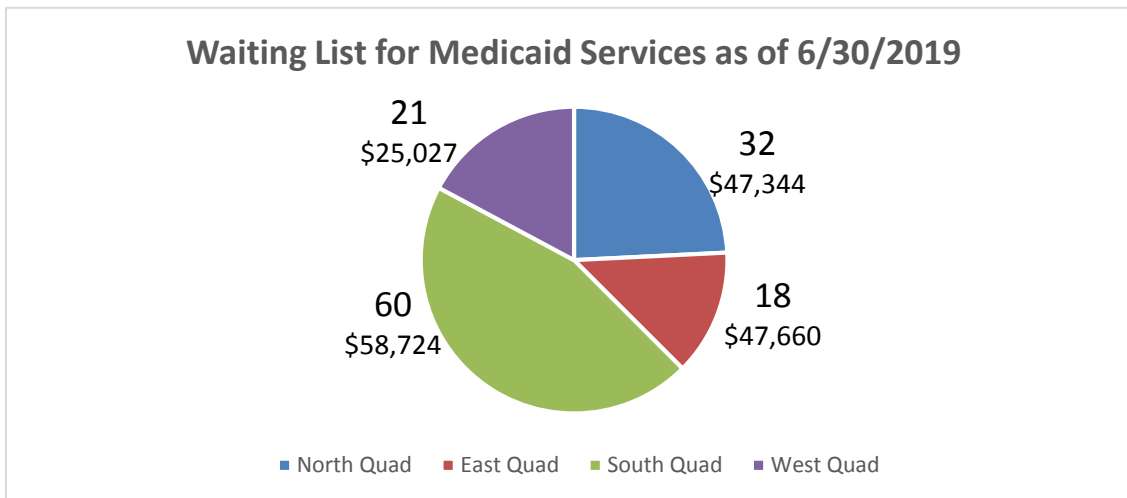
CSS uses a Utilization Review process to determine that the most appropriate level of care is being requested based on medical necessity for the individual. CSS has a Utilization Review committee which consists of the Quality Improvement Coordinator and one service broker from each of our four quadrants. The service brokers review funding requests based on assessments and service plans completed by the individual and their support team. The service brokers review claims submitted to identify services utilized in the past to determine the level of support needed. The UR committee provides supportive resource management to improve individual outcomes, quality of services, and to monitor the cost effectiveness of services to individuals throughout the CSS Region.



*FY 18= \$8,003,369

*FY 19= \$4,976,499

The Service Brokers generate and track a waiting list dashboard to monitor individuals who are on waiting lists for Medicaid Services.



*Dollar amount indicated is per quadrant per month

*Total Number= 131 individuals

*Total Cost= \$178,755/month

Appeals

As part of our Utilization Review process, individuals or their representatives are encouraged to file Appeals when they feel an adverse decision has been made and is detrimental to the individual's health and well-being. One of our Intake staff receives all Appeals and arranges the reconsideration meeting with the CEO. In FY2019 there were four appeals filed. All four appeals were granted.

Exceptions to Policy

County Social Services will only approve time-limited funding, usually for 60 days maximum, after a person has applied for HCBS Habilitation or after a person has been offered an HCBS waiver slot. The managed care organizations seem to be taking much longer to enroll an individual and transfer his or her funding from region to Medicaid. Therefore, exceptions to policy (ETPs) are common, as we require these exceptions in order to continue to bridge the gap. On average, CSS processed 26 ETPs a month in FY2019. We did see a dramatic decrease from a high of 44 in September 2018 to 20 by June 2019. The total number of affected individuals was 80 and the local taxpayer dollar amount committed to this process that should be funded by managed care organizations in FY2019 was over \$500,000.

Statewide Outcomes

Outcomes Tracking for Quality Service Development & Assessment

County Social Services began tracking outcomes data in May of 2015 on four social determinants: housing, health & wellness, employment and life in the community. In the past three years, we have not seen much movement in these outcomes. It is now time to reassess this process. We track this data as an individual enters our service delivery system for the first time, and then again on a yearly basis, or when the individual enters our system again. It is possible that these are not the optimal times to collect this data. It is also possible that we are not asking the right questions, or not asking the questions in the right way. We will take some time in the second half of FY20 to re-evaluate this process.

HOUSING: What is your current housing situation? (1396 respondents)				HOUSING: Are you in safe, affordable, accessible housing?		
Homeless	In Placement	Staying w/Friends or Family	Housed	Safe	Affordable	Accessible
180	228	161	827	1083	1032	1009
13%	16%	12%	59%	89%	85%	83%

MEDICAL CARE: How often do you see a primary care physician? (1512 respondents)			
Never	Less Than Once a Year	Once a Year	More Than Once a Year
66	145	249	1052
4%	10%	16%	70%

EMPLOYMENT: Are you successfully employed? (1507 respondents)			
Unemployed	Sheltered Work	Supported Employment	Community Employment
1209	17	83	198
80%	1%	6%	13%

The encouraging news regarding employment is that the average hourly wage reported continues to increase. In FY2019, the average reported wage was \$10.00/hour, compared to \$9.21/hour in FY2018. The average number of hours worked per week remained steady at 21.

COMMUNITY INTEGRATION: Are you participating in integrated community activities?				
Clubs / Social Groups	Church	Community Activities / Events	Volunteer	Other
136	242	219	87	191

Regional Collaboration with Providers, Stakeholders, and other Regions

Provider Representative Report

The last year has been one of frustration for many providers as they adjust to changes and challenges within the managed care system. As the provider representative I have tried to keep the CSS Board up to date on the issues. Losing providers directly impacts each county and their residents.

We have seen a huge push for increased integrated services. IDPH launched a new Integrated Provider Network (IPN) to not only provide substance use disorder treatment but also integrated prevention, gambling, and increased co-occurring treatment for each contracted agency. Though CSS is not mandated to provide SUD, Prevention or Gambling, I have tried to keep the Board abreast of these changes. When we look at the whole health of a person we need to make sure all needs are being addressed or quality of life continues to be impacted. Increased collaboration makes sense for the individual receiving services and the region.

I have been able to bring agency specific issues to CSS administration to help facilitate communication and resolution. I email all CSS contracted providers prior to monthly meetings for feedback, issues, concerns, program changes or positives they have had happen in the last month.

Providers have had the opportunity to showcase their programs through short presentations to keep the Board up to date about services in the region.

Marcia Oltrogge, Executive Director
Northeast Iowa Behavioral Health

Provider Connection Meetings

The CSS Program Development Committee hosts quarterly Provider Connection meetings in each of the four quadrants to discuss program implementation and CSS updates. Providers have an opportunity to share what is going on within their agencies and to address any needs they may have. These meetings offer networking and collaboration with our providers and stakeholders.

National Alliance on Mental Illness (NAMI)

County Social Services continues to collaborate with our local NAMI chapters, providing funds for local chapter needs each year, as well as funding education and training opportunities for individuals. Black Hawk County NAMI served 310 people through one or more of their varied services, programs and support groups, fielded more than 400 calls/emails from people requesting information and handled 191 mental health crisis interventions, either through calls, emails, or during support groups/educational programs. We value our partnership with all of our NAMI chapters.

Peer Recovery Zones

At the beginning of FY2019, Plugged-In Iowa was running Peer Recovery Zones (PRZ's) in three locations within the County Social Services region: Decorah, Mason City, and Tama. Our PRZ managers receive a lot of feedback and suggestions from the people who attend to foster a stronger community bond.

The Decorah PRZ recently opened for an additional day. This site is now open Tuesday, Wednesday, and Thursday. This group has worked on several projects with their local NAMI chapter. They created coloring books that hospitals and law enforcement could give to children of the parents they encounter. They are participating in a new community program to help prepare projects for local elementary schools. They are working to start a community mental health panel. Decorah has seen an 80% increase in attendance. They have hosted Mental Health First Aid and other mental health related trainings.

The Mason City PRZ has moved from the Community Kitchen to a larger space at the Public Library. This location is open three days a week and two days a week the PRZ is at the North Iowa Transition Center. They have created a community "cabinet" stocked with personal hygiene items and resource brochures. This cabinet is open to the public at the Community Kitchen. They have also volunteered to serve food at the Community Kitchen. They are also getting ready to volunteer for the second year in a row as bell ringers for The Salvation Army.

Our Tama PRZ had some issues with consistent staffing for a period, but this PRZ now has very dependable staff in place and attendance has increased 200%.

Throughout FY2019, we have opened new PRZ locations in Charles City, New Hampton, Garner, Elkader, and West Union. The Charles City PRZ has held lunch and learns, involving the community by asking them to come speak with clients about things like money management, dieting, etc. This PRZ has been featured in the local paper on a few occasions.

Our PRZ in New Hampton has partnered with Prairie Lakes Church and local law enforcement to promote peer support. The Garner PRZ has recently seen a 300% increase in attendance. We are working on getting those numbers consistent. The PRZ has a very good relationship with the Public Library. Our West Union PRZ has been reaching out to local agencies, looking to collaborate to provide resources and activities in the area.

County Social Services allocates each location 5 hours each month to do outreach in their areas. Outreach has included introducing our services to other agencies and to the public at large, attending events to promote the PRZ's and peer support, working with individuals in need to help them apply for region funding to be able to receive services, such as one-on-one peer support through Plugged-In Iowa, and exploring ways to maximize outreach efforts to the public and explain services. We have also just started providing one-on-one services in the CSS region, helping those who need a little more support. We look forward to increasing that, as well.

It is very exciting to continue to expand Peer Recovery Zones in the CSS region. We have already opened two more PRZs in FY2020. Plugged-In Iowa got its start in the ECR region; however, the growth in the CSS region skyrocketed in FY2019. CSS to me seems to have a clear vision of where they want to go with peer support and I couldn't be happier to be involved in that. No other region in the state is doing more to expand peer support services.

Jason Orent, Director of Peer-Based Recovery Services - Plugged-In Iowa

Therapeutic Alternatives to Incarceration

The Department of Correctional Services has operated a jail diversion program for those with mental illness or other behavioral health needs since 2004. The purpose of this program is to find appropriate services, treatment, and placement for those that have behavioral health issues and are justice involved. The Black Hawk County Sherriff's office partners with DCS to fund the jail diversion program.

The criminalization of the mentally ill is a nationwide concern and the State of Iowa is no less a victim. Nationwide statistics within the criminal justice system show that approximately 50% of those in the criminal justice system (CJS) have a diagnosable mental illness. 17% of men and 31% of women in the CJS have a serious and persistent mental illness. Treatment is best provided in the community, as jail and prison are not equipped to manage the needs of those with significant mental illness. In addition, it is very costly to the taxpayers and to the quality of life of the individual. Incarceration interrupts an individual's connections to supports and can exacerbate symptoms the person is experiencing as a part of their illness. We must develop a robust system with a continuum of services where there really is no wrong door. Those with mental illness should not penetrate the criminal justice system as a greater rate than those without mental illness. In addition, if they do come in contact with the criminal justice system, we should have a comprehensive response, which we have been building over the last 15 years.

Over the years there has been a strong relationship with County Social Services. This partnership began with DCS and the then Black Hawk County Central Point of Coordination Director Steve Tisue in 2004. Since that time, the partnership has remained strong both on a micro level and macro level for larger programmatic development. It is this partnership that, especially over the last several years, has brought about some vital steps forward in crisis services. Crisis services are the first intercept point at which there are ways to intervene and divert individuals away from the criminal justice system.

As the coordinator of the diversion program, I feel the program's relationship with the Adult Crisis Stabilization Center has been very important for individuals. Our partnership with Monica Paulsen, CSS Transition Specialist, and the staff at the ACSC has allowed the transition of individuals from jail to a more appropriate treatment center. The combination of Monica, Amber Lacina, myself, and the other ACSC staff to coordinate treatment plans has been very successful. Team collaboration is very effective in managing someone with serious and persistent mental illness.

I have been working alongside other entities, including CSS, Sherriff's Office, Waterloo Police Department, Black Hawk-Grundy Mental Health Center, Pathways Behavioral Services, Black Hawk County Attorney's Office and Judges, and the Board of Supervisors on long term projects under the auspice of *Stepping Up*. This is a national movement to develop best practice programs to address those with behavioral health issues who come in contact with the judicial system. Out of this collaboration, Bob Lincoln, Monica Paulsen, and myself have been collaborating to bring a crisis intervention team (CIT) training to law enforcement in our community to give them tools to interact successfully in the community with those with behavioral health issues. 1 in 3 individuals with mental illness come in contact with law enforcement before they interact with the treatment field and police are often the first responders to crisis situations. We had one 16-hour training and one full 40-hour training in Black Hawk County in FY18 with Solution Point out of San Antonio Texas and are currently working to develop a plan to train a core group of officers to then train their own staff.

In addition, Mr. Lincoln, Monica Paulsen, Amber Lacina, and myself provided several trainings to all shifts of the Waterloo Police Department in FY2019 to educate them on resources that are currently available to them when responding to crisis situations, ways to divert those with mental illness, and future programs that are in development

This group, in addition to other CSS staff and Pathways staff, are working to develop the Access Center. One of the goals of this center would be to have a law enforcement friendly drop off, which would be a vital step forward in diverting individuals away from jail to more appropriate services.

In addition, I will begin to enter information in to the CSN system with the development of the justice-involved module that was recently added. This will allow for more coordinated care, not only within the region but throughout the state.

Approximately 120-140 people are diverted out of the Black Hawk County Jail each year. The partnership between CSS and DCS is vital in keeping those individuals with mental illness out of jail while on pretrial, probation, and parole. There is a specialized mental health unit within our office with 5 officers who all supervise those with behavioral health issues including mental illness, intellectual disabilities, and brain injuries. We work with the staff at CSS to access needed services for the clients we serve and try to keep them as independent as possible.

In summary, County Social Services has been a vital partner to the success of the jail diversion program. I look forward to the future of crisis services and building a robust set of diversion options for all those who come in contact with the criminal justice system.

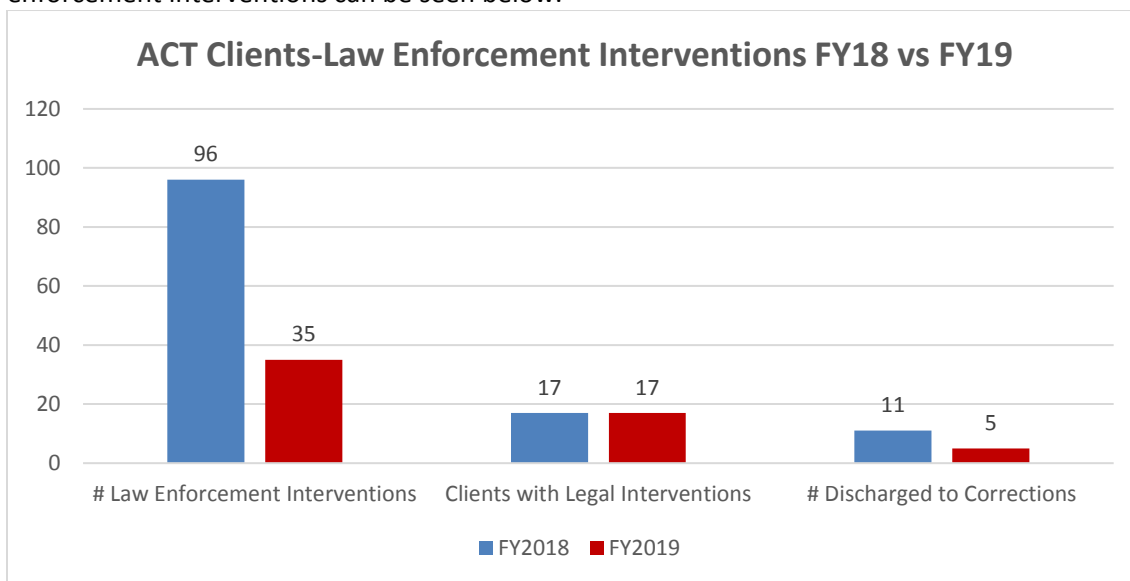
Sara Geiger, LMSW - Department of Correctional Services

Resources for Human Development

In FY2017 County Social Services partnered with Resources for Human Development to bring the first Assertive Community Treatment (ACT) team to Waterloo. ACT is a multidisciplinary recovery-oriented program bringing together a mental health clinician, peer specialist, psychiatric provider, registered nurse, vocational specialist, a peer specialist and community support (housing specialist). The low staff to client ratio (1:10), flexibility of supports and 24/7 accessibility when needed makes ACT a viable alternative for individuals who have not been able to be successful in other support settings.

In FY2019, RHD served a total of 92 individuals in the Waterloo program. One of the goals is to assist individuals in diverting from psychiatric hospitalizations. In FY2018, 43% of enrolled individuals had psychiatric hospitalizations, while that number decreased in FY2019 to 38%. Helping individuals maintain their independence is vital.

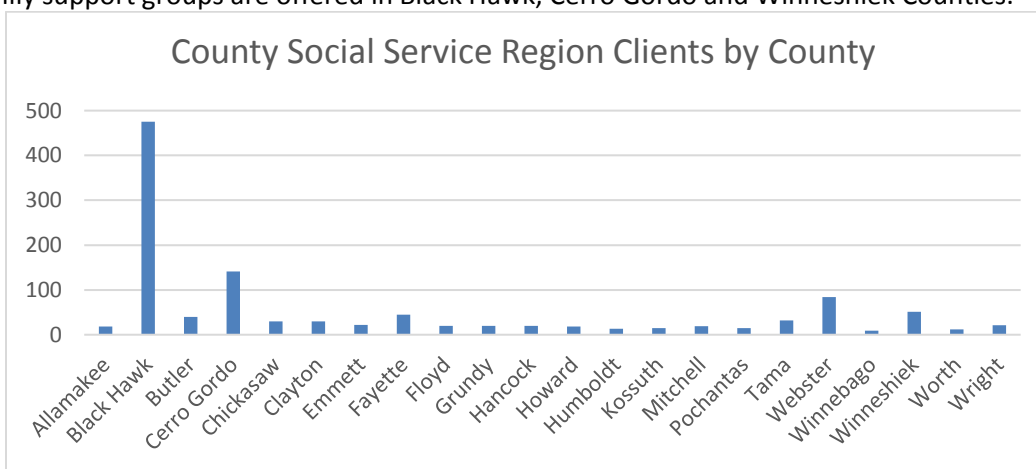
This program has also been one of the programs assisting in diverting individuals out of the Black Hawk County Jail. Collaboration between staff, primary care providers, natural supports, and probation staff is key. Data regarding law enforcement interventions can be seen below.



Brain Injury Alliance of Iowa

County Social Services and the Brain Injury Alliance of Iowa (BIAIA) initiated a collaboration in the Fall of 2013. Since then the Brain Injury Alliance of Iowa has maintained regional staff within the CSS region providing service, education and advocacy to clients with brain injury and their families within the County Social Services region. Additionally, BIAIA offers case consultation to a wide range of mental health, disability, and community professionals who often struggle to support clients with brain injury. These BIAIA services are offered via its Neuro Resource Facilitation program which responds statewide to more than 25,000 client requests each year.

Neuro Resource Facilitation (NRF) is a nationally recognized best-practice for individuals and families impacted by brain injury. The program provides outreach, education, service linkage, and advocacy to individuals with brain injury, their family members, caregivers and community. BIAIA's highly trained staff are effective in assisting clients navigating complex medical, behavioral, physical, and social changes following brain injury. Staff offer evidence-based education, guidance and referral in support of maximum recovery and in adaptation after brain injury to life, work, and learning in their communities. NRF support frequently results in clients being able to remain in jobs, school, relationships, and communities of their choice and preference. NRF also supports early risk of medical complications, incarceration, psychiatric/mental health issues, unemployment and homelessness. Within the County Social Services Region three survivor and family support groups are offered in Black Hawk, Cerro Gordo and Winneshiek Counties.

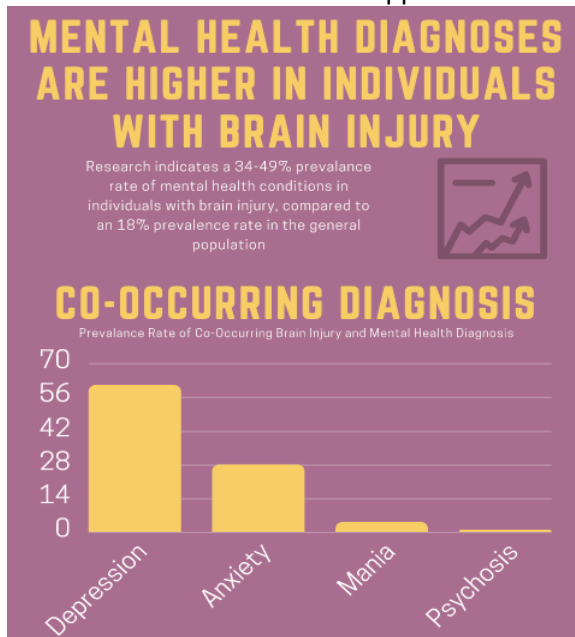


With a statewide mission, the Brain Injury Alliance of Iowa also maintains a statewide network of agencies and professionals forming the Iowa Brain Injury Resource Network (IBIRN) to better integrate coordinated and comprehensive care for Iowans and their families experiencing a brain injury. County Social Services is a partner in this network, as are numerous medical, mental health, community-based providers organizations in the region. The network collectively serves to increase the availability of access points providing relevant and reliable brain injury related information and referring to appropriate specialized services. IBIRN members have access to current brain injury resources and information to provide to their clients, are informed of training opportunities and case consultation services.

County Social Services has also engaged in a provider agreement with the Brain Injury Alliance of Iowa to provide brain injury functional assessments to support service planning. BIAIA administers the Mayo Portland Adaptability Inventory-IV, an internationally recognized valid and reliable functional assessment for individuals with brain injury. This service provides County Social Service staff with a report to supporting service and program planning including MPAI scores and narratives to support the assessment.

BIAIA also maintains a focus on educations of families, caregivers and professionals across a range of issues including information and guidance related to brain injury and multi-occurring conditions such as mental health, substance use disorders and high-risk populations such as those who are justice involved. For more than 30 years the Brain Injury

Alliance of Iowa has maintained a mission to support Iowans with brain injury and provide consultation and technical assistance to all who work to support Iowans with brain injury.



DRUG OVERDOSE CAN CAUSE BRAIN INJURY

A drug overdose causes an individual to receive a lack of oxygen to the brain, which is referred to as a hypoxic brain injury. Damage can occur within minutes of an overdose

DID YOU KNOW HOW COMMON BRAIN INJURIES ARE AMONG PEOPLE RECEIVING TREATMENT?

72%

Percentage of individuals in dual treatment for substance abuse and severe mental illness reported a history of at least one TBI

20%

Approximate percentage of individuals that begin using substances after an initial brain injury

Collaboration with other MHDS Regions

The County Social Services CEO continues to participate in the monthly collaborative Region CEO meetings. This provides a wonderful networking opportunity, as well as an opportunity to share ideas and strategies for moving the regions forward in a positive manner. The CSS Chief Operating Officer continues to serve on the CSN Operations Committee, which is also a great opportunity to learn how other regions work and share operational ideas with each other. Other CSS staff participate in workgroups and task forces, as well.

Annual Stakeholder Meeting

County Social Services holds its Annual Stakeholder Meeting each November. This FY2019 Annual Report was presented at the CSS Annual Stakeholder Meeting held at the Grundy Center Community Center on Nov. 20, 2019.