



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 November 12, 2021

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, 2020.

FINANCIAL HIGHLIGHTS:

The County Social Services' revenues totaled \$17,376,426 for the year ended June 30, 2020, a less than 1% increase over the prior year.

Expenses for the year ended June 30, 2020 totaled \$15,455,950, a 14.3% increase over the prior year. The significant increase in expenditures is due primarily to service management expenses for mental illness and an increase in other treatment expenses.

AUDIT FINDINGS:

Sand reported one finding related to the receipt and expenditure of taxpayer funds. It is found on page 41 of this report. The finding addresses noncompliance with Chapter 28E of the Code of Iowa pertaining to publication of minutes. Sand provided the County Social Services with a recommendation to address the finding.

The finding discussed above is repeated from the prior year. The Board Members have 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>.

#

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

JUNE 30, 2020

County Social Services



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Rob Sand
Auditor of State

November 4, 2021

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, 2020. 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

Table of Contents

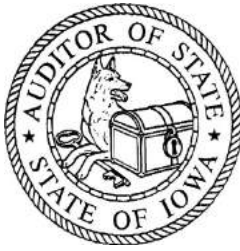
	<u>Page</u>
Officials	3
Independent Auditor's Report	5-7
Basic Financial Statements:	<u>Exhibit</u>
Government-wide Financial Statements:	
Statement of Net Position	A 10
Statement of Activities	B 11
Governmental Fund Financial Statements:	
Balance Sheet	C 12-15
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	D 17
Statement of Revenues, Expenditures and Changes in Fund Balances	E 18-21
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds to the Statement of Activities	F 22
Proprietary Fund Financial Statements:	
Statement of Net Position	G 23
Statement of Revenues, Expenses and Changes in Fund Net Position	H 24
Statement of Cash Flows	I 25
Fiduciary Fund Financial Statement:	
Statement of Fiduciary Net Position – Custodial Funds	J 26
Statement of Changes in Fiduciary Net Position – Custodial Funds	K 27
Notes to Financial Statements	28-36
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 <u>Government Auditing Standards</u>	38-39
Schedule of Findings	40-41
Staff	42

County Social Services

Regional Governance Board

<u>Name</u>	<u>Title</u>	<u>Representing</u>
Roy Schwickerath	Board Chair	Floyd County Board of Supervisors
Craig White	Vice Chair	Black Hawk County Board of Supervisors
Karl Helgevold	Secretary/Treasurer	Wright 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
Jeanine Tellin	Board Member	Fayette 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
Janel Clarke	Non-voting Ex-Officio Board Member	
Marcia Oltrogge	Non-voting Ex-Officio Board Member	
Bob Lincoln (Resigned Jun 29, 2020)	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 and the aggregate remaining fund information of County Social Services, as of and for the year ended June 30, 2020, 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:

Member County	Share of Assets	Share of Fund Balance	Share of Revenues
Allamakee	1.63%	0.62%	3.61%
Black Hawk	16.46	4.90	31.19
Cerro Gordo	5.75	2.92	10.71
Chickasaw	1.44	0.38	2.64
Clayton	2.05	0.26	3.67
Emmet	1.17	0.34	2.05
Fayette	2.36	0.77	4.77
Floyd	2.26	1.45	4.31
Hancock	1.26	0.18	2.24
Howard	1.25	0.63	2.71
Humboldt	1.25	0.52	2.57
Kossuth	2.86	1.59	4.17
Mitchell	1.46	0.81	2.83
Tama	2.42	1.12	4.13
Winnebago	1.59	0.74	2.92
Winneshiek	2.36	0.35	4.50
Worth	0.88	0.24	1.56
Wright	1.89	1.25	3.66

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 unmodified and adverse opinions.

Opinions

Basis for Adverse Opinion on the Governmental Activities

As discussed in Note 7 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. generally 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 of resources, net position and expenses of the governmental activities has not been determined.

In addition, as discussed in Note 7 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, 2020, 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 and the aggregate remaining fund information, present fairly, in all material respects, the financial position of County Social Services as of June 30, 2020 and the respective changes in its financial position, and where applicable, its cash flows thereof 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 November 4, 2021 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

November 4, 2021

County Social Services

Basic Financial Statements

County Social Services
Statement of Net Position
June 30, 2020

	<u>Governmental Activities</u>
Assets	
Cash and pooled investments	\$ 13,735,988
Receivables:	
Property tax:	
Delinquent	209,786
Succeeding year	13,148,899
Accounts	23,407
Due from other governments	91,508
Loan receivable	37,825
Prepaid expenses	<u>101</u>
Total assets	<u>27,247,514</u>
Liabilities	
Accounts payable	1,180,665
Salaries and benefits payable	160,180
Due to other governments	186,115
Compensated absences payable within one year	113,979
Compensated absences payable after one year	<u>30,936</u>
Total liabilities	<u>1,671,875</u>
Deferred Inflows of Resources	
Unavailable succeeding year property tax	<u>13,148,899</u>
Net Position	
Restricted for mental health purposes	<u><u>\$ 12,426,740</u></u>
See notes to financial statements.	

County Social Services

Statement of Activities

Year ended June 30, 2020

		Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Service	Operating Grants, Contributions and Restricted Interest	
	Expenses			
Functions/Programs:				
Governmental activities:				
Mental health	\$ 15,455,950	375,769	453,622	(14,626,559)
General Revenues:				
Property and other county tax levied for mental health purposes				15,318,499
State tax credits				1,228,536
Total general revenues				16,547,035
Change in net position				1,920,476
Net position beginning of year				10,506,264
Net position end of year				\$ 12,426,740

See notes to financial statements.

County Social Services

Balance Sheet

June 30, 2020

	Special Revenue,			
	Region	Allamakee County	Black Hawk County	Butler County
Assets				
Cash and pooled investments	\$ 10,856,587	75,228	568,938	80,409
Receivables:				
Property tax:				
Delinquent	-	3,728	99,025	4,045
Succeeding year	-	362,855	3,759,573	406,000
Accounts	-	-	-	-
Due from other governments	86,183	-	33,946	-
Loan receivable	37,825	-	-	-
Prepaid expenditures	-	-	-	-
Total assets	\$ 10,980,595	441,811	4,461,482	490,454
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities:				
Accounts payable	\$ 1,067,692	-	110	-
Salaries and benefits payable	147,168	-	4,637	-
Due to other funds	-	-	148	-
Due to other governments	287,776	-	-	-
Total liabilities	1,502,636	-	4,895	-
Deferred inflows of resources:				
Unavailable revenues:				
Succeeding year property tax	-	362,855	3,759,573	406,000
Other	-	1,905	90,470	4,045
Total deferred inflows of resources	-	364,760	3,850,043	410,045
Fund balances:				
Nonspendable for prepaid expenditures	-	-	-	-
Restricted for mental health purposes	9,477,959	77,051	606,544	80,409
Total fund balances	9,477,959	77,051	606,544	80,409
Total liabilities, deferred inflows of resources and fund balances	\$ 10,980,595	441,811	4,461,482	490,454

Mental Health Funds								
Cerro Gordo County	Chickasaw County	Clayton County	Emmet County	Fayette County	Floyd County	Grundy County	Hancock County	Howard County
348,255	47,460	29,592	38,235	87,527	171,316	109,657	19,988	60,490
14,911	2,638	5,208	-	6,938	11,057	1,827	3,614	2,508
1,187,628	339,621	519,239	274,069	537,574	427,431	406,000	316,329	255,957
-	-	-	-	-	1,793	573	-	-
8,718	-	448	3,896	7,577	-	-	-	19,620
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,559,512	389,719	554,487	316,200	639,616	611,597	518,057	339,931	338,575
225	532	-	65	35	155	76	-	-
691	-	217	-	1,463	-	-	-	3,463
177	-	-	-	-	-	-	-	-
-	-	-	-	-	13	-	-	-
1,093	532	217	65	1,498	168	76	-	3,463
1,187,628	339,621	519,239	274,069	537,574	427,431	406,000	316,329	255,957
9,692	2,158	3,411	-	4,711	4,040	1,827	1,247	1,556
1,197,320	341,779	522,650	274,069	542,285	431,471	407,827	317,576	257,513
-	-	-	-	-	-	-	-	-
361,099	47,408	31,620	42,066	95,833	179,958	110,154	22,355	77,599
361,099	47,408	31,620	42,066	95,833	179,958	110,154	22,355	77,599
1,559,512	389,719	554,487	316,200	639,616	611,597	518,057	339,931	338,575

(continued on next page)

County Social Services

Balance Sheet
(Continued)

June 30, 2020

	Special Revenue,			
	Humboldt County	Kossuth County	Mitchell County	Pocahontas County
Assets				
Cash and pooled investments	42,300	189,684	99,966	52,946
Receivables:				
Property tax:				
Delinquent	3,596	7,505	2,941	2,581
Succeeding year	272,640	574,701	294,150	191,000
Accounts	21,041	-	-	-
Due from other governments	-	4,505	-	-
Loan receivable	-	-	-	-
Prepaid expenditures	-	-	-	-
Total assets	339,577	776,395	397,057	246,527
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities:				
Accounts payable	-	-	-	79
Salaries and benefits payable	1,341	441	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Total liabilities	1,341	441	-	79
Deferred inflows of resources:				
Unavailable revenues:				
Succeeding year property tax	272,640	574,701	294,150	191,000
Other	1,315	4,303	2,098	2,581
Total deferred inflows of resources	273,955	579,004	296,248	193,581
Fund balances:				
Nonspendable for prepaid expenditures	-	-	-	-
Restricted for mental health purposes	64,281	196,950	100,809	52,867
Total fund balances	64,281	196,950	100,809	52,867
Total liabilities, deferred inflows of resources and fund balances	339,577	776,395	397,057	246,527

See notes to financial statements.

Mental Health Funds							
Tama County	Webster County	Winnebago County	Winneshiek County	Worth County	Wright County	Reclassifications	Total
138,166	296,671	69,942	42,370	28,326	146,314	-	13,600,367
11,406	13,165	2,442	2,277	2,172	6,202	-	209,786
507,120	1,028,000	336,968	594,395	207,585	350,064	-	13,148,899
-	-	-	-	-	-	-	23,407
-	-	20,934	-	449	7,676	(102,444)	91,508
-	-	-	-	-	-	-	37,825
-	-	101	-	-	-	-	101
656,692	1,337,836	430,387	639,042	238,532	510,256	(102,444)	27,111,893
177	-	-	-	-	2,515	-	1,071,661
759	-	-	-	-	-	-	160,180
-	-	381	-	-	-	(706)	-
64	-	-	-	-	-	(101,738)	186,115
1,000	-	381	-	-	2,515	(102,444)	1,417,956
507,120	1,028,000	336,968	594,395	207,585	350,064	-	13,148,899
9,589	13,165	1,779	1,124	1,722	2,406	-	165,144
516,709	1,041,165	338,747	595,519	209,307	352,470	-	13,314,043
-	-	101	-	-	-	-	101
138,983	296,671	91,158	43,523	29,225	155,271	-	12,379,793
138,983	296,671	91,259	43,523	29,225	155,271	-	12,379,894
656,692	1,337,836	430,387	639,042	238,532	510,256	(102,444)	27,111,893

County Social Services

County Social Services

Reconciliation of the Balance Sheet –
Governmental Funds to the Statement of Net Position

June 30, 2020

Change in fund balances - Total governmental funds (page 15) \$ 12,379,894

***Amounts reported for governmental activities in the Statement of
Activities are different because:***

Other long-term assets are not available to pay current year expenditures and, therefore, are deferred inflows of resources in the governmental funds. 165,144

Compensated absences are not due and payable in the current year and, therefore, are not reported in the governmental funds. (144,915)

The Internal Service Fund is used by management to charge the costs of the partial self-funding of the Region's health insurance benefit plan to the funds. The change in the cash balance of the Internal Service Fund is reported with governmental activities in the Statement of Net Position. 26,617

Change in net position of governmental activities (page 10) \$ 12,426,740

See notes to financial statements.

County Social Services
Statement of Revenues, Expenditures and
Changes in Fund Balances

Year ended June 30, 2020

	Special Revenue,			
	Region	Allamakee County	Black Hawk County	Butler County
Revenues:				
Property and other county tax	\$ -	461,967	4,355,659	477,796
Intergovernmental revenues:				
State tax credits	-	33,630	377,967	38,297
Payments from member counties	16,345,918	-	-	-
Payments from MHDS fiscal agent to MHDS regional members	-	126,147	515,667	80,259
Medicaid	112,533	-	-	-
Other	288,800	-	279	-
Total intergovernmental revenues	16,747,251	159,777	893,913	118,556
Charges for service	-	-	119,836	-
Use of money and property	75,247	-	-	1,690
Miscellaneous	74,853	-	915	23,102
Total revenues	16,897,351	621,744	5,370,323	621,144
Expenditures:				
Services to persons with:				
Mental illness	9,855,574	78,980	80,794	73,234
Intellectual disabilities	1,167,521	-	-	-
Other developmental disabilities	461,897	-	-	-
Brain injury	209,846	-	-	-
Total direct services to consumers	11,694,838	78,980	80,794	73,234
General administration:				
Direct administration	714,208	46,693	449,092	-
Purchased administration	249,963	-	-	-
Distribution to MHDS regional fiscal agent	-	488,439	4,778,833	513,839
Fiscal agent reimbursement to member counties	2,611,911	-	-	-
Total general administration	3,576,082	535,132	5,227,925	513,839
County provided case management	100,292	-	-	-
Mental Health Advocate	-	-	-	-
Total mental health, intellectual disabilities and developmental disabilities expenditures	15,371,212	614,112	5,308,719	587,073
Net change in fund balances	1,526,139	7,632	61,604	34,071
Fund balances beginning of year	7,951,820	69,419	544,940	46,338
Fund balances end of year	\$ 9,477,959	77,051	606,544	80,409

Mental Health Funds								
Cerro Gordo County	Chickasaw County	Clayton County	Emmet County	Fayette County	Floyd County	Grundy County	Hancock County	Howard County
1,437,487	396,418	580,143	308,316	643,042	516,378	405,706	359,063	305,613
112,482	30,506	51,550	-	58,462	46,246	32,900	26,955	26,275
-	-	-	-	-	-	-	-	-
293,501	28,313	-	-	120,376	178,190	131,360	-	135,506
-	-	-	-	-	-	-	-	-
-	-	-	44,750	83	-	-	-	-
405,983	58,819	51,550	44,750	178,921	224,436	164,260	26,955	161,781
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
554	-	-	-	-	700	-	-	-
1,844,024	455,237	631,693	353,066	821,963	741,514	569,966	386,018	467,394
185,700	26,522	-	-	73,975	99,744	94,779	-	133,744
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
185,700	26,522	-	-	73,975	99,744	94,779	-	133,744
48,375	-	5,823	15,675	28,712	73,037	35,469	-	-
-	-	-	-	-	-	-	-	-
1,512,950	422,336	620,470	331,818	696,423	553,874	433,875	378,924	324,641
-	-	-	-	-	-	-	-	-
1,561,325	422,336	626,293	347,493	725,135	626,911	469,344	378,924	324,641
43,598	-	-	-	-	-	-	-	-
-	-	-	-	2,116	-	-	-	-
1,790,623	448,858	626,293	347,493	801,226	726,655	564,123	378,924	458,385
53,401	6,379	5,400	5,573	20,737	14,859	5,843	7,094	9,009
307,698	41,029	26,220	36,493	75,096	165,099	104,311	15,261	68,590
361,099	47,408	31,620	42,066	95,833	179,958	110,154	22,355	77,599

(continued on next page)

County Social Services

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

Year ended June 30, 2020

	Special Revenue,			
	Humboldt County	Kossuth County	Mitchell County	Pocahontas County
Revenues:				
Property and other county tax	315,664	616,573	351,849	227,230
Intergovernmental revenues:				
State tax credits	19,142	45,084	34,193	11,565
Payments from member counties	-	-	-	-
Payments from MHDS fiscal agent to MHDS regional members	102,600	55,347	101,164	70,100
Medicaid	-	-	-	-
Other	5,559	586	-	6,424
Total intergovernmental revenues	127,301	101,017	135,357	88,089
Charges for service	-	-	-	-
Use of money and property	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	442,965	717,590	487,206	315,319
Expenditures:				
Services to persons with:				
Mental illness	-	45,393	-	67,052
Intellectual disabilities	77,571	-	-	-
Other developmental disabilities	-	-	-	-
Brain injury	-	-	-	-
Total direct services to consumers	77,571	45,393	-	67,052
General administration:				
Direct administration	16,756	-	47,102	233
Purchased administration	-	-	25,829	-
Distribution to MHDS regional fiscal agent	336,462	654,664	373,999	240,842
Fiscal agent reimbursement to member counties	-	-	-	-
Total general administration	353,218	654,664	446,930	241,075
County provided case management	8,759	-	-	-
County provided services	-	-	-	-
Total mental health, intellectual disabilities and developmental disabilities expenditures	439,548	700,057	446,930	308,127
Net change in fund balances	3,417	17,533	40,276	7,192
Fund balances beginning of year	60,864	179,417	60,533	45,675
Fund balances end of year	64,281	196,950	100,809	52,867

See notes to financial statements.

Mental Health Funds							
Tama County	Webster County	Winnebago County	Winneshiek County	Worth County	Wright County	Reclassification/ Elimination Entries	Total
555,866	1,206,108	348,001	666,055	247,534	417,465	-	15,199,933
43,600	104,015	28,585	52,522	19,485	35,075	-	1,228,536
-	-	-	-	-	-	(16,345,918)	-
110,223	232,408	126,848	55,393	1,266	-	(2,464,668)	-
-	-	-	-	-	-	-	112,533
-	-	-	-	-	177,404	(147,200)	376,685
153,823	336,423	155,433	107,915	20,751	212,479	(18,957,786)	1,717,754
1,559	120	-	-	-	-	-	121,515
-	-	-	-	-	-	-	76,937
-	-	-	-	-	452	-	100,576
711,248	1,542,651	503,434	773,970	268,285	630,396	(18,957,786)	17,216,715
86,190	110,831	126,191	20,494	-	140,384	-	11,299,581
-	-	-	-	979	-	-	1,246,071
-	-	-	-	-	-	-	461,897
-	-	-	-	-	-	-	209,846
86,190	110,831	126,191	20,494	979	140,384	-	13,217,395
30,226	38,721	-	33,972	-	25,725	-	1,609,819
-	-	-	-	-	-	-	275,792
600,100	1,287,764	372,451	710,671	262,759	449,741	(16,345,875)	-
-	-	-	-	-	-	(2,611,911)	-
630,326	1,326,485	372,451	744,643	262,759	475,466	(18,957,786)	1,885,611
-	38,736	-	-	-	-	-	191,385
-	-	-	-	-	-	-	2,116
716,516	1,476,052	498,642	765,137	263,738	615,850	(18,957,786)	15,296,507
(5,268)	66,599	4,792	8,833	4,547	14,546	-	1,920,208
144,251	230,072	86,467	34,690	24,678	140,725	-	10,459,686
138,983	296,671	91,259	43,523	29,225	155,271	-	12,379,894

County Social Services

Reconciliation of the Statement of Revenues, Expenditures
And Changes in Fund Balances –
Governmental Funds to the Statement of Activities

Year end June 30, 2020

Change in fund balances - Total governmental funds (page 21) \$ 1,920,208***Amounts reported for governmental activities in the Statement of
Activities are different because:***

Because some revenues will not be collected for several months after the Region's year end, they are not considered available revenues and are recognized as deferred inflows of resources in the governmental funds.

118,566

Compensated absences reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.

(144,915)

The Internal Service Fund is used by management to charge the costs of the partial self-funding of the Region's health insurance benefit plan to the funds. The change in the cash balance of the Internal Service Fund is reported with governmental activities in the Statement of Net Position.

26,617**Change in net position of governmental activities (page 11)**\$ 1,920,476

See notes to financial statements.

County Social Services
Statement of Net Position
Proprietary Fund
June 30, 2020

	<u>Internal Service-Employee Group Health</u>
Assets	
Cash	\$ 135,621
Liabilities	
Accounts payable	<u>109,004</u>
Net Position	
Restricted for employee health	<u>\$ 26,617</u>

See notes to financial statements.

County Social Services
Statement of Revenues, Expenses
And Changes in Fund Net Position
Proprietary Fund

Year ended June 30, 2020

		<u>Internal Service-Employee Group Health</u>
Operating revenues:		
Employer contributions	\$	351,619
Employee contributions		<u>41,145</u>
Total operating revenues		392,764
Operating expenses:		
Medical claims	\$ 38,405	
Insurance premiums	<u>327,742</u>	<u>366,147</u>
Operating income		26,617
Net position beginning of year		<u>-</u>
Net position end of year		<u><u>\$ 26,617</u></u>

See notes to financial statements.

County Social Services

Statement of Cash Flows
Proprietary Fund

Year ended June 30, 2020

	Internal Service-Employee Group Health
Cash flows from operating activities:	
Cash received from operating fund reimbursements	\$ 351,619
Cash received from employees	41,145
Cash paid to suppliers for services	(257,143)
Net cash provided by operating activities	135,621
Cash and cash equivalents beginning of year	-
Cash and cash equivalents end of year	\$ 135,621
Reconciliation of operating income to net cash provided by operating activities:	
Operating income	\$ 26,617
Adjustment to reconcile operating income to net cash provided by operating activities:	
Change in liabilities:	
Accounts payable	109,004
Net cash provided by operating activities	\$ 135,621

See notes to financial statements.

County Social Services
Statement of Fiduciary Net Position
Fiduciary Fund
June 30, 2020

	<u>Custodial Fund</u>
Assets:	
Cash	\$ 6,296
Liabilities:	
None	<u>-</u>
Net Position:	
Restricted for individuals	<u>\$ 6,296</u>

See notes to financial statements.

County Social Services
Statement of Changes in Fiduciary Net Position
Fiduciary Fund

June 30, 2020

	<u>Custodial Fund</u>
Additions:	
Employee contributions	\$ 8,352
Deductions:	
Flex benefit payments	<u>2,056</u>
Change in net position	6,296
Net position beginning of year	<u>-</u>
Net position end of year	<u><u>\$ 6,296</u></u>

See notes to financial statements.

County Social Services
Notes to Financial Statements

June 30, 2020

(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 through December 31, 2019. Beginning January 1, 2020, County Social Services took over all accounting functions.

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' and funds held by the individual member counties in their respective Special Revenue, Mental Health Funds. Capital assets used for mental health purposes prior to January 1, 2020 were owned by the respective member counties and, accordingly, are not reported in these financial statements. As of June 30, 2020, County Social Services does not have any reportable capital assets with an individual cost in excess of \$5,000.

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

Government-wide Financial Statements – The Statement of Net Position and the Statement of Activities report information on all of the nonfiduciary activities of the Region. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities are supported by property tax, intergovernmental revenues and other nonexchange transactions.

The Statement of Net Position presents the nonfiduciary 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, proprietary funds and fiduciary 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 (Region) 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.

Additionally, the Region reports the following funds:

Proprietary Fund – An Internal Service Fund is utilized to account for the financing of goods and services purchased by one department of the Region and provided to other departments on a cost-reimbursement basis.

Fiduciary Fund - The custodial fund is used to account for assets held by the Region for the employee flex benefit account as an agent for individuals.

C. Measurement Focus and Basis of Accounting

The government-wide, propriety and fiduciary fund 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.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Region's Internal Service Fund is charges to customers for sales and services. Operating expenses for Internal Service Funds include the cost of services and administrative expenses. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

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 County Social Services' 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, 2018 assessed property valuations; is for the tax accrual period July 1, 2019 through June 30, 2020 and reflects the tax asking contained in the budget certified by each member county Board of Supervisors in March 2019.

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.

Compensated Absences – Region employees accumulate a limited amount of earned but unused paid time off for subsequent use or for payment upon termination, death or retirement. A liability is recorded when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental financial statements only for employees who have resigned or retired. The compensated absences liability has been computed based on rates of pay in effect at June 30, 2021. The compensated absences liability attributable to the governmental activities will be paid by the Special Revenue, Mental Health Fund.

Fund Balance – 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.

Net Position – The net position of the Internal Service, Employee Group Health Fund is designated for anticipated future catastrophic losses of the Region.

(2) Cash and Investments

County Social Services' deposits in banks at June 30, 2020 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 had 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. The loan receivable at June 30, 2019 was \$129,450. During the year ended June 30, 2020, \$6,225 of lease was applied to the loan. Kelly Real Estate, Inc. repaid the remaining loan balance of \$123,225 in July 2019. The loan is fully repaid as of June 30, 2020.

During January 2020, County Social Services approved a loan for up to \$185,000 to North Iowa Juvenile Detention Services Commission (NIJDS) to help maintain cash flows due to the slow reimbursement of expenses from Managed Care Organizations (MCO's) to NIJDS. The actual advance was for \$87,791, made on April 21, 2020. The terms of the advance required NIJDS to reimburse County Social Services as the MCO's paid NIJDS. No interest was to be charged. NIJDS repaid \$49,966 on June 25, 2020. The remaining balance at June 30, 2020 was \$37,825, to be repaid as NIJDS received the payments from the MCO's.

(4) Compensated Absences

Prior to January 1, 2020, in accordance with statements of understanding between County Social Services' Regional Governance Board and each member county Board of Supervisors, the Coordinators of Disability Services and all support staff of County Social Services remained employees of the respective individual member counties. Beginning January 1, 2020, personnel providing services on behalf of County Social Services became employees of the Region.

Region employees accumulate a limited amount of earned but unused paid time off (PTO) and compensatory time for subsequent use or for payment upon termination, retirement or death. The applicable portion of the employee's wages and benefits are reimbursed to the individual member county by County Social Services.

	<u>Compensated Absences</u>
Balance beginning of year	\$ -
Increases	187,749
Decreases	<u>(42,834)</u>
Balance end of year	\$ 144,915
Due within one year	<u>\$ 113,979</u>

(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 779 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, 2020 were \$42,941.

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, 2020, no liability has been recorded in County Social Services' financial statements. As of June 30, 2020, 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) Employee Health Insurance Plan

County Social Services has established an employee benefit plan which is fully insured through Wellmark Blue Cross Blue Shield. In addition, County Social Services provides an additional benefit to members by self-funding a "buy-down" arrangement to reduce the actual deductible/out-of-pocket costs incurred by eligible employees.

Beginning January 1, 2020, the Internal Service, Employee Group Health Fund was established to account for the self-funding arrangement. The plan is funded by both employee and County Social Services' and is administered through a service agreement with Auxiant.

Auxiant is responsible for calculating the "buy-down" benefit amount based on information provided by Wellmark Blue Cross Blue Shield, requesting the funds and making payments to the appropriate recipients.

Monthly payments of service fees and plan contributions to the Employee Group Health Fund are recorded as expenditures from the operating funds. Under the administrative service agreement, monthly payments of service fees and claims processed are paid to Auxiant from the Employee Group Health Fund. County Social Services' contribution to the fund for the year ended June 30, 2020 was \$351,619.

(7) Other Postemployment Benefits (OPEB) and Pension Plan

Prior to January 1, 2020, 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 Office, the Coordinators of Disability Services and all support staff of County Social Services remained employees of the respective individual member counties. The applicable portion of the employee's wages and benefits were reimbursed to the individual member county by County Social Services.

Beginning January 1, 2020, Coordinators of Disability Services and all support staff of County Social Services became employees of County Social Services. As of June 30, 2020, the information to determine the total OPEB liability and the related deferred outflow of resources and deferred inflow of resources and the pension liability and the related deferred outflow of resources and deferred inflow of resources was not available.

(8) Subsequent Event

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.

(9) COVID-19

In March 2020, the COVID-19 outbreak was declared a global pandemic. The disruption to business across a range of industries in the United States continues to evolve. The full impact to local, regional and national economies, including that of County Social Services' remains uncertain

To date, the outbreak has not created a material disruption to the operation of County Social Services. However, the extent of the financial impact of COVID-19 will depend on future developments, including the spread of the virus, duration and timing of the economic recovery. Due to the uncertainties management cannot reasonably estimate the potential impact to County Social Services.

County Social Services



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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 and the aggregate remaining fund information of County Social Services as of and for the year ended June 30, 2020, and the related Notes to Financial Statements, which collectively comprise County Social Services' basic financial statements, and have issued our report thereon dated November 4, 2021. Our report expressed unmodified opinions on the financial statements of each major fund and the aggregate remaining funds. Our report expressed an adverse opinion on the financial statements of the governmental activities due to the omission of 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.

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

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

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 an immaterial instance of non-compliance or other matters which is 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, 2020 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.

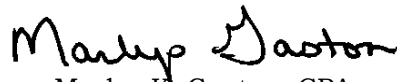
County Social Services' Response to the Finding

County Social Services' response to the finding identified in our audit is described in the accompanying Schedule of Findings. County Social Services' response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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

November 4, 2021

County Social Services

Schedule of Findings

Year ended June 30, 2020

Findings Related to the Financial Statement:

INTERNAL CONTROL DEFICIENCY:

No material weaknesses in internal control over financial reporting were noted.

INSTANCES OF NON-COMPLIANCE:

No matters were noted.

County Social Services

Schedule of Findings

Year ended June 30, 2020

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 believed we had fixed this. However, we ran into issues with timely publication due to the newspaper publication schedule not matching with our publication requirements. We have now switched to a different publisher that has three separate newspapers within our region. This publisher is now publishing our minutes in the first newspaper to be printed after receiving our minutes. This issue should finally be resolved in FY2022.

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) Restricted Donor Activity – No transactions were noted between County Social Services, County Social Services Board Members, County Social Services employees and restricted donors in compliance with Chapter 68B of the Code of Iowa.

County Social Services

Staff

This audit was performed by:

Marlys K. Gaston, CPA, Deputy
Michelle B. Meyer, CPA, Manager
Kelly L. Hilton, Senior Auditor
Zachary Shaw, Assistant Auditor

COUNTY SOCIAL SERVICES

FY2021 ANNUAL REPORT



**SUBMITTED
12/01/2021**

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

APPROVED BY ADVISORY COMMITTEES: **11/17/2021**

APPROVED BY GOVERNING BOARD: **12/01/2021**

Table of Contents

Introduction	2
A. Services Provided and Individuals Served.....	3
Table A. Number of Individuals Served for Each Service by Diagnostic Category	3
Table B. Unduplicated Count of Individuals by Age and Diagnostic Category.....	5
B. Regionally Designated Intensive Mental Health Services	6
C. Financials.....	7
Table C. Expenditures.....	7
Table D. Revenues.....	13
Table E. County Levies.....	14
D. Status of Service Development in FY2021	15
E. Outcomes/Regional Accomplishments in FY2021	16

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.

County Social Services began FY2021 with 19 member counties and in the search process for a new CEO. On October 5, 2020, Mary McKinnell began her position as the new County Social Services CEO. During FY2021, the Region spent time preparing for the smooth transition of staff and clients in seven member counties, as they moved to other Regions at the end of the fiscal year. We also established a Regional Coordinator for Children's Behavioral Services position as we prepared for the responsibility of ensuring crisis and prevention services for youth and their families were available and accessible in our communities.

FY2021 was a challenging year, dealing with the COVID-19 pandemic for the full year. As with many other businesses, County Social Services has been navigating through workplace culture shifts, while at the same time, keeping at the forefront that we are here to serve the public. This culture shift will continue to aid in strengthening our internal operations, as well as improving service delivery to individuals in our communities.

The County Social Services Governing Board meets on the 4th Wednesday of each month (December fluctuates), except for April, August and November. Due to the COVID-19 pandemic, the board meetings remained on a virtual platform in FY2021. The FY2021 CSS Board members are listed below.

County	Board Member(s)
Allamakee	Dennis Koenig (2020); Larry Schellhammer (2021)
Black Hawk	Craig White, 2020 CSS Board Vice-Chair; 2021 CSS Board Chair
Butler	Greg Barnett, 2021 CSS Board Secretary/Treasurer
Cerro Gordo	Chris Watts
Chickasaw	Jacob Hackman
Clayton	Sharon Keehner
Emmet	John Pluth
Fayette	Jeanine Tellin
Floyd	Roy Schwickerath, 2020 CSS Board Chair
Grundy	James Ross (2020); Heidi Nederhoff (2021)
Hancock	Gary Rayhons
Howard	Pat Murray
Humboldt	Sandy Loney
Mitchell	Barb Francis (2020); Mark Hendrickson (2021)
Pocahontas	Clarence Siepker
Tama	Larry Vest
Webster	Mark Campbell
Winneshiek	Floyd Ashbacher
Wright	Karl Helgevoid, 2020 CSS Board Secretary/Treasurer; 2021 CSS Board Vice-Chair
Adult Consumer Rep	Eric Donat
CBH Parent/Relative Rep	June Klein-Bacon
Education System Rep	Jamie Heard, Mason City Community School District
Adult Services Provider Rep	Marcia Oltrogge, Northeast Iowa Behavioral Health (2020); Britney Montross, Exceptional Persons, Inc. (2021) (ex-officio)
CBH Provider Rep	Cody Williams, Turning Leaf Counseling (ex-officio)

In August 2020, the CSS Service Area Advisory Groups met via GoToMeeting in the four service areas of the Region. The CSS Annual Stakeholder Meeting was held virtually in November 2020. With the knowledge that our Region was losing seven counties on July 1, 2021, we chose to phase out meetings by service area in the spring of 2021.

The FY2021 Annual Report covers the period of July 1, 2020 to June 30, 2021. The annual report includes documentation of the status of service development, services actually provided, individuals served, designated intensive mental health services, a financial statement including revenues, expenditures and levies and specific Regional outcomes for the year.

The CSS Management Plan is available on our website, www.countysocialservices.org, and the Iowa DHS website, <https://dhs.iowa.gov>.

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 2021 Actual GAAP	COUNTYSOCIALSERVICES MHDS Region	MI (40)		ID(42)		DD(43)		BI (47)		Other		Total
		A	C	A	C	A	C	A	C	A	C	
Core												
	Treatment											
42305	Psychotherapeutic Treatment - Outpatient	376	9	1			1					387
42306	Psychotherapeutic Treatment - Medication Prescribing	535	6	5		2						548
43301	Evaluation (Non Crisis) - Assessment and Evaluation	4		33		1						38
71319	State MHI Inpatient - Per diem charges	28		2								30
73319	Other Priv./Public Hospitals - Inpatient per diem charges	3										3
	Basic Crisis Response											
32322	Support Services - Personal Emergency Response System	1										1
44301	Crisis Evaluation	753	289	29	2	4	1					1078
44307	Mobile Response	175	66	7	1							249
44313	Crisis Stabilization Residential Service (CSRS)	92	32	5		2	2					133
44396	Access Center start-up/sustainability/coordination	60	1									61
	Support for Community Living											
32320	Support Services - Home Health Aides	1		1								2
32325	Support Services - Respite Services							1				1
32329	Support Services - Supported Community Living	120	1	43		25		5				194
	Support For Employment											

50362	Voc/Day - Prevocational Services					5						5
50367	Day Habilitation	6		11	1	8		2				28
50368	Voc/Day - Individual Supported Employment	8		15		20	1	1				45
50369	Voc/Day - Group Supported Employment	2		2		8		2				14
	Recovery Services											
45366	Peer Family Support - Peer Support Services	12										12
	Service Coordination											
24376	Health Homes Coordination - Coordination Services	1										1
	Sub-Acute Services											
64309	Sub Acute Services (6+ Beds)	40	1	4								45
	Core Evidence Based Treatment											
42398	Assertive Community Treatment (ACT)	18										18
	Core Subtotals:	2235	405	158	4	75	5	11				2893
	Mandated											
74XXX	Commitment Related (except 301)	766	90	22		4		1				883
75XXX	Mental health advocate	969	67	4								1040
	Mandated Subtotals:	1735	157	26		4		1				1923
	Core Plus											
	Justice System Involved Services											
25XXX	Coordination services	245	4	3		2						254
46305	Mental Health Services in Jails	654	4	4		3						665
	Additional Core Evidence Based Treatment											
42366	Psychotherapeutic Treatment - Social Support Services	92		3								95
	Core Plus Subtotals:	991	8	10		5						1014
	Other Informational Services											
	Community Living Support Services											
22XXX	Services management	964	26	72	4	24	3	10		128		1231
23XXX	Crisis Care Coordination	71	26	2			1					100
31XXX	Transportation	256	4	32	2	14	1	5				314
32326	Support Services - Guardian/Conservator	73		55	1	2		2				133
32327	Support Services - Representative Payee	152	1	21	1	4						179
32335	Consumer-Directed Attendant Care	1						1				2
33340	Basic Needs - Rent Payments	38										38
33345	Basic Needs - Ongoing Rent Subsidy	38										38
33399	Basic Needs - Other	22		1								23
41305	Physiological Treatment - Outpatient	34										34
41306	Physiological Treatment - Prescription Medicine/Vaccines	44										44
41307	Physiological Treatment - In-Home Nursing	5										5
42396	Psychotherapeutic Treatment - Community Support Programs	15										15
42399	Psychotherapeutic Treatment - Other	5		103	3	6						117

44399	Other Crisis Services	28	8									36
46306	Prescription Medication (Psychiatric Medications in Jail)	708	5									713
63399	Comm Based Settings (1-5 Bed) - Other							1				1
Community Living Support Services Subtotals:		2454	70	286	11	50	5	19		128		3023
Congregate Services												
64329	Comm Based Settings (6+ Beds) - Supported Community Living	27		5		1		1				34
64XXX	RCF-6 and over beds	41	1	4		1		1				48
	Congregate Services Subtotals:	68	1	9		2		2				82
Administration												
11XXX	Direct Administration									128		128
	Administration Subtotals:									128		128
Regional Totals:		7483	641	489	15	136	10	33		256		9063

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

Disability Group	Children	Adult	Unduplicated Total	DG
Mental Illness	474	4090	4564	40
Mental Illness, Intellectual Disabilities	5	85	90	40, 42
Mental Illness, Intellectual Disabilities, Other Developmental Disabilities	0	10	10	40, 42, 43
Mental Illness, Intellectual Disabilities, Other Developmental Disabilities, Brain Injury	0	1	1	40, 42, 43, 47
Mental Illness, Intellectual Disabilities, County Provided Services	0	22	22	40, 42, 46
Mental Illness, Intellectual Disabilities, County Provided Services, Brain Injury	0	1	1	40, 42, 46, 47
Mental Illness, Other Developmental Disabilities	7	39	46	40, 43
Mental Illness, Other Developmental Disabilities, County Provided Services	0	1	1	40, 43, 46
Mental Illness, Other Developmental Disabilities, Brain Injury	0	1	1	40, 43, 47
Mental Illness, County Provided Services	0	6	6	40, 46
Mental Illness, Brain Injury	0	15	15	40, 47
Intellectual Disabilities	6	113	119	42
Intellectual Disabilities, Other Developmental Disabilities	0	8	8	42, 43
Intellectual Disabilities, Other Developmental Disabilities, County Provided Services	0	5	5	42, 43, 46
Intellectual Disabilities, County Provided Services	0	71	71	42, 46
Other Developmental Disabilities	2	30	32	43
Other Developmental Disabilities, Brain Injury	0	1	1	43, 47
County Provided Services	0	22	22	46
Brain Injury	0	7	7	47
Total	494	4528	5022	99

B. Regionally Designated Intensive Mental Health Services

The Region has designated the following provider as an **Access Center** which has met 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.

<u>Date Designated</u>	<u>Access Center</u>
7/1/2020	North Iowa Regional Services, Waterloo, IA Black Hawk County

The Region has designated the following **Assertive Community Treatment (ACT)** teams which have been evaluated for program fidelity, including a peer review as required by subrule 25.6(2), and documentation of each team's most recent fidelity score.

<u>Date Designated</u>	<u>ACT Teams</u>	<u>Fidelity Score</u>
7/1/2020	Resources for Human Development, Waterloo, IA Black Hawk County	122/140
7/1/2020	UnityPoint Health-Berryhill Center, Fort Dodge, IA Webster County	129/140

The Region also funded the Seasons Center for Community Mental Health ACT Team for services in Emmet County in FY2021. Seasons Center is a provider within the Northwest Iowa Care Connections and Sioux Rivers Regions, which are responsible for the independent fidelity review.

The Region has designated the following **Subacute** service provider which meets the criteria and is licensed by the Department of Inspections and Appeals.

<u>Date Designated</u>	<u>Subacute</u>
7/1/2020	North Iowa Regional Services, Waterloo, IA Black Hawk County

The Region continues to work with provider agencies and intends to be able to designate an **Intensive Residential Service** provider in FY2022. 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 (Includes the CARES Act expenditures)

FY 2021 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 **	\$ 1,148,449	\$ 80	\$ 1,365	\$ -		\$ 1,149,894
42306	Medication prescribing & management **	\$ 106,189	\$ 1,010	\$ 814	\$ -		\$ 108,013
43301	Assessment, evaluation, and early identification **	\$ 1,106	\$ 8,709	\$ 77	\$ -		\$ 9,892
71319	Mental health inpatient therapy-MHI	\$ 560,187	\$ 20,591	\$ -	\$ -		\$ 580,778
73319	Mental health inpatient therapy **	\$ 12,814	\$ -	\$ -	\$ -		\$ 12,814
	Crisis Services						
32322	Personal emergency response system	\$ 404	\$ -	\$ -	\$ -		\$ 404
44301	Crisis evaluation	\$ 418,330	\$ 14,088	\$ 2,030	\$ -		\$ 434,448
44302	23 hour crisis observation & holding	\$ 3,793	\$ -	\$ -	\$ -		\$ 3,793
44305	24 hour access to crisis response	\$ -	\$ -	\$ -	\$ -		\$ -
44307	Mobile response **	\$ 708,363	\$ 10,804	\$ -	\$ -		\$ 719,167
44312	Crisis Stabilization community-based services **	\$ 4,200	\$ -	\$ -	\$ -		\$ 4,200
44313	Crisis Stabilization residential services **	\$ 92,964	\$ 16,569	\$ 6,844	\$ -		\$ 416,376
44396	Access Centers: start-up / sustainability	\$ 28,641	\$ -	\$ -	\$ -		\$ 28,641
	Support for Community Living						
32320	Home health aide	\$ 1,120	\$ 1,320	\$ -	\$ -		\$ 2,440
32325	Respite	\$ -	\$ -	\$ -	\$ 180		\$ 180
32328	Home & vehicle modifications	\$ -	\$ -	\$ -	\$ -		\$ -
32329	Supported community living	\$ 1,061,773	\$ 425,618	\$ 82,264	\$ 9,306		\$ 1,578,961
42329	Intensive residential services	\$ -	\$ -	\$ -	\$ -		\$ -
	Support for Employment						
50362	Prevocational services	\$ -	\$ -	\$ 8,684	\$ -		\$ 8,684
50364	Job development	\$ -	\$ -	\$ -	\$ -		\$ -
50367	Day habilitation	\$ 21,698	\$ 120,968	\$ 27,045	\$ 11,163		\$ 180,873
50368	Supported employment	\$ 240,020	\$ 45,693	\$ 116,520	\$ 723		\$ 402,956
50369	Group Supported employment-enclave	\$ 758	\$ 3,343	\$ 14,890	\$ 6,171		\$ 25,162

	Recovery Services						
45323	Family support	\$ -	\$ -	\$ -	\$ -		\$ -
45366	Peer support	\$ 16,144	\$ -	\$ -	\$ -		\$ 16,144
	Service Coordination						
21375	Case management	\$ -	\$ -	\$ -	\$ -		\$ -
24376	Health homes	\$ 2,524	\$ -	\$ -	\$ -		\$ 2,524
	Sub-Acute Services						
63309	Subacute services-1-5 beds	\$ -	\$ -	\$ -	\$ -		\$ -
64309	Subacute services-6 and over beds	\$ 250,000	\$ 36,800	\$ -	\$ -		\$ 286,800
	Core Evidenced Based Treatment						
04422	Education & Training Services - provider competency	\$ 25,112	\$ -	\$ -	\$ -		\$ 25,112
32396	Supported housing	\$ -	\$ -	\$ -	\$ -		\$ -
42398	Assertive community treatment (ACT)	\$ 88,671	\$ -	\$ -	\$ -		\$ 88,671
45373	Family psychoeducation	\$ -	\$ -	\$ -	\$ -		\$ -
	Core Domains Total	\$ 5,093,260	\$ 705,593	\$ 260,531	\$ 27,543		\$ 6,086,928
	Mandated Services						
46319	Oakdale	\$ -	\$ -	\$ -	\$ -		\$ -
72319	State resource centers	\$ -	\$ -	\$ -	\$ -		\$ -
74XXX	Commitment related (except 301)	\$ 308,651	\$ 5,450	\$ 921	\$ 470		\$ 315,491
75XXX	Mental health advocate	\$ 404,934	\$ 546	\$ -	\$ -		\$ 405,480
	Mandated Services Total	\$ 713,584	\$ 5,996	\$ 921	\$ 470		\$ 720,971
	Additional Core Domains						
	Justice system-involved services						
25xxx	Coordination services	\$ 101,457	\$ 1,466	\$ 821	\$ -		\$ 103,744
44346	24 hour crisis line*	\$ -	\$ -	\$ -	\$ -		\$ -
44366	Warm line*	\$ -	\$ -	\$ -	\$ -		\$ -
46305	Mental health services in jails	\$ 254,943	\$ 1,238	\$ 881	\$ -		\$ 257,062
46399	Justice system-involved services-other	\$ -	\$ -	\$ -	\$ -		\$ -
46422	Crisis prevention training	\$ 126,165	\$ -	\$ -	\$ -		\$ 126,165
46425	Mental health court related costs	\$ -	\$ -	\$ -	\$ -		\$ -
74301	Civil commitment prescreening evaluation	\$ -	\$ -	\$ -	\$ -		\$ -
	Additional Core Evidenced based treatment						
42366	Peer self-help drop-in centers	\$ 327,155	\$ 10,685	\$ -	\$ -		\$ 337,839
42397	Psychiatric rehabilitation (IPR)	\$ -	\$ -	\$ -	\$ -		\$ -
	Additional Core Domains Total	\$ 809,720	\$ 13,389	\$ 1,702	\$ -		\$ 824,811
	Other Informational Services						
03371	Information & referral	\$ 18,529	\$ -	\$ -	\$ -		\$ 18,529
04372	Planning, consultation &/or early intervention (client related) **	\$ -	\$ -	\$ -	\$ -		\$ -
04377	Provider Incentive Payment	\$ -					\$ -
04399	Consultation Other	\$ -	\$ -	\$ -	\$ -		\$ -
04429	Planning and Management Consultants (non-client related)	\$ -	\$ -	\$ -	\$ -		\$ -
05373	Public education, prevention and education **	\$ 2,201,345	\$ -	\$ -	\$ -		\$ 2,201,345

	Other Informational Services Total	\$ 2,219,874	\$ -	\$ -	\$ -		\$ 2,219,874
Community Living Supports							
06399	Academic services	\$ -	\$ -	\$ -	\$ -		\$ -
22XXX	Services management	\$ 1,642,248	\$ 91,519	\$ 31,610	\$ 7,953		\$ 1,773,330
23376	Crisis care coordination	\$ 50,503	\$ 776	\$ 457	\$ -		\$ 51,736
23399	Crisis care coordination other	\$ -	\$ -	\$ -	\$ -		\$ -
24399	Health home other	\$ -	\$ -	\$ -	\$ -		\$ -
31XXX	Transportation	\$ 77,875	\$ 43,822	\$ 6,748	\$ 6,022		\$ 134,466
32321	Chore services	\$ -	\$ -	\$ -	\$ -		\$ -
32326	Guardian/conservator	\$ 68,116	\$ 90,731	\$ 3,263	\$ 3,600		\$ 165,710
32327	Representative payee	\$ 34,288	\$ 3,384	\$ 451	\$ -		\$ 38,123
32335	CDAC	\$ 335	\$ -	\$ -	\$ 17,406		\$ 17,741
32399	Other support	\$ -	\$ -	\$ -	\$ -		\$ -
33330	Mobile meals	\$ -	\$ -	\$ -	\$ -		\$ -
33340	Rent payments (time limited)	\$ 45,890	\$ -	\$ -	\$ -		\$ 45,890
33345	Ongoing rent subsidy	\$ 113,715	\$ -	\$ -	\$ -		\$ 113,715
33399	Other basic needs	\$ 396,125	\$ 570	\$ -	\$ -		\$ 396,695
41305	Physiological outpatient treatment	\$ 2,453	\$ -	\$ -	\$ -		\$ 2,453
41306	Prescription meds	\$ 4,210	\$ -	\$ -	\$ -		\$ 4,210
41307	In-home nursing	\$ 11,450	\$ -	\$ -	\$ -		\$ 11,450
41308	Health supplies	\$ -	\$ -	\$ -	\$ -		\$ -
41399	Other physiological treatment	\$ -	\$ -	\$ -	\$ -		\$ -
42309	Partial hospitalization	\$ -	\$ -	\$ -	\$ -		\$ -
42310	Transitional living program	\$ -	\$ -	\$ -	\$ -		\$ -
42363	Day treatment	\$ -	\$ -	\$ -	\$ -		\$ -
42396	Community support programs	\$ 32,130	\$ -	\$ -	\$ -		\$ 32,130
42399	Other psychotherapeutic treatment	\$ 8,830	\$ 655,200	\$ 38,400	\$ -		\$ 702,430
43399	Other non-crisis evaluation	\$ -	\$ -	\$ -	\$ -		\$ -
44304	Emergency care	\$ -	\$ -	\$ -	\$ -		\$ -
44399	Other crisis services	\$ 19,930	\$ -	\$ -	\$ -		\$ 19,930
45399	Other family & peer support	\$ -	\$ -	\$ -	\$ -		\$ -
46306	Psychiatric medications in jail	\$ 36,269	\$ -	\$ -	\$ -		\$ 36,269
50361	Vocational skills training	\$ -	\$ -	\$ -	\$ -		\$ -
50365	Supported education	\$ -	\$ -	\$ -	\$ -		\$ -
50399	Other vocational & day services	\$ -	\$ -	\$ -	\$ -		\$ -
63XXX	RCF 1-5 beds (63314, 63315 & 63316)	\$ -	\$ -	\$ -	\$ -		\$ -
63XXX	ICF 1-5 beds (63317 & 63318)	\$ -	\$ -	\$ -	\$ -		\$ -
63329	SCL 1-5 beds	\$ -	\$ -	\$ -	\$ 119,321		\$ 119,321
63399	Other 1-5 beds	\$ -	\$ -	\$ -	\$ -		\$ -
	Community Living Supports	\$ 2,544,367	\$ 886,001	\$ 80,929	\$ 154,302		\$ 3,665,598
Other Congregate Services							
50360	Work services (work activity/sheltered work)	\$ -	\$ -	\$ -	\$ -		\$ -
64XXX	RCF 6 and over beds (64314, 64315 & 64316)	\$ 730,575	\$ 52,615	\$ 1,574	\$ 21,209		\$ 805,972

64XXX	ICF 6 and over beds (64317 & 64318)	\$ -	\$ -	\$ -	\$ -		\$ -
64329	SCL 6 and over beds	\$ 448,310	\$ 79,059	\$ 18,900	\$ 40,268		\$ 586,537
64399	Other 6 and over beds	\$ -	\$ -	\$ -	\$ -		\$ -
	Other Congregate Services Total	\$ 1,178,884	\$ 131,674	\$ 20,474	\$ 61,476		\$ 1,392,509
Administration							
11XXX	Direct Administration					1,156,133	\$ 1,156,133
12XXX	Purchased Administration					194,503	\$ 194,503
	Administration Total					\$ 1,350,636	\$ 1,350,636
	Regional Totals	\$ 12,559,689	\$ 1,742,654	\$ 364,556	\$ 243,792	\$ 1,350,636	\$ 16,261,327
(45XX-XXX)County Provided Case Management						\$ 179,814	\$ 179,814
(46XX-XXX)County Provided Services						\$ 197,934	\$ 197,934
	Regional Grand Total						\$ 16,639,075

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	\$ 12,677,370
14951	MHDS fiscal agent reimbursement to MHDS regional member county	\$ 409,870

Table C. Expenditures (exclusive of CARES Act)

FY 2021 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 **	\$ 171,121	\$ 80	\$ 1,365	\$ -		\$ 172,566
42306	Medication prescribing & management **	\$ 106,189	\$ 1,010	\$ 814	\$ -		\$ 108,013
43301	Assessment, evaluation, and early identification **	\$ 1,106	\$ 8,709	\$ 77	\$ -		\$ 9,892
71319	Mental health inpatient therapy-MHI	\$ 560,187	\$ 20,591	\$ -	\$ -		\$ 580,778
73319	Mental health inpatient therapy **	\$ 12,814	\$ -	\$ -	\$ -		\$ 12,814
	Crisis Services						
32322	Personal emergency response system	\$ 404	\$ -	\$ -	\$ -		\$ 404
44301	Crisis evaluation	\$ 418,330	\$ 14,088	\$ 2,030	\$ -		\$ 434,448
44302	23 hour crisis observation & holding	\$ -	\$ -	\$ -	\$ -		\$ -
44305	24 hour access to crisis response	\$ -	\$ -	\$ -	\$ -		\$ -
44307	Mobile response **	\$ 698,913	\$ 10,804	\$ -	\$ -		\$ 709,717
44312	Crisis Stabilization community-based services **	\$ 4,200	\$ -	\$ -	\$ -		\$ 4,200
44313	Crisis Stabilization residential services **	\$ 390,470	\$ 16,569	\$ 6,844	\$ -		\$ 413,882
44396	Access Centers: start-up / sustainability	\$ 28,641	\$ -	\$ -	\$ -		\$ 28,641

	Support for Community Living						
32320	Home health aide	\$ 1,120	\$ 1,320	\$ -	\$ -		\$ 2,440
32325	Respite	\$ -	\$ -	\$ -	\$ 180		\$ 180
32328	Home & vehicle modifications	\$ -	\$ -	\$ -	\$ -		\$ -
32329	Supported community living	\$ 1,012,894	\$ 425,618	\$ 82,264	\$ 9,306		\$ 1,530,082
42329	Intensive residential services	\$ -	\$ -	\$ -	\$ -		\$ -
	Support for Employment						
50362	Prevocational services	\$ -	\$ -	\$ 8,684	\$ -		\$ 8,684
50364	Job development	\$ -	\$ -	\$ -	\$ -		\$ -
50367	Day habilitation	\$ 3,973	\$ 120,968	\$ 27,045	\$ 11,163		\$ 163,148
50368	Supported employment	\$ 7,676	\$ 45,693	\$ 116,520	\$ 723		\$ 170,612
50369	Group Supported employment-enclave	\$ 758	\$ 3,343	\$ 14,890	\$ 6,171		\$ 25,162
	Recovery Services						
45323	Family support	\$ -	\$ -	\$ -	\$ -		\$ -
45366	Peer support	\$ 13,133	\$ -	\$ -	\$ -		\$ 13,133
	Service Coordination						
21375	Case management	\$ -	\$ -	\$ -	\$ -		\$ -
24376	Health homes	\$ 2,524	\$ -	\$ -	\$ -		\$ 2,524
	Sub-Acute Services						
63309	Subacute services-1-5 beds	\$ -	\$ -	\$ -	\$ -		\$ -
64309	Subacute services-6 and over beds	\$ 250,000	\$ 36,800	\$ -	\$ -		\$ 286,800
	Core Evidenced Based Treatment						
04422	Education & Training Services - provider competency	\$ 25,112	\$ -	\$ -	\$ -		\$ 25,112
32396	Supported housing	\$ -	\$ -	\$ -	\$ -		\$ -
42398	Assertive community treatment (ACT)	\$ 84,971	\$ -	\$ -	\$ -		\$ 84,971
45373	Family psychoeducation	\$ -	\$ -	\$ -	\$ -		\$ -
	Core Domains Total	\$ 3,794,535	\$ 705,593	\$ 260,531	\$ 27,543		\$ 4,788,203
	Mandated Services						
46319	Oakdale	\$ -	\$ -	\$ -	\$ -		\$ -
72319	State resource centers	\$ -	\$ -	\$ -	\$ -		\$ -
74XXX	Commitment related (except 301)	\$ 308,651	\$ 5,450	\$ 921	\$ 470		\$ 315,491
75XXX	Mental health advocate	\$ 404,934	\$ 546	\$ -	\$ -		\$ 405,480
	Mandated Services Total	\$ 713,584	\$ 5,996	\$ 921	\$ 470		\$ 720,971
	Additional Core Domains						
	Justice system-involved services						
25xxx	Coordination services	\$ 101,457	\$ 1,466	\$ 821	\$ -		\$ 103,744
44346	24 hour crisis line*	\$ -	\$ -	\$ -	\$ -		\$ -
44366	Warm line*	\$ -	\$ -	\$ -	\$ -		\$ -
46305	Mental health services in jails	\$ 254,943	\$ 1,238	\$ 881	\$ -		\$ 257,062
46399	Justice system-involved services-other	\$ -	\$ -	\$ -	\$ -		\$ -
46422	Crisis prevention training	\$ 12,489	\$ -	\$ -	\$ -		\$ 12,489
46425	Mental health court related costs	\$ -	\$ -	\$ -	\$ -		\$ -
74301	Civil commitment prescreening evaluation	\$ -	\$ -	\$ -	\$ -		\$ -

	Additional Core Evidenced based treatment						
42366	Peer self-help drop-in centers	\$ 324,143	\$ 10,685	\$ -	\$ -		\$ 334,828
42397	Psychiatric rehabilitation (IPR)	\$ -	\$ -	\$ -	\$ -		\$ -
	Additional Core Domains Total	\$ 693,032	\$ 13,389	\$ 1,702	\$ -		\$ 708,124
Other Informational Services							
03371	Information & referral	\$ 18,529	\$ -	\$ -	\$ -		\$ 18,529
04372	Planning, consultation &/or early intervention (client related) **	\$ -	\$ -	\$ -	\$ -		\$ -
04377	Provider Incentive Payment	\$ -					\$ -
04399	Consultation Other	\$ -	\$ -	\$ -	\$ -		\$ -
04429	Planning and Management Consultants (non-client related)	\$ -	\$ -	\$ -	\$ -		\$ -
05373	Public education, prevention and education **	\$ 17,850	\$ -	\$ -	\$ -		\$ 17,850
	Other Informational Services Total	\$ 36,379	\$ -	\$ -	\$ -		\$ 36,379
Community Living Supports							
06399	Academic services	\$ -	\$ -	\$ -	\$ -		\$ -
22XXX	Services management	\$ 1,641,219	\$ 91,519	\$ 31,610	\$ 7,953		\$ 1,772,301
23376	Crisis care coordination	\$ 50,503	\$ 776	\$ 457	\$ -		\$ 51,736
23399	Crisis care coordination other	\$ -	\$ -	\$ -	\$ -		\$ -
24399	Health home other	\$ -	\$ -	\$ -	\$ -		\$ -
31XXX	Transportation	\$ 69,596	\$ 43,822	\$ 6,748	\$ 6,022		\$ 126,187
32321	Chore services	\$ -	\$ -	\$ -	\$ -		\$ -
32326	Guardian/conservator	\$ 68,116	\$ 90,731	\$ 3,263	\$ 3,600		\$ 165,710
32327	Representative payee	\$ 33,703	\$ 3,384	\$ 451	\$ -		\$ 37,538
32335	CDAC	\$ 335	\$ -	\$ -	\$ 17,406		\$ 17,741
32399	Other support	\$ -	\$ -	\$ -	\$ -		\$ -
33330	Mobile meals	\$ -	\$ -	\$ -	\$ -		\$ -
33340	Rent payments (time limited)	\$ 41,591	\$ -	\$ -	\$ -		\$ 41,591
33345	Ongoing rent subsidy	\$ 113,715	\$ -	\$ -	\$ -		\$ 113,715
33399	Other basic needs	\$ 72,283	\$ 570	\$ -	\$ -		\$ 72,853
41305	Physiological outpatient treatment	\$ 2,453	\$ -	\$ -	\$ -		\$ 2,453
41306	Prescription meds	\$ 4,210	\$ -	\$ -	\$ -		\$ 4,210
41307	In-home nursing	\$ 11,450	\$ -	\$ -	\$ -		\$ 11,450
41308	Health supplies	\$ -	\$ -	\$ -	\$ -		\$ -
41399	Other physiological treatment	\$ -	\$ -	\$ -	\$ -		\$ -
42309	Partial hospitalization	\$ -	\$ -	\$ -	\$ -		\$ -
42310	Transitional living program	\$ -	\$ -	\$ -	\$ -		\$ -
42363	Day treatment	\$ -	\$ -	\$ -	\$ -		\$ -
42396	Community support programs	\$ 32,130	\$ -	\$ -	\$ -		\$ 32,130
42399	Other psychotherapeutic treatment	\$ 8,830	\$ 655,200	\$ 38,400	\$ -		\$ 702,430
43399	Other non-crisis evaluation	\$ -	\$ -	\$ -	\$ -		\$ -
44304	Emergency care	\$ -	\$ -	\$ -	\$ -		\$ -
44399	Other crisis services	\$ 8,050	\$ -	\$ -	\$ -		\$ 8,050
45399	Other family & peer support	\$ -	\$ -	\$ -	\$ -		\$ -

46306	Psychiatric medications in jail	\$ 36,269	\$ -	\$ -	\$ -		\$ 36,269
50361	Vocational skills training	\$ -	\$ -	\$ -	\$ -		\$ -
50365	Supported education	\$ -	\$ -	\$ -	\$ -		\$ -
50399	Other vocational & day services	\$ -	\$ -	\$ -	\$ -		\$ -
63XXX	RCF 1-5 beds (63314, 63315 & 63316)	\$ -	\$ -	\$ -	\$ -		\$ -
63XXX	ICF 1-5 beds (63317 & 63318)	\$ -	\$ -	\$ -	\$ -		\$ -
63329	SCL 1-5 beds	\$ -	\$ -	\$ -	\$ 119,321		\$ 119,321
63399	Other 1-5 beds	\$ -	\$ -	\$ -	\$ -		\$ -
	Community Living Supports	\$ 2,194,453	\$ 886,001	\$ 80,929	\$ 154,302		\$ 3,315,685
	Other Congregate Services						
50360	Work services (work activity/sheltered work)	\$ -	\$ -	\$ -	\$ -		\$ -
64XXX	RCF 6 and over beds (64314, 64315 & 64316)	\$ 720,575	\$ 52,615	\$ 1,574	\$ 21,209		\$ 795,972
64XXX	ICF 6 and over beds (64317 & 64318)	\$ -	\$ -	\$ -	\$ -		\$ -
64329	SCL 6 and over beds	\$ 448,310	\$ 79,059	\$ 18,900	\$ 40,268		\$ 586,537
64399	Other 6 and over beds	\$ -	\$ -	\$ -	\$ -		\$ -
	Other Congregate Services Total	\$ 1,168,884	\$ 131,674	\$ 20,474	\$ 61,476		\$ 1,382,509
	Administration						
11XXX	Direct Administration					1,142,488	\$ 1,142,488
12XXX	Purchased Administration					194,503	\$ 194,503
	Administration Total					\$ 1,336,991	\$ 1,336,991
	Regional Totals	\$ 8,600,868	\$ 1,742,654	\$ 364,556	\$ 243,792	\$ 1,336,991	\$ 12,288,860
	(45XX-XXX)County Provided Case Management					\$ 179,814	\$ 179,814
	(46XX-XXX)County Provided Services					\$ 197,934	\$ 197,934
	Regional Grand Total						\$ 12,666,608

Table D. Revenues *NOT COMPLETE-MOST COUNTIES HAVEN'T FILED GAAP REPORTS*

FY 2021 Accrual	County Social Services MHDS Region		
Revenues			
	FY20 Annual Report Ending Fund Balance		\$ 12,520,611
	Adjustment to 6/30/20 Fund Balance		\$ (140,807)
	Audited Ending Fund Balance as of 6/30/20 (Beginning FY21)		\$ 12,379,804
	Less Fund 4150 Balance Allocation to Counties exiting 6/30/20		\$ (397,819)
	Less Fund 10 Balances of Counties exiting 6/30/20		\$ (317,434)
	Local/Regional Funds		\$ 12,493,830
10XX	Property Tax Levied	11,721,507	
12XX	Other County Taxes	15,057	
16XX	Utility Tax Replacement Excise Taxes	397,522	

25XX	Other Governmental Revenues	283,810	
4XXX-5XXX	Charges for Services	29,473	
5310	Client Fees		
60XX	Interest	5,156	
6XXX	Use of Money & Property		
8XXX	Miscellaneous	41,306	
9040	Other Budgetary Funds (Polk Transfer Only)		
	State Funds		\$ 950,412
21XX	State Tax Credits	689,281	
22XX	Other State Replacement Credits	260,361	
24XX	State/Federal pass thru Revenue		
2644	MHDS Allowed Growth // State Gen. Funds		
29XX	Payment in Lieu of taxes	770	
	Federal Funds		\$ 4,265,706
2345	Medicaid	294,184	
2347	CARES Act	3,971,522	
	Other		
	Total Revenues		\$ 17,709,948

Total Funds Available for FY21	\$ 29,374,499
FY21 Actual Regional Expenditures	\$ 16,639,075
Accrual Fund Balance as of 6/30/21	\$ 12,735,425

Other note regarding Medicaid: County Social Services had to apply for a new Medicaid number in January 2020 when we became our own employer. It took us until November 2020 to get a claim accepted and paid by Iowa Medicaid Enterprise with our new information. So, while it appears as though County Social Services made a large profit providing Case Management in FY2021, part of the revenue was for FY2020 Case Management. Total revenue received for FY2021 Case Management is \$195,051, for a profit of roughly \$12,000.

Table E. County Levies

County	2018 Est. Pop.	Regional Per Capita	FY21 Max Levy	FY21 Actual Levy	Actual Levy Per Capita
Allamakee	13,832	43.65	603,767	414,960	30.00
Black Hawk	132,408	43.65	5,779,609	3,972,240	30.00
Butler	14,539	43.65	634,627	436,170	30.00
Cerro Gordo	42,647	43.65	1,861,542	1,279,410	30.00
Chickasaw	11,964	43.65	522,229	358,920	30.00
Clayton	17,556	43.65	766,319	526,680	30.00
Emmet	9,253	43.65	403,893	277,590	30.00
Fayette	19,660	43.65	858,159	589,800	30.00
Floyd	15,761	43.65	687,968	472,830	30.00
Grundy	12,304	43.65	537,070	369,120	30.00

Hancock	10,712	43.65	467,579	321,360	30.00
Howard	9,187	43.65	401,013	275,610	30.00
Humboldt	9,547	43.65	416,727	286,410	30.00
Mitchell	10,569	43.65	461,337	317,070	30.00
Pocahontas	6,740	43.65	294,201	202,200	30.00
Tama	16,904	43.65	737,860	507,120	30.00
Webster	36,277	43.65	1,583,491	1,088,310	30.00
Winneshiek	20,029	43.65	874,266	600,870	30.00
Wright	12,690	43.65	553,919	380,700	30.00
Total CSS Region	422,579		18,445,573	12,677,370	30.00

D. Status of Service Development in FY2021

FY2021 Adult Services Development

Mobile Crisis Response (MCR): CSS actively worked to develop Mobile Crisis Response services in every county in the Region during FY2021. The following services were developed for Mobile Crisis in FY2021:

- Humboldt, Pocahontas, Webster and Wright Counties – CSS contracted with UnityPoint Health-Berryhill Center to start MCR on 7/1/2020 in Webster County and on 8/1/2020 in Humboldt, Pocahontas, and Wright Counties.
- Black Hawk County - Elevate CCBHC launched MCR on 9/1/2020 with SAMHSA funds.
- Black Hawk, Butler, Grundy, and Tama Counties – CSS contracted with Elevate CCBHC to provide MCR starting on 1/1/21.
- Allamakee, Chickasaw, Clayton, Fayette, Floyd, Howard, Mitchell & Winneshiek Counties – CSS contracted with Elevate CCBHC to provide MCR starting on 4/1/21.
- Cerro Gordo & Hancock Counties – CSS contracted with Eyerly Ball to start MCR on 4/1/2021.

23-Hour Observation and Holding: CSS worked with Elevate CCBHC to provide this service to the Region by the end of April 2021. Elevate CCBHC is accredited to provide 23-hour observation and holding services based out of Black Hawk County. Currently the service is available during Elevate's hours of operation. In FY2021, 70 episodes of crisis observation were provided to 58 individuals, ages 13 through 56, with most individuals able to transition home after observation.

Access Center: CSS has this service available to every county within the Region through North Iowa Regional Services in Black Hawk County. CSS has identified the northeast portion of the Region as a possible area of need for development due to distance to Black Hawk County.

Crisis Stabilization Residential Services: CSS had been working with Inspiring Lives to develop CSRS within their facility in Fayette County. However, they found out they could not provide this service within the facility. They are continuing to look for a community-based setting in one of the homes they own to develop this service.

Subacute Services: CSS has been working with Inspiring Lives to develop Subacute services within their facility in Fayette County. Inspiring Lives was approved to provide this service beginning 5/1/2021. No individuals were served in May or June 2021. Lack of staff was provided as the reason for the delayed launch date. CSS does plan to designate this program in FY2022.

Assertive Community Treatment (ACT): CSS worked with Inspiring Lives to develop ACT services in our East Service Area by 4/1/2021. This program has a small number of individuals they are currently serving and are in

the process of working on obtaining contracts with the MCO's. CSS plans on completing a fidelity review for this service in 2022. CSS does plan on designating this program in FY2022.

Intensive Residential Services (IRS): CSS has been working with Elevate CCBHC and Inspiring Lives on developing IRS services within the Region. Inspiring Lives is in the process of identifying a location for these services as well as contracting with Medicaid/MCOs. They anticipated a possible opening in fall of FY2022; however, the start date has been delayed due to several factors. They still anticipate opening in FY2022. Elevate CCBHC anticipates a start date sometime in 2022.

Crisis Stabilization Community Based Services: CSS worked with Elevate CCBHC on providing this service in Allamakee, Butler, Chickasaw, Clayton, Fayette, Floyd, Grundy, Howard, Mitchell, Tama and Winneshiek Counties by a target date of 4/1/2021. However, program implementation was delayed due to MCO contracts needing to be in place. This program is still in development and plans are to launch in FY2022.

FY2021 Children's Services Development

County Social Services hired a Regional Coordinator of Children's Behavioral Health (CBH) in February 2021. The following is a list of initiatives the Region was involved in during FY2021 to help develop our network for Children's Behavioral Health Services.

- Regional CBH Coordinator serves on the DHS transition committees to support youth transitioning from state foster care to independent living. Coordinator also attends statewide CBH meetings, state CBH board meetings, DECAT/CPPC meetings, AEA collaborations, and others as needed.
- Regional CBH Coordinator provided education on the Region's CBH services to Area Education Agencies, Community Mental Health Centers, DECAT/CPPC meetings, schools, individual county collaboratives, and service providers within the Region.
- CSS joined the Coalition to Advance Mental Health for Kids in Iowa (CAMHI4Kids).
- CSS staff began to provide service coordination to children and their families within the Region.
- CSS funded Behavioral Health Intervention Services for two youth leaving Youth Crisis Stabilization to decrease utilization of crisis services and equip families with skills to prevent and address challenging behaviors within their home setting.
- CSS hosts meetings with our youth crisis stabilization providers every 2 months to discuss updates, provide networking, discuss the referral and billing process, and ask these providers to report on their progress on becoming Chapter 24 accredited through DHS by 7/1/2021.
- Mobile Crisis Response provided onsite, crisis intervention for children within 15 counties
 - CBH Coordinator and leadership team attended MCR summit
- Prevention and Education funding was provided for Youth Mental Health First Aid, Challenge to Change programming in schools, and Question Persuade Refer (QPR)
- CSS developed resource guides to provide information on behavioral health services, food insecurity, DV/SA resources, and refugee services within the Region.

E. Outcomes/Regional Accomplishments in FY2021

CARES Act Grants

CSS was charged with distributing \$4,016,726 of Federal CARES Act dollars. The process involved entities submitting a grant request along with a budget. Each application was reviewed to ensure that it met the set guidelines for the CARES dollars.

CSS had the pleasure of being able to fund a variety of projects ranging from brain health awareness campaigns to sanitation systems that allowed services to be provided. CARES Act funding was also provided to several schools within the Region to increase access to PPE, Social Emotional Learning, and other brain health initiatives.

One of the most impactful projects was investing in a yoga and mindfulness program for the elementary and middle schools in the Region. This program was very well received by our school districts at a time when students and staff were all struggling with pandemic-related issues. In fact, this is a project that the Region decided to budget for and carry on into FY2022.

As a County Social Services staff, we utilized a portion of the funds to provide a duffel bag or backpack filled with COVID related items to individuals who were either homeless or in danger of being in a homeless situation. This was a great way to involve multiple staff in a project to serve our communities.

Listed below are the detailed expenditures by Chart of Account code for the CARES Act grants. Total funds expended were \$3,972,466. CSS returned \$45,203.97 to the Iowa Department of Human Services, which was \$944.08 too much. DHS will be refunding this difference to the Region.

County Social Services FY2021 CARES Act Funding		Total
Core		
42305	Mental health outpatient therapy	\$977,327.95
44302	23 hour crisis observation & holding	\$3,792.89
44307	Mobile response	\$9,450.62
44313	Crisis Stabilization residential services	\$2,493.78
32329	Supported community living	\$48,879.12
50367	Day habilitation	\$17,725.00
50368	Supported employment	\$232,344.65
45366	Peer support	\$3,011.25
42398	Assertive community treatment (ACT)	\$3,700.00
Additional Core		
46422	Crisis prevention training	\$113,676.04
42366	Peer self-help drop-in centers	\$3,011.23
Other Services		
05373	Public education, prevention and education	\$2,183,494.80
22XXX	Services management	\$1,029.08
31XXX	Transportation	\$8,279.00
32327	Representative payee	\$585.28
33340	Rent payments (time limited)	\$4,299.00
33399	Other basic needs	\$323,841.29
44399	Other crisis services	\$11,880.00
64XXX	RCF 6 and over beds (64314, 64315 & 64316)	\$10,000.00
Administration		
11XXX	Direct Administration	\$13,645.23
Regional Totals		\$3,972,466.21

CSS Single Employer

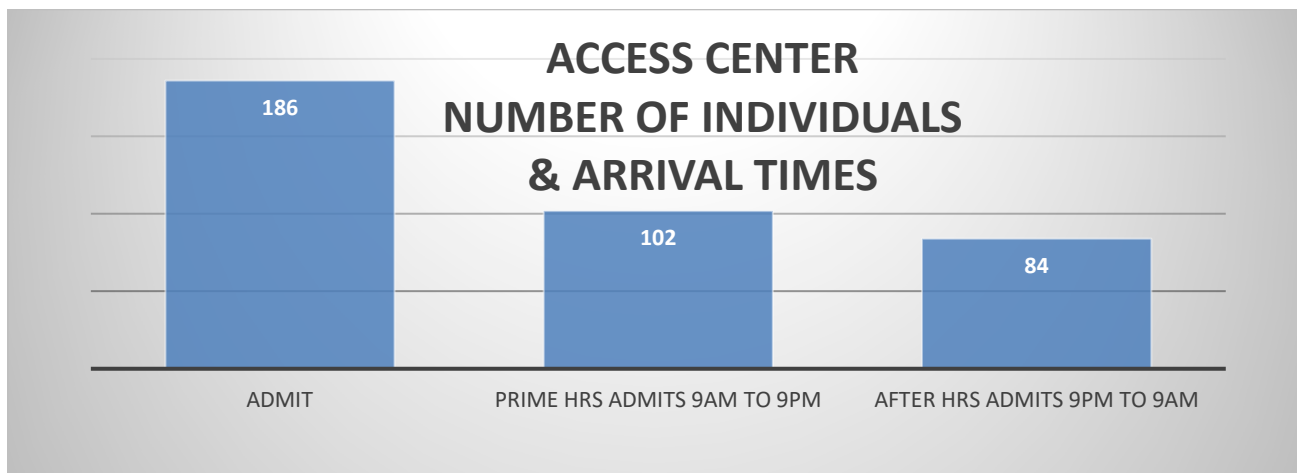
County Social Services has now successfully come through our first full fiscal year of being the employer. This enormous accomplishment is not one to take lightly. Every day there is something that we learn about how to be the employer, whether it's payroll-related, learning GASB Accounting Standards and IRS rules, employment law, or, possibly the most important thing, how to create and maintain a positive workplace culture for all employees. In FY2021, we worked through an amendment to our very new Employee Handbook and dealt with the challenges that come from more change. Of course, we also spent much time creating and amending leave policies and work-from-home guidelines due to the pandemic.

County Social Services as an employer is in a good position moving forward, as we have figured out most of the nuts and bolts of running a business. We are positioned well to weather the next legislative change with the elimination of the County Fund 10 in FY2023. As every good employer, we do not take for granted that our success is based on the quality of our staff and the dedication of our Governing Board. This organization will continue to be a learning organization, evolving and improving every day.

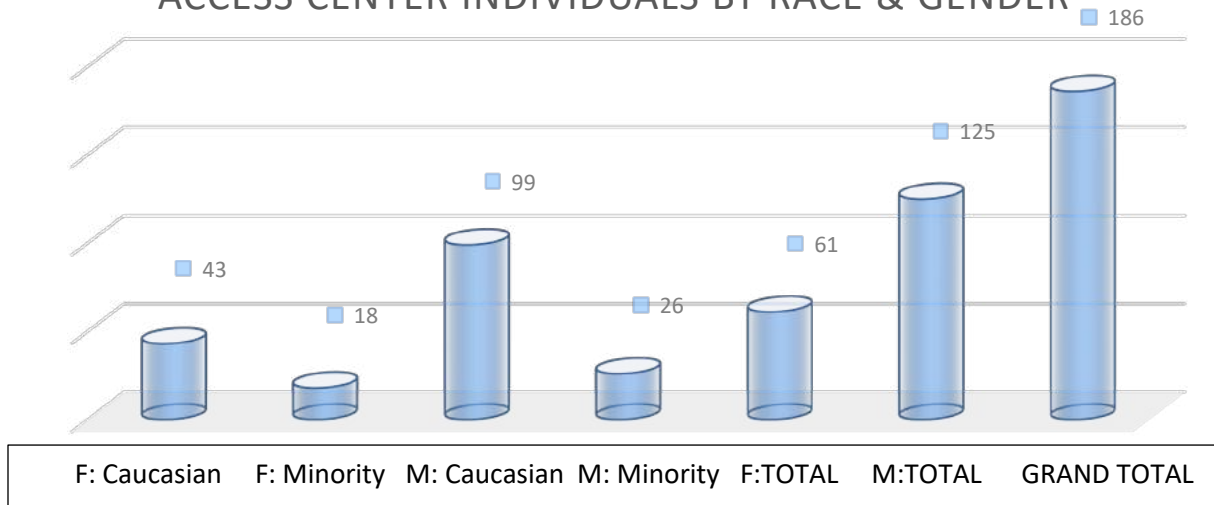
Core Services Access Standards

Treatment services are readily available in the Region. Outpatient providers have been able to utilize telehealth during the pandemic to ensure individuals are receiving needed services. With four inpatient psychiatric units, the Region also meets access standards for this service. CSS also met access standards for children's behavioral health services in assessment and evaluation relating to eligibility for services, behavioral health outpatient therapy, and medication prescribing and management prior to July 1, 2021.

Crisis services have obviously been the focus for the last couple of years. In its first full fiscal year, the Region's Access Center provided services to 186 individuals. Below are some statistics from the North Iowa Regional Services Access Center:

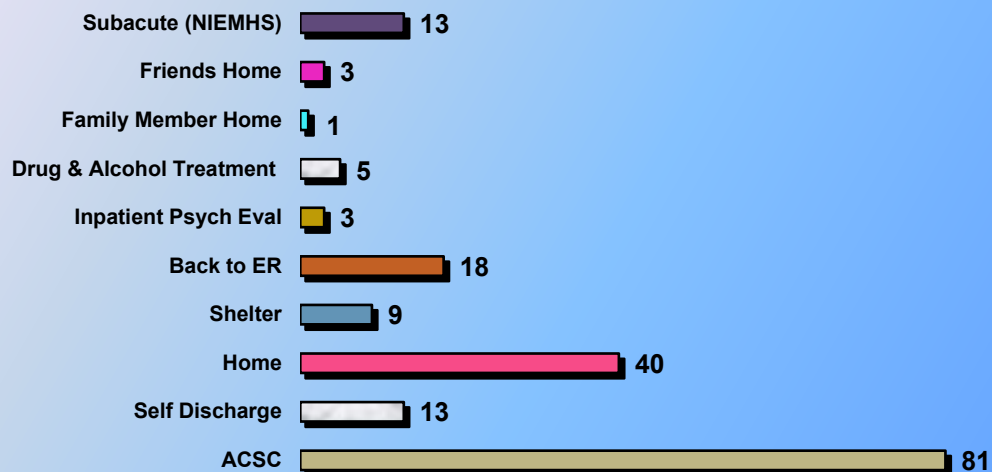


ACCESS CENTER INDIVIDUALS BY RACE & GENDER



The most frequent reason for referral to Access Center Services was for substance related disorder, followed closely by bipolar disorder and unstable housing situations. Results of discharge are shown below. Many individuals were admitted into Crisis Stabilization Residential (ACSC as labeled below) after assessment.

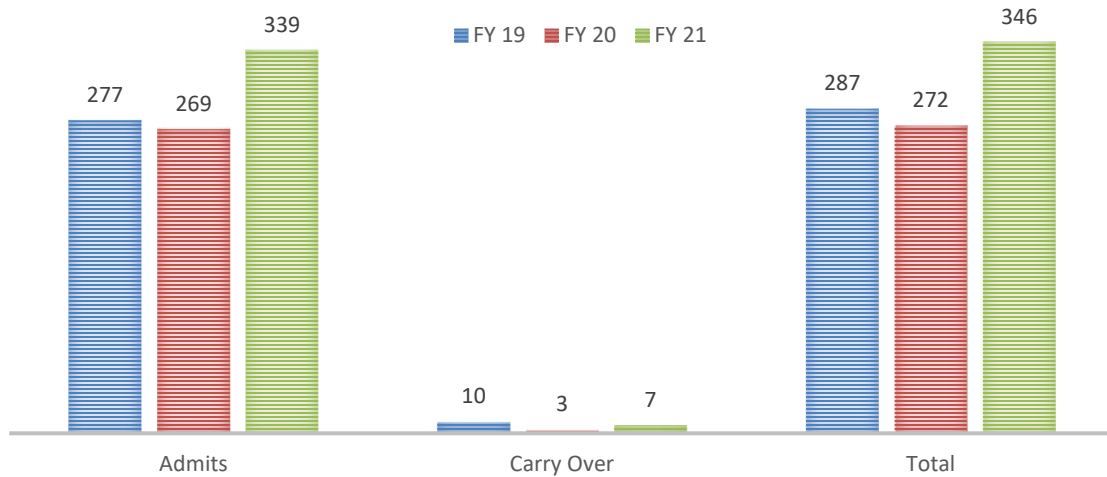
DISCHARGE PLACEMENT



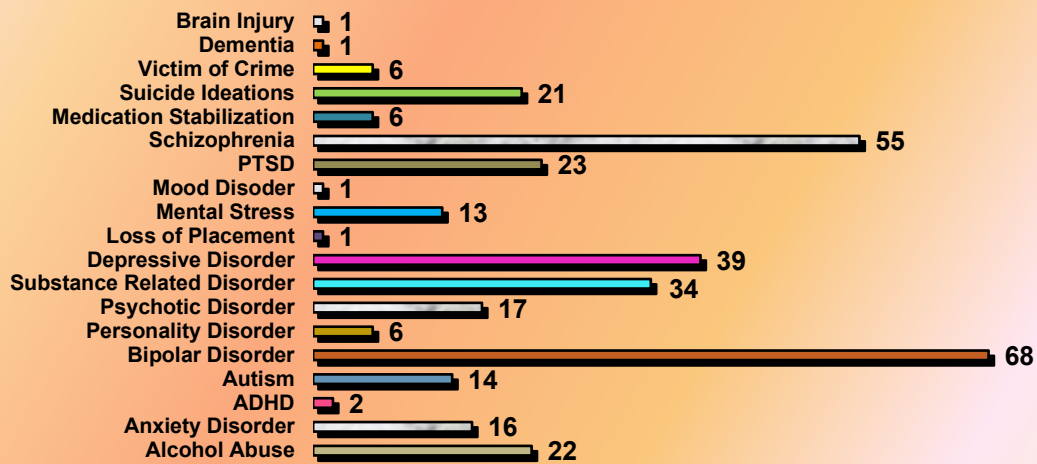
TOTAL PLACEMENT = 186

Crisis Stabilization Residential Services (CSRS) have been available in the Region for many years. With the managed care associations funding much of the cost, CSS still authorizes continued stay when necessary for psychosocial needs after the MCO authorized period has expired. Admissions to Adult CSRS at North Iowa Regional Services in FY2021 increased from the prior two years, with most referrals coming from Black Hawk County. The reason for referral varies greatly, while most discharges are back to the community home. This outcome is what Crisis Stabilization Residential Services were really designed to accomplish – help individuals in crisis stabilize and return to their home or other community placement.

ACSC NUMBER OF ADMITS FOR THE PAST THREE YEARS

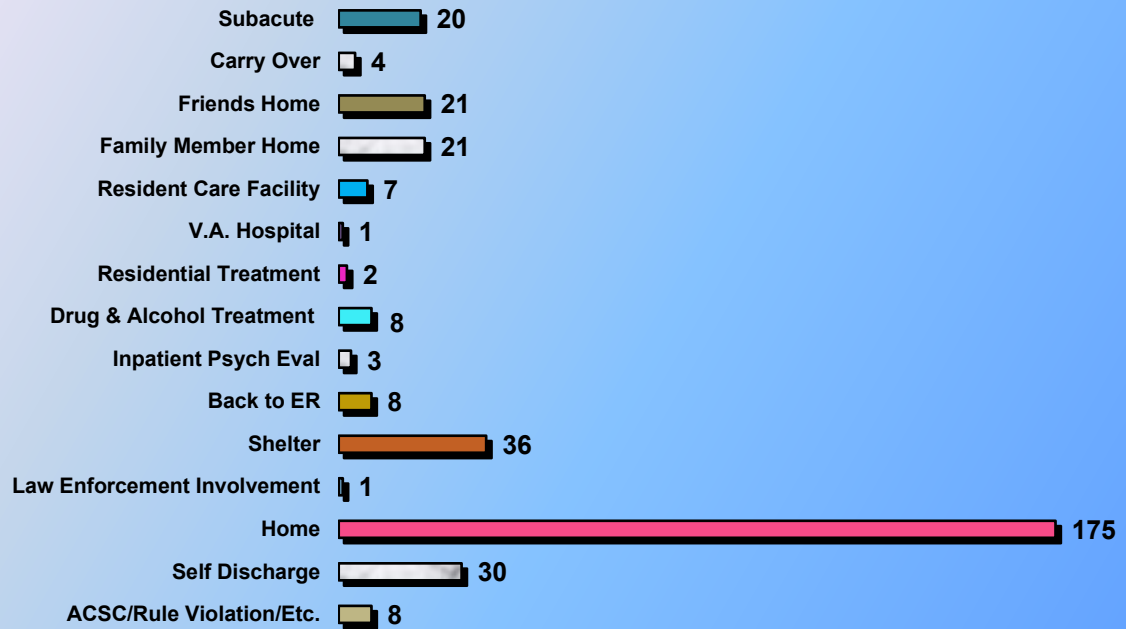


REASON FOR REFERRALS

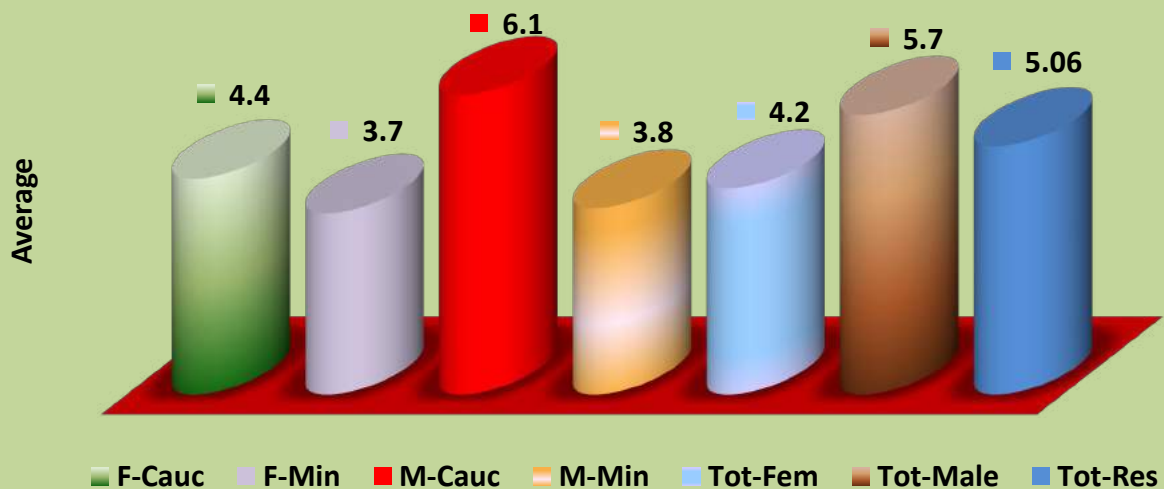


TOTAL REFERRALS = 346

DISCHARGE PLACEMENT

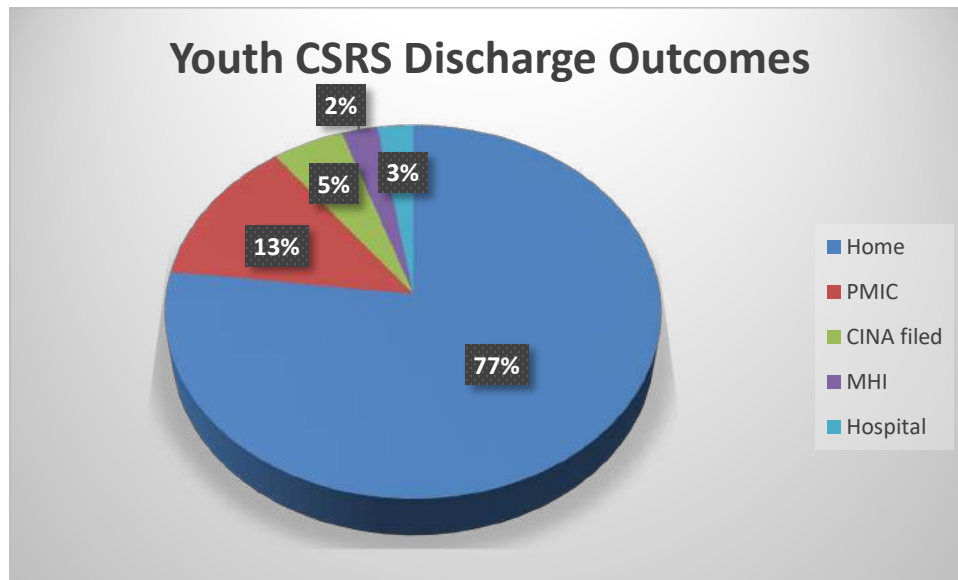


AVERAGE LENGTH OF STAY BY RACE & GENDER

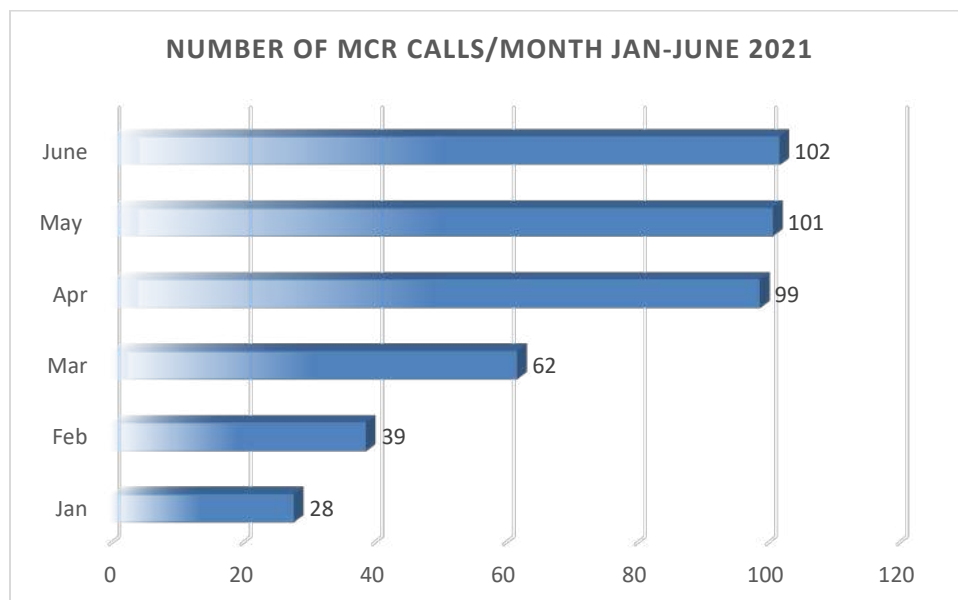


In FY2021, CSS also had Crisis Stabilization Residential available to children and their families during a crisis through Youth & Shelter Services, Lutheran Services in Iowa, and Youth and Shelter Care of North Central Iowa. CSS received 55 referrals in FY2021 for youth crisis stabilization residential. Of those 55 referrals, 46 youth were admitted into CSRS in one of our Region's facilities, with an average length of stay of 10.3 days. The Region will fund an initial stay of up to 5 days; if a longer stay is necessary, the service provider connects with the CSS

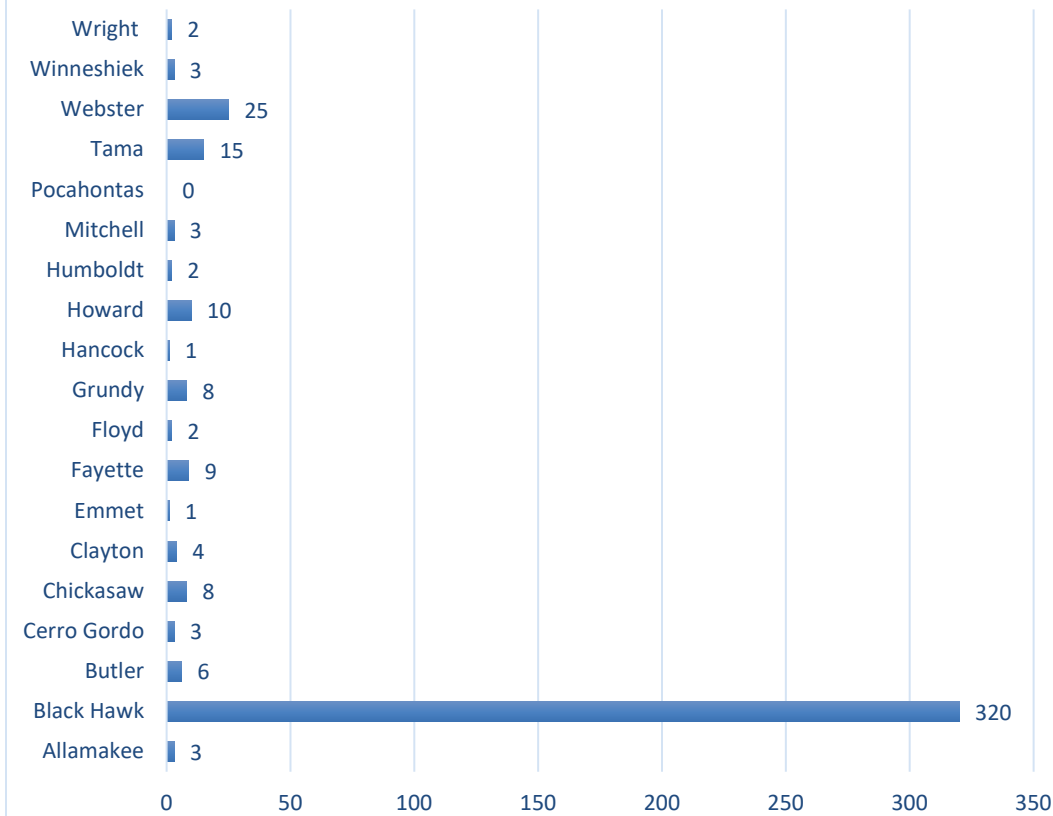
Transition Coordinator to request extended funding, providing an assessment and plan for successful discharge. Most of the youth accessing this service were able to return successfully to their family homes with referrals for scheduled appointments for Behavioral Health Intervention Services (BHIS), and individual and family therapy. Three youth accessed CSRS twice during the fiscal year, and one accessed this service more than twice.



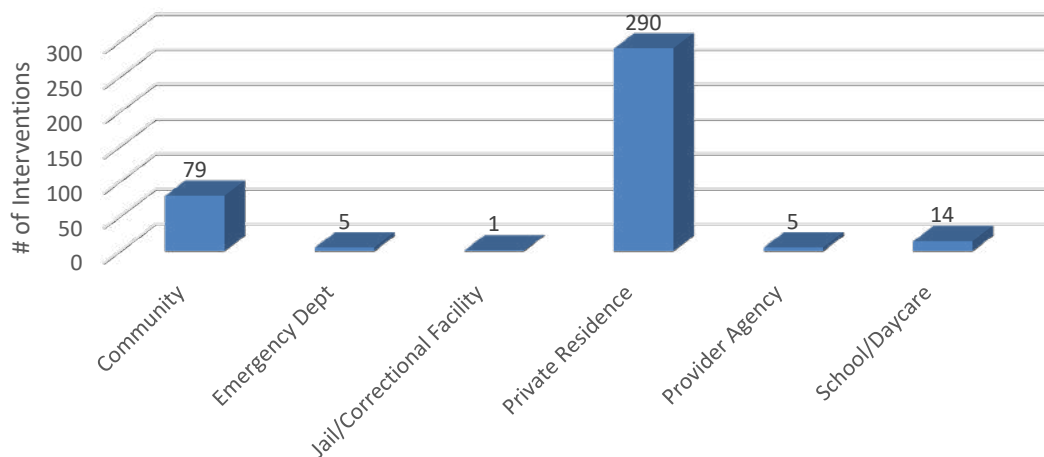
Although Mobile Crisis Response began in some of our counties in July 2020, the number of calls was insignificant until January 2021. There were 38 total responses between July and December 2020. As shown by the charts below, the call volume significantly increased the second half of the fiscal year, primarily due to Black Hawk County having mobile crisis response available and funded by the Region. The primary location of mobile crisis intervention is private residence, followed distantly by other settings within the community. Average response times were 60 minutes or less for this six-month period.



MCR Calls per County Jan-June 2021

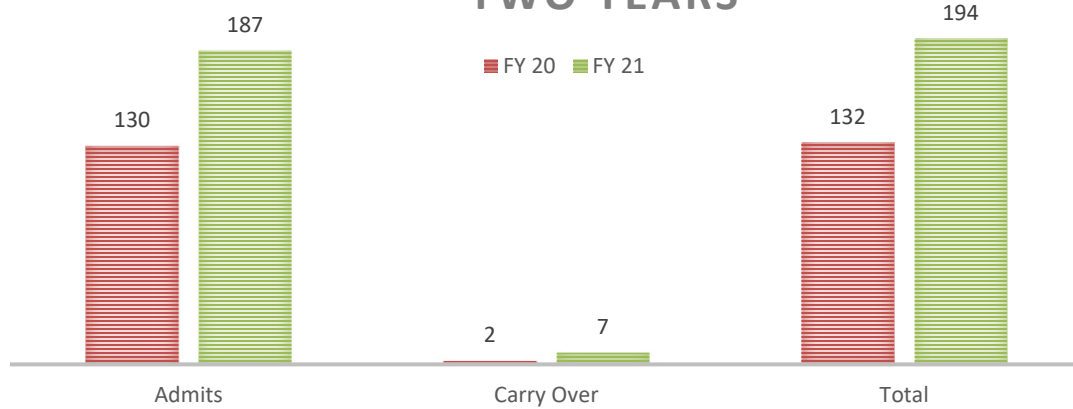


Location of Mobile Crisis Intervention Jan-June 2021

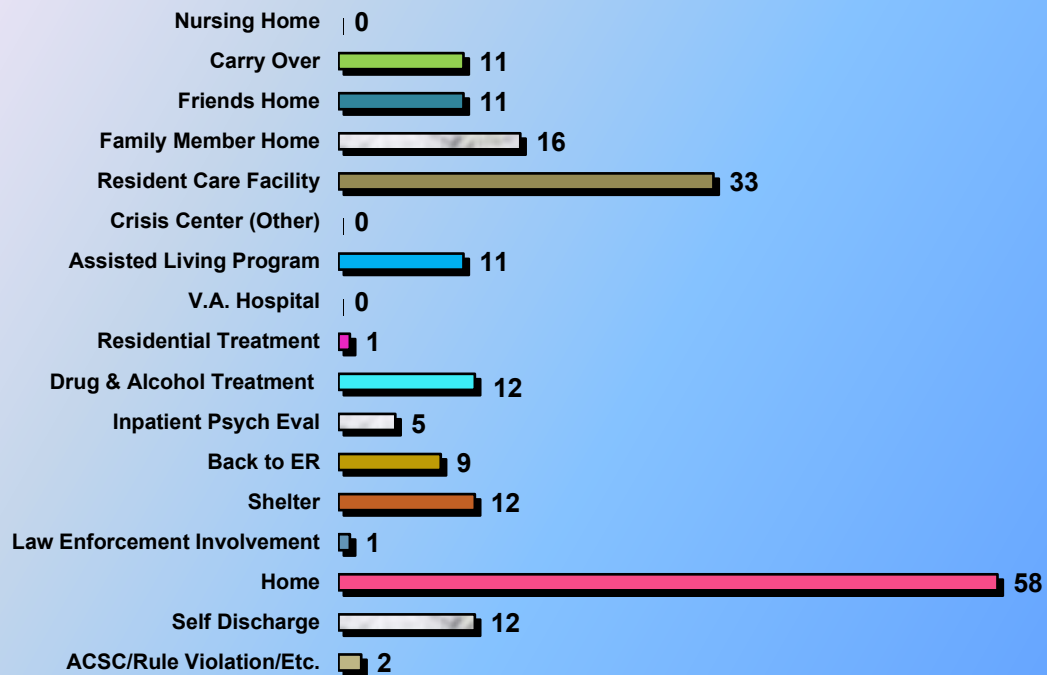


Sub-Acute Services were accessed at a higher rate in FY2021 than in FY2020, as shown below. Of the 194 admissions (or holdovers from FY2020) in FY2021, 30 were repeat admissions. 164 unduplicated individuals access Sub-Acute services in FY2021. Discharge to the home was the most utilized discharge plan, followed closely by discharge to residential care facility. This number may be skewed a bit high because the Sub-Acute facility is able to hold a commitment to RCF level of care until placement is secured to facilitate timely discharge from inpatient level of care.

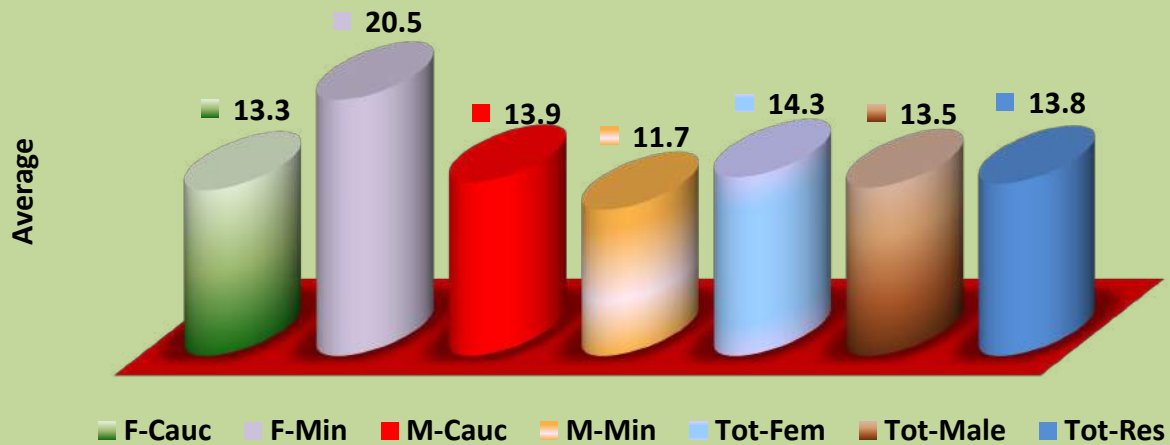
NORTH IOWA REGIONAL SERVICES SUB- ACUTE NUMBER OF ADMITS FOR THE PAST TWO YEARS



DISCHARGE PLACEMENT



SUB-ACUTE AVERAGE LENGTH OF STAY BY RACE & GENDER



Additional Core Services

County Social Services hosted five 40-hour Crisis Intervention Trainings in FY2021 for law enforcement agencies in and around the Region. These trainings were funded both by the Region and through CARES Act dollars. A total of 95 officers attended this training, instructed by SolutionPoint+ out of San Antonio, TX. Much positive feedback has been received, and CSS will continue to support CIT within the Region. The more we can provide law enforcement the tools to assist individuals with mental illness safely and effectively, the more time they will have to focus on law enforcement. CIT should also aid in reducing arrests for individuals with mental illness. Using CARES Act dollars, CSS was able to host four 24-hour De-Escalation trainings for staff of our outpatient services and crisis services providers, as well as Department of Corrections and local Sheriff office staff. A total of 71 professionals attended these trainings. The most immediate future goal of the 24-hour training will be to focus on Dispatch staff.

County Social Services is proud of the fact that we fund mental health services and psychiatric medications in all our county jails. This is something that the Region has done for many years. Integrated Telehealth Partners remains the psychiatric provider in most of our jails, while the larger facilities have mental health professionals on staff. We feel it is vital to incarcerated individuals to be able to continue their psychiatric medications to assist in a successful return to the community.

Public Education

Mental Health First Aid: CSS offers Mental Health First Aid training through the Region. We currently have one certified Adult Mental Health First Aid instructor and one certified Youth Mental Health First Aid instructor who are available to provide this training to CSS staff, agencies, and community members within the Region. We did fund one Youth Mental Health First Aid training by an outside instructor in August 2020 and hosted two Adult MHFA trainings led by our staff.

Question-Persuade-Respond (QPR): In FY2021, CSS participated in a grant with the Community Foundation of Northeast Iowa to fund QPR trainings throughout the Region led by Alive and Running Iowa, a local suicide prevention nonprofit agency. This grant was able to fund 41 QPR trainings with 756 participants in northeast Iowa.

Region Program Outcomes

Service Coordination continued to be a challenge as the pandemic continued through FY2021. CSS Service Coordinators continued with their creativity to find ways to support the individuals we serve in this COVID-19 landscape. As our staff returned to the office, virtual meetings continued, as well as a lot of telephone contact. The biggest challenge was around face-to-face client contact. We had to navigate how to meet in person with someone, keeping both the client and staff as safe as possible from infection. We used CDC guidelines to assist, which was also challenging, as there were constant changes which made communication to our staff vitally important. The following charts identify the number of contacts for Service Coordination and Information & Referral in FY2021.

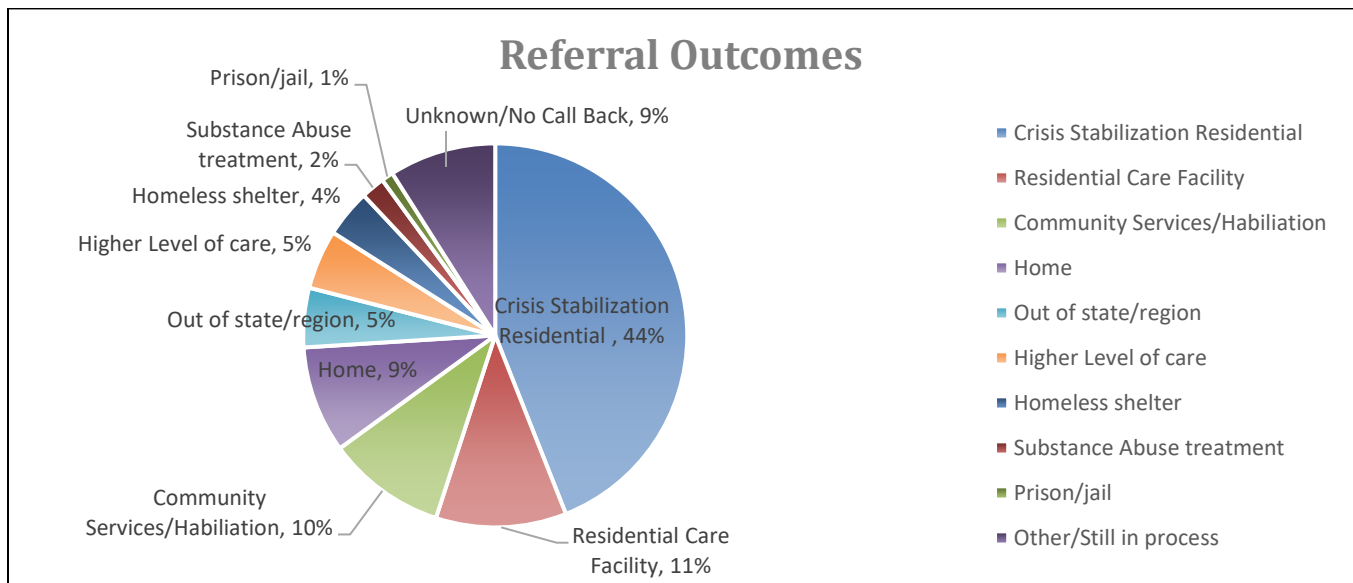
Service Coordination

Number of client contacts	Average number of contacts/mo.	Unduplicated number of clients served
6,934	578	1,083

Information & Referral

Number of I&R contacts	Average number of contacts/mo.	Average number of minutes per client contact
1,507	125	16

Transition: In FY2021, 300 referrals were made to the CSS Transition Program for individuals ready to discharge from many different tertiary care services. The Transition Specialist works directly with the social workers at these facilities on a plan that will benefit the individual and the community. The chart below shows the outcomes of these referrals by percentage.

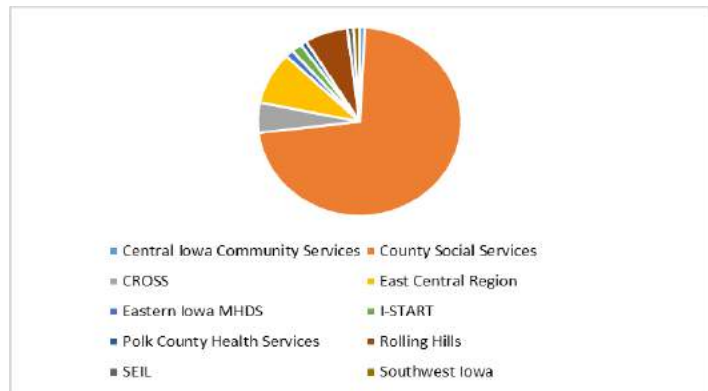


While the Transition program in the Region manages all referrals from tertiary level of care, the most challenging referrals tend to be the transition of individuals out of the prison system. One individual could have been paroled; however, the lack of landlords willing to rent to an individual discharging from prison forced his stay to be lengthened. CSS was able to find a landlord who would provide an opportunity for the individual and then the team put together a successful discharge plan. Discharge from prison was to the Sub-Acute at North Iowa Regional Services. While at the facility, the individual was able to have both Social Security and Medicaid reinstated. CSS agreed to fund deposit and first month's rent for the individual, while contacting local agencies to assist with basic household items and furniture for the apartment. The individual was also set up with supported community living services prior to discharging from Sub-acute to help make the transition to the community as successful as possible. It takes many agencies working together to accomplish what sometimes may feel impossible. This individual was still in his apartment in the community doing well at the end of FY2021.

I-START has been actively serving individuals with IDD and mental health needs in the Region since August 2015. I-START was initially fully funded through CSS; however, through the years other MHDS Regions requested I-START services in their areas and contracted with CSS to make this happen, cost sharing the program's administrative overhead and reducing CSS's overall expenditure for the program.

Iowa's Mental Health and Disability Services Regional structure created some challenges to the continuity of I-START services. Additionally, Regional changes and legislative mandates jeopardized funding and sustainability of the program. As such, County Social Services worked closely with Elevate CCBHC to explore options for sustainability of the I-START Program. As of July 1st, 2021, I-START transitioned operations to Elevate CCBHC. This transition will help align and prepare the I-START program for potential service expansion, improve continuity of service delivery, further strengthen the collaboration with the crisis mental health services Elevate already offers, and enhance opportunities for more sustainable funding mechanisms.

The map below shows the I-START Service Area for FY2021.



I-START is a clinical START program serving primarily adults. Since program inception, I-START has served 275 individuals with a current active enrollment population of 89. With Regional expansion, I-START significantly increased program capacity, serving 160 individuals in FY21, the most of any year to date (Figure IV.A).

The overall I-START census increased slightly in FY21. Inactivations outpaced new enrollments, but less than 20% of individuals were inactivated due to loss of engagement or loss of contact. I-START continues to have a high percentage of individuals who move out of the Region, but the new expansion efforts may help with this. The merger with Elevate will allow the I-START program more autonomy in assessing the ability to successfully support and individual who has moved outside of the Region.

Figure IV.A: Number of Individuals Served by I-START by Fiscal Year*

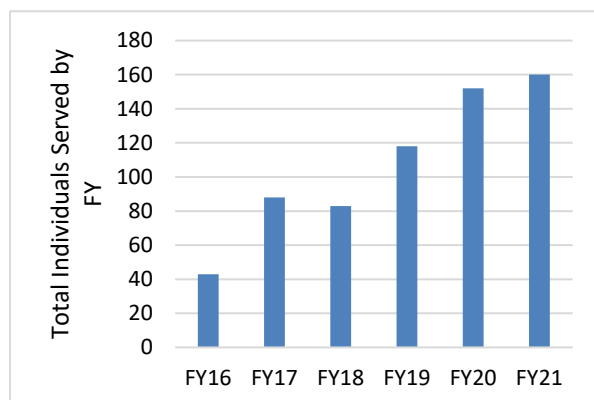


Table IV: A I-START Census Summary FY21

I-START	FY21 (n=160)
Total Served during reporting period N (%)	160
FY21 New Enrollments	45
Individuals inactivated	71
Stable functioning	37 (52%)
Moved out of START region	22 (31%)
No longer requesting services	10 (14%)
Unable to contact	2 (3%)
Deceased	-
Active Caseload at the end of reporting period	89
Total Served by I-START since inception	275

A number of I-START service recipients have a history of emergency service use prior to enrollment into the program. Figure V.A looks at emergency service trends for individuals one year prior to enrollment in START and emergency service utilization for individuals post-START enrollment. A target goal of the START program is to help avoid unnecessary emergency service use and reduce recidivism. The reduction in emergency service use suggests that the START commitment to principles of positive psychology and wellness, in addition to maintaining fidelity to START service elements such as comprehensive assessment and evaluation, cross-systems crisis planning, outreach, and emergency response, can be effective in improving the outcomes for individuals enrolled in services.

Table V.A: Change in frequency of pre- and post-START emergency service utilization

I-START	FY21 (n=160)	
Variable	Psychiatric Hospitalization	Emergency Department Visits
Prior to enrollment, N (%)	48 (30%)	64 (40%)
Mean Admissions (range)	2.5 (1-10)	3.8 (1-20)
During START, N (%)	36 (25%)	57 (36%)
Mean (range)	3.2 (1-21)	3.9 (1-24)
Average length of stay (hospital)	12 days	N/A

In addition to planned START clinical services, the I-START team provides 24-hour crisis support to enrolled individuals and their families/caregivers. I-START responded to nearly 350 calls in FY21.

Table V.B: I-START crisis response FY21

I-START	FY21
<i>Crisis Contacts</i>	
Number of Individuals with a contact	44
Number of Crisis Contacts	348
Range of Contacts	(1-67)
<i>Frequency of calls with each type of Intervention N (%)</i>	
In-Person	3 (1%)
Phone Consultation	299 (86%)
Virtual response	41 (12%)
<i>Average Length of In-Person Intervention</i>	2 hours
<i>Crisis Disposition for each crisis contact N (%)</i>	
Maintain Setting	262 (75%)
Psychiatric Hospital Admission	15 (4%)
Emergency Department (released)	23 (7%)
Emergency Department (held)	4 (1%)
ED (disposition not specified)	6 (2%)
Medical Hospital Admission	-
Jail/Incarceration	1 (-)
Crisis Stabilization	34 (10%)
Unreported	3 (1%)

The Aberrant Behavior Checklist (ABC) is a 58-item informant reported psychopathology rating tool designed specifically for use with individuals with IDD (Aman, Burrow, & Wolford, 1997). It is administered to enrollees at intake and at 6-month intervals. The ABC has been reported in literature as an *outcome measure*, demonstrating sensitivity to changes in psychopathology ratings over time. For this analysis, individuals enrolled in START for at least 6 months with at least two ABCs were included. Table V.C shows the percentage of individuals in I-START who had a decrease in scores (improvement in symptoms) between initial assessment at intake and the most recent ABC assessment completed.

Table V.C: ABC Analysis

(n=132) Average elapsed time: 23 months	Percent with Improvement	Mean Score		t Stat	P(T<=t) one-tail
		Initial	Most Recent		
Hyperactivity/Noncompliance	71%	18.86	12.18	6.24	0.00
Irritability/Agitation	77%	19.15	12.21	6.59	0.00
Lethargy/Social Withdrawal	61%	10.89	8.20	2.55	0.01

Alpha=0.05

I-START continues to provide free community training events each month. These trainings are open to the provider network, as well as to community members. Trainings in FY2021 were held virtually. Our network also has access to the Center for Start Services' National Online Training Series.

Table VI. B: I-START Community Training Events and Hours

	I-START
<i>Total Community Outreach/Training Episodes (N)</i>	103
<i>Total Hours of Community Outreach/Training</i>	122 hours

Utilization Review: County Social Services' Utilization Review process is quite extensive. We use this process to ensure individuals receive medically necessary services and, at the same time, ensure the responsible use of taxpayer dollars. We continue to provide time-limited gap funding for individuals in the enrollment process of HCBS Habilitation Services and for individuals on a waiting list for one of the Medicaid waivers. The Exception to Policy (ETP) is used to continue to bridge this gap, if needed, after the time-limited funding period has expired. ETPs must be filed by the individual's MCO care coordinator, IHH care coordinator, or CSS care coordinator if the ETP is for something other than gap funding (typically basic needs). On average, CSS processed 19 ETPs a month in FY2021. 48 unduplicated individuals were granted ETPs, and the total dollar amount authorized was over \$221,000, which is down significantly from FY2020. If an ETP is denied, or an adverse funding decision has been made, which the individual or the individual's representative feels is detrimental to their health and safety, an appeal may be filed. CSS Intake receives and files all appeals and arranges the reconsideration meeting with the CEO. In FY2021 there were three ETP denials. No appeals were filed.

Statewide Outcomes

CSS staff participates in the statewide Data Analytics Committee. This committee, made up of individuals from most MHDS Regions, meets monthly to work on standardized data collection for crisis services and justice-involved services, as well as a statewide client satisfaction survey. The goal is to be able to assess outcomes statewide and use this data for informed decision-making, as well as to ensure Regions and our providers are meeting standards set forth in IAC Chapter 25.

CSS continues to track outcomes on four social determinants of health: housing, health & wellness, employment, and life in the community. Again, in FY2021, the percentages for most outcomes have remained relatively the same as the last five years. We still have not taken the time to re-evaluate these outcomes to see if we are asking the right questions at the right times. We did see some significant increase in the number of individuals responding that they never see a primary care physician. We will keep an eye on this category and see if the trend continues or if it is simply a result of the pandemic.

There was a slight increase in the average reported hourly wage. In FY2020, the average reported wage was \$11.00/hour, and, in FY2021, the average rose to \$11.13/hour. The average number of hours worked increased more significantly, from 23.5 hours per month to 26 hours per month. However, the percentage of unemployed individuals did increase. Again, that could be a result of individuals not working due to the pandemic.

HOUSING: What is your current housing situation? (1528 respondents)				HOUSING: Are you in safe, affordable, accessible housing?		
Homeless	In Placement	Staying w/Friends or Family	Housed	Safe	Affordable	Accessible
278	239	165	846	1068	1036	1065
18%	16%	11%	55%	70%	68%	70%

MEDICAL CARE: How often do you see a primary care physician? (1607 respondents)			
Never	Less Than Once a Year	Once a Year	More Than Once a Year
138	186	332	951
9%	11%	21%	59%
EMPLOYMENT: Are you successfully employed? (1524 respondents)			
Unemployed	Sheltered Work	Supported Employment	Community Employment
1267	11	96	150
83%	1%	6%	10%
COMMUNITY INTEGRATION: Are you participating in integrated community activities?			
Clubs / Social Groups	Church	Community Activities	Volunteer
105	221	222	90

We added the tracking of two outcomes for children's behavioral services in FY2021. The first year's results are listed below, and we will be able to utilize this data going forward to try to make a positive effect on youth dealing with serious emotional disturbance and their families.

SCHOOL ATTENDANCE : I consistently attend school (172 respondents)			
Strongly Disagree	Disagree	Agree	Strongly Agree
44	35	34	59

SCHOOL PERFORMANCE : I take responsibility for completing my school assignments (151 respondents)			
Strongly Disagree	Disagree	Agree	Strongly Agree
34	28	52	37

Regional Collaboration with Providers, Stakeholders, and Regions

Adult and Children's Behavioral Health Advisory Committees: While County Social Services began FY2021 with four service area advisory groups meeting to discuss adult services, we did end the year with a single Adult Services Advisory Committee. As previously mentioned, due to the decrease in the geographic area the Region will cover after FY2021, the decision was made to consolidate into a single committee. This Advisory Committee currently meets three times a year – April, August and at the Annual Stakeholder Meeting in November. The CSS Service Coordination Supervisors facilitate these meetings. In FY2021 the Adult Advisory Committee consisted of the following members:

Representing	Member(s)
CSS Governing Board Members	Greg Barnett, Butler County Board of Supervisors
	Craig White, Black Hawk County Board of Supervisors
Service providers of adult mental health and disability services	Allison Andrews, Brain Injury Alliance of Iowa
	Erika Benedict, Optima LifeServices
	Shirley Christiansen, Scenic Acres
	Tom Eachus, Black Hawk-Grundy Mental Health Center
	June Klein-Bacon, Brain Injury Alliance of Iowa (CHAIR)

	Brittney Montross, Exceptional Persons, Inc.
	Melody Moser, Cedar Valley Community Support Services
Individuals who utilize service or the actively involved relatives of such individuals	Eric Donat (VICE CHAIR)
	Janel Clarke
Law Enforcement	Dan Marx, Winneshiek County Sheriff
	Tony Thompson, Black Hawk County Sheriff

The County Social Services Children's Behavioral Health Advisory Committee met in October 2020 and again in Marcy 2021. Going forward, this group will meet on the same day as the Adult Advisory Committee, following that meeting. The CSS Regional Coordinator for Children's Behavioral Health facilitates the communication of this group and facilitates these meetings. In FY2021 the Children's Behavioral Health Advisory Committee consisted of the following members:

<u>Representing</u>	<u>Member(s)</u>
Parents/Actively Involved Relatives of a Child who Utilizes Children's Behavioral Health Services	June Klein-Bacon, Brain Injury Alliance of Iowa
The Education System	Kristi Aschenbrenner, Osage Community Schools
	Donna Kitrick, Waterloo Community Schools (CHAIR)
	Dana Miller, Central Rivers AEA (VICE CHAIR)
Early Childhood Advocate	To be determined
Child Welfare Advocate	Melissa Clough, Community Partnership for Protecting Children
Children's Behavioral Health Service Providers	Katie Wahl, UnityPoint-Black Hawk-Grundy Mental Health Center
The Juvenile Court System	Terrance Campbell, First Judicial District Juvenile Court Services
Pediatrician	Kendra Elwood, MercyOne Waterloo
	Stuart Feldman, MercyOne Waterloo
Child Care Provider	Brenda Loop, Child Care Resource & Referral
Local Law Enforcement	To be determined
Regional Governing Board	Sharon Keehner, Clayton County Board of Supervisors

Local Boards

Many CSS staff members serve on local social services boards, which encourages collaboration within the local communities. Boards, such as Homeless Coalitions, AEA Transition Advisory Boards, Regional Transit and Regional Housing boards, are vital to the health of the individuals we serve so participation of our staff is valuable to the Region.

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. Slowly our local NAMI chapters have been able to bring back in-person opportunities; however, the pandemic continues to disrupt some in-person activities of our local NAMI chapters. As we all have, they have become adept at utilizing virtual opportunities to connect with individuals. In fact, Black Hawk County NAMI was able to serve 294 unduplicated individuals in Black Hawk and surrounding counties in FY2021 through an online support group, Sharing and Caring group, Education/Support groups and their Family-to-Family Class. CSS values our partnership with our NAMI chapters.

Collaboration with other MHDS Regions

The County Social Services CEO continues to participate in the CEO Collaborative, which meets on a monthly basis. 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 and joined the Legislative Review Committee in FY2021. The CSS Training & Development Specialist is serving on the newly created Evidence Based Practices Steering Committee. Three CSS staff are CSN Expert Users, as well. Other CSS staff participate in statewide workgroups and task forces as opportunities arise.

Annual Stakeholder Meeting

County Social Services holds its Annual Stakeholder Meeting each November. This FY2021 Annual Report was presented at the CSS Annual Stakeholder Meeting held in Black Hawk County on Wednesday, November 17, 2021. There were 21 stakeholders present.

Revenue	Budget	Prior Month	Current Month	YTD	% YTD
Property Tax Revenue	\$ 8,998,237	\$ -	\$ 2,710,624	\$ 2,710,624	30%
Regional Service Payment	\$ -	\$ 1,161,543	\$ -	\$ 2,323,086	#DIV/0!
Medicaid Reimbursement (TCM)	\$ 115,600	\$ 12,468	\$ 10,078	\$ 32,171	28%
I-START	\$ 362,325	\$ 8,000	\$ -	\$ 8,000	2%
Misc.	\$ 62,800	\$ 756	\$ 7,168	\$ 15,110	24%
Total Revenue	\$ 9,538,962	\$ 1,182,766	\$ 2,727,870	\$ 5,088,990	53%

Expenditure Domain**Core**

Treatment	\$ 675,000	\$ 76,139	\$ 25,213	\$ 107,859	16%
Crisis Services	\$ 2,000,000	\$ 131,073	\$ 82,380	\$ 243,366	12%
Support for Community Living	\$ 2,002,000	\$ 159,844	\$ 181,483	\$ 388,164	19%
Support for Employment	\$ 350,000	\$ 30,464	\$ 30,739	\$ 79,827	23%
Recovery Services	\$ 30,000	\$ -	\$ -	\$ -	0%
Service Coordination	\$ 3,500	\$ 561	\$ 561	\$ 1,682	48%
Sub-acute Services	\$ 250,000	\$ -	\$ 8,400	\$ 26,000	10%
Evidence Based Treatment	\$ 510,000	\$ 1,583	\$ 1,583	\$ 3,166	1%

Mandated	\$ 525,000	\$ 19,832	\$ 14,300	\$ 38,246	7%
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Additional Core

Justice System Involved Services	\$ 320,000	\$ 20,631	\$ 18,289	\$ 59,788	19%
Evidence Based Treatment	\$ 100,000	\$ 2,720	\$ 12,885	\$ 16,620	17%
Other Informational Services	\$ 270,000	\$ 10,200	\$ -	\$ 75,809	28%
Essential Community Living Support Services	\$ 2,108,200	\$ 126,427	\$ 129,784	\$ 615,995	29%
Other Congregate Services	\$ 825,000	\$ 58,360	\$ 63,681	\$ 160,798	19%
Administration	\$ 1,310,000	\$ 74,887	\$ 76,218	\$ 445,449	34%
County Provided Case Mangement	\$ 115,600	\$ 7,250	\$ 7,740	\$ 42,981	37%
County Provided Services (I-START)	\$ 450,000	\$ 15,949	\$ 187	\$ 79,740	18%

Total Expenditures	\$ 11,844,300	\$ 735,919	\$ 653,442	\$ 2,385,491	20%
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October Payroll/Benefits Breakdown:

Gross Payroll	\$105,446
FICA (Employer)	\$7,713
IPERS (Employer)	\$9,610
Insurance (Employer)	\$30,304
TOTAL	\$153,073

Year-to-Date Per Capita Annualized Expenditure Rate: \$ 24.43

Fund 8500 Health Reimbursement Account Fiscal YTD (10/31/2021)	Balance Fwd from prior FY	\$ 162,347
	Revenue	
	Employer Contributions	\$ 154,837
	Employee Contributions	\$ 1,796
	Flex - Employee Contributions	\$ 4,662
		\$ 161,296
	Expenditure	
	Health Insurance Pmts (ISAC)	\$ 211,303
	Medical Claims Pmts (Auxiant)	\$ 13,359
	Flex Claims (Auxiant)	\$ 191
		\$ 224,853
	BALANCE	\$ 98,790

Ending Checking Account Balance 10/31/21 (Funds 4150 and 8500) \$ 12,868,780

OCTOBER 2021 COUNTY SOCIAL SERVICES BOARD MINUTES

The October 2021 County Social Services Board Meeting was held in Black Hawk County at the CSS office on Wednesday, October 27, 2021, 10:00 am and via GoTo Meeting.

Board Members Present: Craig White, Black Hawk, Jacob Hackman, Chickasaw, Sharon Keehner, Clayton, Heidi Nederhoff, Grundy, Mark Hendrickson, Mitchell, Larry Vest, Tama, Eric Donat, Adult System Consumer Rep, Brittney Montross, Adult System Provider Rep, CSS CEO Mary McKinnell. Via GoTo Meeting: Larry Schellhammer, Allamakee, Greg Barnett, Butler, Jeanine Tellin, Fayette, Roy Schwickerath, Floyd, June Klein-Bacon, Children's System Parent Rep, Kristi Aschenbrenner, Children's Education System Rep. Absent: Pat Murray, Howard, Gary Rustad, Winneshiek, Katie Wahl, Children's System Provider Rep.

1. Chair White called County Social Services Board Meeting to order.
2. Motion by Hackman, Chickasaw, second by Keehner, Clayton, to approve today's agenda and the minutes from September 22, 2021. Motion carried.
3. Adult Services Provider feedback by Brittany Montross.
4. Consumer Representative feedback by Eric Donat.
5. Reminder: The CSS Annual Stakeholder Meeting will be held on Wed., Nov. 17 in person in the Chapel at the Pinecrest Building, 1407 Independence Ave, Waterloo, with no virtual option available due to no internet connectivity in the room. If necessary to move meeting to a virtual platform, the decision will be made no later than Friday, Nov. 12, 2021.
6. CSS Training and Development Specialist Megan Taets presented the results of the CSS Employee Satisfaction Survey. Discussion followed on action plan to address gaps where possible.
7. CEO McKinnell gave an update on the progress of Intensive Residential Services in the region. Inspiring Lives is working on MCO contracting so timing is dependent on this. Elevate CCBHC still has plans to provide this service, as well, but no time frame was available.
8. McKinnell said there was no new information on North Iowa Regional Services' expansion project.
9. Discussion on proposal from Pathways to partner with CSS on a new building in Butler County. The majority of the Board did not have interest in building a new site when there is space in the Butler County building occupied by DHS. McKinnell will continue discussions with Pathways and DHS.
10. Elevate CCBHC Project Director, Bob Lincoln, gave an update on I-START. Elevate had to remove I-START from their SAMHSA grant and is seeking alternate funding, anticipating grant availability in April 2022. If necessary to ask CSS for financial support, he will submit a proposal.
11. Motion by Hackman, Chickasaw, second by Keehner, Clayton, to approve up to \$1,000 to serve lunch to participants after the Nov. 2 and Nov. 9 CSS Justice Involved Services Summits. Motion carried.
12. Motion by Keehner, Clayton, second by Vest, Tama, to award a \$5,000 grant match to Black Hawk-Grundy Mental Health Center to be used for moving expenses for displaced individuals. Grant is from Alive and Running Iowa. Time frame of the grant will be secured. Motion carried.
13. Motion by Hackman, Chickasaw, second by Keehner, Clayton, to accept the Financial Report for September 2021 and Claims Runs for October 2021. Motion carried.
14. Motion by Hackman, Chickasaw, second by Vest, Tama, to accept the September 2021 Exceptions to Policy as presented. Motion carried.
15. Motion by Hackman, Chickasaw, second by Keehner, Clayton, to ask each county to pay the ISAC Iowa Community Services Affiliate dues in FY23, as County Social Services paid them in FY22. It was asked that CSS communicate this to the county Auditors after election day. Motion carried.
16. Motion by Hackman, Chickasaw, second by Nederhoff, Grundy, to pay Insurance Strategies Consulting, LLC, out of Des Moines, up to \$500 for an Actuarial review of our partially self-funded insurance plan. Motion carried.
17. Motion by Schwickerath, Floyd, second by Hackman, Chickasaw, authorize the Chair to sign provider agreements and/or rate requests as presented. Motion carried.
18. Motion by Keehner, Clayton, second by Nederhoff, Grundy, to adjourn. Motion carried. Next meeting will be Wednesday, Dec. 1, 10:00 am at the Pinecrest Building in Waterloo.

County Social Services Exceptions to Policy and Reconsiderations - October 2021

Clients	Service	Decision	Impact
1	Support Services - Guardian/Conservator	Member is on the waiting list with Iowa's Department on Aging (IDA) Office of Public Guardian, #78 on the list.	\$150.00
2	Transportation	Transportation to and from day hab, as that is not a covered service under habilitation.	\$486.00
3	Day Hab	Member's current waiver does not fund Day Habilitation services. Member applied for a different waiver that member is eligible for that will fund this service.	\$2,430.98
4	Basic Needs - Rent	Currently member does not have any income. Appealing Social Security Administration's disability decision with an attorney.	\$245.00
5	Transportation	Transportation to and from day hab, as that is not a covered service under habilitation.	\$50.00
6	Supported Community Living provided in a licensed RCF	Request to waive member's resources. Member was approved for funding before July 1, 2021, when new resource guidelines started. Resources waived for October to allow time for member to spend down resources.	\$4,193.68
7	Transportation	Transportation to and from day hab, as that is not a covered service under habilitation.	\$95.00
8	Transportation	Transportation to and from day hab, as that is not a covered service under habilitation.	\$336.00
9	Transportation	Transportation to and from day hab, as that is not a covered service under habilitation.	\$594.00
10	Transportation	Transportation to and from day hab, as that is not a covered service under habilitation.	\$337.50
11	Supported Community Living	Member needs daily assistance with all needs. Member's current waiver does not fund the service member needs. Member would be confined to a nursing facility without CSS funding.	\$4,022.25
12	Basic Needs - Rent	Member is working but does not earn enough to cover rent. Since member has income CSS will fund \$250, member will pay \$50.	\$250.00
13	Supported Employment Services	Member is over resource guidelines. CSS will fund October 2021 then funding will be denied until member is under resource guidelines.	\$274.42
14	Day Habilitation	Member is on a waiver that doesn't fund day habilitation services.	\$650.16
15	Basic Needs - Rent	Member is not stable enough to work. Member needs rental assistance until Social Security benefit is approved.	\$500.00
16	Supported Community Living	Member is over resource guidelines. CSS will fund October 2021 to allow time for member to spend down, then funding will be denied until member is under resource guidelines.	\$1,081.80
17	Basic Needs - Rent	Member is not stable enough to work. Member needs rental assistance until Social Security benefit is approved.	\$515.00
18	Basic Needs - Rent	Member needs assistance with rent to avoid homelessness while building skills so member can secure employment in the community.	\$275.00

Approximate monthly impact: \$16,486.79

CONTRACT DECLARATIONS AND EXECUTION

Intergovernmental Contract: Non-State Agency

RFP or Informal Solicitation #	Contract #
N/A	MHDS 22-015

Title of Contract
County Social Services Regional Contract

This Contract must be signed by all parties before the Contractor provides any Deliverables. The Agency is not obligated to make payment for any Deliverables provided by or on behalf of the Contractor before the Contract is signed by all parties. This Contract is entered into by the following parties:

Agency of the State (hereafter “Agency”)	
Name/Principal Address of Agency: Iowa Department of Human Services 1305 E. Walnut Des Moines, IA 50319-0114	Agency Billing Contact Name / Address: Rob Aiken 1305 E. Walnut Street Des Moines, IA 50319 Phone: 515-669-8002
Agency Contract Manager (hereafter “Contract Manager”) /Address (“Notice Address”): Rob Aiken 1305 E. Walnut Street Des Moines, IA 50319 Phone: 515-669-8002 E-Mail: raiken@dhs.state.ia.us	Agency Contract Owner (hereafter “Contract Owner”) / Address: Marissa Eyanson 1305 E. Walnut Street Des Moines, IA 50319 E-Mail: meyanso@dhs.state.ia.us

Contractor: (hereafter “Contractor”)	
Legal Name: County Social Services (CSS)	Contractor’s Principal Address: 1407 Independence Avenue, 4 th Floor Waterloo, IA 50703
Tax ID #: 842995808	Organized under the laws of: Iowa
Contractor’s Contract Manager Name/Address (“Notice Address”): Mary McKinnell 1407 Independence Avenue, 4 th Floor Waterloo, IA 50703 Phone: (319) 239-1879 E-Mail: mmckinnell@countysocialservices.org	Contractor’s Billing Contact Name/Address: Lisa Trainer PO Box 586 Nora Springs, IA 50458 Phone: (641) 425-2605

Contract Information	
Start Date: 01/01/22	End Date of Base Term of Contract: 06/30/23
Possible Extension(s): The Agency shall have the option to extend this Contract up to 2 additional 1-year extensions.	
Contract Contingent on Approval of Another Agency: No	ISPO Number: N/A
	DoIT Number: N/A
Contract Warranty Period (hereafter "Warranty Period"): The term of this Contract, including any extensions.	Contract Include Sharing SSA Data? No
Contractor a Business Associate? No	Contractor a Qualified Service Organization? No
Contractor subject to Iowa Code Chapter 8F? No	Contract Includes Software (modification, design, development, installation, or operation of software on behalf of the Agency)? No
Contract Payments include Federal Funds? No	

Contract Execution

This Contract consists of this Contract Declarations and Execution Section, the Special Terms, any Special Contract Attachments, the General Terms for Services Contracts, and the Contingent Terms for Service Contracts.

In consideration of the mutual covenants in this Contract and for other good and valuable consideration, the receipt, adequacy and legal sufficiency of which are hereby acknowledged, the parties have entered into this Contract and have caused their duly authorized representatives to execute this Contract.

Contractor, County Social Services (CSS)	Agency, Iowa Department of Human Services
Signature of Authorized Representative:	Signature of Authorized Representative:
Printed Name: Mary McKinnell	Printed Name: Marissa Eyanson
Title: Regional CEO	Title: Administrator, Division of Community Mental Health and Disability Services
Date:	Date:

County Social Services Regional Governing Board 2022
Signature of Authorized Representative:
Printed Name: Greg Barnett
Title: Chair, Governing Board
Date:

SECTION 1: SPECIAL TERMS

1.1 Special Terms Definitions.

“Agency” means the Iowa Department of Human Services.

“Corrective Action Plan” or “CAP” means a formal documented action to address substandard performance of a Region by requiring development of a step-by-step plan of action to achieve targeted outcomes for resolution of identified issues in an effort to achieve measurable improvement in performance.

“Evidence Based Practices” means using interventions that have been rigorously tested, have yielded consistent, replicable results, and have proven safe, beneficial and effective and have established standards for fidelity of the practice.

“MHDS Region” or “Region” or “Contractor” means a mental health and disability service region that operates as the ‘regional administrator’ or ‘regional administrative entity’ as defined in administrative rule 441—25.11(331).

“Performance Improvement Plan” means a plan aimed at helping a Region improve its performance when issues have been identified by the Region or by the Agency, to analyze current practices and determine and implement the best organizational strategies to improve performance.

“Quarterly Report” means a report completed by the MHDS Region detailing the availability and accessibility of disability services to residents of the Region.

1.2 Contract Purpose.

To administer the regional mental health and disability services delivery system, and to measure performance of the MHDS Region. Recent legislative changes to the funding of these services are intended to achieve a more equitable mental health system and allow MHDS Regions to develop and maintain supports and services as well as to provide additional new and potentially innovative services.

1.3 Scope of Work.

1.3.1 Deliverables.

The Contractor shall provide the following:

1.3.1 Deliverables. The Contractor shall:

1.3.1.1 Fulfill all requirements for MHDS Regions as set forth in Iowa Code 331.388 through 331.399 and Iowa Administrative Code 441—Chapter 25, including:

- a. Provision of access to all core services under Iowa Code section 331.397;
- b. Submission of an annual service and budget plan under Iowa Code section 331.393 and work with the Department who will approve, deny, or consult with the Region to revise the annual service and budget plan; and
- c. Utilize all federal government funding, including Medicaid funding, third-party payment sources, and other nongovernmental funding prior to using regional service payments;

1.3.1.2 Partner with the Agency to develop an accountable mental health and disability services system. The Region will participate in a joint Agency-MHDS Region data analytics workgroup. Between January 1, 2022 and December 31, 2022 the Region and the Agency will work together to

- a. Standardize definitions, data elements, and processes for data collection;
- b. Develop tools for each service related to the system-wide outcome goals identified by the workgroup, that will allow evaluation of outcomes consistently across Regions;
- c. Utilize common data systems and metrics to allow data validation and quality assurance processes

- d. Identify system-wide outcome goals to include reduced emergency department use, improved use of mobile crisis response, improved use of jail diversion services, employment outcomes, and other outcomes determined by the workgroup;
- e. As standards are finalized for each service and data systems are capable, the Region will begin collecting data using the standardized definitions and data elements, with standards for all services being implemented no later than December 31, 2022; and
- f. Between January 1, 2023 and June 30, 2023 the Region will utilize the standardized process to collect baseline data related to the system-wide outcome goals.

1.3.1.3 Partner with the Agency to improve service provision by promoting use of Evidence Based Practices (EBPs). The Region will participate in a joint Agency-MHDS Region EBP workgroup. Between January 1, 2022 and June 30, 2022 the Region and the Agency will work together to identify and develop resources, training, and expertise, acting as a partner with provider organizations to achieve fidelity to the applicable evidence based service model. The workgroup will review existing EBP requirements and when necessary, will make recommendations for amendment of related administrative rules.

1.3.1.4 Report administrative costs to the Agency annually for review.

- a. Between January 1, 2022 and June 30, 2022, the Region and the Agency will work together to standardize reporting of administrative costs.
- b. Beginning July 1, 2022, the Region will implement reporting using standardized definitions and procedures.
- c. The Agency will determine a goal for a maximum percentage of administrative costs for the Region beginning July 1, 2023.

1.3.2 Performance Measures.

The MHDS Region shall meet the following benchmarks during the Contract period:

1.3.2.1 Quarterly Reports will be submitted timely at least 75% of the time. Reports will be due on the 15th day of the month following the end of the quarter. When the 15th day falls on a weekend or holiday, the report will be due on the next business day.

1.3.2.2 Quarterly Report submissions will be complete and accurate. Complete means that all required fields contain the requested information. Accurate means that the information provided can be documented or supported by the Region. If clarification is needed, the Region will respond to the Agency within the requested timeframe.

1.3.2.3 The Region will participate in 90% of the scheduled meetings of the EBP workgroup steering committee. Any assigned work products will be completed by the assigned deadline.

1.3.2.4 The Region will participate in 90% of the scheduled meetings of the data analytics workgroup steering committee. Any assigned work products will be completed by the assigned deadline.

1.3.2.5 For the time period of January 1, 2022 through December 31, 2022, the Region will meet the access standards set forth in 441 IAC 25 for the following services for adults at an overall level of 85% based on information submitted in the Region's Quarterly Report:

- a. Twenty-four Hour Crisis Response
- b. Crisis Stabilization Community Based Services
- c. Crisis Stabilization Residential Services
- d. Mobile Response
- e. Twenty-three Hour Holding and Observation
- f. Outpatient Assessment and Evaluation
- g. Mental Health Inpatient Therapy

- h. Mental Health Outpatient Therapy
- i. Outpatient Medication Prescribing and Management
- j. Assessment and Evaluation After Inpatient Treatment
- k. Subacute Facility Based Services
- l. Support for Community Living
- m. Support for Employment
- n. Family Support and Peer Support
- o. Assertive Community Treatment
- p. Access Center
- q. Intensive Residential Services

1.3.2.6 For the time period of January 1, 2022 through December 31, 2022, the Region will meet the access standards set forth in 441 IAC 25 for the following services for children at an overall level of 85% based on information submitted in the Region's Quarterly Report:

- a. Assessment and Evaluation Related to Eligibility for Services
- b. Early Identification
- c. Early Intervention
- d. Crisis Stabilization Community Based Services
- e. Crisis Stabilization Residential Services
- f. Mobile Response
- g. Behavioral Health Outpatient Therapy
- h. Medication Prescribing and Management
- i. Behavioral Health Inpatient Therapy
- j. Education Services
- k. Prevention

1.3.2.7 Beginning January 1, 2023 the Region will submit access data to the Agency timely and accurately using the standardized definitions and data elements agreed upon by the Agency and the Data Analytics workgroup. The Agency will use the data to calculate performance under 1.3.2.5 and 1.3.2.6.

1.3.3 Agency Responsibilities.

1.3.3.1 The Agency will participate in scheduled meetings of the data analytics workgroup. Any assigned work products will be completed by the assigned deadline.

1.3.3.2 The Agency will participate in scheduled meetings of the EBP workgroup. Any assigned work products will be completed by the assigned deadline.

1.3.3.3 The Agency will provide the format and template for the Region's quarterly report.

1.3.3.4 The Agency will respond timely to requests for technical assistance from the MHDS Region.

1.3.3.5 The Agency will review reports timely and subject to the Agency's discretion, will allow the Region adequate time to make corrections or clarifications.

1.3.4 Monitoring, Review, and Problem Reporting.

1.3.4.1 Agency Monitoring Clause. The Contract Manager or designee will verify supporting documentation of work performed prior to payment; determine compliance with general contract terms, conditions, and requirements; and assess compliance with Deliverables, performance measures, or other associated requirements based on the following:

- a. If the Agency determines that the Region has not adequately fulfilled any of the requirements under this contract, the Agency may, with proper notice as described below, apply the following remedies to assure compliance.
- b. If at any time it appears that the Region may be at risk of noncompliance with a contract requirement, or if the Region's performance drops below the required level on a performance measure, the Agency may make an informal request for the Region to identify a plan to remediate the issue.
- c. If the Region does not improve performance to the required level in the subsequent quarter after an informal request for remediation, the Agency may request that the Region complete a Performance Improvement Plan (PIP) to proactively identify and mitigate barriers to reaching the desired performance level. The PIP will include goals and timelines designed to achieve improved performance. The Region will have 30 calendar days to submit the PIP to the Agency. The Agency will monitor progress toward goals following the timeline established in the PIP.
- d. If the Region does not improve performance to the required level following the timeline established in a PIP, the Agency will issue a written notice to the Region requiring the Region to submit a formal Corrective Action Plan (CAP). At its discretion the Agency may require a CAP without having previously made an informal request for remediation or a PIP.
 - (1) The Region will have 30 calendar days to submit the CAP to the Agency.
 - (2) Upon receipt of the CAP, the Agency will have 30 calendar days to either accept the CAP or request revisions.
 - (3) If revisions are required, the Region will have 15 calendar days to submit revisions, and the Agency will have 15 calendar days to respond.
 - (4) Additional time for submission or revision of a CAP may be granted upon request by the Region.
 - (5) The Agency will monitor progress toward remediation following the timeline established in the CAP.
 - (6) When the Region has remediated the performance issue, the Agency will issue a written notice of release from the CAP.
- e. If the Region fails to submit an acceptable CAP after three revisions or fails to remediate the performance issue as set out in the accepted CAP, the Agency may reduce the amount of the annual state funding provided for the Region, including incentive funds received under Iowa Code section 225C.7A. The reduction is not to exceed fifteen percent of the amount of annual state funding for the Region. The Agency will issue a written notice stating the reason for the reduction. The funding reduction will begin with the next scheduled quarterly state payment and will be reinstated with the next quarterly state payment after the Region corrects the performance issue.
- f. In the event of continued noncompliance despite previous attempts to remediate the performance issue through a CAP or funding reduction, and upon written notice, the Agency may withdraw approval for the Region.

1.3.4.2 Agency Review Clause. The Contract Manager or designee will use the results of monitoring activities and other relevant data to assess the Contractor's overall performance and compliance with the Contract. At a minimum, the Agency will conduct a review semi-annually; however, reviews may occur more frequently at the Agency's discretion. As part of the review(s), the Agency may require the Contractor to provide additional data, may perform on-site reviews, and may consider information from other sources.

The Agency may require one or more meetings to discuss the outcome of a review. Meetings may be held in person. During the review meetings, the parties will discuss the Deliverables that have been provided or are in

process under this Contract, achievement of the performance measures, and any concerns identified through the Agency's contract monitoring activities.

1.3.4.3 Problem Reporting. As stipulated by the Agency, the Contractor and/or Agency shall provide a report listing any problem or concern encountered. Records of such reports and other related communications issued in writing during the course of Contract performance shall be maintained by the parties. At the next scheduled meeting after a problem has been identified in writing, the party responsible for resolving the problem shall provide a report setting forth activities taken or to be taken to resolve the problem together with the anticipated completion dates of such activities. Any party may recommend alternative courses of action or changes that will facilitate problem resolution. The Agency has final authority to approve problem-resolution activities.

1.3.4.4 Agency Response to Problem Reporting. The Agency's acceptance of a problem report shall not relieve the Contractor of any obligation under this Contract or waive any other remedy. The Agency's inability to identify the extent of a problem or the extent of damages incurred because of a problem shall not act as a waiver of performance or damages under this Contract.

1.3.5 Contract Payment Clause.

1.3.5.1 Payments to Regions. In accordance with the payment terms outlined in this section and the Contractor's completion of the Scope of Work as set forth in this Contract, the Contractor will be compensated as set forth in and pursuant to Iowa Code 225C.7A

SECTION 2. GENERAL TERMS FOR SERVICE CONTRACTS

2.1 Definitions. When appearing as capitalized terms in this Contract (including any attachments) the following quoted terms (and the plural thereof, when appropriate) have the meanings set forth in this section .

“Acceptance” means that the Agency has determined that one or more Deliverables satisfy the Agency’s Acceptance Tests. Final Acceptance means that the Agency has determined that all Deliverables satisfy the Agency’s Acceptance Tests. Non-acceptance means that the Agency has determined that one or more Deliverables have not satisfied the Agency’s Acceptance Tests.

“Acceptance Criteria” means the Specifications, goals, performance measures, testing results and/or other criteria designated by the Agency and against which the Deliverables may be evaluated for purposes of Acceptance or Non-acceptance thereof.

“Acceptance Tests” or “Acceptance Testing” mean the tests, reviews, and other activities that are performed by or on behalf of the Agency to determine whether the Deliverables meet the Acceptance Criteria or otherwise satisfy the Agency, as determined by the Agency in its sole discretion.

“Applicable Law” means all applicable federal, state, and local laws, rules, ordinances, regulations, orders, guidance, and policies in place at Contract execution as well as any and all future amendments, changes, and additions to such laws as of the effective date of such change. Applicable Law includes, without limitation, all laws that pertain to the prevention of discrimination in employment and in the provision of services (e.g., Iowa Code ch. 216 and Iowa Code § 19B.7). For employment, this would include equal employment opportunity and affirmative action, and the use of targeted small businesses as subcontractors of suppliers. The term Applicable Law also encompasses the applicable provisions of Section 508 of the Rehabilitation Act of 1973, as amended, and all standards and requirements established by the Architectural and Transportation Barriers Access Board and the Iowa Office of the Chief Information Officer.

“Business Days” means any day other than a Saturday, Sunday, or State holiday as specified by Iowa Code §1C.2.

“Confidential Information” means, subject to any applicable State and federal laws and regulations, including but not limited to Iowa Code Chapter 22, any confidential or proprietary information or trade secrets disclosed by either party (a “Disclosing Party”) to the other party (a “Receiving Party”) that, at the time of disclosure, is designated as confidential (or like designation), is disclosed in circumstances of confidence, or would be understood by the parties, exercising reasonable business judgment, to be confidential. Regardless of whether or not the following information is designated as confidential, the term Confidential Information includes information that could be used to identify recipients or applicants of Agency services and recipients of Contract services including Protected Health Information (45 C.F.R. § 160.103) and Personal Information (Iowa Code § 715C.1(11)), Agency security protocols and procedures, Agency system architecture, information that could compromise the security of the Agency network or systems, and information about the Agency’s current or future competitive procurements, including the evaluation process prior to the formal announcement of results.

Confidential Information does not include any information that: (1) was rightfully in the possession of the Receiving Party from a source other than the Disclosing Party prior to the time of disclosure of the information by the Disclosing Party to the Receiving Party; (2) was known to the Receiving Party prior to the disclosure of the information by the Disclosing Party; (3) was disclosed to the Receiving Party without restriction by an independent third party having a legal right to disclose the information; (4) is in the public domain or shall have become publicly available other than as a result of disclosure by the Receiving Party in violation of this Agreement or in breach of any other agreement with the Disclosing Party; (5) is independently developed by the Receiving Party without any reliance on Confidential Information disclosed by the Disclosing Party; or (6) is disclosed by the Receiving Party with the written consent of the Disclosing Party.

“Contract” means the collective documentation memorializing the terms of the agreement between the Agency and the Contractor identified in the Contract Declarations and Execution Section and includes the signed

Contract Declarations and Execution Section, the Special Terms, any Special Contract Attachments, the General Terms for Service Contracts, and the Contingent Terms for Service Contracts as these documents may be amended from time to time.

“Deficiency” means a defect, flaw, anomaly, failure, omission, interruption of service, or other problem of any nature whatsoever with respect to a Deliverable, including, without limitation, any failure of a Deliverable to conform to or meet an applicable specification. Deficiency also includes the lack of something essential or necessary for completeness or proper functioning of a Deliverable.

“Deliverables” means all of the services, goods, products, work, work product, data, items, materials and property to be created, developed, produced, delivered, performed, or provided by or on behalf of, or made available through, the Contractor (or any agent, contractor or subcontractor of the Contractor) in connection with this Contract. This includes data that is collected on behalf of the Agency.

“Documentation” means any and all technical information, commentary, explanations, design documents, system architecture documents, database layouts, test materials, training materials, guides, manuals, worksheets, notes, work papers, and all other information, documentation and materials related to or used in conjunction with the Deliverables, in any medium, including hard copy, electronic, digital, and magnetically or optically encoded media.

“Invoice” means a Contractor’s claim for payment. At the Agency’s discretion, claims may be submitted on an original invoice from the Contractor or may be submitted on a claim form acceptable to the Agency, such as a General Accounting Expenditure (GAX) form.

“Solicitation” means the formal or informal procurement (and any Addenda thereto) identified in the Contracts Declarations and Execution Section that was issued to solicit the Bid Proposal leading to this Contract.

“Special Contract Attachments” means any attachment to this Contract.

“Special Terms” means the Section of the Contract entitled “Special Terms” that contains terms specific to this Contract, including but not limited to the Scope of Work and contract payment terms. If there is a conflict between the General Terms for Services Contracts, the Contingent Terms for Service Contracts, and the Special Terms, the Special Terms shall prevail.

“Specifications” means all specifications, requirements, technical standards, performance standards, representations, and other criteria related to the Deliverables stated or expressed in this Contract, the Documentation, the Solicitation, and the Bid Proposal. Specifications shall include the Acceptance Criteria and any specifications, standards, or criteria stated or set forth in any applicable state, federal, foreign, and local laws, rules and regulations. The Specifications are incorporated into this Contract by reference as if fully set forth in this Contract.

“State” means the State of Iowa, the Agency, and all State of Iowa agencies, boards, and commissions, and when this Contract is available to political subdivisions, any political subdivisions of the State of Iowa.

2.2 Duration of Contract. The term of the Contract shall begin and end on the dates specified in the Contract Declarations and Execution Section, unless extended or terminated earlier in accordance with the termination provisions of this Contract. The Agency may, in its sole discretion, amend the end date of this Contract by exercising any applicable extension by giving the Contractor a written extension at least sixty (60) days prior to the expiration of the initial term or renewal term.

2.3 Scope of Work. The Contractor shall provide Deliverables that comply with and conform to the Specifications. Deliverables shall be performed within the boundaries of the United States.

2.4. Compensation.

2.4.1 Withholding Payments. In addition to pursuing any other remedy provided herein or by law, the Agency may withhold compensation or payments to the Contractor as described in 1.3.4.1(a-e). No interest shall accrue or be paid to the Contractor on any compensation or other amounts withheld or retained by the Agency under this Contract.

2.4.2 Erroneous Payments and Credits. The Contractor shall promptly repay or refund the full amount of any overpayment or erroneous payment within thirty (30) Business Days after either discovery by the Contractor or notification by the Agency of the overpayment or erroneous payment.

2.5 Termination.

2.5.1 Termination for Cause by the Agency. The Agency may terminate this Contract upon written notice for the breach by the Contractor or any subcontractor of any material term, condition or provision of this Contract, if such breach is not cured within the time period specified in the Agency's notice of breach or any subsequent notice or correspondence delivered by the Agency to the Contractor, provided that cure is feasible. In addition, the Agency may terminate this Contract effective immediately without penalty and without advance notice or opportunity to cure for any of the following reasons:

2.5.1.1 The Contractor furnished any statement, representation, warranty, or certification in connection with this Contract, the Solicitation, or the Bid Proposal that is false, deceptive, or materially incorrect or incomplete;

2.5.1.2 The Contractor or any of the Contractor's officers, directors, employees, agents, subsidiaries, affiliates, contractors or subcontractors has committed or engaged in fraud, misappropriation, embezzlement, malfeasance, misfeasance, or bad faith;

2.5.1.3 The Contractor or any parent or affiliate of the Contractor owning a controlling interest in the Contractor dissolves;

2.5.1.4 The Contractor terminates or suspends its business;

2.5.1.5 The Contractor's corporate existence or good standing in Iowa is suspended, terminated, revoked or forfeited, or any license or certification held by the Contractor related to the Contractor's performance under this Contract is suspended, terminated, revoked, or forfeited;

2.5.1.6 The Contractor has failed to comply with any applicable international, federal, state (including, but not limited to Iowa Code Chapter 8F), or local laws, rules, ordinances, regulations, or orders when performing within the scope of this Contract;

2.5.1.7 The Agency determines or believes the Contractor has engaged in conduct that: (1) has or may expose the Agency or the State to material liability; or (2) has caused or may cause a person's life, health, or safety to be jeopardized;

2.5.1.8 The Contractor infringes or allegedly infringes or violates any patent, trademark, copyright, trade dress, or any other intellectual property right or proprietary right, or the Contractor misappropriates or allegedly misappropriates a trade secret;

2.5.1.9 The Contractor fails to comply with any applicable confidentiality laws, privacy laws, or any provisions of this Contract pertaining to confidentiality or privacy; or

2.5.1.10 Any of the following has been engaged in by or occurred with respect to the Contractor or any corporation, shareholder or entity having or owning a controlling interest in the Contractor:

- Commencing or permitting a filing against it which is not discharged within ninety (90) days, of a case or other proceeding seeking liquidation, reorganization, or other relief with respect to itself or its debts under any bankruptcy, insolvency, or other similar law now or hereafter in effect; or filing an answer admitting the material allegations of a petition filed against it in any involuntary case or other proceeding commenced against it seeking liquidation, reorganization, or other relief under any bankruptcy, insolvency, or other similar law now or hereafter in effect with respect to it or its debts; or consenting to any such relief or to the appointment of or

taking possession by any such official in any voluntary case or other proceeding commenced against it seeking liquidation, reorganization, or other relief under any bankruptcy, insolvency, or other similar law now or hereafter in effect with respect to it or its debts;

- Seeking or suffering the appointment of a trustee, receiver, liquidator, custodian or other similar official of it or any substantial part of its assets;
- Making an assignment for the benefit of creditors;
- Failing, being unable, or admitting in writing the inability generally to pay its debts or obligations as they become due or failing to maintain a positive net worth and such additional capital and liquidity as is reasonably adequate or necessary in connection with the Contractor's performance of its obligations under this Contract; or
- Taking any action to authorize any of the foregoing.

2.5.2 Termination Upon Notice. Following a thirty (30) day written notice, the Agency may terminate this Contract in whole or in part without penalty and without incurring any further obligation to the Contractor. Termination can be for any reason or no reason at all.

2.5.3 Termination Due to Lack of Funds or Change in Law. The Agency shall provide the Contractor with written notice of termination pursuant to this section. Notwithstanding anything in this Contract to the contrary, and subject to the limitations set forth below, the Agency shall have the right to terminate this Contract without penalty and without any advance notice as a result of any of the following:

2.5.3.1 The legislature or governor fail in the sole opinion of the Agency to appropriate funds sufficient to allow the Agency to either meet its obligations under this Contract or to operate as required and to fulfill its obligations under this Contract; or

2.5.3.2 If funds are de-appropriated, reduced, not allocated, or receipt of funds is delayed, or if any funds or revenues needed by the Agency to make any payment hereunder are insufficient or unavailable for any other reason as determined by the Agency in its sole discretion; or

2.5.3.3 If the Agency's authorization to conduct its business or engage in activities or operations related to the subject matter of this Contract is withdrawn or materially altered or modified; or

2.5.3.4 If the Agency's duties, programs or responsibilities are modified or materially altered; or

2.5.3.5 If there is a decision of any court, administrative law judge or an arbitration panel or any law, rule, regulation, or order is enacted, promulgated, or issued that materially or adversely affects the Agency's ability to fulfill any of its obligations under this Contract.

2.5.4 Other remedies. The Agency's right to terminate this Contract shall be in addition to and not exclusive of other remedies available to the Agency, and the Agency shall be entitled to exercise any other rights and pursue any remedies, in law, at equity, or otherwise.

2.5.5 Limitation of the State's Payment Obligations. In the event of termination of this Contract for any reason by either party (except for termination by the Agency pursuant to Section 2.5.1, Termination for Cause by the Agency) the Agency shall pay only those amounts, if any, due and owing to the Contractor hereunder for Deliverables actually and satisfactorily provided in accordance with the provisions of this Contract up to and including the date of termination of this Contract and for which the Agency is obligated to pay pursuant to this Contract; provided however, that in the event the Agency terminates this Contract pursuant to Section 2.5.3, Termination Due to Lack of Funds or Change in Law, the Agency's obligation to pay the Contractor such amounts and other compensation shall be limited by, and subject to, legally available funds. Payment will be made only upon submission of Invoices and proper proof of the Contractor's claim. Notwithstanding the foregoing, this section in no way limits the rights or remedies available to the Agency and shall not be construed

to require the Agency to pay any compensation or other amounts hereunder in the event of the Contractor's breach of this Contract or any amounts withheld by the Agency in accordance with the terms of this Contract. The Agency shall not be liable, under any circumstances, for any of the following:

2.5.5.1 The payment of unemployment compensation to the Contractor's employees;

2.5.5.2 The payment of workers' compensation claims, which occur during the Contract or extend beyond the date on which the Contract terminates;

2.5.5.3 Any costs incurred by the Contractor in its performance of the Contract, including, but not limited to, startup costs, overhead, or other costs associated with the performance of the Contract;

2.5.5.4 Any damages or other amounts associated with the loss of prospective profits, anticipated sales, goodwill, or for expenditures, investments, or commitments made in connection with this Contract; or

2.5.5.5 Any taxes the Contractor may owe in connection with the performance of this Contract, including, but not limited to, sales taxes, excise taxes, use taxes, income taxes, or property taxes.

2.5.6 Contractor's Contract Close-Out Duties. Upon receipt of notice of termination, at expiration of the Contract, or upon request of the Agency (hereafter, "Close-Out Event"), the Contractor shall:

2.5.6.1 Cease work under this Contract and take all necessary or appropriate steps to limit disbursements and minimize costs, and furnish a report within thirty (30) days of the Close-Out Event, describing the status of all work performed under the Contract and such other matters as the Agency may require.

2.5.6.2 Immediately cease using and return to the Agency any property or materials, whether tangible or intangible, provided by the Agency to the Contractor.

2.5.6.3 Cooperate in good faith with the Agency and its employees, agents, and independent contractors during the transition period between the Close-Out Event and the substitution of any replacement service provider.

2.5.6.4 Immediately return to the Agency any payments made by the Agency for Deliverables that were not rendered or provided by the Contractor.

2.5.6.5 Immediately deliver to the Agency any and all Deliverables for which the Agency has made payment (in whole or in part) that are in the possession or under the control of the Contractor or its agents or subcontractors in whatever stage of development and form of recordation such property is expressed or embodied at that time.

2.5.7 Termination for Cause by the Contractor. The Contractor may only terminate this Contract for the breach by the Agency of any material term of this Contract, if such breach is not cured within sixty (60) days of the Agency's receipt of the Contractor's written notice of breach.

2.6 Indemnification.

2.6.1 By the Contractor. The Contractor agrees, to the extent permitted by the Iowa Constitution and laws of the State of Iowa, to indemnify and hold harmless the State and its officers, appointed and elected officials, board and commission members, employees, volunteers, and agents (collectively the "Indemnified Parties"), from any and all costs, expenses, losses, claims, damages, liabilities, settlements, and judgments (including, without limitation, the reasonable value of the time spent by the Attorney General's Office,) and the costs, expenses, and attorneys' fees of other counsel retained by the Indemnified Parties directly or indirectly related to, resulting from, or arising out of this Contract, including but not limited to any claims related to, resulting from, or arising out of:

2.6.1.1 Any breach of this Contract;

2.6.1.2 Any negligent, intentional, or wrongful act or omission of the Contractor or any agent or subcontractor utilized or employed by the Contractor;

2.6.1.3 The Contractor's performance or attempted performance of this Contract, including any agent or subcontractor utilized or employed by the Contractor;

2.6.1.4 Any failure by the Contractor to make all reports, payments, and withholdings required by federal and state law with respect to social security, employee income and other taxes, fees, or costs required by the Contractor to conduct business in the State of Iowa;

2.6.1.5 Any claim of misappropriation of a trade secret or infringement or violation of any intellectual property rights, proprietary rights, or personal rights of any third party, including any claim that any Deliverable or any use thereof (or the exercise of any rights with respect thereto) infringes, violates, or misappropriates any patent, copyright, trade secret, trademark, trade dress, mask work, utility design, or other intellectual property right or proprietary right of any third party.

2.7 Insurance.

2.7.1 Insurance Requirements. At the Contractor's expense, the Contractor and any subcontractor shall maintain insurance in full force and effect covering its work during the entire term of this Contract, which includes any extensions or renewals thereof. Insurance shall be provided through companies licensed by the State of Iowa, through statutorily authorized self-insurance programs, through local government risk pools, or through any combination of these. The Contractor's insurance shall, among other things, be occurrence based and shall insure against any loss or damage resulting from or related to the Contractor's performance of this Contract regardless of the date the claim is filed or expiration of the policy.

2.7.2 Types and Amounts of Insurance Required. Unless otherwise requested by the Agency in writing, the Contractor shall cause to be issued insurance coverages insuring the Contractor and/or subcontractors against all general liabilities, personal injury, property damage, and (where applicable) professional liability in the amount specified in the Special Terms for each occurrence. In addition, the Contractor shall ensure it has any necessary workers' compensation and employer liability insurance as required by Iowa law.

2.7.3 Certificates of Coverage. The Contractor shall submit certificates of the insurance, which indicate coverage and notice provisions as required by this Contract, to the Agency upon execution of this Contract. The Contractor shall maintain all insurance policies required by this Contract in full force and effect during the entire term of this Contract, which includes any extensions or renewals thereof.

2.7.4 Notice of Claim. Contractor shall provide prompt notice to the Agency of any claim related to the contracted services made by a third party. If the claim matures to litigation, the Contractor shall keep the Agency regularly informed of the status of the lawsuit, including any substantive rulings. The Contractor shall confer directly with the Agency about and before any substantive settlement negotiations.

2.8 Ownership and Security of Agency Information.

2.8.1 Ownership and Disposition of Agency Information. Any information either supplied by the Agency to the Contractor, or collected by the Contractor on the Agency's behalf in the course of the performance of this Contract, shall be considered the joint property of the Agency and Contractor ("Information"). No part of the Information and records be disclosed, sold, assigned, leased, or otherwise provided to third parties for any reason other than the provision of health care services by the Region and its subcontractors or commercially

exploited by or on behalf of the Contractor. The Agency and Contractor shall jointly own all Information that may reside within the Contractor's hosting environment and/or equipment/media.

2.8.2 Foreign Hosting and Storage Prohibited. Agency Information shall be hosted and/or stored within the continental United States only.

2.8.3 Access to Information that is Confidential Information. The Contractor's employees, agents, and subcontractors may have access to Information that is Confidential Information to the extent necessary to carry out responsibilities under the Contract. In all instances, access to Information from outside of the United States and its protectorates, either by the Contractor, including a foreign office or division of the Contractor or its affiliates or associates, or any subcontractor, is prohibited.

2.8.4 No Use or Disclosure of Confidential Information. Confidential Information collected, maintained, or used in the course of performance of the Contract shall only be used or disclosed by the Contractor as expressly authorized by law. The Contractor shall immediately report to the Agency any unauthorized use or disclosure of Confidential Information. The Contractor may be held civilly or criminally liable for improper use or disclosure of Confidential Information.

2.8.5 Contractor Breach Notification Obligations. The Contractor agrees to comply with all applicable laws that require the notification of individuals in the event of unauthorized use or disclosure of Confidential Information or other event(s) requiring notification in accordance with applicable law. In the event of a breach of the Contractor's security obligations or other event requiring notification under applicable law, the Contractor agrees to follow Agency directives, which may include assuming responsibility for informing all such individuals in accordance with applicable laws, and to indemnify, hold harmless, and defend the State of Iowa against any claims, damages, or other harm related to such breach.

2.8.6 Compliance of Contractor Personnel. The Contractor and the Contractor's personnel shall comply with the Agency's and the State's security and personnel policies, procedures, and rules, including any procedure which the Agency's personnel, contractors, and consultants are normally asked to follow. The Contractor agrees to cooperate fully and to provide any assistance necessary to the Agency in the investigation of any security incidents and breaches that may involve the Contractor or the Contractor's personnel. All services shall be performed in accordance with State Information Technology security standards and policies as well as Agency security policies and procedures. By way of example only, see Iowa Code 8B.23, and <https://ocio.iowa.gov/home/standards>.

2.8.7 Subpoena. In the event that a subpoena or other legal process is served upon the Contractor for records containing Confidential Information, the Contractor shall promptly notify the Agency and cooperate with the Agency in any lawful effort to protect the Confidential Information.

2.9 Intellectual Property.

2.9.1 Ownership and Assignment of Other Deliverables. The Contractor agrees that the State and the Agency shall become the sole and exclusive owners of all Written Deliverables. The Contractor hereby irrevocably assigns, transfers and conveys to the State and the Agency all right, title and interest in and to all Written Deliverables and all intellectual property rights and proprietary rights arising out of, embodied in, or related to such Written Deliverables, including copyrights, patents, trademarks, trade secrets, trade dress, mask work, utility design, derivative works, and all other rights and interests therein or related thereto. The Contractor represents and warrants that the State and the Agency shall acquire good and clear title to all Written Deliverables, free from any claims, liens, security interests, encumbrances, intellectual property rights, proprietary rights, or other rights or interests of the Contractor or of any third party, including any employee, agent, contractor, subcontractor, subsidiary, or affiliate of the Contractor. The Contractor (and Contractor's employees, agents, contractors, subcontractors, subsidiaries and affiliates) shall not retain any property interests

or other rights in and to the Written Deliverables and shall not use any Written Deliverables, in whole or in part, for any purpose, without the prior written consent of the Agency and the payment of such royalties or other compensation as the Agency deems appropriate. Unless otherwise requested by the Agency, upon completion or termination of this Contract, the Contractor will immediately turn over to the Agency all Written Deliverables not previously delivered to the Agency, and no copies thereof shall be retained by the Contractor or its employees, agents, subcontractors, or affiliates, without the prior written consent of the Agency.

2.9.2 Waiver. To the extent any of the Contractor's rights in any Written Deliverables are not subject to assignment or transfer hereunder, including any moral rights and any rights of attribution and of integrity, the Contractor hereby irrevocably and unconditionally waives all such rights and enforcement thereof and agrees not to challenge the State's rights in and to the Written Deliverables.

2.9.3 Further Assurances. At the Agency's request, the Contractor will execute and deliver such instruments and take such other action as may be requested by the Agency to establish, perfect, or protect the State's rights in and to the Deliverables and to carry out the assignments, transfers and conveyances set forth in Section 2.9, Intellectual Property.

2.9.4 Publications. Prior to completion of all services required by this Contract, the Contractor shall not publish in any format any final report, document, form, or other material developed as a result of this Contract without the express written consent of the Agency. Upon completion of all services required by this Contract, the Contractor may publish or use materials developed as a result of this Contract, subject to confidentiality restrictions, and only after the Agency has had an opportunity to review and comment upon the publication. Any such publication shall contain a statement that the work was done pursuant to a contract with the Agency and that it does not necessarily reflect the opinions, findings, and conclusions of the Agency.

2.10 Warranties.

2.10.1 Construction of Warranties Expressed in this Contract with Warranties Implied by Law.

Warranties made by the Contractor in this Contract, whether: (1) this Contract specifically denominates the Contractor's promise as a warranty; or (2) the warranty is created by the Contractor's affirmation or promise, by a description of the Deliverables to be provided, or by provision of samples to the Agency, shall not be construed as limiting or negating any warranty provided by law, including without limitation, warranties that arise through the course of dealing or usage of trade. The warranties expressed in this Contract are intended to modify the warranties implied by law only to the extent that they expand the warranties applicable to the Deliverables provided by the Contractor. With the exception of Subsection 2.10.3, the provisions of this section apply during the Warranty Period as defined in the Contract Declarations and Execution Section.

2.10.2 Contractor represents and warrants that:

2.10.2.1 All Deliverables shall be wholly original with and prepared solely by the Contractor; or it owns, possesses, holds, and has received or secured all rights, permits, permissions, licenses, and authority necessary to provide the Deliverables to the Agency hereunder and to assign, grant and convey the rights, benefits, licenses, and other rights assigned, granted, or conveyed to the Agency hereunder or under any license agreement related hereto without violating any rights of any third party;

2.10.2.2 The Contractor has not previously and will not grant any rights in any Deliverables to any third party that are inconsistent with the rights granted to the Agency herein; and

2.10.2.3 The Agency shall peacefully and quietly have, hold, possess, use, and enjoy the Deliverables without suit, disruption, or interruption.

2.10.3 The Contractor represents and warrants that:

2.10.3.1 The Deliverables (and all intellectual property rights and proprietary rights arising out of, embodied in, or related to such Deliverables); and

2.10.3.2 The Agency's use of, and exercise of any rights with respect to, the Deliverables (and all intellectual property rights and proprietary rights arising out of, embodied in, or related to such Deliverables), do not and will not, under any circumstances, misappropriate a trade secret or infringe upon or violate any copyright, patent, trademark, trade dress or other intellectual property right, proprietary right or personal right of any third party. The Contractor further represents and warrants there is no pending or threatened claim, litigation, or action that is based on a claim of infringement or violation of an intellectual property right, proprietary right or personal right or misappropriation of a trade secret related to the Deliverables. The Contractor shall inform the Agency in writing immediately upon becoming aware of any actual, potential, or threatened claim of or cause of action for infringement or violation of an intellectual property right, proprietary right, or personal right or misappropriation of a trade secret. If such a claim or cause of action arises or is likely to arise, then the Contractor shall, at the Agency's request and at the Contractor's sole expense:

- a. Procure for the Agency the right or license to continue to use the Deliverable at issue;
- b. Replace such Deliverable with a functionally equivalent or superior Deliverable free of any such infringement, violation, or misappropriation;
- c. Modify or replace the affected portion of the Deliverable with a functionally equivalent or superior Deliverable free of any such infringement, violation, or misappropriation; or
- d. Accept the return of the Deliverable at issue and refund to the Agency all fees, charges, and any other amounts paid by the Agency with respect to such Deliverable. In addition, the Contractor agrees to indemnify, defend, protect, and hold harmless the State and its officers, directors, employees, officials, and agents as provided in the Indemnification Section of this Contract, including for any breach of the representations and warranties made by the Contractor in this section.

The warranty provided in this Subsection 2.10.3 shall be perpetual, shall not be subject to the contractual Warranty Period, and shall survive termination of this Contract. The foregoing remedies provided in this subsection shall be in addition to and not exclusive of other remedies available to the Agency and shall survive termination of this Contract.

2.10.4 The Contractor represents and warrants that the Deliverables shall:

2.10.4.1 Be free from material Deficiencies; and

2.10.4.2 Meet, conform to, and operate in accordance with all Specifications and in accordance with this Contract during the Warranty Period, as defined in the Contract Declarations and Execution Section. During the Warranty Period the Contractor shall, at its expense, repair, correct or replace any Deliverable that contains or experiences material Deficiencies or fails to meet, conform to or operate in accordance with Specifications within five (5) Business Days of receiving notice of such Deficiencies or failures from the Agency or within such other period as the Agency specifies in the notice. In the event the Contractor is unable to repair, correct, or replace such Deliverable to the Agency's satisfaction, the Contractor shall refund the fees or other amounts paid for the Deliverables and for any services related thereto. The foregoing shall not constitute an exclusive remedy under this Contract, and the Agency shall be entitled to pursue any other available contractual, legal, or equitable remedies. The Contractor shall be available at all reasonable times to assist the Agency with questions, problems, and concerns about the Deliverables, to inform the Agency promptly of any known Deficiencies in any Deliverables, repair and correct any Deliverables not performing in accordance with the warranties contained in this Contract, notwithstanding that such Deliverables may have been accepted by the Agency, and provide the Agency with all necessary materials with respect to such repaired or corrected Deliverable.

2.10.5 The Contractor represents, warrants and covenants that all services to be performed under this Contract shall be performed in a professional, competent, diligent, and workmanlike manner by knowledgeable, trained, and qualified personnel, all in accordance with the terms and Specifications of this Contract and the standards of

performance considered generally acceptable in the industry for similar tasks and projects. In the absence of a Specification for the performance of any portion of this Contract, the parties agree that the applicable Specification shall be the generally accepted industry standard. So long as the Agency notifies the Contractor of any services performed in violation of this standard, the Contractor shall re-perform the services at no cost to the Agency, such that the services are rendered in the above-specified manner, or if the Contractor is unable to perform the services as warranted, the Contractor shall reimburse the Agency any fees or compensation paid to the Contractor for the unsatisfactory services.

2.10.6 The Contractor represents and warrants that the Deliverables will comply with all Applicable Law.

2.10.7 Obligations Owed to Third Parties. The Contractor represents and warrants that all obligations owed to third parties with respect to the activities contemplated to be undertaken by the Contractor pursuant to this Contract are or will be fully satisfied by the Contractor so that the Agency will not have any obligations with respect thereto.

2.11 Acceptance of Deliverables.

2.11.1 Acceptance of Written Deliverables. For the purposes of this section, written Deliverables means documents including, but not limited to project plans, planning documents, reports, or instructional materials including the ASBP, the Annual Report, the Policy and Procedure Manual, and Quarterly Reports (“Written Deliverables”). Although the Agency determines what Written Deliverables are subject to formal Acceptance, this section generally does not apply to routine progress or financial reports. Absent more specific Acceptance Criteria in the Special Terms, following delivery of any Written Deliverable pursuant to the Contract, the Agency will notify the Contractor whether or not the Deliverable meets contractual specifications and requirements. Written Deliverables shall not be considered accepted by the Agency, nor does the Agency have an obligation to pay for such Deliverables, unless and until the Agency has notified the Contractor of the Agency’s Final Acceptance of the Written Deliverables. In all cases, any statements included in such Written Deliverables that alter or conflict with any contractual requirements shall in no way be considered as changing the contractual requirements unless and until the parties formally amend the Contract.

2.11.2 Notice of Acceptance and Future Deficiencies. The Contractor’s receipt of any notice of Acceptance, including Final Acceptance, with respect to any Deliverable shall not be construed as a waiver of any of the Agency’s rights to enforce the terms of this Contract or require performance in the event the Contractor breaches this Contract or any Deficiency is later discovered with respect to such Deliverable.

2.12 Contract Administration.

2.12.1 Independent Contractor. The status of the Contractor shall be that of an independent contractor. The Contractor, its employees, agents, and any subcontractors performing under this Contract are not employees or agents of the State or any agency, division, or department of the State simply by virtue of work performed pursuant to this Contract. Neither the Contractor nor its employees shall be considered employees of the Agency or the State for federal or state tax purposes simply by virtue of work performed pursuant to this Contract. The Agency will not withhold taxes on behalf of the Contractor (unless required by law).

2.12.2 Compliance with the Law; Nondiscrimination in Employment. The Contractor, its employees, agents, and subcontractors shall comply at all times with all Applicable Law. All such Applicable Law is incorporated into this Contract as of the effective date of the Applicable Law. The Contractor and Agency expressly reject any proposition that future changes to Applicable Law are inapplicable to this Contract and the Contractor’s provision of Deliverables and/or performance in accordance with this Contract. When providing Deliverables pursuant to this Contract the Contractor, its employees, agents, and subcontractors shall comply with all Applicable Law.

2.12.3.1 The Contractor, its employees, agents, and subcontractors shall not engage in discriminatory employment practices which are forbidden by Applicable Law. Upon the State's written request, the Contractor shall submit to the State a copy of its affirmative action plan, containing goals and time specifications, and non-discrimination and accessibility plans and policies regarding services to clients as required under 11 Iowa Admin. Code chapter 121.

2.12.3.2 The Contractor, its employees, agents, and subcontractors shall also comply with all Applicable Law regarding business permits and licenses that may be required to carry out the work performed under this Contract.

2.12.4.1 In the event the Contractor contracts with third parties for the performance of any of the Contractor obligations under this Contract as set forth in Section 2.12.9, Use of Third Parties, the Contractor shall take such steps as necessary to ensure such third parties are bound by the terms and conditions contained in this section.

2.12.4.2 Notwithstanding anything in this Contract to the contrary, the Contractor's failure to fulfill any requirement set forth in this section shall be regarded as a material breach of this Contract and the State may cancel, terminate, or suspend in whole or in part this Contract. The State may further declare the Contractor ineligible for future state contracts in accordance with authorized procedures or the Contractor may be subject to other sanctions as provided by law or rule.

2.12.5 Procurement. The Contractor shall use procurement procedures that comply with all applicable federal, state, and local laws and regulations.

2.12.6 Non-Exclusive Rights. This Contract is not exclusive. The Agency reserves the right to select other contractors to provide Deliverables similar or identical to those described in the Scope of Work during the entire term of this Contract, which includes any extensions or renewals thereof.

2.12.7 Amendments. With the exception of the Contract end date, which may be extended in the Agency's sole discretion, this Contract may only be amended by mutual written consent of the parties. Amendments shall be executed on a form approved by the Agency that expressly states the intent of the parties to amend this Contract. This Contract shall not be amended in any way by use of terms and conditions in an Invoice or other ancillary transactional document. To the extent that language in a transactional document conflicts with the terms of this Contract, the terms of this Contract shall control.

2.12.8 No Third Party Beneficiaries. There are no third party beneficiaries to this Contract. This Contract is intended only to benefit the State and the Contractor.

2.12.9 Use of Third Parties. The Agency acknowledges that the Contractor may contract with third parties for the performance of any of the Contractor's obligations under this Contract. The Contractor may enter into contracts to complete the project provided that the Contractor remains responsible for all Deliverables provided under this Contract. All restrictions, obligations, and responsibilities of the Contractor under this Contract shall also apply to the subcontractors and the Contractor shall include in all of its subcontracts a clause that so states. The Agency shall have the right to request the removal of a subcontractor from the Contract for good cause.

2.12.10 Choice of Law and Forum. The laws of the State of Iowa shall govern and determine all matters arising out of or in connection with this Contract without regard to the conflict of law provisions of Iowa law. Any and all litigation commenced in connection with this Contract shall be brought and maintained solely in Polk County District Court for the State of Iowa, Des Moines, Iowa, or in the United States District Court for the Southern District of Iowa, Central Division, Des Moines, Iowa, wherever jurisdiction is appropriate. This provision shall not be construed as waiving any immunity to suit or liability including without limitation sovereign immunity in State or Federal court, which may be available to the Agency or the State of Iowa.

2.12.11 Assignment and Delegation. The Contractor may not assign, transfer, or convey in whole or in part this Contract without the prior written consent of the Agency. For the purpose of construing this clause, a transfer of a controlling interest in the Contractor shall be considered an assignment. The Contractor may not delegate any of its obligations or duties under this Contract without the prior written consent of the Agency. The Contractor may not assign, pledge as collateral, grant a security interest in, create a lien against, or otherwise encumber any payments that may or will be made to the Contractor under this Contract.

2.12.12 Integration. This Contract represents the entire Contract between the parties. The parties shall not rely on any representation that may have been made which is not included in this Contract.

2.12.13 No Drafter. No party to this Contract shall be considered the drafter of this Contract for the purpose of any statute, case law, or rule of construction that would or might cause any provision to be construed against the drafter.

2.12.14 Headings or Captions. The paragraph headings or captions used in this Contract are for identification purposes only and do not limit or construe the contents of the paragraphs.

2.12.15 Not a Joint Venture. Nothing in this Contract shall be construed as creating or constituting the relationship of a partnership, joint venture, (or other association of any kind or agent and principal relationship) between the parties hereto. No party, unless otherwise specifically provided for herein, has the authority to enter into any contract or create an obligation or liability on behalf of, in the name of, or binding upon another party to this Contract.

2.12.16 Joint and Several Liability. If the Contractor is a joint entity, consisting of more than one individual, partnership, corporation, or other business organization, all such entities shall be jointly and severally liable for carrying out the activities and obligations of this Contract, for any default of activities and obligations, and for any fiscal liabilities.

2.12.17 Supersedes Former Contracts or Agreements. This Contract supersedes all prior contracts or agreements between the Agency and the Contractor for the Deliverables to be provided in connection with this Contract. The parties specifically agree this section shall have no effect on any existing DHS approved Annual Service and Budget Plan or Policy and Procedure Documents.

2.12.18 Waiver. Failure by either party at any time to require performance by the other party or to claim a breach of any provision of the Contract shall not be construed as affecting any subsequent right to require performance or to claim a breach.

2.12.19 Notice. Any notices required by the Contract shall be given in writing by registered or certified mail, return receipt requested, by receipted hand delivery, by Federal Express, courier or other similar and reliable carrier which shall be addressed to each party's Contract Manager as set forth in the Contract Declarations and Execution Section. From time to time, the parties may change the name and address of a party designated to receive notice. Such change of the designated person shall be in writing to the other party. Each such notice shall be deemed to have been provided:

- At the time it is actually received in the case of hand delivery;
- Within one (1) day in the case of overnight delivery, courier or services such as Federal Express with guaranteed next-day delivery; or
- Within five (5) days after it is deposited in the U.S. Mail.

2.12.20 Cumulative Rights. The various rights, powers, options, elections, and remedies of any party provided in this Contract, shall be construed as cumulative and not one of them is exclusive of the others or exclusive of

any rights, remedies or priorities allowed either party by law, and shall in no way affect or impair the right of any party to pursue any other equitable or legal remedy to which any party may be entitled.

2.12.21 Severability. If any provision of this Contract is determined by a court of competent jurisdiction to be invalid or unenforceable, such determination shall not affect the validity or enforceability of any other part or provision of this Contract.

2.12.22 Time is of the Essence. Time is of the essence with respect to the Contractor's performance of the terms of this Contract. The Contractor shall ensure that all personnel providing Deliverables to the Agency are responsive to the Agency's requirements and requests in all respects.

2.12.23 Authorization. The Contractor represents and warrants that:

2.12.23.1 It has the right, power, and authority to enter into and perform its obligations under this Contract.

2.12.23.2 It has taken all requisite action (corporate, statutory, or otherwise) to approve execution, delivery, and performance of this Contract and this Contract constitutes a legal, valid, and binding obligation upon itself in accordance with its terms.

2.12.24 Successors in Interest. All the terms, provisions, and conditions of the Contract shall be binding upon and inure to the benefit of the parties hereto and their respective successors, assigns, and legal representatives.

2.12.25 Records Retention and Access.

2.12.25.1 Financial Records. The Contractor shall maintain accurate, current, and complete records of the financial activity of this Contract which sufficiently and properly document financial activity during the entire term of this Contract, which includes any extensions or renewals thereof, and for a period of at least seven (7) years following the date of final payment or completion of any required audit (whichever is later). If any litigation, claim, negotiation, audit, or other action involving the records has been started before the expiration of the seven (7) year period, the records must be retained until completion of the action and resolution of all issues which arise from it, or until the end of the regular seven (7) year period, whichever is later. The Contractor shall permit the Agency, the Auditor of the State of Iowa or any other authorized representative of the State and where federal funds are involved, the Comptroller General of the United States or any other authorized representative of the United States government, to access and examine, audit, excerpt and transcribe any directly pertinent books, documents, papers, electronic or optically stored and created records, or other records of the Contractor relating to orders, Invoices or payments, or any other Documentation or materials pertaining to this Contract, wherever such records may be located. The Contractor shall not impose a charge for audit or examination of the Contractor's books and records. Based on the audit findings, the Agency reserves the right to address the Contractor's board or other managing entity regarding performance and expenditures. When state or federal law or the terms of this Contract require compliance with the OMNI Circular, OMB Uniform Guidance: Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards or other similar provision addressing proper use of government funds, the Contractor shall comply with these additional records retention and access requirements:

2.12.25.1.1 Records of financial activity shall include records that adequately identify the source and application of funds. When the terms of this Contract require matching funds, cash contributions made by the Contractor and third-party in-kind (property or service) contributions, these funds must be verifiable from the Contractor's records. These records must contain information pertaining to contract amount, obligations, unobligated balances, assets, liabilities, expenditures, income, and third-party reimbursements.

2.12.25.1.2 The Contractor shall maintain accounting records supported by source documentation that may include but are not limited to cancelled checks, paid bills, payroll, time and attendance records, and contract award documents.

2.12.25.1.3 The Contractor, in maintaining project expenditure accounts, records and reports, shall make any necessary adjustments to reflect refunds, credits, underpayments or overpayments, as well as any adjustments resulting from administrative or compliance reviews and audits. Such adjustments shall be set forth in the financial reports filed with the Agency.

2.12.25.1.4 The Contractor shall maintain a sufficient record keeping system to provide the necessary data for the purposes of planning, monitoring, and evaluating its program.

2.12.25.2 All subcontracts shall include a provision stating subcontracts retain all non-medical and medical client records for a period of seven (7) years from the last date of service for each patient; or in the case of a minor patient or client, for a period consistent with that established by Iowa Code § 614.1(9), whichever is greater.

2.12.26 Audits.

2.12.26.1 The Agency may require, at any time and at its sole discretion, that recipients of non-federal and/or federal funds have an audit performed. The Contractor shall submit one (1) copy of the audit report to the Agency within thirty (30) days of its issuance, unless specific exemption is granted in writing by the Agency. The Contractor shall submit with the audit report a copy of the separate letter to management addressing a deficiency in internal control and/or material findings, if provided by the auditor. The Contractor may be required to comply with other prescribed compliance and review procedures.

2.12.26.2 The Contractor shall be solely responsible for the cost of any required audit unless otherwise agreed in writing by the Agency.

2.12.26.3 Reimbursement of Audit Costs. If the Auditor of the State of Iowa notifies the Agency of an issue or finding involving the Contractor's noncompliance with laws, rules, regulations, and/or contractual agreements governing the funds distributed under this Contract, the Contractor shall bear the cost of the Auditor's review and any subsequent assistance provided by the Auditor to determine compliance. The Contractor shall reimburse the Agency for any costs the Agency pays to the Auditor for such review or audit.

2.12.27 Staff Qualifications and Background Checks. The Contractor shall be responsible for assuring that all persons, whether they are employees, agents, subcontractors, or anyone acting for or on behalf of the Contractor, are properly licensed, certified, or accredited as required under applicable state law and the Iowa Administrative Code. The Contractor shall provide standards for service providers who are not otherwise licensed, certified, or accredited under state law or the Iowa Administrative Code.

The Agency reserves the right to conduct and/or request the disclosure of criminal history and other background investigation of the Contractor, its officers, directors, shareholders, and the Contractor's staff, agents, or subcontractors retained by the Contractor for the performance of Contract services.

2.12.28 Solicitation. The Contractor represents and warrants that no person or selling agency has been employed or retained to solicit and secure this Contract upon an agreement or understanding for commission, percentage, brokerage, or contingency excepting bona fide employees or selling agents maintained for the purpose of securing business.

2.12.29 Obligations Beyond Contract Term. All obligations of the Agency and the Contractor incurred or existing under this Contract as of the date of expiration or termination will survive the expiration or termination

of this Contract. Contract sections that survive include, but are not necessarily limited to, the following: (1) Section 2.4.2, Erroneous Payments and Credits; (2) Section 2.5.5, Limitation of the State's Payment Obligations; (3) Section 2.5.6, Contractor's Contract Close-Out Duties; 4) Section 2.6, Indemnification, and all subparts thereof; regardless of the date any potential claim is made or discovered by the Agency or any other Identified Party; (5) Section 2.8, Ownership and Security of Agency Information, and all subparts thereof; (6) Section 2.9, Intellectual Property, and all subparts thereof; (7) Section 2.12.10, Choice of Law and Forum; (8) Section 2.12.16, Joint and Several Liability; (9) Section 2.12.20, Cumulative Rights; (10) Section 2.12.24 Successors In Interest; (11) Section 2.12.25, Records Retention and Access, and all subparts thereof; (12) Section 2.12.26, Audits; (13) Section 2.12.34, Repayment Obligation and (14) Section 2.12.37, Use of Name or Intellectual Property.

2.12.30 Counterparts. The parties agree that this Contract has been or may be executed in several counterparts, each of which shall be deemed an original and all such counterparts shall together constitute one and the same instrument.

2.12.31 Delays or Potential Delays of Performance. Whenever the Contractor encounters any difficulty which is delaying or threatens to delay the timely performance of this Contract, including but not limited to potential labor disputes, the Contractor shall immediately give notice thereof in writing to the Agency with all relevant information with respect thereto. Such notice shall not in any way constitute a basis for an extension of the delivery schedule or be construed as a waiver by the Agency or the State of any rights or remedies to which either is entitled by law or pursuant to provisions of this Contract. Failure to give such notice, however, may be grounds for denial of any request for an extension of the delivery schedule because of such delay. Furthermore, the Contractor will not be excused from failure to perform that is due to a Force Majeure unless and until the Contractor provides notice pursuant to this provision.

2.12.32 Delays or Impossibility of Performance Based on a Force Majeure. Neither party shall be in default under the Contract if performance is prevented, delayed, or made impossible to the extent that such prevention, delay, or impossibility is caused by a force majeure. The term "force majeure" as used in this Contract includes an event that no human foresight could anticipate or which if anticipated, is incapable of being avoided. Circumstances must be abnormal and unforeseeable, so that the consequences could not have been avoided through the exercise of all due care, such as acts of God, war, civil disturbance and other similar causes. The delay or impossibility of performance must be beyond the control and without the fault or negligence of the parties. "Force majeure" does not include: financial difficulties of the Contractor or any parent, subsidiary, affiliated or associated company of the Contractor; claims that restrict the Contractor's ability to deliver the Deliverables contemplated by this Contract; strikes; labor unrest; or supply chain disruptions.

If a delay results from a subcontractor's conduct, negligence or failure to perform, the Contractor shall not be excused from compliance with the terms and obligations of the Contract unless the subcontractor or supplier is prevented from timely performance by a Force Majeure as defined in this Contract.

If a Force Majeure delays or prevents the Contractor's performance, the Contractor shall immediately use its best efforts to directly provide alternate, and to the extent possible, comparable performance. Comparability of performance and the possibility of comparable performance shall be determined solely by the Agency.

The party seeking to exercise this provision and not perform or delay performance pursuant to a Force Majeure shall immediately notify the other party of the occurrence and reason for the delay. The parties shall make every effort to minimize the time of nonperformance and the scope of work not being performed due to the unforeseen events. Dates by which performance obligations are scheduled to be met will be extended only for a period of time equal to the time lost due to any delay so caused.

2.12.33 Right to Address the Board of Directors or Other Managing Entity. The Agency reserves the right to address the Contractor's Regional Governing Board regarding performance, expenditures, and any other issue the Agency deems appropriate.

2.12.34 Repayment Obligation. In the event that any State and/or federal funds are deferred and/or disallowed as a result of any audits or expended in violation of the laws applicable to the expenditure of such funds, the Contractor shall be liable to the Agency for the full amount of any claim disallowed and for all related penalties incurred. The requirements of this paragraph shall apply to the Contractor as well as any subcontractors.

2.12.35 Immunity from Liability. Every person who is a party to the Contract is hereby notified and agrees that the State, the Agency, and all of their employees, agents, successors, and assigns are immune from liability and suit for or from the Contractor's and/or subcontractors' activities involving third parties and arising from the Contract.

2.12.36 Public Records. The laws of the State require procurement and contract records to be made public unless otherwise provided by law.

2.12.37 Use of Name or Intellectual Property. The Contractor agrees it will not use the Agency and/or State's name or any of their intellectual property, including but not limited to, any State, state agency, board or commission trademarks or logos in any manner, including commercial advertising or as a business reference, without the expressed prior written consent of the Agency and/or the State.

2.12.38 Taxes. The State is exempt from Federal excise taxes, and no payment will be made for any taxes levied on the Contractor's employees' wages. The State is exempt from State and local sales and use taxes on the Deliverables.

2.12.39 No Minimums Guaranteed. The Contract does not guarantee any minimum level of purchases or any minimum amount of compensation.

2.12.40 Conflict of Interest. The Contractor represents, warrants, and covenants that no relationship exists or will exist during the Contract period between the Contractor and the Agency that is a conflict of interest. No employee, officer, or agent of the Contractor or subcontractor shall participate in the selection or in the award or administration of a subcontract if a conflict of interest, real or apparent, exists. The provisions of Iowa Code chapter 68B shall apply to this Contract. The Contractor shall establish safeguards to prevent employees, consultants, or members of governing bodies from using their positions for purposes that are, or give the appearance of being, motivated by the desire for private gain for themselves or others with whom they have family, business, or other ties.

In the event the Contractor becomes aware of any circumstances that may create a conflict of interest the Contractor shall immediately take such actions to mitigate or eliminate the risk of harm caused by the conflict or appearance of conflict. The Contractor shall promptly, fully disclose and notify the Agency of any circumstances that may arise that may create a conflict of interest or an appearance of conflict of interest. Such notification shall be submitted to the Agency in writing within seven (7) Business Days after the conflict or appearance of conflict is discovered.

In the event the Agency determines that a conflict or appearance of a conflict exists, the Agency may take any action that the Agency determines is necessary to mitigate or eliminate the conflict or appearance of a conflict. Such actions may include, but are not limited to:

2.12.40.1 Exercising any and all rights and remedies under the Contract, up to and including terminating the Contract with or without cause; or

2.12.40.2 Directing the Contractor to implement a corrective action plan within a specified time frame to mitigate, remedy and/or eliminate the circumstances which constitute the conflict of interest or appearance of conflict of interest; or

2.12.40.3 Taking any other action the Agency determines is necessary and appropriate to ensure the integrity of the contractual relationship and the public interest.

The Contractor shall be liable for any excess costs to the Agency as a result of the conflict of interest.

2.12.41 Certification Regarding Sales and Use Tax. By executing this Contract, the Contractor certifies it is either (1) registered with the Iowa Department of Revenue, collects, and remits Iowa sales and use taxes as required by Iowa Code chapter 423; or (2) not a “retailer” or a “retailer maintaining a place of business in this state” as those terms are defined in Iowa Code § 423.1(42) and (43). The Contractor also acknowledges that the Agency may declare the Contract void if the above certification is false. The Contractor also understands that fraudulent certification may result in the Agency or its representative filing for damages for breach of contract.

SECTION 3: CONTINGENT TERMS FOR SERVICE CONTRACTS

3.2 Reserved. (*Business Associate Agreement*)

SPECIAL CONTRACT ATTACHMENTS

The Special Contract Attachments in this section are a part of the Contract.



I, Mary McKinnell, CSS CEO, and all signatories jointly and severally certify that:

1. The region's ending fund balance at the conclusion of the most recently completed fiscal year was \$ \$12,735,425.00 as our best estimate. This number does not reflect the approximate 30% that is due to the regions that parted from the CSS region on June 30, 2021. It is also important to note that the audit for 2021 has not been performed as of this date.
2. Based on my knowledge, this reporting of ending fund balance is true, accurate, complete, and prepared from verifiable financial records of the MHDS region.
3. The region's governing board approved on December 1, 2021 this ending fund balance submission believing it to be true and accurate.

Signature & Printed name

Mary McKinnell
Regional CEO

Date

Signature & Printed name

Craig White
Chairperson of the Regional Governing Board

Date

SERVING PEOPLE IN THE FOLLOWING IOWA COUNTIES

Allamakee County	Chickasaw County	Fayette County	Mitchell County
Black Hawk County	Clayton County	Floyd County	Tama County
Butler County	Grundy County	Howard County	Winneshiek County