Contra Costa
Health Services

CONTRA COSTA COUNTY
MENTAL HEALTH
COMMISSION

1340 Arnold Drive, Suite 200
Martinez, California 94553
Ph (925) 957-5140
Fax (925) 957-5156
ccmentalhealth.org/mhc

The Mission Statement of the MHSA/Finance Committee: In accordance with our mandated duties of Welfare & Institutions Code 5604, and aligned with the Mental Health Commission's MHSA Guiding Principles, and the intent and purpose of the law, the MHSA/Finance Committee will work in partnership with all stakeholders, all community-based organizations and County providers to review and assess system integration and transformation in a transparent and accountable manner

MHSA/Finance Committee Meeting

Thursday October 19, 2017 ♦ 1:00-3:00 pm

2425 Bisso Lane, Concord

Second floor conference room

AGENDA

I. Call to order/Introductions

II. Public Comment

III. Commissioner Comments

IV. Chair Announcements

V. APPROVE Minutes from September 21, 2017 meeting

VI. DISCUSS the network providers and services – with Katy White MFT, Care Management Unit and ACCESS Line Program Manager

VII. DISCUSS and identify budget questions for meeting with Chief Financial Officer on November 16.

VIII. DISCUSS Committee accomplishments in 2017

IX. DISCUSS Committee goals for 2018

X. DISCUSS Program Reviews, attached for : C.O.P.E and Lincoln

XI. Adjourn

In accordance with the Brown Act, if a member of the public addresses an item not on the agenda, no response, discussion or action on the item may occur. In the interest of time and equal opportunity, speakers are requested to observe a 3-minute time limit.
If special accommodations are required to attend any meeting, due to a disability, please contact the Executive Assistant of the Mental Health Commission, at: (925) 957-5140

MHSA-FINANCE Committee
MONTHLY MEETING MINUTES
September 21, 2017 – First Draft

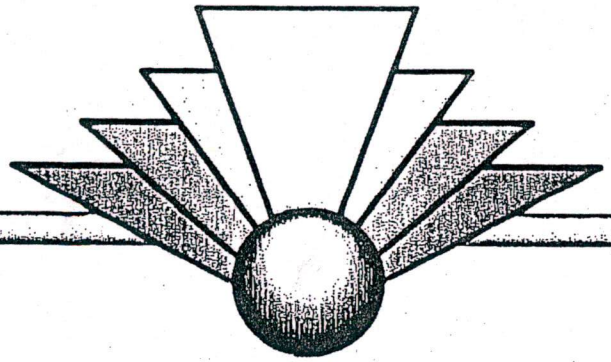
	Agenda Item / Discussion	Action / Follow-Up
I.	**Call to Order / Introductions** Vice Chair, Doug Dunn, called the meeting to order at 1:09 pm. **Commissioners Present**: Chair- Lauren Rettagliata, District II Vice-Chair-Douglas Dunn, District III Sam Yoshioka, District IV Duane Chapman, District I Diana MaKieve, District II (arrived @1:30pm) **Commissioners Absent**: **none** **Other Attendees**: Margaret Netherby, NAMI representative (arrived @1:16pm) Erika Raulston, family member (*submitted application for MHC to COB) Leslie May, family member (*submitted application for MHC to COB) Teresa Pasquini, family member Adam Down, Manager for BHS Admin Jill Ray, Field Representative, District II Liza A. Molina-Huntley, Executive Assistant	**Executive Assistant:** • **Transfer recording to computer.** • **Update Committee attendance**
II.	**Public comments**: • Two public members are interested in becoming Commissioners for Contra Costa County. Both members were Mental Health Commissioners for Alameda County and have experience working in the mental health field and acknowledge the current crisis in behavioral and mental health, which affects all ages.	
III.	**Commissioners comments:** • A request was made to clarify who will be responsible for explaining the financial documents included in the meeting packet; along with the County's budget. • Training needed and requested, from the County's Financial Officer (CFO), regarding the overall budget for the Behavioral and Mental Health Divisions. • It is important to gain better knowledge of the budget and prepare questions, collectively as a Committee, for the CFO • The "Graham-Cassidy" bill is a proposed legislation that states that behavioral health or mental health treatment is not considered an entitlement, unlike other forms of medical care and if passed, may have a negative impact in care in California's mental health budget. Attendees should contact their government officials to vote against the bill.	
IV.	**Chair announcements/comments:** • NAMI will host a general meeting on 9/21/17 from 7-9pm; presenter Dr. Steven Seager, a Psychiatrist at Napa State hospital, will discuss his book and upcoming film "Shattered Families" and the second film, "Road Map". • NAMI – on Thursday October 19, NAMI will hold a "Special General Meeting" to show Dr. Seager's film "Road Map," at 7pm, John Muir Concord 2500 East Street	

	• NAMI in Motion Walk will be on Saturday October 7, from 9am to noon, starting at Pleasant Hill Park 147 Gregory Lane in Pleasant Hill. Everyone is welcome.	
V.	**Approve minutes from August 17, 2017 meeting** **MOTION to approve minutes made by Sam , seconded by Duane** **Corrections to minutes noted and corrected** **VOTE: 4-0-0** **YAYS: Lauren, Duane, Doug and Diana** **NAYS: none ABSTAIN: none ABSENT: none**	***Executive Assistant Correct minutes and post finalized minutes.**
VI.	**REVIEW 2017 Committee goals and DISCUSS the areas of focus in order to obtain the desired goals** • Goals need to be more specific and clear • Language of goals needs to be revised to be more comprehensive • Goals for 2017 will be sent to Executive Assistant and attached to the October meeting packet • Forward agenda item for the October meeting on 10/19/17, from 1-3pm	*** Chair will send 2017 goals to EA to attach to the October meeting packet**
VII.	**REVIEW updated contract list provided by Adam Down** • Handout provided, of most recent contract list, will be included in meeting packet for October. The contract list is divided by: adults, children's, Board and Care, Emergency Board and Care, MHSA Prevention and Early Intervention (PEI), Full Service Partnerships, Targeted Programs, contract doctor's and business services and trainings, (done for workforce development or consultants). Contract list can be provided on an annual basis, since they are renewed annually. Psychiatric facilities for acute care are included in the contract list. The "Revision" column refers to the order of the contract itself, for referencing purposes • Noted that there are discrepancies in the amount of contracts, comparison to the division's budget • Some of the contracted amounts may not be relevant to the projected budget due to the timing of the release of information. The contract may have up to a certain amount on the budget, may not be fully paid at the time the contract list was gathered. It is not a document that is concurrent in time with the budget document, used for completely separate purposes. The stated amounts of the contract are payment limits. • Move to the October 19 meeting to be discussed further by a staff representative in the Contract department or a representative from the Finance Office. • Request an explanation be given, along with the contract list, to clarify its purpose • Clarification of the number of beds being utilized at each location, if possible. Noted that all beds are being utilized, at most times. • Network providers have not been included in the list. Another representative will be able to discuss the other areas- Katie White representative from Mental Health Services	***see attachment and explanation for contract list** ***EA will contact Katie White to assist in providing information regarding the Network Providers**
VIII.	**DISCUSS regarding the Contra Costa County Budget for Mental Health. Identify areas of interest and prepare questions for future discussion with Contra Costa County's Finance Department representative.** • **To view or obtain a copy of the fiscal budget copy and paste the link: http://www.cccounty.us/DocumentCenter/View/45595 or to view or print a copy of the 2017-2018 Recommended budget, copy and paste the link: http://www.contracosta.ca.gov/DocumentCenter/View/45407**	***Vice Chair will provide budget documentation for 4C** ***Chair will forward the timetable and list of documents, used in**

• **Duplication of documents in packet were due to information requested and sent for packet** • Purpose for going through the documentation, in the links provided above and provided in the packet, is to identify the intelligent questions to ask the County Finance Office representatives when the attend the Committee meeting in November, December at the very latest. • Although the information is not current, it serves as useful background information to prepare the budget foundation and determine how can the Mental Health Commission can advise in preparing budgets going forward, for the Behavioral Health Services department • The summary for 2013-2014, referring to several programs: Napa State hospital, managed care inpatient costs (a question to be raised with the County's Finance Office) the amount stated, is not the actual costs for 4C, (4C has a budget of approximately $10 million). The documentation referencing the 4C budget will be brought to the October 19 meeting. Regarding the 4C budget, there is uncertainty where the funding streams are from. • Attendants would like more current budget data. The data provided was for 2013-2014. Several requests were made, since 2013-2014, to the County's Financial Office, to provide current budget data. Another request will be sent to obtain current budget documents for 2016 and to request that a representative from the CFO to be present at the meeting , on November 16, to review and discuss the current budget data • Request that the County Financial Office provide the entire and current budget, for the Behavioral and Mental Health, and a representative to review and discuss the document. • Some of the financial documents are available on line • Upon receiving all the updated budget documentation and explanations, the MHSA/Finance Committee will forward and update the full Commission at the Mental Health Commission's December meeting • Previous procedures and protocols, set in prior years to obtain financial documentation, were created. Lists of documents were created, by the MHSA/Finance Committee that was deemed pertinent to review and discussion; along with a calendar that gave timetables for the Commission to follow. The previous structure allowed the Committee to obtain documents in a timely manner and helped the members set annual goals. • There is a need for continuity of current data and will inquire with CFO regarding establishing a timetable to receive current documents on an ongoing basis and set meetings with CFO to review and discuss on an quarterly or semi-annual basis, in accordance with budget timelines. • The MHSA/Finance Committee will update the full Commission, in order not to create duplication of efforts by staff and the Commission members • Documentation attached, for the meeting, was solely provided to be utilized as supportive and not actual, since current documentation has not been provided to the committee • The Committee does not want "projected" costs or income. What is being requested is a finalized report that includes all the funding sources, which has been approved by the Board of Supervisors • There needs to be a transparent process to inform the public of what is being spent where and explained to the Committee/Commission, so that it is efficient, without duplication and comprehensive. • In the recommended budget for 2017-2018, (available online at the link	**prior years, to EA** ***Request current budget data from CFO for 2015-2016, including Annual Reports, to be included in the next meeting's packet for October 19 for review and discussion in the Committee to identify questions for the CFO representative meeting on November 16** ***Request presentation from Whole Person Care/Community Connect for the MHC's November or December meeting**

	stated) there are further details for the Committee to review and discuss at the next month's meeting (see pages 264, 273, 277) to view options in regards to what areas require the focus of the Committee • It is hoped that the Finance Office will be collaborative with the requests being made on a scheduled, ongoing basis, that is acceptable to both parties • Whole Person Care helps connect people and coordinate services. A presentation to the full commission would be beneficial **MOTION TO REQUEST to the County's Finance Office, the MOST RECENT COMPLETED FISCAL FINANCIAL ACTUAL BUDGET DATA INFORMATION, for 2015 and 2016, including the Annual Cost Reports (that is provided to the State), for Contra Costa Behavioral and Mental Health Divisions, (including locked facilities and detention) including the main funding sources to be included in the documents; to be received before THE NEXT MHSA/FINANCE COMMITTEE MEETING on October 19, 2017** **Motion made by Lauren Rettagliata, seconded by Sam Yoshioka** **Vote: 5-0-0** **YAYS: Lauren, Doug, Duane, Sam and Diana** **NAYS: none ABSTAIN: none ABSENT: none**	
IX.	**DISCUSS and identify possible areas for improvement for 2018-2019** • Areas for improvement, for the MHSA/Finance Committee, in collaboration with Behavioral Health Services • Set specific goals, three to five • Each Committee member write down at least three goals to accomplish in 2018, to be submitted at the October meeting • Goals should be a committee project, not rely solely on the Chair and Vice Chair to complete • Look for new membership participation • The purpose is to look at where the money is being spent and how it's being spent and how it benefits the services for the County's mental/behavioral health consumers. The millions of dollars being spent should be making a difference and it is not and the Committee/Commission needs to find the gaps and the reasons why the expenditures are not making the impact on the Community that it should be making. It is the Committee's responsibility to point out and advise the Board **MOTION to request three goals, from each Committee member, to be submitted at the next meeting in October** **Laure made the motion, Sam seconded the motion** **VOTE: 5-0-0** **YAYS: Duane, Doug, Lauren, Diana, Sam** **NAYS: none ABSTAIN: none ABSENT: none**	***Each Committee member will submit three goals for the MHSA/Finance Committee in 2018**
X.	**Adjourned at 2:47pm**	

Minutes provided by:
Liza Molina-Huntley
Executive Assistant to the Mental Health Commission
CCHS-Behavioral Health Administration



MENTAL HEALTH BOARDS & COMMISSION'S

STATUTORY DUTIES

(Welfare & Institutions Code)

5604.2

5604.2 (a) The local mental health Board shall do all of the following:

1. Review and evaluate the community's mental health needs, services, facilities, and special problems.

2. Review any county agreements entered into pursuant to Section 5650.

3. Advise the governing body [Board of Supervisors] and the local mental health director as to any aspect of the local mental health program.

4. Review and approve the procedures used to ensure citizen and professional involvement at all stages of the planning process.

5. Submit an annual report to the governing body on the needs and performance of the county's mental health system.

6. Review and make recommendations on applicants for the appointment of a local director of mental health services. The Board shall be included in the selection process prior to the vote of the governing body.

7. Review and comment on the county's performance outcome data and communicate its findings to the California Mental Health Planning Council.

8. Nothing in this part shall be construed to limit the ability of the governing body to transfer additional duties or authority to a mental health Board.

(b) It is the intent of the Legislature that, as part of its duties pursuant to subdivision (a), the Board shall assess the impact of the realignment of services from the state to the county, on services delivered to the clients and on the local community.

DUTY # 1

REVIEW AND EVALUATE THE COMMUNITIES MENTAL HEALTH NEEDS, SERVICES, FACILITIES, AND SPECIAL PROBLEMS.

A. **Have presentations** at Mental Health Board Meetings by the Conservator's Office, Social Services, Psychiatric Jail Services, District Attorney, etc. Consider contract provider presentations, the Patient's Rights Advocate, mental health department program managers, etc. Also important are presentations on the mental health budget, the inpatient unit, mobile crisis and those working with the homeless in the community.

**Program reviews within the department can be done at other times than at the board meetings. Arrange to meet with all the staff of a particular program or department and ask them for a "wish list." Ask about their program. Encourage board members to attend and send them a reminder a few days before the scheduled meeting. Take notes and produce a written report for the full board and your mental health administration.

B. **Review facilities and services.** Arrange for on site reviews of facilities. Prepare the questions your board would like to ask and decide what things to look for as you review the facility. You may decide to have a check off list. Talk with the clients *(if you are allowed)* to assess satisfaction with the facility. Again, provide a written report for the full board and your mental health administration.

DUTY # 1 continued...

C. **Hold public meetings on specific topics.**
Get the community involved. Have someone from the mental health staff present to help answer questions. Have the meeting recorded and produce a report. Invite the media.

D **Establish committees to review issues.**

a. ***Target population committees*:** Children/youth; Adult; Older Adult.

b. ***Functional Committees:*** Consumer Satisfaction; Managed Care; Cultural Competency.

c. ***Ad Hoc Committees for special Problems/Projects:***
Assessing Jail Psychiatric Services;
Reducing Recidivism in Acute Hospitalization;
Performance Outcome Measures;
Mobile Crisis & Intervention Services

d. ***Form Task Force for Special Projects:***
Housing, Employment, etc.
* Develops resources for funding.
* Develops partnerships within community.

Remember that all evaluations require objective criteria.

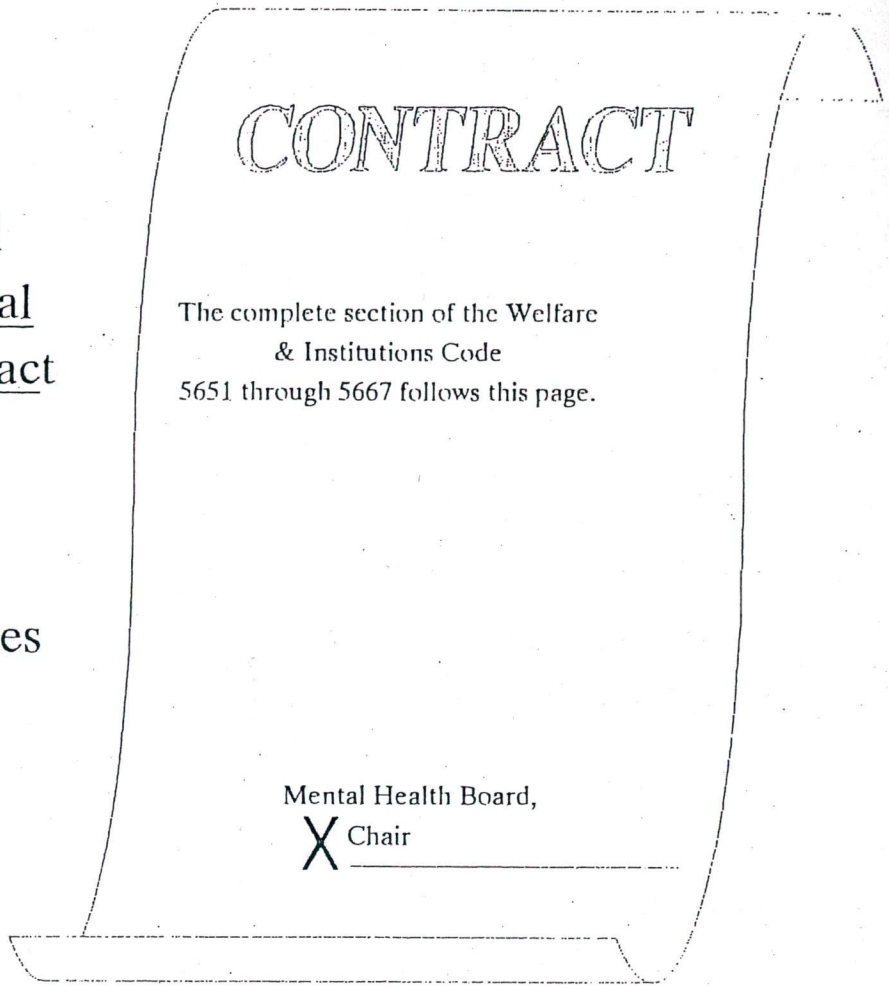
Objective criteria is based on information gathered from outside one's own self or one's own experiences and is based on facts gathered outside from as many sources as possible. In contrast, subjective criteria focuses only on one's own knowledge and experiences often resulting in inaccurate evaluations.

DUTY # 2

REVIEW ANY COUNTY AGREEMENTS ENTERED INTO PURSUANT TO SECTION 5650.

***Section 5660 - 5667 explains that the Board of Supervisors, acting jointly with the local mental health Director, submit a proposed annual county mental health services performance contract to the State Director of Mental Health.

***Your Board must review your County's Performance Contract and approve the procedures ensuring citizen and professional involvement at all stages of the planning process.



***To better understand the "Performance Contract" See the Attachment in **Appendix "D"** (sent out by the California Mental Health Planning Council to local Board Chairs- Dec. 1999) which explains the Board's role in the Performance Contract more fully.

CALIFORNIA CODES
WELFARE AND INSTITUTIONS CODE
SECTION 5650-5667

5650. (a) The board of supervisors of each county, or boards of supervisors of counties acting jointly, **shall adopt, and submit to the Director of Mental Health** in the form and according to the procedures specified by the director, **a proposed annual county mental health services performance contract for mental health services** in the county or counties.

(b) **The State Department of Mental Health shall** develop and implement the requirements, format, procedure, and *submission dates for the preparation and submission of the proposed performance contract.*

5650.5. Any other provision of law referring to the county Short-Doyle plan **shall be** *construed as referring to the county mental health services performance contract* described in this chapter.

5651. The *proposed* **annual** *county mental health services performance contract* **shall** *include all of the following:*

(a) The following assurances:

(1) That the county is in *compliance with the expenditure requirements* of Section 17608.05.

(2) That the county **shall** *provide the mental health services required* by Chapter 26.5 (commencing with Section 7570) of Division 7 of Title 1 of the Government Code and *will comply* with all requirements of that chapter.

(3) That the county **shall** *provide services to persons receiving involuntary treatment* as required by Part 1 (commencing with Section 5000) and Part 1.5 (commencing with Section 5585).

(4) That the county **shall** *comply with all requirements necessary for Medi-Cal reimbursement* for mental health treatment services and case management programs provided to Medi-Cal eligible individuals, including, but not limited to, the provisions set forth in Chapter 3(commencing with Section 5700), and that the county shall submit cost reports and other data to the department in the form and manner determined by the department.

(5) That the **local mental health advisory board** *has reviewed and approved procedures ensuring citizen and professional involvement at all stages of the planning process* pursuant to Section 5604.2.

(6) That the county **shall** *comply with all provisions and requirements in law pertaining to patient rights.*

(7) That the county **shall** *comply with all requirements in federal law* and regulation pertaining to federally funded mental health programs.

(8) That the county **shall** *provide all data and information* set forth in Sections 5610 and 5664.

(9) That the county, if it elects to provide the services described in Chapter 2.5 (commencing with Section 5670), **shall** *comply with guidelines established for program initiatives outlined in that chapter*.

(10) **Assurances** *that* **the county shall** *comply with all applicable laws and regulations for all services delivered.*

(b) The *county's proposed agreement with the department for state hospital usage* as required by Chapter 4 (commencing with Section 4330) of Part 2 of Division 4.

(c) **Performance contracts** required by this chapter shall include any contractual requirements needed for any program initiative utilized by the county contained within this part. In addition, any county may choose to include contract provisions for other state directed mental health managed programs within this performance contract.

(d) Other information determined to be necessary by the director, CALIFORNIA CODES WELFARE AND INSTITUTIONS CODE SECTION 5650-5667

5651.2. For the 1991-92 fiscal year, **each county shall**, *no later than October 1, 1991, submit to the department a simplified* **performance contract**. The performance contract shall contain information that the department determines necessary for the provision and funding of mental health services provided for in law. The performance contract shall include, but not be limited to, assurances necessary to ensure compliance with federal law. In addition, the performance contract may include provisions governing reimbursement to the state for costs associated with state hospitals and institutions for mental disease.

5652.5. (a) Each county **shall** *utilize available private and private nonprofit mental health resources and facilities in the county* prior to developing new county-operated resources or facilities when these private and private nonprofit mental health resources or facilities are of at least equal quality and cost as county-operated resources and facilities and shall utilize available county resources and facilities of at least equal quality and cost prior to new private and private nonprofit resources and facilities. All the available local public or private and private nonprofit facilities shall be utilized before state hospitals are used.(b) Nothing in this section shall prevent a county from restructuring its systems of care in the manner it believes will provide the best overall care.

5652.7. A county **shall have only 60 days** *from the date of submission of an application to review and certify or deny an application to establish a new mental health care provider.* If an application requires review by the State Department of Health Services, the department shall also have only 60 days from the date of submission of the application to review and certify or deny an application to establish a new mental health care provider.

5653. In developing the county Short-Doyle plan, *optimum use* **shall** *be made of appropriate local public and private organizations, community professional personnel, and state agencies. Optimum use* **shall** *also be made of federal, state, county, and private funds which may be available for mental health planning.* In order that maximum utilization be made of federal and other funds made available to the Department of Rehabilitation, the Department of Rehabilitation may serve as a contractual provider under the provisions of a county Short-Doyle plan of vocational rehabilitation services for the mentally disordered.

5653.1. In conducting evaluation, planning, and research activities to develop and implement the county Short-Doyle plan, *counties* **may contract** *with public or private agencies.*

5654. In order to serve the increasing needs of children and adolescents with mental and emotional problems, county mental health programs **may use funds** *allocated under the Short-Doyle Act for the purposes of consultation and training.*

5655. *All departments of state government and all local public agencies* **shall cooperate** *with county officials to assist them in mental health planning.* The State Department of Mental Health **shall**, upon request and with available

staff, *provide consultation services to the local mental health directors, local governing bodies, and local mental health advisory boards.* **If the Director of Mental Health considers any county to be failing,** *in a substantial manner, to comply with any provision of this code or any regulation, or with the approved county Short-Doyle plan, the director shall order the county to appear at a hearing, before the director or the director's designee, to show cause why the department should not take action as set forth in this section.* The county shall be given at least 20 days' notice of such hearing. The director shall consider the case on the record established at the hearing and make final findings and decision. If the director determines that there is or has been a failure, in a substantial manner, on the part of the county to comply with any provision of this code or any regulations or the approved county Short-Doyle plan, and that administrative sanctions are necessary, the department may invoke any, or any combination of, the following sanctions:

(a) **Withhold part or all of state mental health funds** from such county.

(b) ***Require*** *the county to* **enter into negotiations** *for the purpose of assuring county Short-Doyle plan compliance with such laws and regulations.*

(c) Bring an action in mandamus or such other **action in court** as may be appropriate to compel compliance. Any such action shall be entitled to a preference in setting a date for a hearing.

5657. (a) The *private organization or private nonprofit organization awarded a contract with the county agency to supply mental health services under this part* **shall provide** *an invoice to the county* for the amount of the payment due within 60 days of the date the services are supplied, as long as that date is at least 60 days from the date the county has received distribution of mental health funds from the state.

(b) *Any county which, without reasonable cause, fails to make any payment within 60 days of the required payment date to a private organization or private nonprofit organization awarded a contract with the county agency to supply mental health services under this part, for an undisputed claim which was properly executed by the claimant and submitted to the county,* **shall pay** *a penalty of 0.10 percent of the amount due, per day, from the 61st day after the required payment date.*

(c) For the purposes of this section, **"required payment date"** means any of the following:

(1) The date on which payment is due under the terms of the contract.

(2) If a specific date is not established by contract, the date upon which an invoice is received, if the invoice specifies payment is due upon receipt.

(3) If a specific date is not established by contract or invoice, 60 days after receipt of a proper invoice for the amount of the payment due.

(d) The penalty assessed under this section **shall not be paid from the Bronzan-McCorquodale program funds** or **county matching funds**. The penalty provisions of this section shall not apply to the late payment of any federal funds or Medi-Cal funds.

5664. (a) County mental health systems **shall** *provide reports and data to meet the information needs of the state.*

(b) The department shall not implement this section in a manner requiring a higher level of service for state reporting needs than that which it was authorized to require prior to July 1, 1991.

5664.5. (a) County mental health systems **shall** *continue to provide data* required by the State Department of Mental Health to *establish uniform definitions and time increments for reporting type and cost of services received by local mental health program clients.*

(b) This section **shall** *remain in effect only until* **January 1, 1994**, and as of that date is repealed, unless a later enacted statute, which becomes effective on or before January 1, 1994, deletes or extends the dates on which it is repealed; or until the date upon which the director informs the Legislature that the new data system is established pursuant to Section 5610, whichever is later, unless the provisions of the section are required by the federal government as a condition of funding for the Short-Doyle Medi-Cal program.

5665. After the development of **performance** outcome measures pursuant to Section 5610, *whenever a county makes a substantial change in its allocation of mental health funds among services, facilities, programs, and providers, it* **shall**, *at a regularly scheduled public hearing of the board of supervisors, document that it based its decision on the most cost-effective use of available resources to maximize overall client outcomes, and provide this documentation to the department.*

5666. (a) The Director of Mental Health **shall** *review each proposed county mental health services performance contract* to determine that it complies with the requirements of this division.

(b) The director **shall** *require modifications in the proposed county mental health services performance contract which he or she deems necessary to bring the proposed contract into conformance with the requirements of this division.*

(c) Upon approval by both parties, the provisions of the **performance contract** required by Section 5651 shall be deemed to be a **contractual arrangement between the state and county**.

5667. (a) *A community mental health center* **shall** *be considered to be a licensed facility for all purposes*, including **all** *provisions of the Health and Safety Code and the Insurance Code*.

(b) For purposes of this section, "community mental health center" means any entity that is one of the following:

(1) A **city or county mental health program**.

(2) A facility funded under the *federal Community Mental Health Centers Act*, contained in Sub-chapter 3 (commencing with Section 2681) of Chapter 33 of Title 42 of the United States Code.

(3) A **nonprofit agency** that has a **contract** *with a county mental health program* to provide both of the following:

(A) A **comprehensive program of mental health services** in an **outpatient setting** designed to improve the function of persons with diagnosed mental health problems pursuant to procedures governing all aspects of the program formulated with the aid of multi-disciplinary staff, including physicians and surgeons, all of whom serve on quality assurance and utilization review committees.

(B) **Diagnostic and therapeutic services** for individuals with diagnosed mental health problems, together with related counseling.

Duty # 2 continued...

Under the W & I Section 5650-5667 on the Performance Contract, the mental health department must give the State Department assurances regarding the following issues. Mental health Boards should review their mental health departments "County Plan" and other policies regarding those assurances.

1. That the **County** is in compliance with the "***Maintenance of Effort***" requirements (W & I Sec. 1708.5).

2. That the **County** is providing mental health services as required under 7570 of the Government Code.

3. That the **County** is providing services to persons receiving involuntary *treatment* (W & I Sec. 5585).

4. That the **County** shall comply with all requirements necessary for **Medi-Cal** reimbursement for mental health services and case management programs provided to Medi-Cal eligible individuals.

   NOTE: Your *Board should evaluate your county's Medi-Cal penetration rate. The penetration rate represents the total number of eligible Medi-Cal individuals in your county compared to the % of those individuals who actually are using the mental health system.*
   Also, the Board should evaluate the extent of implementation of the Rehabilitation Option to maximize services eligible for reimbursement.

**Adequacy of Case Management Services

PL 102-321 requires providing case management to all children with serious emotional disturbances and adults with serious mental illness.

The Coordinated Service Plan requires a case coordinator be assigned to all clients requiring services beyond the 60 day assessment period.

DUTY # 2 continued...

5. That the local mental health Board has reviewed and approved procedures *ensuring citizen and professional involvement at all stages of the planning process* (W& I 5604.2).

6. That the **County** shall comply with all provisions and requirements in law pertaining to *patient rights*.

7. The **County** shall comply with all Federal Law relating to Federally funded mental health programs.

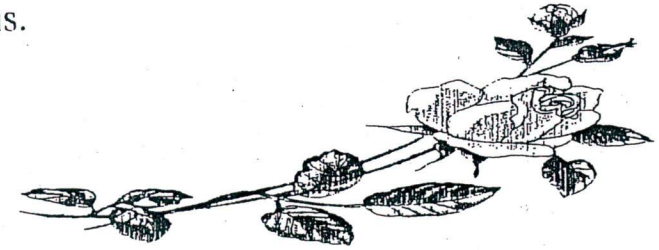
8. That the **County** shall provide all data reports and information needed to meet the needs of the state.

****Review Cultural Competency of Mental Health Services**

Required in the Performance Contract! Required in AB757 (Chapter 633, Statutes of 1994). Assess cultural competency needs of the mental health program. Include it as part of the Medi-Cal Assurance program.

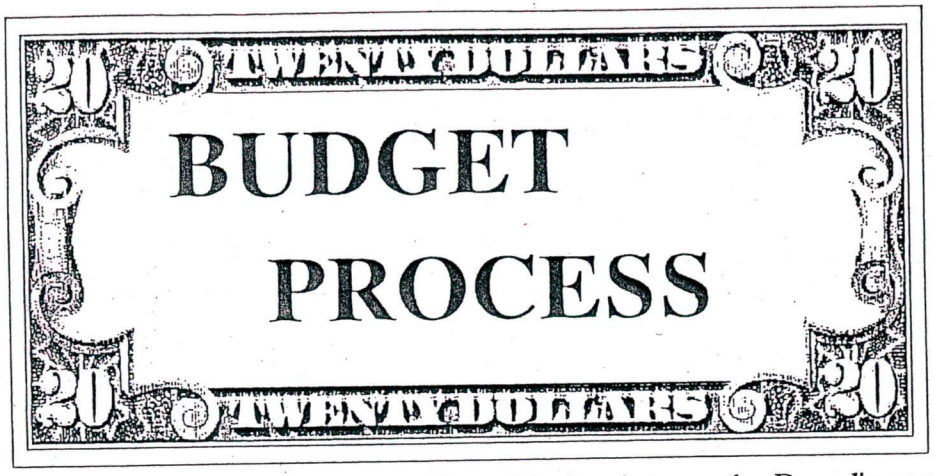
****Use of Quality Assurance techniques to Improve Mental Health Services.**

*Review and evaluate service delivery by assessing process indicators and outcome indicators.
*Promote quality by rewarding superior performance; improving substandard efforts; revising or discontinuing polices, procedures, services or programs.
*Feed information back to planning efforts.



DUTY # 2 continued...

The Budget is a contract that the Board must review.



**Boards need to know the *budget time-lines*. Place the critical points on the Board's annual calendar.

**Ask the mental health department to give a presentation on the budget.

Ask for a pie chart showing how the budget is divided.

On the following pages, we have provided a sample of a "County Budget Calendar." Your county's dates may be very different. These dates are important for the Board to know how and when they should become involved in the budget process. The earlier that your Board becomes involved in the process, the more likely your input will be able to impact the budget. When considering the discretionary funds in the budget, has your mental health department identified the same top priorities that the mental health Board feels are important? Does your Board have a list of top priorities in the way of services, facilities, needs, etc., to compare with the MH department's budget priorities?

MANAGING THE BUDGET PROCESS THROUGH YOUR COUNTY'S BUDGET CALENDAR.

NOTE: *The following times are for example only and may be very different for your county.*

Ask your mental health department's Board secretary or Deputy Director to provide the mental health Board with a ***County Budget Calendar***. This should be available sometime in March for the fiscal year.This will tell you each step of the budget process between the Mental Health Department, the County CAO's office and the Governing Body [or the Board of Supervisors].

DUTY # 2, "Budget Process" continued...

Next ask to see a copy of the ***budget package*** given to the mental health departments program managers for them to identify and list their requests. (Sometime around February.)

There is a preliminary meeting by the mental health administration to hear the requests made by each department and program. A board member may want to be included in on these meetings. These hearings will tell about *priorities.*

The Deputy Director will ***summerize all the requests*** and then discuss those requests with the mental health administrators. Ask to see the summary of the requests made for each program or department. (Sometime around March to April)

After a decision is made as to which items the administration will endorse, a ***"Preliminary Budget"*** will be drawn up and given to the CAO's Office. (Usually around the middle of March.) Ask to see the "Preliminary Budget."

The ***CAO's Office will meet with mental health administration*** regarding the budget requests; adjustments will be made and then the CAO staff will submit recommendations for the fiscal year's Preliminary Budget to the Governing Body [Board of Supervisors]. (Sometime around the 1st of June.)

There will be a deadline for the mental health director to ***submit an appeal*** of the analyst's recommendations to the CAO. (Sometime around the middle of May)

Hearings on appeals will be sometime around the middle of May.

After the appeal, (if there is one), ask to see the changes to the "Proposed Preliminary Budget." The changes made will result in the ***Final "Proposed Budget."***

The ***Final Proposed Budget*** will be submitted to the *Governing Body [Board of Supervisors]* around the end of June for approval.

COUNTY BUDGET CALENDAR - Fy 1998-99

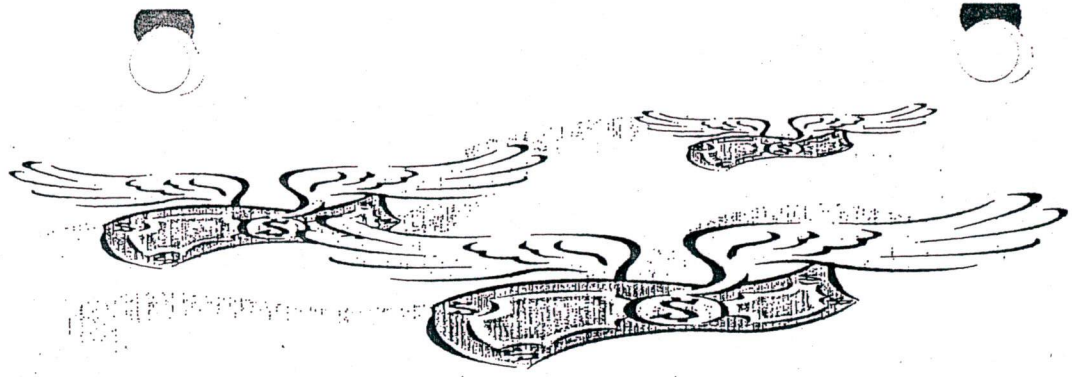
FY 1998-99 Proposed Budget Project	Deadline	Assigned			
1. Preparation of instructions for submitting revenue/expenditure request for the FY 1998-99 Proposed Budget.	February-March 19, 1998	CAO	11. Reconciliation of position allocation list.	May 22, 1998	CAO/ PERSONNEL
2. Meeting to distribute the instructions and worksheets to departments for submitting their requests for the FY 1998-99 Proposed Budget..	March 19, 1998	CAO	12. CAO staff complete budget unit narratives..	May 22, 1998	CAO
3. Departments submit budget requests including worksheets/supporting documents to CAO.	April 17, 1998	DEPARTMENTS	13. Deadlines for tabulation of Proposed Budget and completion of summary schedules.	May 26, 1998	AUDITOR
4. Personnel provides current position allocation list to analysts.	April 17, 1998	PERSONNEL	14. CAO staff completer forward message.	May 29, 1998	CAO
5. CAO staff conduct meetings with department heads regarding their budget requests; CAO staff submit recommendations for the FY 1998-99 Proposed Budget to Auditor and departments.	April 17-May 8, 1998	CAO	15. Support Staff compile/complete and prepare Budget for printing.	June 2-6, 1998	CAO
6. Deadline for CAO's recommendations for the FY 1998-99 Proposed Budget to Auditor and departments; adds/deletes for position allocation recommendations including recommendations on new positions to Personnel.	May 8, 1998	CAO	16. Budget to O.C. for printing.	June 6, 1998	CAO
7. Deadline for department heads to submit appeal of analyst's recommendations to the CAO.	May 11, 1998	DEPARTMENTS	17. Budget received from printer.	June 25, 1998	O.C.
8. Completion of Preliminary Gann Limit Calculations by Auditor's staff.	May 15, 1998	AUDITOR	18. Presentations of the FY 1998-99 Proposed Budget to the Board of Supervisors; the Board accepts or approves.	June 30, 1998	CAO/BOARD OF SUPERVISORS
9. CAO conduct appeal hearings on department's appeal of analyst's recommendations.	May 11-May 15, 1998	CAO	19. Completion of the FY 1997-98 cash accounting activities.	July 31, 1998	AUDITOR
10. Final deadline for submitting all final CAO recommendations and reconciliations to balance FY 98-99 Proposed Budget to CAO Budget Coordinator for data entry.	May 15, 1998	CAO			

FY 1998-99 Supplemental Budget Project	Deadline	Assigned	FY 1998-99 Supplemental Budget Project	Deadline	Assigned
1. Prepare instructions for preparation of the Supplemental Budget.	June 22-26, 1998	CAO	5. Departments' exceptions/revisions to the Proposed Budget due for inclusion in the Supplemental Budget.	July 10, 1998	Departments
2. Distribute Instructions to department for submitting their exceptions/revisions, if necessary to the FY 1998-99 Proposed Budget; to be included in the Supplemental Budget.	June 30, 1998	CAO/ DEPARTMENTS	6. CAO staff prepare revised adds/deletes for position allocation recommendations, if necessary.	July 24, 1998	CAO
3. Personnel to provide CAO Analysts with the position allocation listing effective June 30, 1998.	July 1, 1998	PERSONNEL	7. CAO staff prepare revised revenue/expenditure recommendations.	July 24, 1998	CAO
4. Department's deadline for submitting appeal to Board of Supervisors on the CAO recommendations for the FY 1998-99 Budget. BOS to consider at Budget Hearings.	July 10, 1998	DEPARTMENTS	8. Agenda deadline for completion of the Supplemental Budget Report (to COB).	August 5, 1998	CAO

FY 1998-99 Final Budget Project	Deadline	Assigned	FY 1998-99 Final Budget Project	Deadline	Assigned
1. Publish notice of Final Budget Hearings.	August 1, 1998	CAO	5. Preparation of Resolution adopting the FY 1998-99 Final Budget and corresponding Salary Resolution.	August 36, 1998	CAO/ PERSONNEL
2. Complete preparation of the presentation for Final Budget Hearings.	July 31- August 12, 1998	CAO	6. Board of Supervisors adopt the FY 1998-99 Final Budget and corresponding Salary Resolution.	Sept. 1, 1998	BOARD OF SUPERVISORS
3. Final Budget Hearings commence (not to exceed 14 days).	August 17, 1998 (through 9/3/98)	BOS	7. Review Board approved adjustments and tabulate Final Budget; produce Final Budget documents for printing.	By November 6, 1998	CAO/ AUDITOR
4. Final reconciliation if position allocation listing as approved by the Board of Supervisors during Final Budget Hearings.	August 25, 1998	CAO/ PERSONNEL	8. FY 1998-99 Final Budget returned from printers; Auditor to submit to Clerk of the Board and State-Controller.	November 25, 1998 (December 1, 1998)	CAO/ AUDITOR

FY 1998-99 Mid-Year Project	Deadline	Assigned	FY 1998-99 Mid-Year Project	Deadline	Assigned
1. Preparation of Instructions for completing the FY 1998-99 Second Quarter Mid-Year Review.	December, 1998	CAO	4. Analysis of Mid-Year Budget data submitted by departments.	January 31- February 12, 1999	CAO
2. Distribution of Instructions, worksheets, and Ledger Status Report to departments for completing FY 1998-99 Second Quarter revenue/expenditure projections.	January 11, 1999	CAO	5. Preparation of Mid-Year Budget report: submit to Clerk of the Board.	February 25, 1999	CAO
3. Completion of FY 1998-99 Second Quarter Mid-Year revenue/expenditure projections.	January 31,1999	DEPARTMENTS	6. Submit Mid-Year Budget Review report to Board of Supervisors.	March 2, 1999	CAO

DUTY # 2 continued...



SUBACCOUNT TRANSFERS

Each year when the Board of Supervisors are formulating their budget, they may be considering transferring funds (up to 10%) from the mental health subaccount to either Social Services or the Health account. **Know the dates** when these transfers will be brought before the Board of Supervisors. Collaborate with your mental health director regarding the transfer of mental health funds. Be prepared to ask the Board of Supervisors to consider any detrimental effects upon consumers by this transfer and be prepared to explain those detrimental effects. Your director can help your Board to understand how to advocate to prevent some or all of the funds from being transferred from mental health. The California Mental Health Planning Council has prepared a document called *"Recommendations to Improve the Process Governing Transfers Out of Mental Health Accounts"* which is included in the **Appendix "E"**. Take time to read this carefully. It is very informative and helpful.

One key item to be aware of is contained in Section 17600.20 of the Welfare and Institutions Code (See below) where the decision to transfer funds must be made based on **the most cost effective use of available resources to maximize client outcomes**. Talk about this issue with your director. Your Board should, if they decide to advocate that funds not be transferred, be able to show why it will not be the most effective use of available funds and will not maximize client outcomes.

Your Board also needs to be aware that if it decides to take a position and wants to present that position to the Board of supervisors regarding the transfer of funds, they must have a ***full Board vote*** **prior to** the Board of supervisors meeting where the transfer of funds is to be discussed. Schedule a mental health Board discussion on your annual calendar just for the transfer of funds. Time is of the essence in the Board voting to take a position regarding the transfer of funds.

17600.20. *(a) Any county or city or city and county may reallocate money among accounts in the local health and welfare trust fund, not to exceed 10 percent of the amount deposited in the account from which the funds are reallocated for that fiscal year.*

(c) (1) A county or city or city and county ***shall, at a regularly scheduled public hearing of its governing body****, document that any decision to make any substantial change in its allocation of mental health, social services, or health trust fund moneys among services, facilities, programs, or providers as a result of reallocating funds pursuant to subdivision (a), (b), or (d) was based on* **the most cost effective use of available resources to maximize client outcomes**.

CALIFORNIA CODES
WELFARE AND INSTITUTIONS CODE
SECTION 17600-17600.20

17600. (a) There is hereby created the ***Local Revenue Fund***, which shall have all of the following accounts:
(1) The Sales Tax Account.
(2) The Vehicle License Fee Account.
(3) The Vehicle License Collection Account.
(4) The Sales Tax Growth Account.
(5) The Vehicle License Fee Growth Account.
(b) The ***Sales Tax Account*** shall have all of the following subaccounts:
(1) The Mental Health Subaccount.
(2) The Social Services Subaccount.
(3) The Health Subaccount.
(4) The In-Home Supportive Services Registry Model Subaccount.
(c) The ***Sales Tax Growth Account*** shall have all of the following subaccounts:
(1) The Caseload Subaccount.
(2) The Base Restoration Subaccount.
(3) The Indigent Health Equity Subaccount.
(4) The Community Health Equity Subaccount.
(5) The Mental Health Equity Subaccount.
(6) The State Hospital Mental Health Equity Subaccount.
(7) The County Medical Services Subaccount.
(8) The General Growth Subaccount.
(9) The Special Equity Subaccount.
(d) Notwithstanding Section 13340 of the Government Code, the ***Local Revenue Fund*** is continuously appropriated, without regard to fiscal years, for the purpose of this chapter.
(e) The ***Local Revenue Fund*** shall be invested in the Surplus Money Investment Fund and all interest earned shall be distributed in January and July among the accounts and subaccounts in proportion to the amounts deposited into each subaccount, except as provided in subdivision (f).
(f) If a distribution required by subdivision (e) would cause a *subaccount to exceed its limitations* imposed pursuant to any of the following, the distribution shall be made among the remaining subaccounts in proportion to the amounts deposited into each subaccount in the six prior months:

(1) Subdivision (a) of Section 17605.
(2) Paragraph (1) of subdivision (a) of Section 17605.05.
(3) Subdivision (b) of Section 17605.10.
(4) Subdivision (c) of Section 17605.10.

17600.10. (a) Each county and city and county receiving funds in accordance with this chapter **shall** ***establish and maintain a local health and welfare trust fund*** comprised of the following accounts:
(1) The mental health account.
(2) The social services account.
(3) The health account.
(b) Each ***city*** receiving funds in accordance with this chapter **shall** *establish and maintain a local health and welfare trust* fund comprised of a health account and a mental health account.

17600.110. (a) Moneys in the ***In-Home Supportive Services Registry Model Account*** shall be available for allocation by the Controller for the purposes of Section 12301.6.
(b) On September 1, 1993, the Controller shall transfer two million one hundred forty-five thousand dollars ($2,145,000) from Schedule A of Item 5180-151-001 of the Budget Act of 1993 and one million one hundred fifty-five thousand ($1,155,000) from the Social Services Subaccount into the In-Home Supportive Services Registry Model Account.

17600.15. (a) Of the sales tax proceeds from revenues collected in the 1991-92 fiscal year which are deposited to the credit of the Local Revenue Fund, 51.91 percent shall be credited to the Mental Health Subaccount, 36.17 percent shall be credited to the Social Services Subaccount, and 11.92 percent shall be credited to the Health Subaccount of the Sales Tax Account.
(b) For the 1992-93 fiscal year and fiscal years thereafter, of the sales tax proceeds from revenues deposited to the credit of the Local Revenue Fund, the Controller shall make monthly deposits to the Mental Health Subaccount, the Social Services Subaccount, and the Health Subaccount of the Sales Tax Account until the deposits equal the amounts that were allocated to counties, cities, and cities and counties mental health accounts, social services accounts, and health accounts, respectively, of the local health and welfare trust funds in the prior fiscal year pursuant to this chapter from the Sales Tax Account and the Sales Tax Growth Account. Any excess sales tax revenues received pursuant to Sections 6051.2 and 6201.2 of the Revenue and Taxation Code shall be deposited in the Sales Tax Growth Account of the Local Revenue Fund.

17600.20. (a) Any county or city or city and county may reallocate money among accounts in the local health and welfare trust fund, not to exceed 10 percent of the amount deposited in the account from which the funds are reallocated for that fiscal year.
(b) After depositing funds to the social services account allocated to a county or city and county pursuant to Section 17605 and after reallocating funds from both the health account and mental health account of the local health and welfare trust fund under subdivision (a), a county may reallocate up to an additional 10 percent of the money from the health account to the social

services account in the 1992-93 fiscal year and fiscal years thereafter, for caseload increases for mandated social services programs listed in paragraph (2) of subdivision (b) of Section 17605 in excess of revenue growth in the social services account.

(c) (1) A county or city or city and county shall, at a regularly scheduled public hearing of its governing body, document that any decision to make any substantial change in its allocation of mental health, social services, or health trust fund moneys among services, facilities, programs, or providers as a result of reallocating funds pursuant to subdivision (a), (b), or (d) was based on the most cost-effective use of available resources to maximize client outcomes.

(2) Any county or city and county that reallocates funds pursuant to subdivision (b) shall document, at a regularly scheduled public hearing of the board of supervisors, that the net social services caseload has increased beyond the revenue growth in the social services account.

(3) Any county, city, or city and county that is required to document any reallocation of funds pursuant to paragraphs (1) and (2) shall forward a copy of the documentation to the Controller. The Controller shall make copies of the documentation available to the Legislature and to other interested parties, upon request.

(d) In addition to subdivision (a), a county or city and county may reallocate up to an additional 10 percent of the money from the social services account to the mental health account or the health account in the 1993-94 fiscal year and fiscal years thereafter when there exist in the social services account revenues in excess of the amount necessary to fund mandated caseload costs, pursuant to paragraph (2) of subdivision (b) of Section 17605, as determined by the county board of supervisors, as a result of implementation of personal care services or other program changes.

DUTY # 3, Part 1

ADVISE THE *GOVERNING BODY* [BOARD OF SUPERVISORS] AS TO ANY ASPECT OF THE LOCAL MENTAL HEALTH PROGRAM.

** Testify at the Board of Supervisor's Meetings and Workshops.

** Advise the Governing Body in writing.

** Meet with county supervisors individually.

DUTY # 3, Part 2...

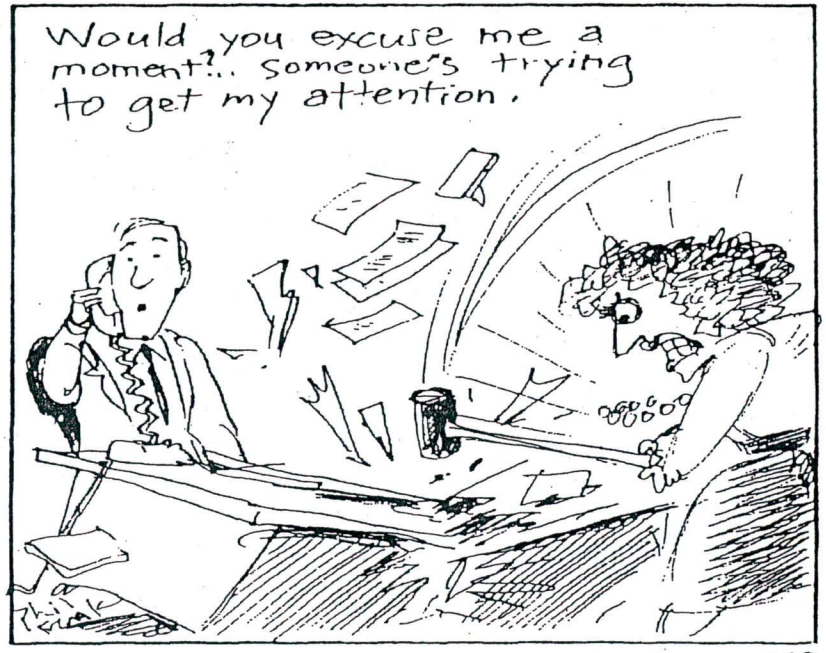
ADVISE THE *MENTAL HEALTH DIRECTOR* AS TO ANY ASPECT OF THE LOCAL MENTAL HEALTH PROGRAM.

**Advise the director at regular monthly meetings and at Executive Committee Meetings.

**Chair and members communicate directly with the director.
(Chair can schedule regular meetings with the director.
Also call director about emerging issues.)

**Review and comment on director's written correspondence.

**Review the mental health budget.



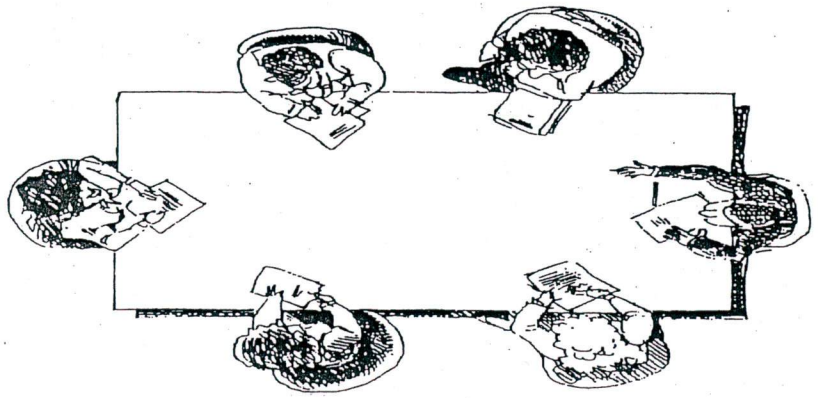
DUTY # 4

REVIEW AND APPROVE THE PROCEDURES USED TO *ENSURE CITIZEN AND PROFESSIONAL INVOLVEMENT* AT ALL STAGES OF THE PLANNING PROCESS.

**Through community input at mental health Board meetings.

**Through membership on department committees.

**By conducting Public Meetings.



DUTY # 5

SUBMIT AN ANNUAL REPORT TO THE GOVERNING BODY (BOARD OF SUPERVISORS) ON THE *NEEDS AND PERFORMANCE* OF THE COUNTY'S MENTAL HEALTH SYSTEM.

**Provide a summary of the Mental Health Board's *major activities* in the past year (organized by statutory duties).

**Provide a summary of the *membership and it's attendance*.

**Address the Mental Health Board's *goals* for the next year.

DUTY # 5, continued...

**Give comments on the planning process and citizen involvement.

**Provide an evaluation of the local mental health program, e.g., unmet needs, gaps in the service system, quality of services, consumer satisfaction with the system.

**Make recommendations to the governing body for improving the mental health system.

DUTY # 6

REVIEW AND MAKE RECOMMENDATIONS ON THE APPLICANTS FOR THE APPOINTMENT OF A LOCAL DIRECTOR OF MENTAL HEALTH SERVICES.

THE BOARD SHALL BE INCLUDED IN THE SELECTION PROCESS PRIOR TO THE VOTE OF THE GOVERNING BODY.

Ann Arneill's last report....

**Participated in selecting a director = 18%

**Did not participate = 4%

**Not aware of this statutory duty: = 3%

Duty # 7

REVIEW AND COMMENT ON THE COUNTY'S PERFORMANCE OUTCOME DATA AND COMMUNICATE ITS FINDINGS TO THE CALIFORNIA MENTAL HEALTH PLANNING COUNCIL.

**Plan ahead. Allow enough time to produce a well thought out and documented report.

**Appoint a committee to review the data provided in the Planning Council's Work Book.

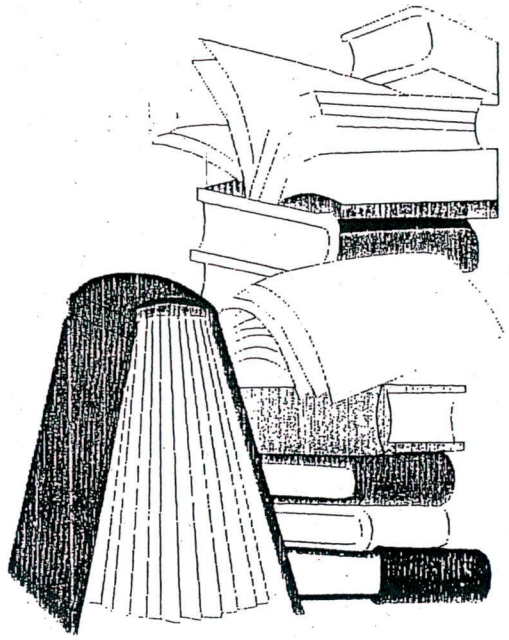
**Review the process and criteria to complete the report as outlined in the Work Book.

**Work with mental health staff to research information needed to complete the report.

**Seek input from the providers and community to assess how programs and services are working.

**Consult with the mental health director at all stages in compiling the report.

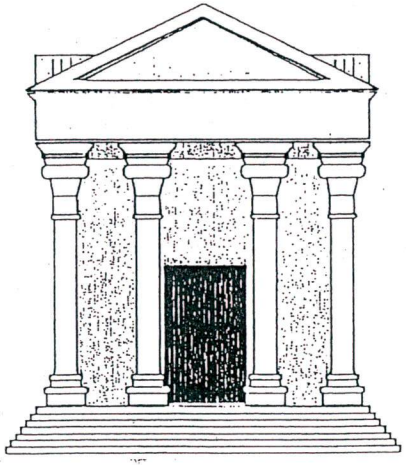
**Compile findings, document, and submit report to the Planning Council, the Mental Health Department and the Board of Supervisors.



W. & I. CODE 5604.2 (a)

NOTHING IN THIS PART SHALL BE CONSTRUED TO LIMIT THE ABILITY OF THE GOVERNING BODY TO TRANSFER ADDITIONAL DUTIES OR AUTHORITY TO A MENTAL HEALTH BOARD.

**The board of supervisors may ask the mental health Boards to take on additional duties which by law they would be required to perform.



DUTY # 8

under 5604.2 (b)

IMPACT OF REALIGNMENT

(b) It is the intent of the Legislature that, as part of its duties pursuant to subdivision (a), the Board shall assess the impact of the realignment of services from the state to the county, on services delivered to the clients and on the local community.

A study was done in 1995 by the Planning Council on Realignment Services. A book was produced called Effects of Realignment on the Delivery of Mental Health Services." The study provides valuable insights into the effects of Realignment and its impact on Mental Health Boards and their ability to implement statutory duties. The following pages are quotes from public hearings which were part of the survey process that produced the answers to questions pertaining to realignment issues. Of particular interest to Boards was the finding of the three main reasons why some Boards are thought to be ineffective.

Effects of Realignment on the Delivery of Mental Health Services

Prepared by the Planning Council 1995, page 58

Factors Contributing to Effectiveness and Ineffectiveness and Recommendations to Improve Performances

Authority concentrated at the local level...may provide local advisory boards and local advocacy groups with a greater opportunity to make an impact on mental health since all decisions are being made within the community....In order for advisory boards, clients, families and advocates to have an impact, they must receive training and resources; clients must be included in the decision-making process; and advocacy groups must organize themselves effectively...Since Realignment, local advisory boards have become heavily dependent on the local director and have had little assistance from the state...In some counties, the local mental health advisory boards and commissions have been reduced to ...the mental health director running the board meetings...Over the long-term, there must be greater empowerment of local advisory boards and commissions.

Town Hall Meeting on Program Realignment
San Francisco, CA May 27, 1994

The focus group recommended giving advisory boards funding and technical support; allowing clients, families and advocates to have a say in who is appointed to the board; and developing strategies for improving participation of clients, families and advocates at all levels of decision-making.

Town Hall Meeting on Program Realignment
San Francisco, CA, May 27, 1994

Effectiveness of Mental Health Boards/Commissions in Performing Their Statutory Duties (Page 53)

My experience with the other regional and state [MHB/C] chairs have left me with great concern regarding the well-being of local boards. Many have described themselves as dysfunctional...The major complaint has been that they are not given vital information for their decision-making processes.

Judie Bradley, Shasta County Mental Health Board
Public Hearing: Redding, CA, July 25, 1994

MHSA/FINANCE 2017-2018 ACTION PLAN- by Lauren Rettagliata

MHSA/Finance 2017 Action Plan

Goal – Effectively tracking funding spent on Mental Health—is funding being leveraged to recoup maximum dollars from federal and state funding?

Task 1

- Receiving and Reviewing MHSA Program and Fiscal review
    - Success Criteria—improve outcomes for consumers by identifying areas for improvement.
        - Time Frame—ongoing
            - Resources-- MHSA Administrative Chief and Staff

Task 2

- Receiving Quarterly MHSA Budget Reports
    - Success Criteria—able to identify weaknesses in planned funding.
        - Time Frame—ongoing
            - Resources—Health Services Chief Financial Officer and Staff

Task 3

- Twice yearly review of 1991 & 2011 Realignment Income & Spending
    - Success Criteria—able to identify weaknesses in planned funding.
        - Time Frame—ongoing
            - Resources—Health Services Chief Financial Officer and Staff

Task 4

- Twice yearly review of Federal Financial Participation Income & Spending
    - Success Criteria—able to identify weaknesses in planned funding.
        - Time Frame—ongoing
            - Resources—Health Services Chief Financial Officer and Staff

Goal – Improving services for those with a mental illness with federal funding, state realignment funding, and county funding.

Task 1

- Assure that services are funded are being provided

- Success Criteria—Reports from BH Admin that show care provided is being accessed
  - Time Frame—each program or incident documented.
    - Resources --BH Admin., Onsite visits, Feedback from patients and consumers

Task 2

- Work on the 3 year Plan and Yearly update
  - Success Criteria—
    - Time Frame – Ongoing emphasis on October through December
      - MHSA Staff, CPAW

Task 3

- Public Hearing on MHSA Plan

Goal -- Effectively tracking those who are seriously mentally ill who have housing, those who use shelter beds, and those that are homeless so that the committee can study options that are working and advocate for programs that will reduce homelessness

Task 1

- Reduce homelessness for those with a mental illness

Task 2

- Improve housing availability at all levels

Task 3

- Learn of housing models that are successful and have a proven track record

MHSA-Finance goals-2018—Douglas Dunn

1. Perform intelligent oversight of Behavioral Health budget and expenditures.

2. Make intelligent advisory budget recommendations to the Mental Health Commission.
   - In order to fulfill the above 2 goals, on an ongoing basis, consistently receive the following per contract summary budget and expenditure information :
     A. Federal Financial Participation (MedicaCare / Medi-Cal),
     B. Realignment (1991 and 2011),
     C. Mental Health Services Act (MHSA),
     D. Other funding streams (grants and county general budget contribution)
     E. Locked facility (LPS conservatorship, state hospital, detention, and juvenile hall) costs of care for the severely mentally ill. iture information.

3. Integrate AOD funding streams and issues into MHSA-Finance committee discussions.
   A. Obtain most recent year contract budget summary information for each AOD contract.
   B. Obtain budget information for 1115 Medi-Cal Drug waiver. May require working with the Public Health Dept. which originally pursued with waiver.
   C. Obtain “Whole Person Care” per year (2017-2020) projected budget information.

4. In our budget oversight role, advocate for additional dual diagnosis care facilities throughout the county by leveraging funding streams in order to reduce “revolving door” crisis care.

Proposed MHSA/Finance Committee Goals 2018- Diana MaKieve

Review and educate ourselves/commission regarding the revenue streams for mental health services for aging adults in Contra Costa County. Are we set to meet the possible growth of this population in both revenue and services in the coming years?

Realignment income and spending - Review and educate ourselves/commission regarding the income and spending; what potential is there for change, plus or minus, over time. What are the potential gaps/weaknesses to anticipate/identify?

MHSA Budget oversight and Program and Physical Review - educate ourselves/commission regarding improvement to outcomes for consumers. Identify/anticipate gaps in services or funding to continue the improvement of outcomes for consumers.

2017-2018 MHSA/Finance Committee Goals- by Sam Yoshioka

1. **The MHSA/Finance committee's name should be changed to Finance Committee and leave "MHSA" out of the name**

2. **The Finance Committee should be knowledgeable with the following page in the Contra Costa County Fiscal Year 2017-2018 Recommended Budget:**

   -Health Services
   -Health and Human Services
   -Behavioral Health Division- Mental Health (page 264)

3. **More to come!**

General Fund Summary

General Fund	2015-16 Actuals	2016-17 Budget	2017-18 Baseline	2017-18 Recommended	Change
Expense					
Salaries And Benefits	127,915,117	148,555,613	175,248,319	175,248,319	0
Services And Supplies	176,765,879	184,695,667	221,886,701	221,886,701	0
Other Charges	32,872,818	32,431,129	31,684,185	31,684,185	0
Fixed Assets	563,225	582,029	855,000	855,000	0
Expenditure Transfers	(12,713,419)	(14,056,721)	(16,405,334)	(16,405,334)	0
Expense Total	**325,403,621**	**352,207,717**	**413,268,872**	**413,268,872**	**0**
Revenue					
Other Local Revenue	104,185,888	113,481,361	150,313,056	150,313,056	0
Federal Assistance	78,300,342	83,962,319	103,926,211	103,926,211	0
State Assistance	55,527,667	58,957,209	64,029,605	64,029,605	0
Revenue Total	**238,013,897**	**256,400,889**	**318,268,872**	**318,268,872**	**0**
Net County Cost (NCC):	**87,389,724**	**95,806,828**	**95,000,000**	**95,000,000**	**0**
Allocated Positions (FTE)	**1,088.0**	**1,109.3**	**1,274.8**	**1,274.8**	**0.0**
Financial Indicators					
Salaries as % of Total Exp	39%	42%	42%	42%	
% Change in Total Exp		8%	17%	0%	
% Change in Total Rev		8%	24%	0%	
% Change in NCC		10%	(1%)	0%	
Compensation Information					
Permanent Salaries	71,777,266	83,400,098	102,071,221	102,071,221	0
Temporary Salaries	3,516,769	3,562,678	2,134,270	2,134,270	0
Permanent Overtime	818,853	798,040	820,277	820,277	0
Deferred Comp	465,344	570,955	1,108,900	1,108,900	0
Hrly Physician Salaries	79,886	90,556	159,586	159,586	0
Perm Physicians Salaries	2,532,822	2,924,799	3,280,750	3,280,750	0
Perm Phys Addnl Duty Pay	9,012	300,354	25,953	25,953	0
Comp & SDI Recoveries	(288,407)	(233,125)	(239,513)	(239,513)	0
FICA/Medicare	5,536,684	6,621,897	8,197,630	8,197,630	0
Ret Exp-Pre 97 Retirees	297,363	321,188	320,140	320,140	0
Retirement Expense	26,163,011	29,404,277	33,159,340	33,159,340	0
Employee Group Insurance	9,399,577	12,653,094	15,690,956	15,690,956	0
Retiree Health Insurance	3,841,499	4,031,825	4,042,189	4,042,189	0
OPEB Pre-Pay	1,474,600	1,474,600	1,514,134	1,514,134	0
Unemployment Insurance	234,739	252,375	187,111	187,111	0
Workers Comp Insurance	2,252,760	2,382,002	2,897,280	2,897,280	0
Labor Received/Provided	(196,661)	0	(121,905)	(121,905)	0

Table Description

The table above provides information in aggregate format summarizing expenditures and revenues in the General Fund budget units administered by the Health Services Department. This table includes the General Fund subsidy provided to the Contra Costa Regional Medical Center and Health Centers and the Contra Costa Health Plan (Enterprise funds I and III) but does not include the expenditures or other revenue for these functions. This information can be found in the individual tables for the enterprise funds, including the sections for the Contra Costa Regional Medical Center and Health Centers, the Contra Costa Health Plan, and the Contra Costa Community Health Plan.

Included in the table above are data for the following budget units:

0301 – Detention Facilities Programs
0450 – Public Health
0451 – Conservatorship/Guardianship
0452 – Environmental Health
0454 – Public Administrator
0460 – California Children's Services
0463 – Health, Housing and Homeless
0465 – Enterprise Fund Subsidy
0466 – Alcohol and Other Drugs Program
0467 – Mental Health

The table following this section summarizes the expenditures and revenue in aggregate for the bulk of the services provided by the department, including enterprise funds. Please refer to that table for aggregate information.

2017-18 Baseline to 2017-18 Recommended

Budget Unit Description	2017-18 Baseline Service Level			2017-18 Recommended Service Level			GF Change – FY 16/17 Adopted to Rec'd (Col 6 minus Col 3)
	Expenditure Authority	Less Revenue Collections	Required General Fund Contribution	Expenditure Authority	Less Revenue Collections	Required General Fund Contribution	
	(1)	(2)	(3)	(4)	(5)	(6)	
Enterprise Funds:							
Hospital & Clinics – EF I	$621,250,524	$598,875,762	$22,374,762	$621,250,524	$598,875,762	$22,374,762	$0
EF-2 M-Cal Plan	680,094,504	680,094,504	0	680,094,504	680,094,504	0	0
EF-3 Comm Plan	70,953,642	70,953,642	3,736,288	70,953,642	70,953,642	3,736,288	0
Major Risk Ins. Program	100,000	100,000	0	100,000	100,000	0	0
Sub-Total Enterprise Funds[A]	**$1,372,398,670**	**$1,350,023,908**	**$26,111,050**	**$1,372,398,670**	**$1,350,023,908**	**$26,111,050**	**$0**
General Fund Units:							
Behavioral Health:							
Mental Health	$211,700,874	$194,409,686	$17,291,188	$211,700,874	$194,409,686	$17,291,188	$0
Alcohol & Other Drugs	33,957,534	33,172,351	785,183	33,957,534	33,172,351	785,183	0
Homeless Programs	6,903,915	4,707,061	2,196,854	6,903,915	4,707,061	2,196,854	0
Public Health	74,673,785	54,258,815	20,414,970	74,673,785	54,258,815	20,414,970	0
Environmental Health	21,163,150	21,484,275	(321,125)	21,163,150	21,484,275	(321,125)	0
Detention	23,985,474	1,549,282	22,436,192	23,985,474	1,549,282	22,436,192	0
Conservatorship	3,700,765	613,034	3,087,731	3,700,765	613,034	3,087,731	0
California Children's Services	10,443,472	7,780,727	2,662,745	10,443,472	7,780,727	2,662,745	0
Public Administrator	628,853	293,641	335,212	628,853	293,641	335,212	0
Sub-Total General Fund	**$387,157,822**	**$318,268,872**	**$68,888,950**	**$387,157,822**	**$318,268,872**	**$68,888,950**	**$0**
Total General & Enterprise Funds	**$1,759,556,492**	**$1,668,292,780**	**$95,000,000**	**$1,759,556,492**	**$1,668,292,780**	**$95,000,000**	**$0**
Other Special Revenue Fund Units:							
	Expenditures	Revenue	Net Fund Cost	Expenditures	Revenue	Net Fund Cost	Change
Emergency Medical Services	$1,692,403	$1,692,403	$0	$1,692,403	$1,692,403	$0	$0
Ambulance Service Area	5,000,676	5,000,676	0	5,000,676	5,000,676	0	0
Total Special Funds:	**$6,693,079**	**$6,693,079**	**$0**	**$6,693,079**	**$6,693,079**	**$0**	**$0**
Grand Total All Funds:	***$1,766,249,571***	***$1,674,985,859***	***$95,000,000***	***$1,766,249,571***	***$1,674,985,859***	***$95,000,000***	***$0***

A. General Fund subsidy contribution to the Enterprise Funds is provided through General Fund unit 0465.

2016-17 Adopted to 2017-18 Recommended

Budget Unit Description	2016-17 Adopted Budget			2017-18 Recommended Service Level			GF Change – FY 16/17 Adopted to Rec'd (Col 6 minus Col 3)
	Expenditure Authority	Less Revenue Collections	Required General Fund Contribution	Expenditure Authority	Less Revenue Collections	Required General Fund Contribution	
	(1)	(2)	(3)	(4)	(5)	(6)	
Enterprise Funds:							
Hospital & Clinics – EF I	$548,463,622	$525,036,835	$23,426,787	$621,250,524	$598,875,762	$22,374,762	($1,052,025)
EF-2 M-Cal Plan	666,062,024	666,062,024	0	680,094,504	680,094,504	0	0
EF-3 Comm Plan	77,678,750	73,942,462	3,736,288	70,953,642	67,217,354	3,736,288	0
Major Risk Ins. Program	800,000	800,000	0	100,000	100,000	0	0
Sub-Total Enterprise Funds[A]	**$1,293,004,396**	**$1,265,841,321**	**$27,163,075**	**$1,372,398,670**	**$1,346,287,620**	**$26,111,050**	**($1,052,025)**
General Fund Units:							
Behavioral Health:							
Mental Health	$191,036,617	$173,763,444	$17,273,173	$211,700,874	$194,409,686	$17,291,188	$18,015
Alcohol & Other Drugs	17,843,311	17,132,858	710,453	33,957,534	33,172,351	785,183	74,730
Homeless Programs	5,737,745	4,006,387	1,731,358	6,903,915	4,707,061	2,196,854	465,496
Public Health	51,105,453	31,102,911	20,002,542	74,673,785	54,258,815	20,414,970	412,428
Environmental Health	20,825,500	21,103,728	(278,228)	21,163,150	21,484,275	(321,125)	(42,897)
Detention	23,566,313	1,126,648	22,439,665	23,985,474	1,549,282	22,436,192	(3,473)
Conservatorship	3,491,591	403,859	3,087,732	3,700,765	613,034	3,087,731	(1)
California Children's Services	10,148,932	7,368,702	2,780,230	10,443,472	7,780,727	2,662,745	(117,485)
Public Administrator	482,352	392,352	90,000	628,853	293,641	335,212	245,212
Sub-Total General Fund	**$324,237,814**	**$256,400,889**	**$67,836,925**	**$387,157,822**	**$318,268,872**	**$68,888,950**	**$1,052,025**
Total General & Enterprise Funds	**$1,617,242,210**	**$1,522,242,210**	**$95,000,000**	**$1,759,556,492**	**$1,664,556,492**	**$95,000,000**	**$0**
Other Special Revenue Fund Units:							
	Expenditures	Revenue	Net Fund Cost	Expenditures	Revenue	Net Fund Cost	Change
Emergency Medical Services	$1,692,403	$1,692,403	$0	$1,692,403	$1,692,403	$0	$0
Ambulance Service Area	5,012,779	5,012,779	0	5,000,676	5,000,676	0	0
Total Special Funds:	**$6,705,182**	**$6,705,182**	**$0**	**$6,693,079**	**$6,693,079**	**$0**	**$0**
Grand Total All Funds:	***$1,623,947,392***	***$1,528,947,392***	***$95,000,000***	***$1,766,249,571***	***$1,671,249,571***	***$95,000,000***	***$0***

A. General Fund subsidy contribution to the Enterprise Funds is provided through General Fund unit 0465.

Detailed Budget Table Description

The table above provides information by budget unit summarizing expenditures, revenues, and net County costs for each of the budget units administered by the Health Services Department and compares the 2016-17 Adopted Budget service level with the 2017-18 recommended service level.

Included are data for the following budget units:

0301 – Detention Facilities Programs
0450 – Public Health
0451 – Conservatorship/Guardianship
0452 – Environmental Health
0454 – Public Administrator
0460 – California Children's Services
0463 – Health, Housing and Homeless
0466 – Alcohol and Other Drugs Program
0467 – Mental Health
0540 – Hospital and Clinics
0853 – Hospital Fixed Assets
0860 – Contra Costa Health Plan
0861 – Contra Costa Community Health Plan
0862 – Major Risk Insurance Program
0863 – Health Plan Fixed Assets

Major Department Responsibilities

Contra Costa County is one of the few counties in the nation to offer the full spectrum of health-related services under one organizational structure. Doing business as Contra Costa Health Services (CCHS), it represents the largest department of this County government, employing approximately 4,400 individuals and 3,910 FTE's (Full-Time Equivalents). Approximately 5.4 percent of the CCHS budget is from General purpose revenue. The balance is supported by federal and state funding programs, such as Medicare and Medi-Cal, as well as program grants and fees.

The mission of Contra Costa Health Services is to care for and improve the health of all people in the County, with special attention to those who are most vulnerable to health problems. For low-income and uninsured residents of Contra Costa, CCHS is the safety net, providing medical services not available to them elsewhere.

CCHS has a long history of working in partnership with a broad range of stakeholders, including private hospitals, private physicians, community clinics, community-based organizations, schools, advisory boards and the media. Through the use of technology, including its extensive website and social media, CCHS is able to reach County residents with critical health care information on a daily basis.

CCHS is an integrated system of health care services, comprised of several divisions that work in concert to cover health at every level: the individual, the family, and the community.

The **Contra Costa Regional Medical Center and Health Centers** are the training ground for our family practice residency program. The Contra Costa Regional Medical Center (CCRMC) is a 167-bed general acute care hospital that provides a full range of services that include emergency care, psychiatric care, newborn labor and delivery, medicine, and surgery. Eleven ambulatory care health centers throughout Contra Costa provide comprehensive, personalized, patient-centered health care with a full range of specialty services.

The Brentwood Health Center has recently been expanded to add nine exam and treatment rooms, and construction will soon be completed at the Pittsburg Health Center that will add sixteen new exam and treatment rooms.

The **Contra Costa Health Plan** (CCHP) was the first federally qualified, state-licensed, county-sponsored Health Maintenance Organization (HMO) in the United States, and the first county-sponsored health plan in California to offer Medi-Cal Managed Care coverage. CCHP was also the first county-run HMO to serve Medicare beneficiaries. It subsequently expanded its programs to include County employees, businesses, individuals, and families, although CCHP exited the individual and family markets at the beginning of 2015. Currently CCHP has programs for Medi-Cal recipients, County employees, In Home Support Services, and a Medicare Cost Plan.

With the implementation of the Affordable Care Act (ACA) in January 2014, Medi-Cal coverage was expanded to cover individuals with incomes below 138% of the Federal Poverty Level. The ACA ensures all Medi-Cal health plans offer a comprehensive package of items and services, known as essential health benefits. Coverage includes a core set of services including doctor visits, hospital care, pregnancy-related services, skilled nursing facility care (SNF), home health and hospice care, as well as low-to-moderate mental health care, autism care, and some substance use disorder care.

As one of the State's Medi-Cal managed care health plans, CCHP has added more than 88,000 Medi-Cal members since the implementation of the ACA, and now provides comprehensive, quality health coverage to approximately 190,000 people in Contra Costa County. To meet this additional demand for services, CCHP has expanded its provider network by credentialing and contracting with needed specialty providers in the community. CCHP also provides 24/7 advice nurse services for patients, as well as case management and care coordination for high-risk patients.

Behavioral Health combines what was formerly the Mental Health and Alcohol and Other Drugs programs into a single system of care that supports independence, hope, and healthy lives by making services more accessible. This integration is an opportunity to respond to our culturally diverse residents who have complex behavioral needs through a systems approach that emphasizes "any door is the right door". By partnering with consumers, families, and community-based agencies, Behavioral Health staff is able to provide enhanced coordination and collaboration when caring for the whole individual; an approach that recognizes the increasing challenges in serving complex populations with multiple disorders.

To achieve the goal of care coordination and to better serve the needs of mental health and substance use disorder patients, the Behavioral Health Division will be implementing the ccLink Electronic Medical Record system. This will enable Health Services to have a single patient health record, no matter where the venue may be. Having a single patient health record will promote better communication and coordination of care. For budgetary purposes the Mental Health and Alcohol and Other Drugs programs will be reported separately.

The **Health, Housing and Homeless Services** Division integrates housing and homeless services across our health system; coordinates health and homeless services across County government and in the community; and works with key partners such as the Employment and Human Services Department, the Housing Authority, school districts, housing providers, law enforcement and cities to develop innovative strategies to address the community's health and social needs.

This new division was established in 2016 to meet the requirements of the Medi-Cal 2020 Waiver, which recognizes the nexus between improving population health and providing safe housing. Medi-Cal 2020 has new requirements for meeting the needs of our highest risk patients, many of whom are homeless. We have learned that we will never be able to end homelessness without addressing the upstream social determinants of health. Access to basic needs such as nutritious food, housing, and safe places to exercise and play have been found to impact the health of those whom we serve. The Medi-Cal 2020 Waiver requires that health systems like ours address these social needs, and funding is linked to our ability to do this successfully.

Contra Costa Public Health promotes and protects the health and well-being of the individual, family, and community in Contra Costa County, with special attention to communities and populations that are most at risk for poor health outcomes and those most affected by environmental inequities. Health is defined as the state of complete physical, mental, and social well-being and not merely the absence of disease or infirmity.

As part of the integrated health system, Public Health uses a broad spectrum of strategies and offers an array of programs that focus on public health issues such as communicable disease and sexually transmitted disease; immunization; nutrition; and family, maternal, infant, and child health, including children's oral health. Services

include public health nursing and the public health laboratory, along with wellness, prevention, and education activities aimed at negative health conditions such as obesity, smoking, and lead poisoning. The Public Health Division is also responsible for the CCHS health emergency preparedness programs, data collection, and program evaluation.

The **Environmental Health** Division is a regulatory agency that provides oversight for businesses and property owners to protect and promote the health of the people of Contra Costa County. Environmental Health uses up-to-date standards, state laws, and ordinances to regulate programs for safe food, safe water for drinking and recreation, and the sanitary management of wastes.

The **Hazardous Materials** Division serves area residents by monitoring local industry and responding to emergencies to protect the public from exposure to hazardous materials. Hazardous Materials strives to maintain a clean, healthy, and safe environment by promoting pollution prevention, increasing process safety knowledge and environmental awareness, responding to incidents, and implementing consistent regulatory compliance and enforcement programs.

The **Emergency Medical Services** (EMS) Division serves Contra Costa communities by ensuring that quality emergency medical services are available for all people in the County. The Local EMS Agency (LEMSA) is the local governmental agency responsible for providing regulatory and medical oversight of medical dispatch, fire and law first responders, emergency and non-emergency ambulance services. Public and private EMS System partners function under Local EMS Agency policies and procedures that assure coordinated response and prompt medical transportation to community hospital emergency departments and specialty centers for definitive care. The EMS Agency sets standards to assure that prehospital personnel involved in an emergency response are properly trained and equipped so that medical care in the field is provided in a timely, efficient and professional manner.

The Emergency Medical Services Agency utilizes evidence based standards, statutory regulations and guidelines; and the local ambulance ordinance to protect the public safety. The Agency is charged with monitoring local non-emergency and emergency ambulance services and works with stakeholders to support EMS programs known to reduce death and disability. These programs include Public Access Defibrillation and CPR, medical health disaster response, Medical Reserve Corps, Hospital Preparedness Program, certification and licensure, ambulance permitting, quality improvement, patient safety, Heart Safe Communities, cardiac arrest, stroke, high risk heart attack (STEMI), trauma, and the EMS for Children program.

Major Changes that Could Impact the Budget

There is a lot of conjecture about what might happen to the health care delivery system after the recent presidential election, but so far there is nothing definitive. We know that many of the proposed health policy changes that the president has vowed to make will significantly impact CCHS operations. A dramatic increase in the number of uninsured, coupled with the loss of funding, could destabilize the health care delivery system.

The Governor has proposed a state budget for 2017-18 that does not involve any reduction in federal ACA funding. Health Services is taking the same approach in developing its 2017-18 budget, and we are not anticipating any reduction in our staff or services in the short-term.

Our integrated healthcare delivery system is now supported primarily with federal dollars in partnership with the state. A small percentage of the CCHS budget comes from the County's General Fund. Eliminating Medi-Cal expansion would greatly impact the Contra Costa Health Plan (CCHP), the Contra Costa Regional Medical Center and Health Centers, the Mental Health Division and all of our community health center partners. In Contra Costa, approximately 72,000 people are enrolled in the Medi-Cal expansion, and this brings approximately $90

million in federal revenues to the County. CCHP manages the care of 55,000 of those enrolled. The elimination of the Medi-Cal expansion would create a huge deficit in the Department's budget.

In August 2015, the Federal Centers for Medicare and Medicaid Services (CMS) approved California's Drug Medi-Cal (DMC) Organized Delivery System (ODS) Waiver amendment, which provides a continuum of care for Substance Use Disorder (SUD) treatment services for Medi-Cal beneficiaries. The DMC-ODS Waiver requires counties to provide greater administrative oversight, implement utilization controls to improve care, and maximize efficiency. Contra Costa County opted into the Waiver following the submission of a County Implementation Plan and a Fiscal Plan that was approved by the State Department of Health Care Services (DHCS) and CMS in November 2016. The DMC-ODS Waiver is an opportunity for counties to expand service capacity and the range of available benefits for Medi-Cal beneficiaries who meet medical necessity criteria and reside in our County.

Under the Medi-Cal 2020 Waiver, we received a five-year grant of $20 million annually to provide whole person care to high-need, high-utilizers of multiple services. We are currently building the information system infrastructure to support this new, innovative and highly integrated approach to health services.

We also continue to build upon our successful quality improvement efforts under the Delivery System Reform Incentive Payment Program (DSRIP) and began the hard work of setting benchmarks and milestones under the new Medi-Cal 2020 Waiver's Public Hospital Redesign and Incentives in Medi-Cal (PRIME) requirements.

The Contra Costa Health Plan has expanded its provider networks and enrolled thousands of new members who became eligible for coverage through the ACA expansion. Children have become eligible for state Medi-Cal regardless of immigration status, adults continue to take advantage of the new eligibility to Medi-Cal under the Affordable Care Act, and Contra Costa CARES, a local program supported by the County and local hospitals, now provides a health home to low-income adults who were ineligible for coverage under the ACA.

Contra Costa Regional Medical Center & Ambulatory Care Centers

Hospital and Clinics (Enterprise Fund I)	2015-16 Actuals	2016-17 Budget	2017-18 Baseline	2017-18 Recommended	Change
Expense					
Salaries And Benefits	341,857,787	351,236,887	374,314,697	374,314,697	0
Services And Supplies	188,470,257	177,248,145	194,692,378	194,692,378	0
Other Charges	340,011	11,029,590	12,429,289	12,429,289	0
Fixed Assets	(0)	8,949,000	39,814,160	39,814,160	0
Expense Total	**530,668,055**	**548,463,622**	**621,250,524**	**621,250,524**	**0**
Revenue					
General Fund Subsidy	23,071,767	23,426,787	22,374,762	22,374,762	0
Other Local Revenue	247,855,367	255,792,850	229,501,499	229,501,499	0
Federal Assistance	37,794,007	41,032,646	54,563,259	54,563,259	0
State Assistance	241,390,286	228,211,339	314,811,004	314,811,004	0
Revenue Total	**550,111,427**	**548,463,622**	**621,250,524**	**621,250,524**	**0**
Net Fund Cost (NFC):	**(19,443,371)**	**0**	**0**	**0**	**0**
Allocated Positions (FTE)	**2,494.0**	**2,474.8**	**2,474.8**	**2,474.8**	**0.0**
Financial Indicators					
Salaries as % of Total Exp	64%	64%	60%	60%	
% Change in Total Exp		3%	13%	0%	
% Change in Total Rev		0%	13%	0%	
% Change in NFC		(100%)	0%	0%	
Compensation Information					
Permanent Salaries	144,036,558	151,569,804	160,959,438	160,959,438	0
Temporary Salaries	21,976,506	21,727,015	21,797,001	21,797,001	0
Permanent Overtime	6,244,098	6,400,950	6,336,190	6,336,190	0
Deferred Comp	560,294	528,375	665,158	665,158	0
Hrly Physician Salaries	2,044,513	2,109,372	2,093,826	2,093,826	0
Perm Physicians Salaries	42,460,817	44,510,244	48,989,992	48,989,992	0
Perm Phys Addnl Duty Pay	2,723,473	2,552,559	2,805,682	2,805,682	0
Comp & SDI Recoveries	(495,646)	(562,172)	(562,172)	(562,172)	0
Vacation/Sick Leave Accrual	1,660,848	0	0	0	0
FICA/Medicare	15,024,634	10,756,031	17,972,042	17,972,042	0
Ret Exp-Pre 97 Retirees	683,936	682,774	679,694	679,694	0
Retirement Expense	61,517,269	64,271,620	67,592,976	67,592,976	0
Excess Retirement	137,912	315,332	315,332	315,332	0
Employee Group Insurance	25,579,217	30,716,308	28,738,683	28,738,683	0
Retiree Health Insurance	7,742,245	8,040,133	8,040,133	8,040,133	0
OPEB Pre-Pay	2,954,198	2,954,198	2,954,198	2,954,198	0
Unemployment Insurance	653,781	686,803	539,600	539,600	0
Workers Comp Insurance	6,278,379	3,977,541	4,396,924	4,396,924	0
Labor Received/Provided	74,756	0	0	0	0

* Capital assets expenditures are fully funded budgetarily in the year of acquisition; for Enterprise Fund Financial reporting depreciation rather than acquisition cost is recognized as a current year expense.

Description: Includes the operations of the Contra Costa Regional Medical Center (CCRMC) and emergency care services, ambulatory care centers, physician services, emergency medical services, charges from other County departments, department-wide administration, and fixed assets.

Workload Indicator: The recommended FY 2017-2018 budget is based on an average daily inpatient census of 131 patients, and 479,426 annual outpatient visits.

Impact: The recommended budget maintains the current level of services. The budget (a) includes ongoing funding for a renewed Medi-Cal Waiver and (b) includes cost estimates for labor agreements currently under negotiation.

1. Contra Costa Regional Medical Center

Description: A general acute care teaching facility, the 167 licensed bed Contra Costa Regional Medical Center (CCRMC) provides a full range of diagnostic and therapeutic services including medical/surgical, intensive care, emergency, prenatal/obstetrical, and psychiatric services. Ancillary services include pharmacy, rehabilitation, medical social work, laboratory, diagnostic imaging, cardiopulmonary therapy and ambulatory care surgery. CCRMC is licensed to provide basic medical emergency and psychiatric services. The Psychiatric Emergency Services (PES) is a designated psychiatric evaluation center.

CCRMC provides care to individuals with a variety of insurance coverage including Medicare, Medi-Cal and private insurance. The cost of care provided to these individuals is offset by the fees collected.

CCRMC provides services to individuals who cannot pay because the County has a general duty to provide care for indigents. That duty is specified by the State of California in the Welfare and Institutions Code section 17000. The County Board of Supervisors is authorized to adopt standards of aid and care for the indigent and has done so. The County provides indigent health care through various programs based on the Federal Poverty Level (FPL) guidelines.

In November 2010, The Federal Centers for Medicare and Medicaid Services (CMS) approved California's Section 1115 "California Bridge to Health Reform" Waiver. A key component of the State's Section 1115 Waiver was the Low Income Health Program (LIHP) that expanded coverage for individuals between 19 and 64 years of age, who were US Citizens or legal permanent residents. LIHP consisted of two programs, the Medical Coverage Expansion Program (MCE) and the Health Care Coverage Initiative Program (HCCI). The LIHP program, which ended December 31, 2013, was designed to bridge the care of these individuals from an episodic care approach to comprehensive healthcare coverage.

On January 1, 2014, with the implementation of the Federal Patient Protection and Affordable Care Act (ACA), California expanded Medi-Cal eligibility to include adults with incomes up to 138 percent of the federal poverty level. Actively enrolled LIHP/MCE individuals were automatically transitioned to Medi-Cal. LIHP/HCCI members became eligible for coverage through the State's health care exchange. This is known as the optional expansion. For three years, the federal government paid 100% of the costs of health care services provided to the newly eligible population. On January 1, 2017, the percentage dropped to 95%, and it will drop to 90% of costs on January 1, 2018.

California's Medi-Cal Section 1115 waiver "Bridge to Reform" expired in October 2015. Under the Bridge to Reform Waiver, the California Delivery System Reform Incentive Program (DSRIP) supported the initial steps of transforming and stabilizing the public safety net hospital system. California recently received approval from the Centers for Medicare and Medicaid Services (CMS) to implement a new waiver program known as the Medi-Cal 2020 Waiver.

The Public Hospital Redesign and Incentives in Medi-Cal program (PRIME) builds on the success of the DSRIP program under the previous Waiver, which helped us improve care

and safety in our hospital and health centers and make great strides toward improving access to care using a variety of innovative tools. With PRIME, the Hospital and Health Centers will be compensated for showing improvements in ambulatory care, targeting high-risk populations and using resources more efficiently. PRIME challenges us to meet certain agreed-upon benchmarks or risk substantial loss of funding that cannot be recovered. This ambitious pay-for-improvement portfolio will require smart realignment and investment of current and future human and technology resources.

The second component of the Waiver is the "global payment program," which retools the way the Hospital and Health Centers are compensated for treating the uninsured. The program provides financial incentives for cost-effective primary and specialty care by shifting the focus away from hospital-based inpatient care toward primary and preventive care. It includes changes in reimbursement structures that are based on health outcomes and not on process or solely on the number of visits.

The third component of Medi-Cal 2020 is what's known as "whole person care," offered to selected counties as a pilot to better coordinate physical and behavioral health care, and providing social services and other supports to help meet needs such as housing or food in a patient-centered manner.

Fourth and final is the dental transformation initiative aimed at helping children and young adults consistently and easily access high-quality dental services and maintaining good oral health.

Under this new Waiver, the Health Services Department will be addressing all aspects of health, including disparities and inequities. The new Waiver places a great deal of importance on addressing issues that affect health in our communities - not just those affecting the patients we serve. Because the Department is an integrated health system, we are ideally structured to meet these expectations. The Contra Costa Regional Medical Center and Health Centers will be working with the Contra Costa Health Plan, Behavioral Health, Public Health, and Emergency Medical Services (EMS) to fulfill the healthcare and community health obligations under the Medi-Cal 2020 Waiver.

In the first quarter of 2017, we expect to have the newly renovated and expanded Emergency Department. This expansion will increase the bed capacity from 17 licensed beds to 25 licensed beds.

Hospital and Emergency Care Services Summary		
Service:		Mandatory
Level of Service:		Mandatory
Expenditures:		$270,110,188
Financing:		267,016,633
Net Fund Cost:		3,093,555
Funding Sources:		
State	52.5%	$141,887,622
Local	38.3%	103,470,321
Federal	8.0%	21,658,690
General Fund	1.2%	3,093,555
FTE: 1,082.0		

2. Ambulatory Care Centers

Description: Eleven ambulatory care centers in East, West and Central Contra Costa County provide family practice oriented primary care, primary care with integrated behavioral health and group medical clinics, geriatrics, dental, rehabilitation, prenatal, pediatric and adult medical services, as well as specialty clinic services. Specialty clinics include: child developmental services, an opioid addiction treatment clinic, a Gender clinic, podiatry, infectious disease, eye, dermatology, orthopedics, urology, ENT, and gynecology clinics. We also operate the Hansen's Disease regional center for Northern California, a Transitions clinic for returning citizens, and other services.

A new integrated health center was constructed to replace the Antioch Health Center facilities on Lone Tree Way. The replacement Antioch Health Center, located at 2335 Country Hills

Drive in Antioch, houses the East County Children's Mental Health Clinic and the Antioch Health Center in the 23,000+ square foot location. Construction is complete and the facility opened for patient care on February 23, 2016 with increased capacity of primary care services to meet the growing demand for services in East County. This new facility offers three expanded services: group medical visits, mammography screening and ultrasonography.

The Brentwood Health Center expansion project includes the addition of eight exam rooms and one treatment room. The project is now licensed and is scheduled to open in February 2017. During the first quarter of 2017, the build out of the Pittsburg Health Center will be completed which will consolidate and co-locate primary care delivery services for efficiency and to enhance access. This project will result in an increase of 15 exam rooms and one treatment room. The expansion in East County is critical to meet the rapidly growing need in this region as the Contra Costa Health Plan has seen the largest growth of members in this geographical region.

Ambulatory Care Centers Summary		
Service:		Mandatory
Level of Service:		Mandatory
Expenditures:		$143,951,858
Financing:		142,303,187
Net Fund Cost:		1,648,671
Funding Sources:		
State	57.8%	$83,189,088
Local	24.3%	34,957,759
Federal	16.8%	24,156,340
General Fund	1.1%	1,648,671
FTE: 748.6		

3. Physician Services

Description: The interdisciplinary medical staff at Contra Costa Regional Medical Center and Health Centers includes 136 primary care physicians, as well as family nurse practitioners, dentists, psychiatrists, psychologists and 311 specialty physicians.

The Family Practice Residency Program provides clinical experience for 42 residents who rotate through all inpatient acute services, the emergency department and ambulatory care centers.

CCRMC recognized and emphasized the need for operational management of physician clinical practices. In response to this we are in the process of creating operational leadership. We have a new ambulatory care medical director, specialty care medical director and hospital medical director to lead the growth of services to our expanding patient base due to the ACA.

Physician Services Summary		
Service:		Mandatory
Level of Service:		Mandatory
Expenditures:		$109,101,055
Financing:		107,851,527
Net Fund Cost:		1,249,528
Funding Sources		
State	48.6%	$53,068,935
Local	42.2%	46,034,363
Federal	8.0%	8,748,229
General Fund	1.2%	1,249,528
FTE: 289.0		

4. Emergency Medical Services

Description: This program provides overall coordination of Contra Costa's Emergency Medical System. It regulates emergency and non-emergency ambulance services. The Local EMS agency is solely responsible for the medical and patient safety oversight of the County's trauma, STEMI (high risk heart attack) stroke and cardiac arrest systems of care. The EMS Agency establishes pre-hospital treatment protocols, certifies and accredits pre-hospital personnel and is responsible for assuring EMT and paramedic professional standards are met to assure the public safety. The EMS Medical Director approves and provides medical control and oversight for medical dispatch, paramedic programs and first-responder defibrillation programs, plans and coordinates medical disaster response, and reviews inter-facility patient transfers.

Emergency Medical Services Summary		
Service:		Mandatory
Level of Service:		Mandatory
Expenditures:		$2,407,879
Financing:		2,407,879
Net Fund Cost:		0
Funding Sources:		
Local	100.0%	$2,407,879
FTE: 5.0		

5. Support Services

a. *Administrative Services*

Description: This section includes costs of the Office of the Director, Health Services Personnel, Payroll, General Accounting, Information Technology, Purchasing, and Contracts and Grants.

Administrative Services Summary		
Service:		Discretionary
Level of Service:		Discretionary
Expenditures:		$27,053,087
Financing:		27,053,087
Net Fund Cost:		0
Funding Sources:		
Local	100.0%	$27,053,087
FTE: 350.2		

b. *Charges from Other County Departments*

Description: This section includes non-distributed costs charged to the Health Services Department by other County departments for various services.

Charges From Other County Departments		
Service:		Mandatory
Level of Service:		Discretionary
Total Expenditures:		$16,383,008
Financing:		0
Net Fund Cost:		16,383,008
Funding Sources:		
General Fund	100.0%	$16,383,008

Charges From Other County Departments include:

Auditor	$997,549
Purchasing	$182,966
County Counsel	$1,300,000
Human Resources	$1,786,107
Telecommunication	$4,839,047
Courier Service (PW-GSD)	$20,175
Sheriff's Office	$4,417,356
DoIT	$1,103,611
Occupancy-owned	$1,598,211
Occupancy-rented	$12,667
Travel-Co equip	$125,319
Total	$16,383,008

6. Hospital Capital Expense Cost

Description: To provide for the repayment of the principal portion of long-term debt; acquisition of replacement capital equipment; the cost of current capital projects; and for previously approved construction projects that may carry over to succeeding fiscal years. Major projects include emergent repair and replacement of the plumbing and renovation in the cafeteria including the kitchen; Emergency Department Expansion; enhanced facility and security personnel for the perinatal service; and the expansion of the Brentwood Health Center and the Pittsburg Health Center.

Note: Assets are capitalized and depreciation is adjusted at year-end.

Hospital Capital Project Cost		
Service:		Discretionary
Level of Service:		Discretionary
Expenditures:		$52,243,449
Financing:		52,243,449
Net Fund Cost:		0
Funding Sources:		
State	70.2%	$36,665,359
Local	29.8%	15,578,090

Contra Costa Health Plan

CCHP Medi-Cal (Enterprise Fund II)[A]	2015-16 Actuals	2016-17 Budget	2017-18 Baseline	2017-18 Recommended	Change
Expense					
Salaries And Benefits	20,455,022	27,100,487	27,748,363	27,748,363	0
Services And Supplies	593,040,325	563,818,577	572,431,903	572,431,903	0
Other Charges	30,653,624	75,142,960	79,914,238	79,914,238	0
Expense Total	**644,148,971**	**666,062,024**	**680,094,504**	**680,094,504**	**0**
Revenue					
Other Local Revenue	660,635,586	666,062,024	680,094,504	680,094,504	0
Revenue Total	**660,635,586**	**666,062,024**	**680,094,504**	**680,094,504**	**0**
Net Fund Cost (NFC):	**(16,486,615)**	**0**	**0**	**0**	**0**
Allocated Positions (FTE)[B]	**185.4**	**194.0**	**194.0**	**194.0**	**0.0**
Financial Indicators					
Salaries as % of Total Exp	3%	4%	4%	4%	
% Change in Total Exp		3%	2%	0%	
% Change in Total Rev		1%	2%	0%	
% Change in NFC		(100%)	0%	0%	
Compensation Information					
Permanent Salaries	9,826,070	14,251,483	14,938,106	14,938,106	0
Temporary Salaries	2,610,895	2,291,889	1,923,504	1,923,504	0
Permanent Overtime	598,577	644,796	681,480	681,480	0
Deferred Comp	73,018	81,106	101,400	101,400	0
Hrly Physician Salaries	84,186	0	0	0	0
Perm Physicians Salaries	162,909	415,756	373,232	373,232	0
Perm Phys Addnl Duty Pay	4,029	0	42,804	42,804	0
Comp & SDI Recoveries	(31,441)	(7,457)	(51,823)	(51,823)	0
Vacation/Sick Leave Accrual	139,468	0	0	0	0
FICA/Medicare	974,240	1,319,562	1,373,873	1,373,873	0
Ret Exp-Pre 97 Retirees	37,118	36,504	40,320	40,320	0
Retirement Expense	3,356,749	4,636,618	4,771,207	4,771,207	0
Employee Group Insurance	1,688,389	2,402,848	2,540,874	2,540,874	0
Retiree Health Insurance	363,202	365,364	351,336	351,336	0
OPEB Pre-Pay	147,959	147,959	147,959	147,959	0
Unemployment Insurance	39,660	47,486	48,264	48,264	0
Workers Comp Insurance	379,994	466,573	465,826	465,826	0

A. This table reflects figures for the Contra Costa Health Plan Medi-Cal product line only.
B. Number of Full Time Equivalent positions (FTE) shown serves Enterprise II and III of the Contra Costa Health Plan.

Description: The Contra Costa Health Plan (CCHP) is a County-operated prepaid health plan. Enterprise Fund II is used to account for the premiums and expenditures related to Medi-

Cal enrollees. Enterprise Fund III is used to account for the premiums and expenditures related to Medicare recipients, employees of participating private and governmental employers, and the Contra Costa CARES program. Enterprise Fund IV accounted for premium and expenditures related to the Access for Infants and Mothers (AIM) program and the Major Risk Medical Insurance Program (MRMIP). Participation in the AIM program ended June 30, 2015 and participation in the MRMIP program ended December 31, 2014.

Medi-Cal: Includes Aid to Families with Dependent Children members, Low Income Child Program, Medi-Cal Expansion (MCE) that transferred into Medi-Cal on January 1, 2014 from the Low Income Health Program, Seniors and Persons with Disabilities and Other Medi-Cal (non-crossover) members. Our Medi-Cal members are served by three contracting networks of providers: 1) Contra Costa Regional Medical Center (CCRMC) and Health Centers, 2) CCHP's Community Provider Network (CPN), and 3) Kaiser.

Workload Indicator: The recommended FY 2017/2018 budget is based on an average monthly enrollment of 180,000 Medi-Cal enrollees. Due to the impact of the Affordable Care Act (ACA), our FY 2017/2018 Medi-Cal enrollment budget increased 3.8% over our FY 2016/2017 Medi-Cal enrollment budget.

Impact: The recommended budget maintains the current level of services, but for a larger population.

1. AFDC/CalWORKS and Other Medi-Cal
(excludes Seniors and Persons with Disabilities)

Description: The Aid to Families with Dependent Children (AFDC) product line serves Contra Costa residents who qualify for Medi-Cal through the Public Assistance and Medically Needy Only categories of the Aid to Families with Dependent Children Program (subsequently replaced with the CalWORKs program). Instead of Medi-Cal cards and stickers, the Medi-Cal Managed Care member receives a CCHP member identification card and CCHP provides or arranges for all his or her covered health needs with the exception of some benefits that remain carved out of Medi-Cal Managed Care and become the responsibility of Fee for Service Medi-Cal.

The Other Medi-Cal (non-crossover) members include all Contra Costa Medi-Cal eligible individuals other than AFDC/CalWORKs.

Under the new ACA rules, as of January 1, 2014, the MCE populations of the Low Income Health Program became eligible for Medi-Cal. CCHP is required to enroll 75 percent of expansion members into the County Network.

Starting September 2016, children in the Basic Health Care program, under Enterprise Fund III, as well as others in the County with income under 200% of FPL were transitioned into regular Medi-Cal. By December 2016, CCHP had received approximately 1,500 children who had transitioned into full Medi-Cal.

There were some benefits and services added to Medi-Cal Managed Care Plans in 2016.

- Autism services for Medi-Cal children were transitioned from the East Bay Regional Centers into CCHP's Medi-Cal program.
- Non-Medical Transportation services for recipients of Early and Periodic Screening, Diagnosis and Treatment (EPSDT) became a benefit. Non-Emergency Medical Transportation is also covered for diabetic, perinatal, dialysis and oncology patients. This benefit is handled by the Case Management Unit;
- In FY 2017/2018, the Case Management Unit will manage the expanded Non-Medical Transportation benefit for the entire Medi-Cal population;
- The CCHP Case Management department will also be expanding the Good Health Program to meet the Department of Health Care Services (DHCS) requirement of annual health reassessments for Seniors and Persons with Disabilities (SPD) members.

The average monthly enrollment for FY 2017/2018 for AFDC/CalWORKS and Other Medi-Cal is projected to be approximately 180,000.

Medi-Cal Members Summary (Excluding SPD)		
Service:		Mandatory per DHCS and DMHC Standards
Level of Service:		Mandatory
Expenditures:		$510,664,208
Financing:		510,664,208
Net Fund Cost:		0
Funding Sources:		
Local (Premiums)	100.0%	$510,664,208
FTE: 194.0		

2. Seniors and Persons with Disabilities (SPD's)

Description: Medi-Cal SPD categories include Old Age Security (OAS; persons aged 65 and older), Aid to the Totally Disabled, and Aid to the Blind. The member receives a CCHP identification card and CCHP provides or arranges for all his or her covered health needs. The average monthly enrollment for the SPD members for FY 2017/2018 is projected to be approximately 23,000.

Medi-Cal SPD Members Summary		
Service:		Discretionary
Level of Service:		Mandatory
Expenditures:		$166,008,377
Financing:		166,008,377
Net Fund Cost:		0
Funding Sources:		
Local (Premiums)	100.0%	$166,008,377

3. Charges from Other County Departments

Description: This section includes non-distributed costs charged to the Health Plan by other County departments for various services.

Charges From Other County Departments		
Service:		Discretionary
Level of Service:		Discretionary
Expenditures:		$3,421,919
Financing:		3,421,919
Net Fund Cost:		0
Funding Sources:		
Local (Premiums)	100.0%	$3,421,919

Charges From Other County Departments include:

Public Works	$448,499
Auditor-Controller	$2,682,772
Information Technology	$290,648
Total	$3,421,919

Contra Costa Community Health Plan (Enterprise Fund III)

CCHP Community Plan (Enterprise Fund III)	2015-16 Actuals	2016-17 Budget	2017-18 Baseline	2017-18 Recommended	Change
Expense					
Services And Supplies	83,660,017	76,475,571	69,245,079	69,245,079	0
Other Charges	397,301	1,203,179	1,708,563	1,708,563	0
Expense Total	**84,057,318**	**77,678,750**	**70,953,642**	**70,953,642**	**0**
Revenue					
General Fund Subsidy	4,236,288	3,736,288	3,736,288	3,736,288	0
Other Local Revenue	75,188,062	73,942,462	67,217,354	67,217,354	0
Revenue Total	**79,424,350**	**77,678,750**	**70,953,642**	**70,953,642**	**0**
Net Fund Cost (NFC)[A]:	**4,632,969**	**0**	**0**	**0**	**0**
Financial Indicators					
Salaries as % of Total Exp					
% Change in Total Exp		(8%)	(9%)	0%	
% Change in Total Rev		(2%)	(9%)	0%	
% Change in NFC		(100%)	0%	0%	

A. Amount necessary to meet Title 28 Tangible Net Equity Requirements

Description: The Contra Costa Community Health Plan is a County-operated prepaid health plan available to certain Medicare recipients; In-Home Support Service providers; and employees of participating private and governmental employers. This budget unit also reflects the costs for the Basic Health Care program which consists mainly of undocumented children who reside in the County and receive care from Contra Costa Health Services. Children in this program as well as others in the County with income under 200% of FPL were transitioned into regular Medi-Cal starting September 2016.

Beginning December 2015 CCHP established a pilot program, Contra Costa CARES, for the purpose of providing primary healthcare services to adults not covered by the Affordable Care Act (ACA).

Beginning July 1, 2016 a Managed Care Organization Provider Tax is being assessed on many of our CCHP commercial products. This is a new tax for our commercial business. In FY 2016/2017 the tax was $7.50 per member per month, and for FY 2017/2018 the tax will be $8.00 per member per month.

Workload Indicator: The recommended FY 2017/2018 budget is based on an average monthly enrollment of 9,500 recipients.

Impact: The recommended budget maintains the current level of services.

1. Commercial Coverage

Description: Provides coordinated comprehensive health benefits from physical check-ups to treatment of major health problems. There is an array of benefits, premiums and co-payments depending on the plan chosen. Premiums are paid by the members or their employers.

The County Employee Plans serve full time, part time and temporary employees and retirees of Contra Costa County, and some plans cover their eligible dependents in the Contra Costa Health Plan.

In addition, coverage is available to the state sponsored In-Home Supportive Services (IHSS) providers in Contra Costa County. IHSS providers who join CCHP receive coordinated comprehensive health care services ranging from physical check-ups to treatment of major health problems. Monthly premium costs are shared by the County and the IHSS providers.

Commercial Members Summary (Excludes IHSS)		
Service:		Discretionary
Level of Service:		Mandatory
Expenditures:		$53,665,489
Financing:		53,665,489
Net Fund Cost:		0
Funding Sources:		
Local (Premiums)	100.0%	$53,665,489

In-Home Supportive Services		
Service:		Discretionary
Level of Service:		Mandatory
Expenditures:		$17,288,152
Financing:		17,288,152
Net Fund Cost:		0
Funding Sources:		
Local (Premiums)	78.4%	$13,551,864
General Fund (Subsidy)	21.6%	3,736,288

2. Medicare Senior Health Plans

Description: This product line serves Contra Costa senior residents who are covered under Medicare and who choose CCHP as their medical gap insurer. In addition to the basic Medicare coverage under this program, there are various benefits covered by member premiums that reduce the member's medical expenses for Medicare co-payments and deductibles. On the Senior Health Plus Plan, the premium helps to pay for those services not covered by Medicare, such as eye and hearing exams as well as glasses, hearing aids, and some drugs not covered by Medicare Part D.

3. Basic Health Care (BHC)

Description: This program is designed to provide needed medical care to the formerly state-sponsored medically indigent children and other at-risk adult residents of Contra Costa County with incomes less than or equal to 300 percent of the federal poverty level. It offers limited health benefits compared to other groups. Services are primarily provided at the Contra Costa Regional Medical Center (CCRMC) and Health Centers.

4. Contra Costa CARES

Description: Beginning December 2015 CCHP established a pilot program, Contra Costa CARES, for the purpose of providing primary care services to adults not covered by the ACA. CCHP coordinates the program for primary care services via three providers: La Clinica de la Raza, Lifelong, and Brighter Beginnings. The providers receive a capitated payment on a per member per month basis.

Contra Costa CARES was initially approved and funded with a $500,000 contribution from the Board of Supervisors which was matched with an additional $500,000 from Kaiser, John Muir, and the Sutter hospitals. The program was structured and sized to run for approximately 12 months (dependent on enrollment ramp up) or until the funding was fully utilized. Enrollment reached 3,100 by December 2016.

Results indicated a positive trend from the pilot program with increased primary care visits to a medical home; medication compliance for chronic care conditions such as diabetes; preventive care such as mammograms; and a decrease in avoidable ER visits. Accordingly, the 2016/17 budget included $250,000 from one time CCHP revenues, and a $250,000 match by private hospital funds to extend the program though the end of the 2016/17 fiscal year.

The FY 2017/2018 budget includes $500,000 from CCHP funds to continue the program through the budget year.

5. Covered California Exchange Plans

Description: CCHP's participation in the Covered California Exchange ended on December 31, 2014.

Major Risk Medical Insurance Program (Enterprise Fund IV)

AIM/MRMIP (Enterprise Fund IV)	2015-16 Actuals	2016-17 Budget	2017-18 Baseline	2017-18 Recommended	Change
Expense					
Services And Supplies	150	800,000	100,000	100,000	0
Expense Total	**150**	**800,000**	**100,000**	**100,000**	**0**
Revenue					
Other Local Revenue	(69)	800,000	100,000	100,000	0
Revenue Total	**(69)**	**800,000**	**100,000**	**100,000**	**0**
Net Fund Cost (NFC):	**219**	**0**	**0**	**0**	**0**
Financial Indicators					
Salaries as % of Total Exp					
% Change in Total Exp		534,695%	(88%)	0%	
% Change in Total Rev		1,155,335%	(88%)	0%	
% Change in NFC		(100%)	0%	0%	

Description: This product served Contra Costa residents who qualified for the Access for Infants and Mothers (AIM) program and the Major Risk Medical Insurance Program (MRMIP). Contra Costa Health Plan was a contracted health plan carrier for these programs, which were administered by the State's Managed Risk Medical Insurance Board (MRMIB). Both programs were impacted by the Affordable Care Act.

AIM was a program for pregnant women that was not available to Medi-Cal or Medicare Part A and B recipients, and applied certain income guidelines. CCHP's participation in the AIM program ended June 30, 2015.

CCHP's participation in the Major Risk Medical Insurance Program (MRMIP) was terminated on December 31, 2014. This program had provided health insurance to Californians unable to obtain coverage in the individual market due to pre-existing conditions.

The FY 2017/2018 budget represents a potential payback to the State pending their reconciliation of the MRMIP program.

Major Risk Medical Insurance Program		
Service:		Discretionary
Level of Service:		Mandatory
Expenditures:		$100,000
Financing:		100,000
Net Fund Cost:		0
In meeting In Funding Sources:		
Local (Premiums)	100.0%	$100,000

Behavioral Health Division - Mental Health

General Fund	2015-16 Actuals	2016-17 Budget	2017-18 Baseline	2017-18 Recommended	Change
Expense					
Salaries And Benefits	50,039,693	57,940,193	61,630,317	61,630,317	0
Services And Supplies	125,971,967	131,051,217	149,515,268	149,515,268	0
Other Charges	5,564,185	5,257,325	5,572,464	5,572,464	0
Fixed Assets	23,781	28,700	28,700	28,700	0
Expenditure Transfers	(2,280,322)	(3,240,818)	(5,045,875)	(5,045,875)	0
Expense Total	**179,319,304**	**191,036,617**	**211,700,874**	**211,700,874**	**0**
Revenue					
Other Local Revenue	71,428,011	77,488,622	90,813,435	90,813,435	0
Federal Assistance	61,980,585	66,342,357	73,723,857	73,723,857	0
State Assistance	30,786,729	29,932,465	29,872,394	29,872,394	0
Revenue Total	**164,195,325**	**173,763,444**	**194,409,686**	**194,409,686**	**0**
Net County Cost (NCC):	**15,123,979**	**17,273,173**	**17,291,188**	**17,291,188**	**0**
Allocated Positions (FTE)	**456.7**	**458.7**	**474.0**	**474.0**	**0.0**
Financial Indicators					
Salaries as % of Total Exp	28%	30%	29%	29%	
% Change in Total Exp		7%	11%	0%	
% Change in Total Rev		6%	12%	0%	
% Change in NCC		14%	0%	0%	
Compensation Information					
Permanent Salaries	27,770,077	32,161,707	35,139,375	35,139,375	0
Temporary Salaries	1,551,233	1,239,171	1,089,655	1,089,655	0
Permanent Overtime	142,389	122,328	226,631	226,631	0
Deferred Comp	211,588	270,198	377,640	377,640	0
Hrly Physician Salaries	76,799	90,556	73,845	73,845	0
Perm Physicians Salaries	1,663,524	2,313,776	1,688,976	1,688,976	0
Perm Phys Addnl Duty Pay	2,208	1,499	172	172	0
Comp & SDI Recoveries	(95,540)	(114,768)	(114,768)	(114,768)	0
FICA/Medicare	2,253,389	2,779,451	2,953,424	2,953,424	0
Ret Exp-Pre 97 Retirees	110,720	124,116	125,596	125,596	0
Retirement Expense	10,029,554	10,960,760	11,762,778	11,762,778	0
Employee Group Insurance	3,817,542	5,084,324	5,502,087	5,502,087	0
Retiree Health Insurance	1,305,439	1,435,615	1,374,490	1,374,490	0
OPEB Pre-Pay	410,737	410,737	410,737	410,737	0
Unemployment Insurance	93,186	103,115	102,201	102,201	0
Workers Comp Insurance	893,507	957,608	1,039,383	1,039,383	0
Labor Received/Provided	(196,661)	0	(121,905)	(121,905)	0

Description: To serve serious and persistent mentally disabled adults and seriously emotionally disabled children and youth.

Workload Indicator: The recommended FY 2017-2018 budget is based on 418,316 visits and an inpatient psychiatric average daily census of 18.0 patients.

Impact: The recommended budget maintains the current level of services. The budget includes a three percent (3%) cost of living adjustment for the Mental Health Community Based Organization (CBO) Adult, Children, and MHSA contract providers.

1. Child and Adolescent Services

Description: Child and Adolescent Services provides services to children under age 18, and up to age 21 for emotionally disturbed individuals.

a. Local Institutional/Hospital Care: Acute psychiatric inpatient treatment for children and adolescents is provided in private hospitals in order to avoid placing minors in the same psychiatric unit as adults at the Contra Costa Regional Medical Center. Case management services are provided by the Children's Intensive Treatment Services Case Management Team.

b. Out-of-Home Residential Care/Treatment Service Programs: Mental Health works in collaboration with Probation and Social Service to support these placements and their mental health component. Structured Short Term Residential Treatment Program services (STRTP) for seriously emotionally disturbed (SED) children and adolescents provides individual, group, family therapy and wrap-around teams. Case management services are provided at various STRTP's in California and the nation.

c. Intensive Day Treatment Services: Therapeutic treatment and activity programs (less than 8 hours per day) for children/adolescents who have behavioral/emotional disorders or are seriously emotionally disturbed (SED), psychosocially delayed or "at high risk." All of these services are attached to Residential Treatment Centers outside Contra Costa County.

d. Outpatient Clinic Treatment and Outreach Services: Outpatient clinic, school-site and in-home services, including psychiatric diagnostic assessment, medication, therapy, wrap-around, collateral support, Family Partnership, and crisis intervention services for seriously emotionally disturbed (SED) children and adolescents and their families.

e. Child/Adolescent Case Management Services: Case managers provide screening, assessment, evaluation, advocacy, placement and linkage services to assist children and adolescents in obtaining continuity of care within the mental health, Juvenile Probation Health Care, and Social Service systems. Community and school-based prevention and advocacy programs provide community education, resource development, parent training, workshops, and development of ongoing support/advocacy/action groups. Services are provided to enhance the child's ability to benefit from their education, stay out of trouble, and remain at home.

f. EPSDT (Early and Periodic Screening Diagnosis and Treatment) Program: Provides comprehensive mental health services to Medi-Cal eligible severely emotionally disturbed persons under age 21 and their families. Services include assessment; individual, group and family therapy; crisis intervention; medication; day treatment; and other services as needed.

g. Therapeutic Behavior Services **(TBS):** TBS provides one-on-one behaviorally focused shadowing of children and youth on a short-term basis to prevent high level residential care or hospitalization, and to ameliorate targeted behaviors preventing success.

h. Mobile Response Team: The mobile crisis response team, comprised of a Masters level therapist and a family support partner, provides short-term triage and emergency services to seriously emotionally disturbed children, adolescents and their families in order to prevent acute psychiatric crises and subsequent hospitalization. With expanded hours being

added the team will be better able to respond to the entire County population of East County, West County, and Central County with far less wait time and many more hours of availability. The Behavioral Health Division is looking to expand this program and program expansion will be a work-in-progress pending funding availability.

i. Mental Health Services for Children 0-5 Years of Age: Several contract agencies provide a wide array of outpatient, and in-home services to SED children, children in foster care, or children at risk of significant developmental delays and out-of-home placement.

j. Special Education Services – Educationally Related Mental Health Services (ERMHS). Mental Health Services are provided as part of a youth's Individualized Education Plan (IEP) to fulfill a mandate under federal law to provide a free and appropriate public education to students with special needs in the least restrictive educational environment. Services include: individual, group, or family psychotherapy, day treatment services, collateral, and case management.

In Contra Costa County there are approximately 166,000 public school students. Over 33,000 of these students, or approximately 20%, are enrolled in Special Education. Prior to FY 2010/2011, funding for these mandated services had been federal IDEA funds, State Mandate Claims (SB-90), Medi-Cal and State General Funds. In the Budget Act of 2010-2011, the mandate was suspended and the responsibility to fund these services was transferred from County Mental Health to the local school districts and SELPA's (Special Education Local Plan Areas). An MOU was developed and signed by County Mental Health and the SELPAs, with supporting contracts going before the Board for approval. This budget assumes that the responsibility for funding continued ERMHS Non-Medi-Cal services will remain with the local school districts and SELPA's.

As part of the State 2004-05 Budget, all 2003-04 and prior SB-90 claims were deferred with the requirement to pay them over no more than five years beginning in 2006-07. In the State 2005-06 Budget, Government Code Section 17617 was amended to pay these claims over 15 years from 2006-07 through 2020-21. Subsequent budgets suspended payments.

The proposed 2014-2015 Governor's budget included $900 million in funding for payment of 2004 and prior outstanding mandated claims. The 2004 and prior years claims were fully paid as of July 16, 2015. The corresponding interest was fully paid as of October 12, 2015.

k. Olivera: A first step alternative to, as well as a step down from, residential placements that provides a non-public school with Intensive Day Treatment and wrap services. The program includes five classrooms – three for the Mt. Diablo Unified School District and two for other SELPAs within Contra Costa.

l. Oak Grove Treatment Center: The County facility at 1034 Oak Grove Road in Concord is in program development and currently houses the First Hope program for the early intervention for psychosis, with emphasis on multi-family treatment consistent with the Psychosis Intervention Early Recovery (PIER) model.

m. Katie A. Programming: Children's Mental Health, in partnership with Child and Family Services, is in the fourth year development stage of a new legally mandated service delivery system to serve Katie A. youngsters in the foster care system. These youngsters meet specific criteria to be included in the Katie A. subclass and receive augmented services as defined in the legal settlement. These new services are identified as Intensive Care Coordination (ICC) and In Home Behavioral Services (IHBS). All youngsters in the subclass will receive ICC services, and the need for IHBS will be determined by the Child and Family Teams.

n. Mentally Ill Offender Crime Reduction Grant (MIOCR): The MIOCR 2003 Act was passed to address the following:

- Create mental health courts;
- Offer specialized training to criminal justice staff in identifying symptoms in order to respond appropriately to people with mental illness;

- Develop programs to promote public safety;
- Develop programs to support intergovernmental cooperation between state and local government agencies with respect to the mentally ill offenders.

The County Probation Department applied for and was awarded the MIOCR Grant. The amount is approximately $1,000,000 for a 3 year period. An RFP went out and the Community Options for Families and Youth (COFY) was selected as the vendor who will work closely with the County Probation Department to prevent recidivism. The Behavioral Health Division will provide technical assistance and support.

o. Continuum of Care Reform (CCR): In 2017 Continuum of Care Reform will serve to expand Katie A. services and provide needed treatment to all children in foster care. CCR effectively eliminates the Rate Classification Level (RCL) system and implements the Short-Term Residential Programs (STRTPs) model while requiring interagency development of child serving partnerships. It is currently in development and Residential Treatment Centers are transitioning to STRTP status and Foster Family Agencies are converting to Resource Family Agencies providing vitally needed services to our most at risk youth. This is a new program and will be a work-in-progress pending funding availability.

p. Evidenced Based Practices: Children's Mental Health has instituted system wide training in several evidenced based practices (EBP's) including Cognitive Behavioral Therapy, Trauma Focused Behavioral Therapy, Cognitive therapy for depression, Dialectic Behavioral therapy, and Wraparound services. Additionally, we are adding an EBP for eating disorders and are in the early stages of development for that initiative. Evidenced Based Practices are being supported by placing EBP team leaders in each of the regional clinics with centralized training and ongoing supervision groups. Additionally, these teams are part of a Bay Area Collaborative to further trauma focused care regionally.

Child & Adolescent Services Summary		
Service:		Mandatory
Level of Service:		Discretionary
Expenditures:		$63,476,541
Financing:		62,722,888
Net County Cost:		753,653
Funding Sources:		
Federal	50.1%	$31,429,476
Local	43.5%	27,253,498
Transfer	6.4%	4,039,914
General Fund	1.2%	753,653
FTE: 85.5		
Note: Excludes Support Services Costs included under the Administrative component of the budget.		

2. Adult Services

Description: Provides services to consumers over 18 years old.

***a. Crisis/Transitional/Supervised Residential Care*:** Short-term, crisis residential treatment for clients who can be managed in an unlocked, therapeutic, group living setting and who need 24-hour supervision and structural treatment for up to 30 days to recover from an acute psychotic episode. This service can be used as a short-term hospital diversion program to reduce the length of hospital stays. This service also includes 24-hour supervised residential care and semi-supervised independent living services to increase each client's ability to learn independent living skills and to transition ("graduate") from more restrictive levels of residential supervision to less restrictive (i.e., more independent) living arrangements, including board and care facilities.

b. Outpatient Clinic Treatment and Outreach Services: Provides scheduled outpatient clinic services, including psychiatric diagnostic assessment, medication, short-term individual and group therapy, rehabilitation, and collateral support services for seriously and persistently mentally ill (SPMI) clients and their

families with acute and/or severe mental disorders. Also includes community outreach services not related to a registered clinic client.

c. Case Management Services: Case managers provide screening, assessment, evaluation, advocacy, placement and linkage services in a community support model. Case management is also provided through supportive housing services, as well as the clinics in West, East and Central County. County clinics include peer providers on case management teams.

d. Mental Health Homeless Outreach/ Advocacy Services: The homeless shelter in Antioch assists the homeless mentally ill to secure counseling, transportation, clothing, vocational training, financial/benefit counseling, and housing. Case management can be arranged through this program, if determined necessary.

e. Vocational Services: The Mental Health Division contracts with the California Department of Rehabilitation under a cooperative agreement with the State Department of Health Care Services to provide comprehensive vocational preparation and job placement assistance. Services include job search preparation, job referral, job coaching, benefits management, and employer relations. This is one of the only mental health collaborations providing services to individuals with co-occurring disorders in the State.

f. Consumer-Run Community Centers: Centers in Pittsburg, Concord and San Pablo provide empowering self-help services based on the Recovery Vision, which is the concept that individuals can recover from severe mental disorders with peer support. The Centers, which are consumer operated, provide one-to-one peer support, social and recreational activities, stress management, money management, and training and education in the Recovery Vision.

g. Substance Abuse and Mental Health for CalWORKs (SAMHWORKs): Mental health and substance use disorders specialty services provided for CalWORKs participants referred by the Employment and Human Services Department to reduce barriers to employment. Services include outpatient mental health, substance use disorders, and supportive services for participants and their immediate family members.

h. The Behavioral Health Access Line is a call center serving as the entry point for mental health and substance use services across the county. The Access Line, staffed with licensed mental health clinicians and an Alcohol and Drug counselor, operates 24 hours a day, seven days a week. The Access Line provides phone screenings, risk assessments, referrals, and resources to consumers seeking mental health or substance use services.

i. Forensics Mental Health Services: This Unit is comprised of three areas of service delivery through Adult Felony Probation involvement (AB 109 and General Supervision), Court Ordered services, and co-responding with local Law Enforcement agencies (Mental Health Evaluation Team). Forensics Clinicians are co-located at the Probation Department and Law Enforcement agencies for field based outreach, mental health screening and linkage to the adult mental health system of care. The court involved services include restoration for Incompetent to Stand Trial (IST) misdemeanor cases and the implementation of Assisted Outpatient Treatment (AOT), also known as Laura's Law. Forensics clinicians receive referrals to AOT from qualified requestors; complete an investigation to determine eligibility for AOT; and make appropriate referrals to AOT services for those who meet criteria and refer to other services for those who do not meet criteria. This is AOT's first year of implementation.

j. Rapid Access: Provide drop-in services at the mental health clinics to clients that have recently been admitted to Psychiatric Inpatient Hospital Services, the CCRMC Crisis Stabilization Unit, or Detention. Provides needs assessments, short term case management/therapy, referrals and linkage to appropriate services including medication assessments, individual therapy, group therapy, case management, Alcohol and Other Drugs (AOD) services, homeless services and financial counseling.

k. Oak Grove Residential Program: The Behavioral Health Division is planning to develop and implement a transitional residential program with three components: a residential treatment program, a step down program, and an outpatient services program. The Oak Grove program will provide a highly effective, comprehensive standard of care. This program will serve an age group ranging from 18 to 26 year's old with Early and Periodic Screening, Diagnostic, and Treatment (EPSDT). The program will include eligible young adults struggling with serious life challenges as well as 21 to 26 year old Medi-Cal eligible Transition Aged Youth (TAY) grappling with the new emotional challenges presented by the transition to adulthood. By partnering with these consumers and providing comprehensive, whole person care, Oak Grove will support these young adults as they transition back to their communities. This is a new program and will be a work-in-progress pending funding availability.

l. Older Adult Program: The Older Adult Mental Health Program provides mental health services to Contra Costa's seniors who are age 60+, including preventative care, linkage and outreach to under-served at risk communities. The Senior Peer Counseling Program reaches out to isolated and mildly depressed older adults who are 55+ in their home environments and refers them to appropriate community resources, as well as provides lay-counseling in a culturally competent manner. The IMPACT Program uses an evidence-based practice which provides problem-solving short-term therapy for depression (moderate to severe) treatment to individuals age 55+ in a primary care setting. The Intensive Care Management Program provides mental health services to severely mentally ill older adults who are 60+ in their home, the community, and within a clinical setting. There are three multi-disciplinary teams, one for each region of the county. Services include screening and assessment, medication management, and case management services including advocacy, placement, linkage and referral.

m. Transition Team: The Transition Team provides short term intensive case management services and linkage to ongoing services for severely and persistently mentally ill adults age 18-59 who are in need of mental health services. Transition Team referrals come primarily from inpatient psychiatric hospitals, psychiatric emergency, homeless services, and occasionally from law enforcement. The consumers range from individuals who are experiencing their first psychiatric symptoms to those who have had long term psychiatric disabilities but have been unable or unwilling to accept mental health treatment on their own. The Transition Team provides these consumers with the additional support and guidance to successfully access these services and to stay in treatment. Once consumers are stable enough, Transition Team refers them to one of our Outpatient Mental Health Clinics for ongoing treatment and support.

n. Evidence Based Practice (EBPs): have been primarily developed in the children's system of care and as a result their staff culture has started to change. However the adult system of care has experienced fewer strides in implementing evidence based practices. In 2017, the adult system of care plans to implement two Evidence Based Practice Models across the Division, in all three regions. EBP trainings will include training for therapists as well as peer providers, and will be available to both Substance Use Disorder (SUD) staff as well as Mental Health staff. Planning is underway to identify leadership to support the change and implement on-going supervision of the practice of EBPs. Similar to the children's system of care, evidence based practice should be supported by EBP team staff leaders in each of the regional clinics with centralized training and ongoing supervision groups. The goal is to develop "train the trainer capacity" within the adult system of care, build a community of practice that supports professional growth and development, and provides quality training in best practices. The overall goal is to improve outcomes. Planning is underway to choose an appropriate outcomes tool for use in the Adult System of Care. This pilot will provide important learning and information to guide implementation of outcomes across the Division as a whole.

***o.* Mobile Crisis Intervention Team (MCIT):** The Behavioral Health Division is planning to develop and implement a 24/7 mobile crisis

response team for consumers experiencing mental health crisis. The Mobile Crisis Intervention Team (MCIT) will be an interdisciplinary team composed of mental health clinicians, community support workers, and a Family Nurse Practitioner who will provide assessment, brief crisis response, short-term triage, and emergency services to severely persistently mentally ill consumers and their families in order to prevent acute psychiatric crises and subsequent hospitalization. The MCIT will work closely with law enforcement partners to decrease 5150s and PES visits, and to refer consumers to appropriate services in their communities. This is a new program and will be a work-in-progress pending funding availability.

Adult Services Summary		
Service:		Mandatory
Level of Service:		Discretionary
Expenditures:		$55,560,393
Financing:		52,806,620
Net County Cost:		2,753,773
Funding Sources:		
State	52.8%	$29,355,123
Federal	32.9%	18,303,279
Local	7.6%	4,214,252
Transfer	1.7%	933,966
General Fund	5.0%	2,753,773
FTE: 127.3		
Note: Excludes Support Services Cost included under the Administrative component of the budget.		

3. Support Services

Description: Functions include personnel administration, staff development training, procuring services and supplies, physical plant operations, contract negotiations and administration, program planning, development of policies and procedures, preparation of grant applications and requests for proposals, monitoring service delivery and client complaints, utilization review and utilization management, quality assurance and quality management, quality improvement, computer system management, and interagency coordination.

Support Services Summary		
Service:		Discretionary
Level of Service:		Discretionary
Expenditures:		$12,799,648
Financing:		1,841,574
Net County Cost:		10,958,074
Funding Sources:		
Federal	13.8%	$1,767,150
Transfer	0.6%	71,995
Local	0.0%	2,429
General Fund	85.6%	10,958,074
FTE: 76.5		

4. Local Hospital Inpatient Psychiatric Services

Description: Provides acute inpatient psychiatric care at Contra Costa Regional Medical Center, involuntary evaluation and crisis stabilization for seriously and persistently mentally ill clients who may be a danger to themselves or others.

Local Hospital Inpatient Psychiatric Services Summary		
Service:		Mandatory
Level of Service:		Mandatory
Expenditures:		$10,777,951
Financing:		9,820,858
Net County Cost:		957,093
Funding Sources:		
Federal	82.6%	$8,906,955
Local	7.5%	804,292
State	1.0%	109,611
General Fund	8.9%	957,093

5. Outpatient Mental Health Crisis Service

Description: The outpatient clinic provides crisis intervention and stabilization, psychiatric diagnostic assessment, medication, emergency treatment, screening for hospitalization and intake, disposition planning, and placement/ referral services. Services are provided at the CCRMC Crisis Stabilization Unit.

Outpatient Mental Health Crisis Service Summary		
Service:		Mandatory
Level of Service:		Mandatory
Expenditures:		$13,893,610
Financing:		13,012,104
Net County Cost:		881,506
Funding Source:		
Federal	73.7%	$10,234,305
Local	19.8%	2,751,713
State	0.2%	26,086
General Fund	6.3%	881,506

6. Medi-Cal Psychiatric Inpatient/Outpatient Specialty Services (Managed Care)

Description: The Behavioral Health Division operates the County Mental Health Plan, a Managed Care Organization (MCO). The Behavioral Health Division provides Medi-Cal Psychiatric Inpatient and Outpatient Specialty Services through a network of providers. The Behavioral Health Division maintains a network of inpatient psychiatric care providers within Contra Costa County and throughout the Bay Area in order to meet the needs of our patients. The Behavioral Health Division also maintains a network of over 240 contracted outpatient providers who provide services to Medi-Cal beneficiaries. These outpatient services include individual therapy, group therapy, and medication management services for both children and adults who require Specialty Mental Health Services.

Medi-Cal Managed Care Services Summary		
Service:		Mandatory
Level of Service:		Mandatory
Expenditures:		$8,664,040
Financing:		7,676,951
Net County Cost:		987,089
Funding Sources:		
Local	48.6%	$4,212,685
Federal	35.6%	3,082,693
State	4.4%	381,573
General Fund	11.4%	987,089
FTE: 21.0		

7. Mental Health Services Act/ Proposition 63

Description: Approved by California voters in November 2004, Proposition 63 imposes a one percent tax on incomes in excess of $1 million and directs those collections to the provision of mental health services. The Mental Health Services Act (MHSA) has expanded mental health care programs for children, transition age youth, adults, and older adults. Services are client and family driven and include culturally and linguistically appropriate approaches to address the needs of underserved populations. They must include prevention and early intervention as well as innovative approaches to increasing access, improving outcomes and promoting integrated service delivery. The MHSA added Section 5891 to the Welfare & Institutions Code, which reads in part, "The funding established pursuant to this Act shall be utilized to expand mental health services. These funds shall not be used to supplant existing state or county funds utilized to provide mental health services".

The first yearly MHSA Program and Expenditure Plan for Community Services and Supports was approved by the Board of Supervisors and submitted to the State Department of Mental Health on December 22, 2005. The Prevention and Early Intervention component was added in

2009, and the remaining components of Innovation, Workforce Education and Training, and Capital Facilities/Information Technology were added in FY 2010 -11. Each subsequent year an Annual Update was approved, which included program refinements, program changes when indicated, and the development of new programs identified by a local stakeholder driven community program planning process. Contra Costa's first integrated Three Year Program and Expenditure Plan was submitted and approved for fiscal years 2014-17.

FY 2017-18 will be the first year of Contra Costa's MHSA Three Year Program and Expenditure Plan for fiscal years 2017-20.

Revenues to the MHSA Trust Fund tend to change from year to year due to the dynamic nature of the revenue source. Any expenditures in excess of annual MHSA revenues can be funded from the Trust Fund carryover surplus. However, for the last three fiscal years average total expenditures have been less than the average of annual revenues. The projected FY 2017/2018 MHSA expenditures are described below.

Program Type	$ in Millions
Community Support System	$37.6
Prevention and Early Intervention	8.7
Work Force Education & Training	2.5
Capital Facilities	0.6
Innovation	2.1
Total MHSA Allocation	$51.5

For the MHSA Three Year Program and Expenditure Plan for FY 2017-20 (Three Year Plan) the statutorily required Community Program Planning process concludes with a 30 day public comment period and public hearing in April 2017. Responses to substantive stakeholder input will be incorporated in the final Three Year Plan that will be submitted for Board of Supervisor consideration on or after April 2017.

Mental Health Services Act

Service:		Mandatory
Level of Service:		Discretionary
Expenditures:		$51,574,566
Financing:		51,574,566
Net County Cost:		0
Funding Sources:		
Local (Transfers from the MHSA Fund)	100.0%	$51,574,566

FTE: 157.0

Goal: Implement comprehensive, web-based Patient self-health risk assessment and associated tools to help Medi-Cal members improve their health status.

Outcome: Successfully implemented the web-based health patient self-risk assessment. Paper version was delayed due to contracting, but is expected to go live April 2017. Associated self-care tools have been developed and posted to the website.

Goal: Provider Relations will increase the Community Provider Network (CPN) Primary Care Provider's (PCP) by 3% to meet the increasing membership needs. This will be done by working collaboratively with three major medical groups, that are now exclusive, to contract with CCHP.

Outcome: Provider Relations Unit met the goal of increasing the number of CPN PCP's by 3% to meet the increasing member needs. Provider Relations recruited fourteen PCP's by working collaboratively with two large groups to increase the number of PCP's under contract. In addition, we had several PCP's move into the Contra Costa area and open a PCP office.

Mental Health:

Goal: Children's mental health will continue to move to offer all three current best practices in each regional clinic and expand our MST and MDFT Programming.

Outcome: Partially achieved. We have implemented most of the goals in two of the three clinics.

Goal: Children's mental health and Alcohol and Other Drugs will integrate Alcohol and Other Drugs services into each of the regional clinics two days per week.

Outcome: Integrated into the West County Clinic and working to develop an Intensive Outpatient SUDS program in West County.

Goal: Conduct a Community Program Planning Process and develop the MHSA Three Year Program and Expenditure Plan for FY 2017-20.

Outcome: A quantitative needs assessment was completed that informed Behavioral Health staff of the sufficiency of care provided to each County region, demographic sub-population, and quantified the resources expended for each level of care. Three community forums were conducted in each County region where mental health needs were prioritized, and over 400 stakeholders discussed strategies to meet those needs. The results of the completed Community Program Planning Process have been incorporated into the MHSA Three Year Program and Expenditure Plan for FY 2017-20 that will be submitted for Board of Supervisor consideration on or after April 2017.

Goal: Implement program and data reporting adjustments brought about by newly promulgated state regulations in the Prevention and Early Intervention (PEI) and Innovation (INN) components of MHSA.

Outcome: All PEI and INN programs have been analyzed and adjusted to comply with new regulatory program requirements, and new data forms were developed to comply with new reporting requirements. All programs are now compliant with regulations and are reporting data needed for both MHSA components.

Goal: Children's Behavioral Health will partner with Homeless Services to implement and plan for a method of assessing and intervening with family homelessness.

Outcome: In discussion. With the separation of Homelessness from Behavioral Health, it is more difficult to address this issue. However Mental Health has joined the monthly Homelessness meeting and is represented by a Program Manager.

Goal: Children's system of care will implement the CANS (Child and Adolescent Needs Survey) as the standard system wide assessment tool for children's mental health. This will be implemented in stages with the first step being a pilot of the tool within a suitable identified program. A learning management system will

need to be researched and identified to support outcomes data collection, reporting and analysis as well as to provide an automated tickler system to clinical staff for outcomes assessment and reassessment.

Outcome: This is on hold until the State determines whether the CANS or the Treatment Outcome Package (TOP) tool should be used. The State is piloting these tools right now and will then evaluate.

Goal: Adult system of care will select and implement one evidence base practice. The adult system will apply lessons learned from the Children's system of care, and will adopt a similar workforce structure to lead implementation. The Adult system will gear up to offer at least one evidence based practice implemented across the three regional clinics.

Outcome: Adult system of care will implement two evidence based practices: Cognitive Behavioral Social Skills Training (CBSST) in March 2017 and Cognitive Behavioral Therapy for Psychosis (CBTp) in May 2017. These are two full day trainings with follow-up consultation calls for one year with the trainer. Staff from programs across the Adult system of care will participate in the training and actively follow-up implementation of the treatment models in their clinics offering group and individual services. Champions have been identified to help implement and build infrastructure to support Evidence Based Practice (EBP).

Goal: Access Line is continuing to focus on decreasing the number of abandoned calls (callers who hang up after waiting for the line to be answered) by increasing the response time (decreasing the time it takes for the call to be answered). With the launch of a new phone system, InContact, the Access Line and Care Management Unit hope to have better metrics on the volume and type of calls to and from both departments, and more enhanced call features that improve workflow and the customer service. With the launch of EPIC's Tapestry managed care module scheduled for early 2016, the Access Line and Care Management Unit will have access to more accurate data, better coordination of care across the system of care, and increased focus on timely access to care. The Access Line will be continuing to expand the new Community Support Worker's outreach follow up role to include a satisfaction survey to track timely access to service, satisfaction, and outcome measures.

Outcome: Goals met. With implementation of In Contact and the expansion of the Community Support Worker follow-up role, the ACCESS Line continues to decrease the number of abandoned calls. EPIC's Tapestry launch was completed in 2016.

Goal: Forensic Mental Health Services is a county wide outreach team that engages criminal justice involved clients who are challenged by behavioral health issues. The goal of the team is to connect clients to outpatient services to decrease utilization of crisis services. Clients are assisted with reentry from the custody setting back to the community to avoid repeat incarceration.

Outcome: Goals are being met by the Forensic Mental Health team. The Forensic team supports clients involved in the criminal justice system with behavioral health issues; connecting these clients to appropriate outpatient services. They support consumers with re-entry from custody back to the community. Facilitating and increasing access to services helps to decrease utilization of crisis services.

Goal: The aim of Rapid Access is to provide a rapid response in providing services to the client from within the clinic. If the client recognizes the clinic as an open door to resources, the client is more likely to reach out to his/her team and decrease his/her usage of high levels of services such as crisis stabilization, psychiatric inpatient, crisis residential, and detention. This will allow the client to sustain stabilization at a lower cost.

Outcome: Goal is being met. Rapid Access is actively providing services to consumers. Staff changes in East Adult clinic prevented implementation across Division. Work has begun to fill the empty position.

Goal: The primary goal of Intensive Care Management (ICM) is to support aging in place for older adults (60 and over) experiencing severe mental illness as well as to improve consumers' mental and physical health, prevent

psychiatric hospitalization and placement in a higher level of care, and provide linkage to specialty appointments, community resources and events, and public transportation in an effort to maintain independence in the community. The primary goals of the IMPACT Program are to prevent more severe psychiatric symptoms in older adults (55 and over) who are experiencing moderate to severe depression by providing short-term evidence-based therapy designed to treat depression, assisting clients in accessing community resources as needed and reducing stigma related to accessing mental health treatment for this underserved population. Primary goals of the Senior Peer Counseling Program are to prevent more severe psychiatric symptoms and loss of independence in older adults (55 and over) experiencing mild depression and other age-related stressor reduce stigma related to seeking mental health services, and increase access to counseling services to these underserved populations.

Outcome: This program continues to meet its goals of supporting Older Adults to improve their mental and physical health, increase access and provide linkage to community resources and mental health services; prevent psychiatric hospitalization, and placement in higher levels of care. During FY 16-17, the ICM Program decreased inpatient psychiatric hospitalizations by 44 % and decreased visits to Psych Emergency Services by 48.1%. Over the past five years, ICM decreased inpatient psych hospitalizations by 67.13% and decreased visits to Psych Emergency Services by 43.48%.

Goal: The Transition Team provides short term intensive Case Management services to individuals who need extra support and linkages to multiple services which in addition to mental health care, includes health insurance, a source of income and housing. This level of service allows these consumers to successfully get connected to needed Mental Health treatment and provides the support needed to keep them linked to treatment services. Connections to these services are crucial to their ability to become and remain stable in the community. The Transition Team is committed to providing services in the community, wherever our clients are located, if they are unable or unwilling to receive services in a clinic setting. By being flexible with our service provision, we help remove the barriers that keep consumers from receiving the mental health treatment that they need.

Outcome: The Transition Team continues to perform a critical role in providing short term intensive case management services to individuals needing extra support and linkage to multiple services. They serve clients in non-traditional settings such as shelters, streets, homes of their own, crisis residential programs, board and care homes, hospital, dual diagnosis, and substance abuse programs; meeting the client wherever they are and connecting them to needed community resources-mental health, primary care, and housing. They continue to meet goal of increasing access by supporting and linkage and coordination of care.

Alcohol and Other Drugs (AOD):

Goal: Expand the Drug Medi-Cal (DMC) provider base from four to six. Encourage existing and potential providers to expand or modify their services into diverse levels of care, and/or to target culturally diverse populations. Encourage providers to increase utilization of DMC revenue among all DMC eligible clients proportionate to Block Grant allocations. By adding new providers, we increase access to services, decrease wait list time, expand underutilized resources, and reduce health disparities.

Outcome: We met this goal as some of our existing agencies certified additional programs within their agencies. We continued to provide ongoing technical assistance on as needed basis in the preparation of DMC applications to various providers that have demonstrated interest in providing SUD treatment services. Additionally, we were able to include SUD services as part of other Behavioral Health's Request For Proposal processes conducted this year.

Goal: Support local efforts to establish the development of Medication Assisted Treatment (MAT) for opioid dependent individuals as a new SUD treatment benefit option under ACA.

Outcome: Health Care for the Homeless Ambulatory Care was awarded a HRSA grant to serve MAT homeless patients. We have an established cadre of MAT physicians who have taken the lead to implement an Outpatient Based Buprenorphine Treatment for Opioid Disorders. "The Choosing Change" Buprenorphine clinics treat opioid addiction at most County Health Centers. We visited San Francisco's MAT clinic and we have incorporated strong clinical practices into our programming. The Choosing Change Clinics are a partnership between Health Care for the Homeless and Behavioral Health Services. Access to MAT services starts at the Behavioral Health Access Line where our Substance Abuse counselor plays a critical role in screening and helping clients navigate the clinics.

Goal: Support the goals of the Behavioral Health Division Integration efforts in Contra Costa. AOD will integrate services within Mental Health and Homeless Services to provide efficient and effective care to individuals with complex and diverse needs through the following objectives or initiatives:

1. Continue to improve quality of implementation processes of SUD treatment at the Mental Health El Portal Clinic, a behavioral health integrated treatment, and apply for State DMC certification. In FY16/17, we increased the number of admissions into SUD treatment at El Portal by 10% from previous admission level data.

2. Continue providing outreach, engagement, groups and linkages to treatment at the Homeless Adults Shelter and Calli House. Strengthen the structure of POWER programs in collaboration with Anka to ensure immediate access to SUD treatment for homeless clients. Continue to support the presence of the Housing Specialist at the Discovery House and expand the model to include an additional residential facility.

3. Support discussions and activities intended to update the Behavioral Health Cultural Competency Work Plan and Workforce Development.

4. Participate in Primary and BH Integration efforts including Miller Wellness Center, Case Management, HealthCare for the Homeless, and SBIRT.

5. Maintain staff support in the newly Integrated Access Line, support the development of procedures intended to streamline referrals and co-location. Track referral data and follow up to clients. Participate in Value Stream Mapping and Rapid Improvement Kaizen events.

6. Continue documenting admission of clients with co-occurring disorders at Discovery House; develop formal internal and external protocols for meeting their needs, and support long term recovery.

7. Continue work at West County Mental Health Children and Adolescent Clinic.

8. Maintain SBIR Women Services at the three Healthy Start Clinics and WIC programs, and increase the number of screenings and referrals by 5%.

Outcomes:

Outcome 1. We have increased our admissions at El Portal as proposed, but have not yet applied to DMC certification. Our County Implementation Plan and Fiscal Plan were approved in 2016 but we proposed a starting date of July 1, 2017.

Outcome 2. We have met this goal. The Housing Specialist has been temporarily disrupted due to staff attrition. Nonetheless, we added a Mental Health Clinical Specialist at Discovery House which has increased our ability to treat individuals with behavioral health needs.

Outcome 3. This goal was met. Behavioral Health now has an Integrated Cultural Competence Work Plan and we maintained presence at every meeting this year.

Outcome 4. We met this goal.

Outcome 5. We have met this goal. Under the ODS-DMC Waiver, the Access Line plays a key role, therefore we anticipate expanding the number of clinical staff who will assist with access into the system.

Outcome 6. We have met this goal.

Outcome 7. While we conducted interviews for this position, current hiring practices prevented us from hiring a counselor to be placed at West County Children's Mental Health, hence services remain discontinued. We plan to resume as soon as we are able to fill the position.

Outcome 8. We discontinued services at those locations due to the fact that SBIRT has been institutionalized in all primary health care settings as expected by ACA.

Goal: Increase the engagement and retention rate among clients connected to realignment who are served in our treatment services.

Outcome: We have slightly met this goal through the implementation of case management services targeting our most hard to engage clients.

Goal: Continue supporting the goals and objectives of the AOD Prevention Strategic Plan.

Outcome: This goal has been met. This year we conducted a Case Study focusing on the value of involving young people in the development of public policy. Our Case Study is a tool that can help communities implement youth development programs and provide youth with opportunities to develop their leadership skills and positively contribute to their own communities.

Goal: Expand and Enhance SAMHWorks: Wellness to Independence behavioral health services to individual clients to include new CalWORKS Family Stabilization services for SAMHWorks families.

Outcome: This goal has been met.

Goal: Develop Readiness for the Implementation of the Terms and Conditions of the Organized Delivery System Drug Medi-Cal Waiver County Implementation Plan.

Outcome: By addressing the objectives below, Contra Costa County will be prepared to serve the number of projected beneficiaries under the DMC Waiver.

a) Develop a stronger administrative structure to provide the required County oversight with regard to provider compliance, service quality and, with regard to clients, appropriate placement, care coordination and utilization review.
b) Implement procedures and protocols with other health care systems to further integration
c) Increase Behavioral Health system capacity through workforce development and adoption of two Evidence Based Practices
d) Increase adherence to the Culturally and Linguistically Appropriate Service Standards (CLAS) to ensure Cultural Competence and access to services for beneficiaries whose primary language is not English.
e) Promote and support sound implementation and utilization of Medication Assisted Treatment

Outcome: This goal will continue in FY17-18 as we prepare for DMC-ODS Waiver implementation. We developed an MOU with the Contra Costa Health Plan depicting the referral and coordination process for Medi-Cal beneficiaries who meet SUD medical necessity.

Goal: Restore residential and detoxification services for West County Residents
Outcomes:

a) Continue provision of services during the interim period by utilizing existing capacity and avoid service disruption.
b) Identification and selection of a permanent local provider.

Outcome:
This goal will continue in FY17-18, although we selected a provider, and service was not disrupted we have yet to find a site to restore much needed services to West County residents.

Goal: Collect quantifiable SAMHWorks data on the initial behavioral health treatment assessment of incoming SAMHWorks clients and subsequent utilization to determine future allocation of treatment resources.

Outcome: Implementation of programs are driven by the needs of the clients.

Goal: Increase service delivery to Spanish speaking SAMHWorks clients.

Outcome: We have conducted a needs assessment and found a low number of Latinos served in the SAMHWorks program. We hired a Latino Outreach staff at the end of 2016, and hope to capture more data and provide more services to Latino families in far East County.

Homeless Programs:

Housing and Services

Goal: Add more permanent supportive housing through various resources that provide rental vouchers and other support services.

Outcome: A new rental assistance program was implemented within the homeless continuum of care to support 12 chronically homeless families in FY 16-17.

Data/Evaluation

Goal: Change the Homeless Management Information System software to better meet the needs of the community and comply with HUD's Data and Technical Standards.

Outcome: The Homeless Program and its stakeholders selected new software and is in the process of transitioning its homeless management information system to a new vendor. The new Clarity software, by BitFocus, has a more user friendly interface and incorporates data visualization features.

Policy/Planning/Systems Development

Goal: Fulfill our commitment as a Community Solutions Zero:2016 participating community to end homelessness for chronically homeless in Contra Costa by end of 2016.

Outcome: The work to end homelessness for veterans and chronically homeless adults continues. As a result, Contra Costa has experienced a 31% decrease in veteran homelessness and has improved its capacity to identify the number of chronically homeless individuals in our community. The national campaign organized by Community Solutions has extended its target dates through 2017 and rebranded the campaign to Built for Zero. Contra Costa continues to participate in the new initiative.

Goal: Develop and implement a Coordinated Entry system that includes prevention, diversion, crisis services, and permanent housing by June 2017.

Outcome: Contra Costa's Coordinated Entry system stakeholder design process successfully concluded mid-year and Phase I implementation is underway that focuses on coordinated, streamlined access to the homeless system of care.

Goal: Recruit to fill our expanded Council on Homelessness Advisory board seats by 2017.

Outcome: The recruitment efforts to fill the expanded Council on Homelessness advisory board seats was successful. Nine of twelve vacancies were filled in March 2017. Work continues to fill the remaining vacant seats.

Public Health:

Goal: Complete a Strategic Plan for the Public Health Division by December 2016.

Outcome: Major components of the plan were completed including the focus of the following 4 key Strategic Directions, 1) Vulnerable Populations, 2) Maternal, Child and Adolescent Health, 3) Chronic Disease and 4) Public Health Capacity & Infrastructure. We anticipate completing the entire plan by the Spring of 2017.

Goal: Affirm a decision and time line for making application for National Public Health Accreditation.

Outcome: We continue to develop the infrastructure for possible accreditation. Completing the Strategic Plan is the first major component. By late Fall 2017 we will have a

Contra Costa Health Services
Mental Health Division
1991 and 2011 Realignment Spending Information
Projected Fiscal Year 2016-2017

	FY16/17 Projected Realignment Revenue based on most recent State Allocation			FY16/17 Projected Expenditures by Program	
1991 Realignment:	$	28,992,649	1991 Realignment		
			State Hospital	$	5,563,766
2011 Realignment:		29,647,017	Managed Care Inpatients		1,167,773
			Institutions for Mental Disease (IMD)		4,490,553
Total Realignment Allocation	**$**	**58,639,666**	Adult Contracts		11,500,142
			Board & Care		1,232,499
			County Adult Clinics		5,037,916
			1991 Realignment Expenditures	$	28,992,649
			2011 Realignment		
			Network Providers: Psychiatrists/LCSWs/Misc. Contracts	$	2,647,541
			Children's Contracts		20,827,357
			County Children's Clinics		6,172,120
			2011 Realignment Expenditures	$	29,647,017
			Total Realignment Expenditures	**$**	**58,639,666**

Mental Health Services Act (MHSA)

Program and Fiscal Review

I. Date of On-site Review: June 7, 2017
Date of Exit Meeting: September 6, 2017

II. Review Team: Stephanie Chenard, Warren Hayes, Liza Molina-Huntley

III. Name of Program: C.O.P.E. Family Support Center
2280 Diamond Blvd., Suite 460
Concord, CA 94520

IV. Program Description. C.O.P.E.'s mission is to prevent child abuse, by providing comprehensive services in order to strengthen family relationships and bonds, empower parents, encourage healthy relationships, and cultivate nurturing family units to encourage an optimal environment for the healthy growth and development of parents and children through parent education.

In partnership with First 5 Contra Costa Children, Family Commission and County Behavioral Health, C.O.P.E. is funded to deliver Positive Parenting Program ("Triple P") classes to parent of children age 0 – 17. The C.O.P.E Family Support Center will provide approximately 21 services using the evidence-based Triple P — Positive Parenting Program Level 2 Seminar, Level 3 Primary Care, Level 4 Group, Level 5 Pathways, Level 5 Enhanced, Level 5 Transitions, and Level 5 Lifestyles Multi-Family Support Groups.

The program utilizes a self-regulatory model that focuses on strengthening the positive attachment between parents and children by helping parents to develop effective skills to manage common child behavioral issues. C.O.P.E.'s targeted population includes caregivers residing in underserved communities throughout Contra Costa County.

All classes are available in Arabic, Farsi, Portuguese, Spanish and/or English languages and level 4 materials are also available in Spanish and Arabic. In regard to the curriculum on Triple P Parenting, C.O.P.E. provides management briefings, orientation and community awareness meetings to partner agencies.

They support and organize trainings, including pre-accreditation trainings, fidelity oversight and clinical and peer support in an effort to build and maintain a pool of Triple P practitioners

V. Purpose of Review. Contra Costa Behavioral Health Services (CCBHS) is committed to evaluating the effective use of funds provided by the Mental Health Services Act. Toward this end a comprehensive program and fiscal review was conducted of the above program. The results of this review are contained herein, and will assist in a) improving the services and supports that are provided, b) more efficiently support the County's MHSA Three Year Program and Expenditure Plan, and c) ensure compliance with statute, regulations and policy. In the spirit of continually working toward better services we most appreciate this opportunity to collaborate together with the staff and clients participating in this program in order to review past and current efforts, and plan for the future.

VI. Summary of Findings.

Topic	Met Standard	Notes
1. Deliver services according to the values of the MHSA	Met	Consumers and family members indicate the program meets the values of MHSA
2. Serve the agreed upon target population.	Met	Program improves timely access to an underserved population.
3. Provide the services for which funding was allocated.	Met	Funds services consistent with the agreed upon Service Work Plan.
4. Meet the needs of the community and/or population.	Met	Services are consistent with the Three Year Plan
5. Serve the number of individuals that have been agreed upon.	Met	Target service numbers are reached.
6. Achieve the outcomes that have been agreed upon.	Met	Program meets its outcomes
7. Quality Assurance	Met	No reported grievances.
8. Ensure protection of confidentiality of protected health information.	Met	HIPAA compliant privacy policies in place.

9. Staffing sufficient for the program	Met	Staffing level supports targeted service numbers.
10. Annual independent fiscal audit	Met	No material or significant weaknesses were noted.
11. Fiscal resources sufficient to deliver and sustain the services	Met	CCBHS is C.O.P.E.'s major source of funding. Suggest pursuing additional funding streams, such as voluntary contributions, for program growth and sustainability.
12. Oversight sufficient to comply with generally accepted accounting principles	Met	Experienced staff implement sound check and balance system.
13. Documentation sufficient to support invoices	Met	Utilizes appropriate supporting documentation protocol.
14. Documentation sufficient to support allowable expenditures	Met	Recommend that the budget reflect all funding sources for PEI program.
15. Documentation sufficient to support expenditures invoiced in appropriate fiscal year	Met	No billings noted for previous fiscal year expenses.
16. Administrative costs sufficiently justified and appropriate to the total cost of the program	Met	Recommend all costs currently charged as indirect be reflected in the future in personnel and operating cost categories.
17. Insurance policies sufficient to comply with contract	Met	Necessary insurance is in place
18. Effective communication between contract manager and contractor	Met	The County and program meet regularly.

VII. Review Results. The review covered the following areas:

1. **Deliver services according to the values of the Mental Health Services Act** (California Code of Regulations Section 3320 – MHSA General Standards).
   Does the program collaborate with the community, provide an integrated service experience, promote wellness, recovery and resilience, be culturally competent, and be client and family driven.
   Method. Consumer, family member and service provider interviews and consumer surveys.
   Discussion.

   Survey Results
   We received 7 responses to the survey. The majority of the survey responses were consistent with consumer interviews; namely, they show a positive evaluation of the program; and that the program adheres to MHSA values.

Questions	**Responses: n=7**				
Please indicate how strongly you agree or disagree with the following statements regarding persons who work with you:	Strongly Agree 4	Agree 3	Disagree 2	Strongly Disagree 1	I don't know n/a
1. Help me improve my health and wellness.	Average score: 3.57 **(n=7)**				
2. Allow me to decide what my own strengths and needs	Average score: 4.00 **(n=6)**				
3. Work with me to determine the services that are most helpful	Average score: 3.71 **(n=7)**				
4. Provide services that are sensitive to my cultural background.	Average score: 3.20 **(n=5)**				
5. Provide services that are in my preferred language	Average score: 3.86 **(n=7)**				
6. Help me in getting needed health, employment, education and other benefits and services.	Average score: 3.40 **(n=5)**				
7. Are open to my opinions as to how services should be provided	Average score: 3.86 **(n=7)**				

8. What does this program do well?	• Provide help necessary for my communication in co-parenting • Catered to my specific needs (each individuals specific needs) • I think it does everything well, It opened my mind a little more about what co-parenting is about. It helps me as a single parent who doesn't have the other partner around. • Bringing together parents for mutual support and also providing support with various specific issues. Practitioners listen and are responsive with relevant advice in difficult situations.
9. What does this program need to improve upon?	• We need books. • Maybe extending it a little bit longer. I took a 12-week class once per week and would have loved more classes. • Being a bit more organized through organization the class continued to improve
10. What needed services and supports are missing?	• Give more support for parents going through transition (divorce, etc). So that they can co-parent better. • More focus on mental health (for this specific course). Addressing these issues sooner and possibly having another speaker from another organization to address insured and medical individuals (maybe someone from John Muir)
11. How important is this program in helping you improve your health and wellness, live a self-directed life, and reach your full potential?	Very Important 4 | Important 3 | Somewhat Important 2 | Not Important 1 Average score: 3.29 **(n=7)**
12. Any additional comments?	• This program has helped me gain knowledge in a variety of social services areas. C.O.P.E. goes above and beyond for their clients. • The teacher was great. I felt very comfortable in the class. We felt like a little family. I look forward to talking more classes in the future.

	• I liked that I got a strong sense of dedication on the part of everyone at C.O.P.E. involved in the class. Helpful to share parent contact information for those parents who are interested in extra mutual support outside the program.

Consumer Interview

The consumer interview was attended by seven people all of whom attend the parenting classes offered. The length of times that each family had been involved with the program varied from six weeks to nine months. Consumers reported their initial referrals to the C.O.P.E. classes and/or counseling programs were through recommendations from Children and Family Services, School Attendance Review Board (SARB), and individual therapists. Overall, the consumers were very appreciative of the services provided by C.O.P.E. They all felt generally that there was cultural grounding for them in their treatment, and that their input was solicited and valued as part of the treatment plan. During the interview, some of the other things specifically identified as positives of the program were:

- Peer component to groups was extremely valuable – felt secure and supportive, and helped relieve feelings of isolation.
- Facilitators demonstrated empathy – felt like they were also "peers".
- Gender mix was good – nice to have half men and women (men in the group advised that having father support was very helpful).
- Bringing in a juvenile probation officer also gave parents a safe setting to explore risky issues.
- Dinner time sessions, and sharing a meal/food with the group made it feel warmer and more welcoming.
- Co-parenting classes for parents who were not living together were beneficial.

These positives clearly speak to several of the MHSA values. However, the families also identified some areas of improvement. Several consumers mentioned they would like to have had more of a focus on mental health challenges for themselves and children. Consumers also expressed the desire for more types of groups. One family also mentioned they wished they had found out earlier about the parenting classes, prior to their involvement with social services; they wished that their faith community, or other community supports – particularly in the Latino community – had more information about the program. Lastly, several consumers mentioned that transportation could be a barrier to

regularly attending groups or individual sessions. While C.O.P.E. delivers classes in the east part of the county, the availability of those often didn't fit the parent's schedule.

Staff Interviews

In addition to its core management team, C.O.P.E. has a few full-time administrative and support staff to help with operations. The program line staff comes primarily from a pool of social workers and other mental health professionals, who have been trained and certified to lead the Triple P classes. Most of these professionals have other employment, which presented a challenge to get most of them together for a face-to-face meeting. However, we were able to meet with one of the trainers, who took time from her normal full-time employment to meet with the review team and talk about her experience with C.O.P.E. and the Triple P program.

The trainer we spoke with is a full-time social worker, and her experience in this field and working with families attracted her to C.O.P.E.'s program. She has worked with C.O.P.E. as a trainer, delivering classes for several years. She noted that particularly in the past two years, her class sizes have been steadily increasing, and that demand seems to be growing beyond C.O.P.E.'s capacity to keep up. She also revealed that some of the positives about the program are being able to work with parents who may have been referred as part of a mandated process, are reluctant and perhaps a bit resistant, but the nature of the peer component and the materials itself allowed them to quickly and fully engage. She feels that there is strong support and assistance provided by C.O.P.E. to the trainers and ensuring fidelity to the Triple-P model.

C.O.P.E. strives to be a learning community where individuals learn how to manage their challenges, and serve as a provider of direct prevention services.

Results. C.O.P.E. delivers services according to the values of the MHSA. The program delivers programming at locations that are generally accessible to participants; staff is culturally and linguistically competent and maintains close ties to the community it serves.

2. **Serve the agreed upon target population.** For Prevention and Early Intervention, does the program serve individuals and families who are at risk for developing a serious mental illness or serious emotional disturbance. Does the

program serve the agreed upon target population (such as age group, underserved community).
Method. Compare the program description and/or service work plan with a random sampling of client charts or case files.
Discussion. C.O.P.E.'s target population is Contra Costa County parents of children and youth with identified special needs. Often these individuals and families are subject to many high risk factors for developing mental health problems. The program also serves Hispanic families, many of whom are monolingual.
Results. The program serves the agreed upon target population.

3. **Provide the services for which funding was allocated.** Does the program provide the number and type of services that have been agreed upon.
   Method. Compare the service work plan or program service goals with regular reports and match with case file reviews and client/family member and service provider interviews.
   Discussion. Monthly service summaries as well as semi-annual reports show that the program is consistently engaged in outreach activities, is providing support groups and individual navigation supports.
   Results. The program provides the services for which funding was allocated.

4. **Meet the needs of the community and/or population.** Is the program meeting the needs of the population/community for which it was designed. Has the program been authorized by the Board of Supervisors as a result of a community program planning process. Is the program consistent with the MHSA Three Year Program and Expenditure Plan.
   Method. Research the authorization and inception of the program for adherence to the Community Program Planning Process. Match the service work plan or program description with the Three Year Plan. Compare with consumer/family member and service provider interviews. Review client surveys.
   Discussion. Programming for *Building Connection in Underserved Cultural Communities* was included in the original PEI plan that was approved in May 2009 and included in subsequent plan updates. The program has been authorized by the Board of Supervisors and is consistent with the current MHSA Three-Year Program and Expenditure Plan as well as the proposed PEI regulations on prevention programs. Programs and strategies pursue timely access and linkage to mental health services for individuals and families from underserved populations. Interviews with service providers and program participants support the notion that the program meets its goals and the needs of the community it serves.

Results. The program meets the needs of the community and the population for which it is designated.

5. **Serve the number of individuals that have been agreed upon.** Has the program been serving the number of individuals specified in the program description/service work plan, and how has the number served been trending the last three years.
   Method. Match program description/service work plan with history of monthly reports and verify with supporting documentation, such as logs, sign-in sheets and case files.
   Discussion. According to the Service Work Plan in the contract between the program and the County, the program's target service numbers is to serve 204 parents through Triple P seminars and group classes. Over the past three years, the program has consistently exceeded their target numbers.
   Results. The program serves the number of people that have been agreed upon, and consistently exceeds the target enrollment number.

6. **Achieve the outcomes that have been agreed upon.** Is the program meeting the agreed upon outcome goals, and how has the outcomes been trending.
   Method. Match outcomes reported for the last three years with outcomes projected in the program description/service work plan, and verify validity of outcome with supporting documentation, such as case files or charts. Outcome domains include, as appropriate, incidence of restriction, incidence of psychiatric crisis, meaningful activity, psychiatric symptoms, consumer satisfaction/quality of life, and cost effectiveness. Analyze the level of success by the context, as appropriate, of pre- and post-intervention, control versus experimental group, year-to-year difference, comparison with similar programs, or measurement to a generally accepted standard.
   Discussion. C.O.P.E. has a few well-defined primary program objectives as part of the service work plan including: improving parenting skills, increasing sense of competence in parenting abilities, improving self-awareness of parenting issues, reducing parental stress, improving mental health outcomes for both children and parents. The program provides timely semi-annual reports summarizing their progress towards meeting their program outcomes.
   Results. Overall, the program achieves its primary objectives.

7. **Quality Assurance.** How does the program assure quality of service provision.
   Method. Review and report on results of participation in County's utilization review, quality management incidence reporting, and other appropriate means of quality of service review.

Discussion. Contra Costa County did not receive any grievances toward the program. The program has an internal grievance policy in place. Since the program does not provide billable services, it not subject to utilization review.
Results. The program has a quality assurance process in place.

8. **Ensure protection of confidentiality of protected health information.** What protocols are in place to comply with the Health Insurance Portability and Accountability Assurance (HIPAA) Act, and how well does staff comply with the protocol.
   Method. Match the HIPAA Business Associate service contract attachment with the observed implementation of the program's implementation of a protocol for safeguarding protected patient health information.
   Discussion. C.O.P.E. has written policies and provides staff training on HIPAA requirements and safeguarding of patient information. Client charts are kept in locked file cabinets, behind a locked door and comply with HIPAA standards. Clients and program participants are informed about their privacy rights and rules of confidentiality.
   Results. The program complies with HIPAA requirements.

9. **Staffing sufficient for the program.** Is there sufficient dedicated staff to deliver the services, evaluate the program for sufficiency of outcomes and continuous quality improvement, and provide sufficient administrative support.
   Method. Match history of program response with organization chart, staff interviews and duty statements.
   Discussion. C.O.P.E.'s mental health team has a sufficient number and type of staff to support their operations. The experience level of the trainers tends towards highly experienced mental health and social work professionals. C.O.P.E. provides training to certify trainers in the Triple-P model and continues to provide ongoing support and training. However, as noted in #1, the demand for the program seems to be outpacing C.O.P.E.'s capacity. It is recommended that C.O.P.E. build relationships with other organizations in the community to explore potential partnerships to help keep up with increased demand.
   Results. Sufficient staffing is in place to serve the number of clients outlined in the most recent Service Work Plan.

10. **Annual independent fiscal audit.** Did the organization have an annual independent fiscal audit performed and did the independent auditors issue any findings.
    Method. Obtain and review audited financial statements. If applicable, discuss any findings or concerns identified by auditors with fiscal manager.

Discussion. C.O.P.E. is a non-profit corporation established in 2010 to prevent child abuse and encourage healthy growth and development of parents and children through the educational Positive Parenting Program. The organization has a total operating budget of approximately $500,000, and receives the majority of its funding through financial agreements with CCBHS and First Five of California. Independent auditor reports from the last three years indicate that C.O.P.E. is not at risk for adverse fiscal consequences due to their fiscal and accounting systems.
Results. Annual independent fiscal audits for FY 2013-14, 14-15 and 15-16 were provided and reviewed. No material or significant findings were noted.

11. **Fiscal resources sufficient to deliver and sustain the services.** Does organization have diversified revenue sources, adequate cash flow, sufficient coverage of liabilities, and qualified fiscal management to sustain program.
Method. Review audited financial statements and Board of Directors meeting minutes. Interview fiscal manager of program.
Discussion. The organization appears to be operating within the budget constraints provided by their authorized contract amount, and thus appears to be able to sustain their stated costs of delivering PEI services for the entirety of the fiscal year. The site visit discussion surfaced that current revenue streams have constrained C.O.P.E.'s capacity to expand and respond to the number of parents wanting to participate in the Triple P classes. Since MHSA PEI funding is not expected to increase in the foreseeable future, C.O.P.E. was encouraged to explore strategies by which participating parents could contribute to the costs of the program, should they desire to do so.
Results. Fiscal resources are currently sufficient to deliver and sustain current level of services. It is suggested that C.O.P.E. pursuing additional funding streams.

12. **Oversight sufficient to comply with generally accepted accounting principles.** Does organization have appropriate qualified staff and internal controls to assure compliance with generally accepted accounting principles.
Method. Interview with fiscal manager.
Discussion. The Finance Manager is experienced with supporting non-profit organizations of this size, appears well qualified, and described established protocols that are in place to enable a check and balance system to assure compliance with generally accepted accounting principles. The organization uses an established software program for personnel and administrative activities.
Results. Sufficient oversight exists to enable compliance with generally accepted accounting principles.

13. **Documentation sufficient to support invoices.** Do the organization's financial reports support monthly invoices charged to the program and ensure no duplicate billing.
    Method. Reconcile financial system with monthly invoices. Interview fiscal manager of program.
    Discussion. A randomly selected invoice for each of the last three years was matched with supporting documentation provided by the agency. A clear and accurate connection was established between expenses incurred and submitted invoices. It appears that there is not duplicate billing to the major two funding sources of CCBHS and First Five, and that staff time and expenses dedicated to PEI activities are at least equal to or greater than the amount billed to CCBHS.
    Results. Uses established software program with appropriate supporting documentation protocol.

14. **Documentation sufficient to support allowable expenditures.** Does organization have sufficient supporting documentation (payroll records and timecards, receipts, allocation bases/statistics) to support program personnel and operating expenditures charged to the program.
    Method. Match random sample of one month of supporting documentation for each fiscal year (up to three years) for identification of personnel costs and operating expenditures invoiced to the county.
    Discussion. Line item personnel and operating costs were matched against the approved CCBHS budget line items and reviewed for appropriateness. Supporting documentation only became clear when the First Five funding source was added. Should the CCBHS contract be audited this could make it difficult to accurately match funding sources to total PEI program costs and justify respective billings to the funding sources. It does appear that documentation could support allowable expenditures, and that expenses submitted were consistent with line items that are appropriate to support the service delivery.
    Results. Method of allocation of percentage of personnel time and operating costs appear to be justified and documented. It is recommended that the total budget for fielding the Triple P program be depicted, and that all funding sources for this effort be specified, to include that portion in each line item that is funded by the CCBHS contract.

15. **Documentation sufficient to support expenditures invoiced in appropriate fiscal year.** Do organization's financial system year end closing entries support expenditures invoiced in appropriate fiscal year (i.e., fiscal year in which expenditures were incurred regardless of when cash flows).

Method. Reconcile year end closing entries in financial system with invoices. Interview fiscal manager of program.
Discussion. Total contract billing was within contract limits, with no billing by this agency for expenses incurred and paid in a previous fiscal year.
Results. C.O.P.E. appears to be implementing an appropriate year end closing system.

16. **Administrative costs sufficiently justified and appropriate to the total cost of the program.** Is the organization's allocation of administrative/indirect costs to the program commensurate with the benefit received by the program.
Method. Review methodology and statistics used to allocate administrative/indirect costs. Interview fiscal manager of program.
Discussion. The management and general costs reflected in the independent auditor's report support an indirect cost amount that is in the CCBHS contract budget. However, the contract listed budget rate of 12.67% is misleading, in that while it is a correct calculation for the CCBHS contract revenue of $231,750, the calculation does not include the First Five revenue that supports a total Triple P program cost of over $400,000. Including First Five revenue would reduce the indirect rate to approximately 5%. It is recommended that in future budget calculations C.O.P.E. not budget an indirect rate, and include current indirect costs in the personnel and operating cost categories. This would eliminate the need to justify an indirect rate methodology. A review of the type of costs currently attributable to indirect costs could easily be added to operating cost line items.
Results. Indirect costs charged appear reasonable. Recommend all costs currently charged as indirect be reflected in the future in personnel and operating cost categories.

17. **Insurance policies sufficient to comply with contract.** Does the organization have insurance policies in effect that are consistent with the requirements of the contract.
Method. Review insurance policies.
Discussion. The program provided certificate of commercial general liability insurance, automobile liability, umbrella liability, professional liability and directors and officers liability policies that were in effect at the time of the site visit.
Results. The program complies with contract insurance requirements.

18. **Effective communication between contract manager and contractor.** Do both the contract manager and contractor staff communicate routinely and clearly regarding program activities, and any program or fiscal issues as they arise.
Method. Interview contract manager and contractor staff.
Discussion. Program staff and county communicate regularly and in recent months increasingly to discuss outcomes and reporting requirements.
Results. The program has good communication with the contract manager.

VIII. Summary of Results.

C.O.P.E. is committed to delivering culturally and linguistically appropriate mental health services to Contra Costa County parents of children and youth with identified special needs. Their prevention and early intervention services seek to provide families with grounded skills and supports to manage their challenges. The C.O.P.E. programs adhere to the values of MHSA and serving their target population. The program is meeting and often exceeding the outcomes detailed in their contract. C.O.P.E. appears to be a financially sound organization that follows generally accepted accounting principles, and maintains documentation that supports agreed upon service expenditures.

IX. Findings for Further Attention.

- It is recommended that C.O.P.E. build relationships with other organizations in the community to explore potential partnerships to help keep up with increased demand.

- It is recommended that 1) the total budget for fielding the Triple P program be depicted, and that all funding sources for this effort be specified such as First Five, and include that portion in each line item that is funded by the CCBHS contract; and 2) all costs currently charged as indirect be reflected in the future in the personnel and operating cost categories.

X. Next Review Date. June 2020

XI. Appendices.

Appendix A – Program Description

Appendix B – Service Provider Budget

Appendix C – Yearly External Fiscal Audit

Appendix D – Organization Chart

XII. Working Documents that Support Findings.

Consumer Listing

Consumer, Family Member Surveys

Consumer, Family Member, Provider Interviews

County MHSA Monthly Financial Report

Progress Reports, Outcomes

Monthly Invoices with Supporting Documentation

Indirect Cost Allocation Methodology/Plan

Board of Directors' Meeting Minutes

Insurance Policies

MHSA Three Year Plan and Update(s)

APPENDIX A

Program Description/Service Work Plan

Counseling Options Parent Education (C.O.P.E.)

Point of Contact: Cathy Botello
Contact Information: 2280 Diamond Blvd #460, Concord, Ca 94520. (925) 689-5811
cathy.botello@copefamilysupport.org

1. **General Description of the Organization**

   C.O.P.E.'s mission is to prevent child abuse, by providing comprehensive services in order to strengthen family relationships and bonds, empower parents, encourage healthy relationships, and cultivate nurturing family units to encourage an optimal environment for the healthy growth and development of parents and children through parent education.

2. **Programs: Triple P Positive Parenting Education and Support (PEI)**

   a. Scope of Services:

   In partnership with First 5 Contra Costa Children, Family Commission and County Behavioral Health, C.O.P.E. is funded to deliver Positive Parenting Program classes to parent of children age 0 – 17. The C.O.P.E Family Support Center (Contractor) will provide approximately 21 services using the evidence-based Triple P — Positive Parenting Program Level 2 Seminar, Level 3 Primary Care, Level 4 Group, Level 5 Pathways, Level 5 Enhanced, Level 5 Transitions, Level 5 Lifestyles Multi-Family Support Groups, at no cost to parents of children two years to seventeen years of age.

   The program utilizes a self-regulatory model that focuses on strengthening the positive attachment between parents and children by helping parents to develop effective skills to manage common child behavioral issues. Our targeted population includes caregivers residing in underserved communities throughout Contra Costa County.

   All classes are available in Spanish and/or English and level 4 is available in Arabic and Farsi. In regards to the curriculum on Triple P Parenting, C.O.P.E. provides management briefings, orientation and community awareness meetings to partner agencies. They support and organize trainings, including pre-accreditation trainings, fidelity oversight and clinical and peer support in an effort to build and maintain a pool of Triple P practitioners

   b. Target Population: Contra Costa County parents of children and youth with identified special needs.

   c. Payment Limit: $231,750(6 – 17), through First Five: $77,250 (0 – 5).

d. Number served: For FY 15/16: 230 (6 – 17) and 241 (0 – 5).
e. Outcomes:
    - Completed 28 parent education classes of for various levels of parenting problems.
    - Pre and Post Test show improvements in measures of parenting style (laxness, over-reactivity, and hostility), decrease of depression/anxiety measures, and decrease in frequency of child problem behavior, improvement in child adjustment behavior and caregivers level of stress about these behaviors.

Service Work Plan

Agency: C.O.P.E. Family Support Center Number: #24-725-1

Name of Program: Triple P — Positive Parenting Program
Fiscal Year: July 1, 2016 — June 30, 2017

I. Scope of Services

The C.O.P.E Family Support Center (Contractor) will provide approximately 21 services using the evidence-based Triple P — Positive Parenting Program Level 2 Seminar, Level 3 Primary Care, Level 4 Group, Level 5 Pathways, Level 5 Enhanced, Level 5 Transitions, Level 5 Lifestyles Multi-Family Support Groups, at no cost to parents of children six years to seventeen years of age.

The C.O.P.E Family Support Center (Contractor) will provide approximately 17 services using the evidence-based Triple P — Positive Parenting Program Level 2 Seminar, Level 3 Primary Care, Level 4 Group, Level 5 Pathways, Level 5 Enhanced, Level 5 Transitions, Level 5 Lifestyles Multi-Family Support Groups, at no cost to parents of children two years to five years of age through a contract with First 5 Contra Costa Children and Families Commission in partnership with Mental Health Services Act in partnership with Contra Costa Mental Health.

The program utilizes a self-regulatory model that focuses on strengthening the positive attachment between parents and children by helping parents to develop effective skills to manage common child behavioral issues. Our targeted population includes caregivers residing in underserved communities throughout Contra Costa County.

A. Provide fidelity, technical assistance and a co-facilitation staff for up to twenty-one (21) Triple P-Positive Parenting intervention with qualifying partner community agencies and certified accredited Triple P practitioners.

B. Contractor will provide a ***management briefing/orientations/outreach*** to partnering agencies. The presentations are designed to outline the comprehensive overview of the Triple P multi-level system (e.g. levels of intervention, training programs, service delivery options) as required by MI-ISA and First 5, Contra Costa. The management briefing provides an opportunity to discuss the implementation of the program and ways to effectively support the partnering agency's staff while implementing the Triple P program.

C. Coordinate Train the Trainers training in level most needed in Contra Costa County for up to twenty (20) Practitioners in Contra Costa County. Contractor will provide competency-based ***pre-accreditation training hours*** in preparation for the accreditation process. Pre-accreditation trainings are designed to provide an opportunity for individualized feedback on skill development, opportunities to practice specific competencies and clarifying program content relevant to quiz questions.

D. Contractor will provide monthly ***peer support*** meetings designed to provide supervision to problem solve issues related to the delivery of Triple P to parents and support a continuing education environment that will facilitate the transfer of learning from the training course to everyday practice.

E. Contractor will provide a Triple P Learning Community designed to promote capacity to offer evidence based Triple P programs by highly trained and qualified practitioners. Accredited Practitioners will be

Agency: C.O.P.E. Family Support Center Number: #24-725-1

Name of Program: Triple P — Positive Parenting Program
Fiscal Year: July 1, 2016 — June 30, 2017

entitled to opportunities for additional trainings and updates in the Triple P System. Practitioners will be able to apply their learning skills as part of the Triple P Learning Community through their involvement in the Learning Community.

F. Contractor will ***provide pre and post assessment*** information and input data to provide analysis and outcomes to practitioners for use in the coaching component and future referrals to other levels of Triple P. Contactor will also document demographics, attendance, and delivery of incentives, etc and provide a report to funder.

G. Contractor will ***oversee fidelity*** through use of checklists and continued learning opportunities and trainings for practitioners.

H. Contractor will attend monthly SARB meeting designed to promote Triple P Positive Parenting class attendance for mandated parents who have children with serious issues at school.

I. Contractor will attend School Age and Teen Parent Truancy Courts to promote Triple P System to the courts and outreach to at risk parenting in the county.

J. Contractor will provide outreach that is engaging, educating to potential responders.

K. Contractor will outreach to the following but are not limited to, families, employers, primary health care, social services, faith based organizations and others in a position to identify early signs of MI, and provide support and/or refer for treatment.

L. Contractor will outreach to individuals with signs and symptoms of mental illness, so that they can recognize and respond to their own symptoms.

M. **Contractor will design and implement services to help create access and linkage to mental health treatment**

N. **Contractor will design, implement and promote services in ways that improve timely access to mental health treatment services for persons and/or families from underserved populations.**

O. **Contractor will design, implement and promote services using strategies that are non-stigmatizing and non-discriminatory."**

II. Types of Mental Health Services/ Service Related Activities

Contractor will provide evidence based Triple P Positive Parenting Program Seminars and Level 4 group classes and Level 5 classes to parents throughout the county in collaboration with Contra Costa Mental Health by Certified Triple P Parenting Program Providers.

Service Work Plan

Agency: C.O.P.E. Family Support Center Number: #24-725-1

Name of Program: Triple P — Positive Parenting Program
Fiscal Year: July 1, 2016 — June 30, 2017

III. Program Facilities / Hours of Operation / Staffing

A. Program Facility and Contact

C.O.P.E Family Support Center
Cathy Botello, (925) 818-7583, cathy.botello@comcast.net
2280 Diamond Blvd., Suite 460
Concord, CA 94520

(925) 689-5811 office
(925) 818-7583

B. Hours of Operation

Mon through Friday
9:00 am to 5:00 pm

C. Program Staffing

Executive Director -.44 FTE 44%
Program Director – 0.22 FTE 22%
Program Coordinator – 0.33 FTE 33%
Admin Assistant – .26 FTE 26%
Program Assistant - .22 FTE 22%
Evaluation Assistant – 0.22 FTE 22%
Technical Support – 0.01 FTE 1%
Business/Accounting Manager– 0.32 FTE 32%
Childcare- .19 FTE 19%
Practitioners -61 FTE 61%
Clinical Supervisor - .02 FTE 2%

IV. Volume of Services to be provided

Contractor will provide evidence based Triple P Positive Parenting Program seminars and group classes to approximately 204 parents throughout the county.

V. Billing Procedure

Service Work Plan

Agency: C.O.P.E. Family Support Center Number: #24-725-1

Name of Program: Triple P — Positive Parenting Program
Fiscal Year: July 1, 2016 — June 30, 2017

Contractor shall submit a Demand for Payment (Form: D15.19) for services rendered to Contra Costa Mental Health. Contractor shall attach to the billing a Monthly Contract Service/Expenditure Summary (Form: MHP029) with actual expenditure information for the billing period.

Demands for payment should be submitted by mail to:

Michelle Rodriguez-Ziemer, LCSW
Mental Health Services Act Program Supervisor
Prevention and Early Intervention
Contra Costa County Health Services
1340 Arnold Drive, Suite 200
Martinez, CA 94553
Ph. 925-957-7548
Michelle.Rodriguez-Ziemer@hsd.cccounty.us

VI. Outcome Statements

Contractor will track the following outcomes with measures to be determined in collaboration with First 5 Contra Costa Country, Mental Health Services and C.O.P.E. Support Center.

a) Improve parenting skills.
b) Increase sense of competence in parenting abilities.
c) Improve self-awareness of parenting issues.
d) Reduce parental stress
e) Improve mental health outcomes for both children and parents.

VII. Measures of Success

A. 80% of parents/caregivers enrolled in Level 2, Seminar Series will report an increase in confidence based on a parent survey after attending sessions in each of the various Triple P Discussion Group topics;."

B. 80% of parents/caregivers enrolled in Level 4, Group &/or Group Teen Triple P Series will show increase skill development, competency and confidence in utilizing parenting skills. Improvement will be measured by a pre and post assessment after completing an eight to ten week intensive group training session.

C. 80% of parents/caregivers receiving Level 5, Enhanced Triple P individualized intervention will report an increase in their ability to manage their mood and cope with everyday stress. Improvement will be measured by a pre and post assessment after completing two to four weeks of intensive individualized sessions. (Enhanced Triple P is a more intensive intervention of child behavior and family functioning, Group or Teen Group is a pre-requisite for Enhanced).

Agency: C.O.P.E. Family Support Center Number: #24-725-1

Name of Program: Triple P — Positive Parenting Program
Fiscal Year: July 1, 2016 — June 30, 2017

D. 80% of parents/caregivers enrolled in Level 5, Lifestyles Triple P will show an increase in skill development and strategies for managing their child's weight by introducing gradual permanent changes in their family's lifestyle (e.g., healthier family eating, encourage physical activity).

E. 80% of parents/caregivers receiving Level 5, Transitions Triple P Group intervention will report an increase in their ability to manage the transition from a two-parent family to a single-parent family. It focuses on skills to resolve conflicts with former partners and how to cope positively with stress.

VIII. Measurement / Evaluation Tool

A. Family Background Form- pre only, all workshops,
B. Eyberg Child Behavior Inventory- pre & post for all workshops, except seminars,
C. Parent Scale – pre & post for all workshops except seminars,
D. Depression, Anxiety, Stress Scale (DASS) – pre & post for all workshops except seminars,
E. Parent Satisfaction Survey-pre & post for all workshops,
F. Other tools as needed

IX. Reports Required

Contractor is asked to submit a Demographics and Outcomes Measure Report to document the program's plan/do/check/act quality process and to track statistical information (i.e. age, gender, sexual orientation, ethnicity, race, veteran status, language, and client residence) of the target population(s) actually served, as defined by the Contractor and approved by the County during contract award and negotiation process. Demographic Reports are due on 1/15/2017 and 7/15/2017. Annual Outcomes Measure Report is due on 7/15/2017

Please submit all evaluation reports via email to:

Michelle Rodriguez-Ziemer, LCSW
Mental Health Services Act Program Supervisor
Prevention and Early Intervention
Michelle.Rodriguez-Ziemer@hsd.cccounty.us

X. Other

Promotional materials for the program should identify the funding source: "Funded by the Mental Health Services Act in partnership with Contra Costa Mental Health". Contractor must attend the Regional Roundtable meetings sponsored by Contra Costa Mental Health.

APPENDIX B

Service Provider Budget

BUDGET OF ESTIMATED PROGRAM EXPENDITURES

Number 24-725

Agency:

Counseling Options and Parent Education, Inc. (C.O.P.E.)

Fiscal Year 2016 — 2017

Program Category: Outreach

	Triple-P Parenting Program
A. **GROSS OPERATIONAL BUDGET**	
1. **Cost Reimbursement Categories**	
a. Personnel Salaries and Benefits	$166,075
b. Operational Costs (Direct)	39,608
c. Indirect Costs	26,067
2. **Total Gross Allowable Program Costs**	**$231,750**
B. **LESS PROJECTED NON-COUNTY PROGRAM REVENUES** (To be collected and provided by Contractor)	0
C. **NET ALLOWABLE TOTAL COSTS**	**$231,750**

TOTAL CONTRACT PAYMENT LIMIT : $ 231,750

D. **CHANGES IN COST CATEGORY AMOUNTS**

Subject to the Total Payment Limit, and subject to State guidelines, each cost category Subtotal Amount set forth above:

1. May vary within each program by up to 15% without approval by County; *and*
2. May be changed in excess of 15% in any fiscal year period provided, however, that Contractor has obtained written authorization prior to April 30th that fiscal year period under this Contract from the Department's Mental Health Division Director before implementing any such budget changes.

E. **PROGRAM BUDGET CHANGES**

Subject to the Contract Payment Limit and subject to State guidelines, Contractor may make changes in the total amounts set forth above for the Total Gross Allowable Program Cost and the Total Projected Non-County Program Revenue, provided, however, that Contractor has obtained written authorization prior to April 30th of each fiscal year period under this Contract, from the Department's Mental Health Director, or designee, in accordance with Paragraph G, below, before implementing any such budget changes.

F. **CONTRACTOR BUDGET**

Contractor will submit to County, for informational purposes upon request, its total Corporation budget including: all program budgets, all revenue sources and projected revenue amounts, all cost allocations, and line item breakdown of budget categories to include salary levels listed by job classification as well as detailing of operational and administrative expenses by cost center and listing numbers of staff positions by job classification.

Initials: _____ _____

Contractor County Dept.

BUDGET OF ESTIMATED PROGRAM EXPENDITURES

Number 24-725

Agency:

G. **BUDGET REPORT**

No later than April 30th of each fiscal year period under this Contract, Contractor shall deliver a written Budget Report to the Department's Mental Health Director, or designee stating whether or not the budgeted amounts set forth in this Budget of Estimated Program Expenditures for the Total Gross Allowable Program Cost and the Total Projected Non-County Program Revenue for the respective fiscal year period hereunder accurately reflect the actual cost for the Service Program. If any of these program budget amounts needs to be changed, Contractor shall include in its Budget Report a complete copy of the revised Budget of Estimated Program Expenditures, an explanation of the program budget and revenue changes, and a request for prior written authorization to implement the changes in accordance with Paragraph E, above, subject to Special Conditions Paragraph 2 (Cost Report).

Initials: _____ _____
Contractor County Dept.

APPENDIX C

Yearly External Fiscal Audit

COUNSELING OPTIONS AND PARENTING EDUCATION
FAMILY SUPPORT CENTER, INC. (C.O.P.E.)
FINANCIAL STATEMENTS
(With Independent Auditor's Report Thereon)
THE YEAR ENDED JUNE 30, 2016
(With Summarized Financial Information For The Year Ended June 30, 2015)

COUNSELING OPTIONS AND PARENTING EDUCATION
FAMILY SUPPORT CENTER, INC. (C.O.P.E.)
FINANCIAL STATEMENTS
JUNE 30, 2016

TABLE OF CONTENTS

FECHTER & COMPANY
Certified Public Accountants

Craig R. Fechter, CPA, MST
Scott A. German, CPA

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Counseling Options and Parenting Education
Family Support Center, Inc. (C.O.P.E.)
Concord, California

We have audited the accompanying statement of financial position of the Counseling Options and Parenting Education Family Support Center, Inc., (C.O.P.E.) as of June 30, 2016, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements. The prior year summarized comparative information has been derived from C.O.P.E.'s 2015 audited financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; 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 an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan the audit to obtain reasonable assurance about whether the financial statements are free of 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 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 the entity's 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 the entity's 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.

1870 Avondale Avenue Suite 4 | Sacramento CA, 95825 | ph 916-333-5360 | fax 916-333-5370
www.fechtercpa.com
Member of the American Institute of Certified Public Accountants Tax Section
and California Society of CPAs

Board of Directors
Counseling Options and Parenting Education
Family Support Center, Inc. (C.O.P.E.)
Concord, California

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Counseling Options and Parenting Education Family Support Center, Inc. (C.O.P.E.) as of June 30, 2016, and changes in its net assets and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matter

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of functional expenses on page 15 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Fechter & Company,
Certified Public Accountants

Sacramento, California
March 2, 2017

COUNSELING OPTIONS AND PARENTING EDUCATION
FAMILY SUPPORT CENTER, INC. (C.O.P.E.)
STATEMENT OF FINANCIAL POSITION AS OF JUNE 30, 2016
(With Summarized Financial Information at June 30, 2015)

ASSETS	UNRESTRICTED	TEMPORARILY RESTRICTED	TOTALS 2016	SUMMARIZED TOTALS 2015
CURRENT ASSETS				
Cash and cash equivalents (Note 2)	$ 3,009	$ -	$ 3,009	$ -
Accounts and grants receivable (Note 4)	119,566	-	119,566	104,658
Inventory	1,866	-	1,866	2,462
Prepaid expenses	4,200	-	4,200	282
TOTAL CURRENT ASSETS	128,641	-	128,641	107,402
DEPOSITS	500	-	500	500
TOTAL ASSETS	$ 129,141	$ -	$ 129,141	$ 107,902
LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES				
Cash overdraft	$ -	$ -	$ -	$ 14,299
Accounts payable - vendors	49,214	-	49,214	41,094
Commercial Insurance-Financed	4,200		4,200	-
Workers compensation clearing account	5,876		5,876	2,823
TOTAL CURRENT LIABILITIES	59,290	-	59,290	58,216
NET ASSETS				
Unrestricted	69,851	-	69,851	49,686
Temporarily restricted (Note 8)	-	-	-	-
TOTAL NET ASSETS	69,851	-	69,851	49,686
TOTAL LIABILITIES AND NET ASSETS	$ 129,141	$ -	$ 129,141	$ 107,902

The accompanying notes are an integral part of these financial statements

COUNSELING OPTIONS AND PARENTING EDUCATION
FAMILY SUPPORT CENTER, INC. (C.O.P.E.)
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2016
(With Summarized Financial Information for the Year Ended June 30, 2015)

SUPPORT AND REVENUE	UNRESTRICTED	TEMPORARILY RESTRICTED	TOTAL 2016	SUMMARIZED TOTAL 2015
SUPPORT:				
Individuals	$ 2,532	$ -	$ 2,532	$ 4,704
Fundraising	6,319	-	6,319	10,978
TOTAL SUPPORT	8,851	-	8,851	15,682
REVENUE:				
Government contracts	-	455,476	455,476	465,128
Sublease rental income	-	-	-	8,525
Fee for service	41,642	-	41,642	20,786
Interest income	18	-	18	29
Miscellaneous income	1,212	-	1,212	103
TOTAL REVENUE	42,872	455,476	498,348	494,571
Net Assets Released From Restrictions	455,476	(455,476)	-	-
TOTAL SUPPORT AND REVENUE	507,199	-	507,199	510,253
EXPENSES				
Program services	428,673	-	428,673	451,909
Management and general	23,895	-	23,895	36,344
Fundraising	34,466	-	34,466	7,340
TOTAL EXPENSES	487,034	-	487,034	495,593
CHANGES IN NET ASSETS	20,165	-	20,165	14,660
Net Assets, Beginning of year	49,686	-	49,686	35,026
Net Assets, End of year	$ 69,851	-	69,851	$ 49,686

The accompanying notes are an integral part of these financial statements

COUNSELING OPTIONS AND PARENTING EDUCATION
FAMILY SUPPORT CENTER, INC. (C.O.P.E.)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2016
(With Summarized Financial Information for the Year Ended June 30, 2015)

	UNRESTRICTED	TEMPORARILY RESTRICTED	TOTALS 2016	SUMMARIZED TOTALS 2015
CASH FLOWS FROM OPERATING ACTIVITIES:				
Changes in Net Assets	$ 20,165	$ -	$ 20,165	$ 14,660
Adjustment to reconcile change in net assets to cash provided (used) by operating activities				
CHANGES IN CURRENT ASSETS AND CURRENT LIABILITIES				
(Increase) in accounts and grants receivable	(14,908)	-	(14,908)	(13,577)
(Increase) in prepaid expenses	(3,918)	-	(3,918)	6,314
Decrease in inventory	526	-	526	7,701
Decrease in accounts payable	8,120	-	8,120	(27,340)
Increase in workers compensation clearing account	3,053		3,053	2,823
Increase in commercial insurance clearing account	4,200		4,200	
(Decrease) in deferred revenue	-	-	-	(7,762)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	17,238	-	17,238	(17,181)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	17,238	-	17,238	(17,181)
CASH (OVERDRAFT) beginning of year	$ (14,229)	$ -	$ (14,229)	$ 2,952
CASH end of year	$ 3,009	$ -	$ 3,009	$ (14,229)

The accompanying notes are an integral part of these financial statements

COUNSELING OPTIONS AND PARENTING EDUCATION
FAMILY SUPPORT CENTER, INC. (C.O.P.E.)
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 1: ORGANIZATION

GENERAL

Counseling Options and Parent Education Family Support Center, Inc. (C.O.P.E.) (the Organization) is a non-profit corporation, established in September 2010, incorporated under the Nonprofit Benefit Corporate Law for public and charitable purposes. The Organization's mission is to prevent child abuse, provide comprehensive services to strengthen family relationships and bonds, empower parents, foster healthy relationships, and cultivate family units that encourage an optimal environment for the healthy growth and development of parents and children through parent education.

PROGRAMS AND CONTRACTS

The following are the Organization's programs and related funding sources:

Triple P Positive Parenting Program (Triple P) – A program that has demonstrated, through evidence, to prevent and treat behavioral, emotional and developmental problems in children by enhancing the knowledge, skills, and confidence of parents. All of this is done through a strength-based and self-reflective approach that builds upon existing parenting strengths. The classes offered under this program are:

- **Group Triple P Classes:** these are groups of no more than 12 parents that attend 9-15 sessions and are supported with two phone counseling sessions at home. This program provides specialized strategies and education for parents of children in the age groups of 0-12. This service aids parents in

- **Group Teen Triple P Classes:** these are groups of no more than 12 parents that attend 9-15 sessions and are supported with two phone counseling sessions at home. This program provides specialized strategies and education for parents of teens in the age groups of 13-17.

- **Triple P Positive Parenting Seminars:** for groups of parents of children in elementary, middle and high schools that focus on positive ways to promote children's development. Each seminar is 1 ½ hours long and includes an informational presentation followed by a question and answer session. Participants will receive a tip-sheet with the information covered. Our seminars focus on a variety of topics including: 1. Positive Parenting; 2. Raising confident, competent children; 3. Raising resilient children 4. Dealing with bullying.

NOTE 1: ORGANIZATION (Continued)

PROGRAMS AND CONTRACTS (Continued)

- **Triple P Primary Care Sessions (Coaching Sessions):** Primary Care Triple P is a brief targeted intervention in a one-to-one format that assists parents to develop parenting plans to manage behavioral issues (e.g. tantrums, fighting, going shopping) and skill development issues (e.g. eating independently, toilet training, staying in bed at night). Practitioners provide 3-4 sessions over a period of 4-6 weeks. Sessions can be done in a group or one-on-one.

- **Pathways Triple P:** Pathways Triple P has been developed as an intensive intervention program for parents who have difficulty regulating their emotions and as a result are considered at risk of physically or emotionally harming their children.

- **Enhanced Triple P Classes:** Parents who benefit from Enhanced Triple P are those who deal with family issues such as stress, poor coping, partner conflict or mental health issues. The program addresses family factors that may impact upon, and complicate the task of parenting (e.g., parental mood, partner conflict).

- **Stepping Stones Triple P Individual and Group classes for parents of special needs children:** Group Stepping Stones Triple P has been developed for parents of children with cognitive, physical, and/or developmental challenges that have behavior difficulties.

- **Parenting Classes for Parents of Truant Children and Teens:** This program is tailored for parents of teens who are consistently truant in their perspective schools. Both parents and teens are taught the tools necessary to address and resolve the issues surrounding the teen's school attendance. This program teaches parents how to identify truancy, the causes of teen truancy, how to work towards a solution, and improve communication with their teen to ensure regular school attendance. Small workshops are held in therapeutic settings.

Family Transitions Triple P: This program focuses on families going through a separation or divorce, and are experiencing unresolved conflicts or have difficulty communicating effectively. The course is designed to assist parents in building and maintaining a healthy co-parenting relationship, while providing strategies to manage conflicts and stressful situations.

NOTE 1: ORGANIZATION (Continued)

PROGRAMS AND CONTRACTS (Continued)
The Triple P program is funded through:

- A contract agreement between the Mental Health Services Act (MHSA) Prevention and Early Intervention Services and the Contra Costa County Health Services-Behavioral Health Services/Mental Health (the County) with a subcontract provision for the Organization to administer the Triple P program. Under the terms of the agreement, the County paid the Organization an amount not to exceed $225,000 for the period July 1, 2015, through June 30, 2016.

- A standard agreement with the First 5 Contra Costa Children and Families Commission under a contract for an amount not to exceed $142,600 from July 1, 2015, through June 30, 2016.

Supporting Fatherhood Classes (SFI) – A program that encourages the father's active involvement in their children's lives. SFI examines five areas of growth, individual adjustment, couple relationship, skills and competence as a parent, impact of the larger community, and generational models. SFI is funded through:

- A standard agreement with the Contra Costa Employment and Human Services under a contract for an amount not to exceed $82,746 from July 1, 2015, through June 30, 2016.

The following programs are funded by fee for service arrangements with the Organization's clients.

- **Individual Psychotherapy**: Working one-on-one, with families or in group with a therapist on issues such as depression, anxiety, stress, post-traumatic stress disorder, anger management, life transitions, substance abuse, single or co-parenting, divorce mediation and other personal or emotional issues to help you move forward in life and reach your goals. Our therapists are from diverse backgrounds, orientations and culturally sensitive. Spanish, English, Arabic and Farsi languages available.

NOTE 1: ORGANIZATION (Continued)

PROGRAMS AND CONTRACTS (Continued)

- **Anti-Bullying Program**: School Staff/Teacher support in identifying bullying behavior, providing evidence-based methods to intervene and address the issue, and creating safe and supportive classroom/school environments. $250.00. Parent workshops teach strategies and support parents of children involved in any aspect of bullying or in need of general information. Cost TBA.
- **Anger Management**: Twenty-six-week anger management for adults or teens: Recognize and normalize anger, gain better understanding and self-control. Learn different ways to manage stress and improve emotional intelligence and communication. Registration and book fee: $55.00; additionally, Group: $25/session, or Individual sessions: $60.00/session.
- **Teen Truancy**: This course is delivered over nine weeks for parents of truant children and teens who are truant to address these numerous issues. The class addresses the factors contributing to truancy, the consequences, and changes to be made.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting and Reporting – The Organization's accounting records are maintained on the accrual basis of accounting generally accepted in the United States of America.

Use of Estimates – In preparing financial statements in conformity with Generally Accepted Accounting Principles, management must make estimates based on future events that affect the reported amounts of assets and liabilities; the disclosure of contingent assets and liabilities as of the date of the financial statements; and revenues and expenses during the reporting period. Actual results could differ from these estimates.

Cash and Cash Equivalents – The Organization's cash and cash equivalents balance consists of amounts held in checking and savings accounts in large financial institutions and investments maturing in less than 90 days.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fair Value of Financial Instruments – Financial instruments consist of financial assets and financial liabilities. The Organization's financial assets are cash and cash equivalents and accounts receivable. The Organization's financial liabilities are accounts payable and deferred revenue.

None of the financial instruments are held for trading. The fair value of these financial instruments approximate the carrying amounts because the value of the short maturity of these instruments. The fair value estimates have not been recorded or reported for financial statement purposes because of the short term maturity of these financial instruments and because the financial instruments are not held for trading.

Prepaid Expenses – Prepaid expenses are amortized over the period of future benefit.

Furniture and Equipment – Furniture and equipment are stated at cost. Expenditures for furniture and equipment purchases over $1,500 are capitalized and depreciated over five to ten years using the straight-line method. When assets are retired or sold, the related cost and accumulated depreciation are removed from the accounts and gain or loss arising from such disposition is included as income or expense. Expenditures for repairs and maintenance are charged to expenses as incurred. There were no assets capitalized during the fiscal year ending June 30, 2016.

Donated Materials and Services – Donated materials are recorded at their fair value on the date of donation. Donated services by individuals providing administration services are not recorded as donated services as there are no special skills required for these services.

Deposits – Deposits consist of security deposit amounts held with a leasing company and are recorded at the time the lease agreement was signed.

Functional Allocation of Expenses – Costs of providing the programs, administrative duties, and fundraising activities have been summarized on a functional basis in the accompanying statement of functional expenses. Certain indirect costs have been allocated directly to programs and administration based upon ratios determined by management. These costs primarily include salaries, fringe benefits, occupancy, and other expenses.

Income Taxes

The Organization is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and Section 23701(d) of the California Revenue and Taxation Code. There was no taxable unrelated business income during the year ended June 30, 2016.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Income Taxes – (Continued)
The Organization has implemented the accounting requirements associated with uncertainty in income taxes. The Financial Accounting Standards Board issued guidance that clarifies the accounting for uncertainty in income taxes recognized in an Organization's financial statements. Using that guidance, tax positions initially need to be recognized in the financial statements when it is more likely than not the positions will be sustained upon examination by the tax authorities.

For the year ended June 30, 2016, the Organization has no uncertain tax positions that qualify for either recognition or disclosure in the financial statements. The Organization's tax years for 2012 through 2015 remain open and could be subject to examination by the federal tax jurisdiction. For the state tax jurisdiction, the tax years 2012 through 2015 remain open and could be subject to examination. There was no taxable unrelated business income during 2016.

Contributions and Grant Revenue – The Organization receives contributions and grants from corporations, foundations, charitable organizations and individuals. Contributions and grants are presented in accordance with presented Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 958, Not-For-Profit Entities. ASC 958, 605 *Not-For-Profit Entities-Revenue Recognition.*

The provisions of ASC 958, 605 require the Organization to recognize contributions and grants as either temporarily or permanently restricted support, if they are received with donor stipulations that limit the use of the contribution or grant.

When a temporary restriction expires, that is, when a stipulated time restriction ends or the purpose of the restriction is accomplished, temporarily restricted net assets are reclassified as unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

All other contributions are recognized upon receipt. Grant amounts received but not yet earned are reported as deferred revenue.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Financial Statement Presentation –The Organization's financial statements are presented in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 958, Not-For-Profit Entities. Under FASB ASC Topic 958, the Organization is required to report information regarding its financial position and activities according to three classes of net assets based upon the existence or absence of donor imposed restrictions, as follows:

Unrestricted Net Assets – represent resources over which the Board of Directors has discretionary control and that are neither permanently restricted nor temporarily restricted by donor-imposed stipulations.

Temporarily Restricted Net Assets – represent resources whose use by the Organization is limited by donor imposed stipulations that either expire by passage of time or can be fulfilled and removed by actions of the Organization pursuant to those stipulations.

When a donor restriction expires, that is, when a stipulated purpose is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets. There were no temporarily restricted net assets as of June 30, 2016.

Permanently Restricted Net Assets – represent resources whose use by the Organization is limited by donor imposed stipulations that neither expire by passage of time nor can be fulfilled or otherwise removed by actions of the Organization. The Organization has no permanently restricted net assets.

Generally, the donor of these assets permits the recipient organization unrestrictive use of earnings from these assets to support the general operations of the recipient organization. There were no permanently restricted net assets as of June 30, 2016.

Summarized Financial Information for 2015 – The financial information for the year ended June 30, 2015, was presented for comparative purposes, and is not intended to be a complete financial statement presentation.

NOTE 3: CONCENTRATION OF RISK

Cash Deposits In Excess Of Federal Limits

The financial instruments, which potentially subject the Organization to concentrations of credit risk, consist principally of cash and temporary cash investments.

NOTE 3: CONCENTRATION OF RISK (Continued)

Cash Deposits In Excess Of Federal Limits

The Organization maintains their operating cash accounts in one financial institution. The cash deposits maintained at the financial institution is insured by the Federal Deposit Insurance Corporation (FDIC) up to $250,000. The operating cash account balance was below the federally insured limit at June 30, 2016.

Government Contracts

The Organization receives significant amounts of revenue from governmental contracts. Should funding from these grants be changed due to a change in budgeting or due to cutbacks, such reduction in funding might have an adverse effect on the Organization's programs and activities.

NOTE 4: ACCOUNTS AND GRANTS RECEIVABLE

Accounts and grants receivable at June 30, 2016, represent funds earned but not yet received from current contracts and grants as follows:

Grantors	
CC First 5 Children and Families Commission	$ 22,070
CCC Behavior Health Services/Mental	52,626
Promoting Safe and Stable Families	44,737
Other	133
Total	$ 119,566

The Organization does not believe that an allowance for doubtful accounts is required for any of the accounts and grants receivable as of June 30, 2016.

NOTE 5: CREDIT CARDS

The Organization used credit cards to facilitate purchases of supplies and other items used in operations. A description of the credit cards is as follows:

- A credit card which has a revolving credit limit of $17,000. The annual interest rate is 14.24%. There is a balance outstanding at June 30, 2016, of $1,556 which is included in accounts payable.

- A credit card which has a credit limit of $11,000. The annual interest rates on the credit limit is 23.15%. There is a balance outstanding on the credit limit at June 30, 2016, of $2,492 which is included in accounts payable.

NOTE 6: COMMITMENTS

The Organization entered into a new lease agreement in the same office building to lease office space in Concord, California. The Organization is using the additional, unfurnished space for storage. The terms of the office lease agreement began December 31, 2013, and end on June 30, 2016. The monthly rent of $1,550 is due on the first day of each month starting December 31, 2013, through June 30, 2016. The monthly rent increases to $1,612 through the remainder of the lease term.

The Organization entered into a five year operating lease agreement to lease a copy machine. The lease agreement requires minimum lease payments of $140 per month.

Lease expense for the year ended June 30, 2016, was $1,680.

Minimum future lease and rent payments are as follows:

Year ended June 30,	Amount
2017	$ 1,680
2018	1,680
2019	1,680
2020	1,680
2021	1,680
Totals	$ 8,400

NOTE 7: CONTINGENCIES

Grant awards require the fulfillment of certain conditions as set forth in the instruments of the grant. Failure to fulfill the conditions could result in the return of the funds to the grantors. The Organization deems this contingency remote since, by accepting the grants and their terms, it has accommodated the objectives of the provisions of the grant. Management is of the opinion that the Organization has complied with the terms of all grants.

NOTE 8: EVALUATION OF SUBSEQUENT EVENTS

The Organization has reviewed the results of operations for the period of time from its year end June 30, 2016, through March 2, 2017, the date which the financial statements were available to be issued.

SUPPLEMENTAL INFORMATION

COUNSELING OPTIONS AND PARENTING EDUCATION
FAMILY SUPPORT CENTER, INC. (C.O.P.E.)
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2016
(With Summarized Financial Information for the Year Ended June 30, 2015)

	PROGRAM	MANAGEMENT/ GENERAL	FUNDRAISING	TOTALS 2016	SUMMARIZED TOTALS 2015
PERSONNEL					
Salaries	$ 276,319	$ 10,049	$ 30,702	$ 317,070	$ 267,262
Payroll taxes	33,360	804	3,704	37,868	27,249
Workers compensation	3,884	89	-	3,973	3,763
TOTAL PERSONNEL	313,563	10,942	34,406	358,911	298,274
OPERATING					
Staff mileage expense	1,331	-	-	1,331	841
Facility costs	8,204	-	-	8,204	255
Insurance	3,827	2,286	-	6,113	-
Food and incentives	14,616	-	-	14,616	11,606
Program training	35,001	-	-	35,001	40,215
Supplies	28,336	62	-	28,398	31,179
Occupancy	13,837	1,851	-	15,688	16,720
Telephone	3,260	1,572	-	4,832	4,833
Office Expense	2,600	6,106	-	8,706	3,997
Postage	62	5	-	67	221
Printing	(310)	-	-	(310)	190
Dues, fees and subscriptions	346	167	-	513	570
Equipment lease	1,816	747	-	2,563	332
Board expenses	154	130	-	284	133
Fundraising expense	-	-	60	60	4,087
Fiscal fees	-	-	-	-	27,313
Indirect expense: outreach	638	20	-	658	-
Miscellaneous	1,392	7	-	1,399	2,047
TOTAL EXPENSES	$ 428,673	$ 23,895	$ 34,466	$ 487,034	$ 442,813

The accompanying notes are an integral part of these financial statements

ADDITIONAL REPORTS

FECHTER & COMPANY
Certified Public Accountants

Craig R. Fechter, CPA, MST
Scott A. German, CPA

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*

Board of Directors
Counseling Options and Parenting Education
Family Support Center, Inc. (C.O.P.E.)
Concord, California

We have audited the financial statements of the Counseling Options and Parenting Education Family Support Center, Inc. (C.O.P.E.) (the Organization) as of and for the year ended June 30, 2016, and have issued our report thereon dated March 2, 2017. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

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

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Organization's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles, such that there is more than a remote likelihood that a misstatement of the Organization's financial statements, that is more than inconsequential, will not be prevented or detected by the Organization's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Organization's internal control.

1870 Avondale Avenue Suite 4 | Sacramento CA, 95825 | ph 916-333-5360 | fax 916-333-5370
www.fechtercpa.com
Member of the American Institute of Certified Public Accountants Tax Section
and California Society of CPAs

Board of Directors
Counseling Options and Parenting Education
Family Support Center, Inc. (C.O.P.E.)
Concord, California

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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 noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, the Board of Directors, audit committee, and grant awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Fechter & Company,
Certified Public Accountants

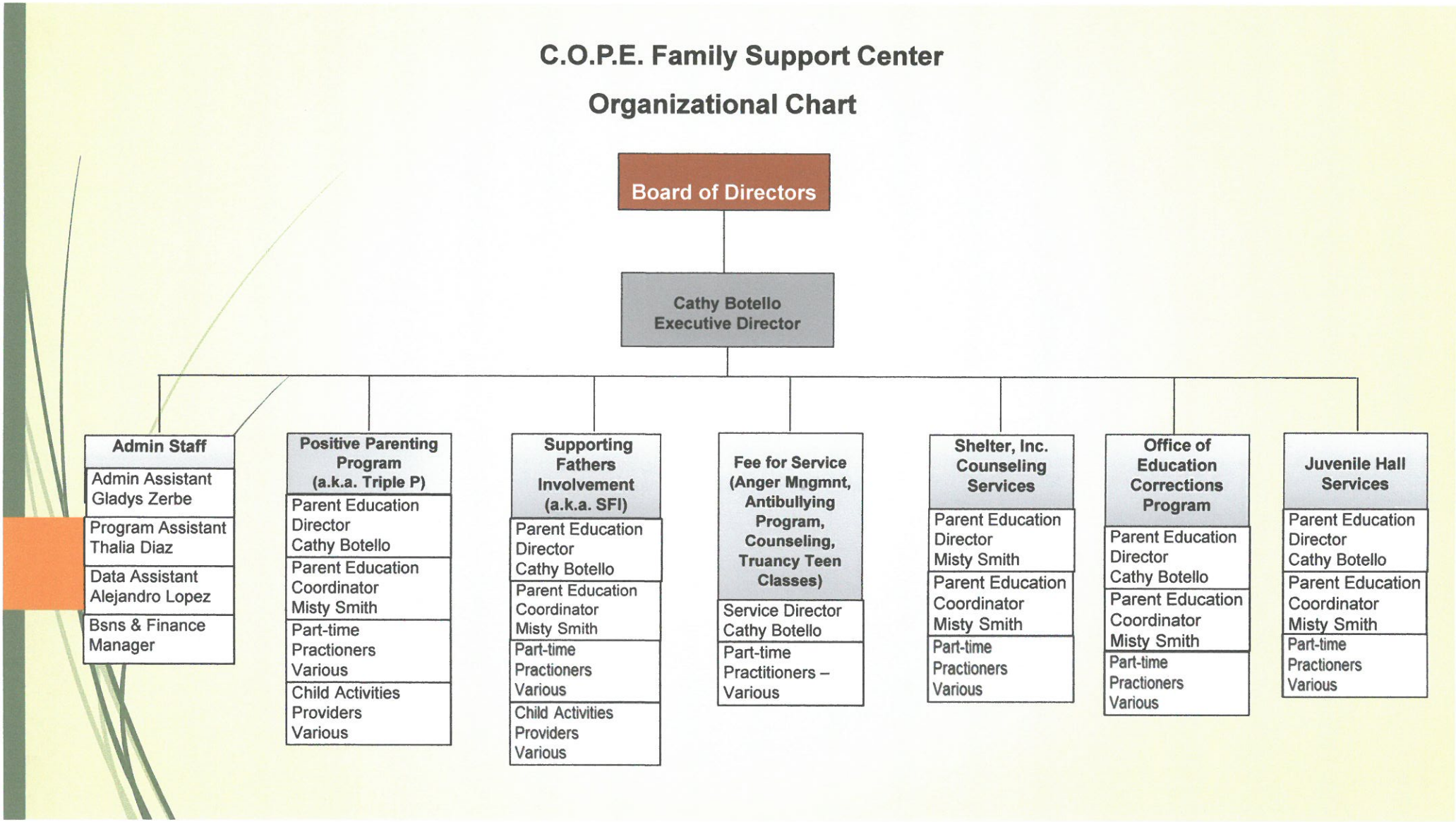
Sacramento, California
March 2, 2017

APPENDIX D

Organization Chart

C.O.P.E. Family Support Center

Organizational Chart



Mental Health Services Act (MHSA)

Program and Fiscal Review

I. Date of On-site Review: May 30, 2017
Date of Exit Meeting: September 18, 2017

II. Review Team: Stephanie Chenard and Gerold Loenicker

III. Name of Program: Lincoln
51 Marina Blvd, Suite D
Pittsburg, CA 94565

IV. Program Description. Lincoln was founded in 1883 as the region's first volunteer-run, non-sectarian, and fully integrated orphanage. As times and community needs evolved, Lincoln's commitment to vulnerable children remained strong. In 1951, Lincoln began serving abused, neglected and emotionally challenged children. Today, Lincoln has a continuum of programs to serve challenged children and families throughout the Bay Area. Their community based services include early intervention programs in several Bay Area school districts aimed at stopping the cycle of violence, abuse and mental health problems for at-risk children and families.

Lincoln works with Contra Costa Behavioral Health Services (CCBHS) to provide a Full Service Partnership Program for youth throughout the County. As part of the Full Service Partnership, Lincoln utilizes the evidence based practice of Multidimensional Family Therapy (MDFT). This is a comprehensive and multi-systemic family-based outpatient therapeutic intervention for youth and adolescents with co-occurring substance use and mental health disorders or who may be at high risk for continued substance abuse and other problem behaviors, such as conduct disorder and delinquency. The age range of the consumers they serve is 11-19 (up until the consumer's 20th birthday). Working with the youth and their families, MDFT helps youth develop more effective coping and problem solving skills for better decision making, and helps the family improve interpersonal functioning as a protective factor against substance abuse and related problems. Services are delivered over 4 to 6 months with weekly or twice-weekly, face-to-face contact, either in the home, the community or in the clinic. After care services are additionally available for up to three months after the conclusion of the program.

V. Purpose of Review. Contra Costa Behavioral Health Services (CCBHS) is committed to evaluating the effective use of funds provided by the Mental Health Services Act. Toward this end a comprehensive program and fiscal review was conducted of the above program. The results of this review are contained herein, and will assist in a) improving the services and supports that are provided, b) more efficiently support the County's MHSA Three Year Program and Expenditure Plan, and c) ensure compliance with statute, regulations and policy. In the spirit of continually working toward better services we most appreciate this opportunity to collaborate together with the staff and clients participating in this program/plan element in order to review past and current efforts, and plan for the future.

VI. Summary of Findings.

Topic	Met Standard	Notes
1. Deliver services according to the values of the MHSA	Met	Consumers and family members indicate the program meets the values of MHSA
2. Serve the agreed upon target population.	Met	Program only serves clients that meet criteria for the County's children's full service partnership admission criteria.
3. Provide the services for which funding was allocated.	Met	MHSA only funds services consistent with the Three Year Plan
4. Meet the needs of the community and/or population.	Met	Services are consistent with the Three Year Plan
5. Serve the number of individuals that have been agreed upon.	Met	Target service numbers are reached.
6. Achieve the outcomes that have been agreed upon.	Met	Program meets its outcomes
7. Quality Assurance	Partially Met	Utilization review indicated program meets most quality assurance standards
8. Ensure protection of confidentiality of protected health information.	Met	The program is HIPAA compliant

9. Staffing sufficient for the program	Met	Staffing level supports targeted service numbers.
10. Annual independent fiscal audit	Met	No material or significant weaknesses were noted.
11. Fiscal resources sufficient to deliver and sustain the services	Met	Lincoln has significant net assets to withstand significant revenue interruptions.
12. Oversight sufficient to comply with generally accepted accounting principles	Met	Staff is well qualified and program has good internal controls and monthly review processes.
13. Documentation sufficient to support invoices	Met	Organization provided documentation that reconciles to monthly invoices.
14. Documentation sufficient to support allowable expenditures	Met	Method of accounting for personnel time and operating costs appear to be supported.
15. Documentation sufficient to support expenditures invoiced in appropriate fiscal year	Met	No billings noted for previous fiscal year expenses and documentation supports that funds are invoiced in the appropriate fiscal year.
16. Administrative costs sufficiently justified and appropriate to the total cost of the program	Met	Contract budget reflects indirect rate of 16.4%.
17. Insurance policies sufficient to comply with contract	Met	Necessary insurance is in place
18. Effective communication between contract manager and contractor	Met	The County and program meet regularly.

VII. Review Results. The review covered the following areas:

1. **Deliver services according to the values of the Mental Health Services Act** (California Code of Regulations Section 3320 – MHSA General Standards). Does the program/plan element collaborate with the community, provide an

integrated service experience, promote wellness, recovery and resilience, be culturally competent, and be client and family driven.

Method. Consumer, family member, and service provider interviews and consumer surveys.

Discussion. The results of 11 consumer surveys were received. The majority of the survey responses were consistent with consumer interviews; namely, they show a positive evaluation of the program; and that the program adheres to MHSA values.

Questions	**Responses: n=11**				
Please indicate how strongly you agree or disagree with the following statements regarding persons who work with you:	Strongly Agree 4	Agree 3	Disagree 2	Strongly Disagree 1	I don't know n/a
1. Help me improve my health and wellness.	Average score: 3.28 **(n=11)**				
2. Allow me to decide what my own strengths and needs	Average score: 3.40 **(n=10)**				
3. Work with me to determine the services that are most helpful	Average score: 3.50 **(n=10)**				
4. Provide services that are sensitive to my cultural background.	Average score: 3.50 **(n=10)**				
5. Provide services that are in my preferred language	Average score: 3.55 **(n=11)**				
6. Help me in getting needed health, employment, education and other benefits and services.	Average score: 3.37 **(n=11)**				
7. Are open to my opinions as to how services should be provided	Average score: 3.55 **(n=11)**				
8. What does this program do well?	• Helped with school • Responds quickly to the needs of the child and the family as a whole. Shows compassion and respect for each family members position. Willing to travel for the needs of the family. • Being able to empathize and relate to personal life and relationships. Also appointments are well scheduled. • Acts like it really cares. Provides in depth counseling.				

<table>
<tr><td></td><td colspan="4">• This program helps me communicate with my family in a healthy manner.
• I like being able to talk about my problems and working on how to solve them.</td></tr>
<tr><td>9. What does this program need to improve upon?</td><td colspan="4">• Help with housing
• “My mom needs therapy.”</td></tr>
<tr><td>10. What needed services and supports are missing?</td><td colspan="4">• Housing</td></tr>
<tr><td rowspan="2">11. How important is this program in helping you improve your health and wellness, live a self-directed life, and reach your full potential?</td><td>Very Important
4</td><td>Important
3</td><td>Somewhat Important
2</td><td>Not Important
1</td></tr>
<tr><td colspan="4">Average score: 3.64 (n=11)</td></tr>
<tr><td>12. Any additional comments?</td><td colspan="4">• I really appreciate the help</td></tr>
</table>

<u>Consumer Interview</u>

Due to the nature of the services being delivered almost exclusively in the field, and because of the time commitments of the families and consumers, we were only able to meet with one consumer for a face-to-face interview. The consumer had been referred to the program through juvenile probation and had just finished the full six month program. She had tried several different programs before Lincoln’s MDFT program, but none of the previous programs were a good fit for her or her family’s needs.

Overall, the consumer was very appreciative of the services provided by Lincoln. She felt that there was strong cultural grounding in the treatment plan, and that input from her and her family was solicited and valued as part of the treatment plan, empowering her to put in greater effort, and gaining confidence. During the interview, some of the other things specifically identified as positives of the program were:

- The family component was key to success – it helped repair and strengthen family relationships, and was useful in helping to find common ground with family members.
- The skills and coping activities learned helped to moderate emotions and control anger.
- Flexibility – able to provide services in the community.

These positives clearly speak to several of the MHSA values. However, the consumer also identified some areas of improvement. She indicated that she felt the program could benefit from more therapist availability. She also indicated that she was interested in participating in some kind of mentorship program as part of the next steps in her recovery. Determining linkages to organizations that specialize in peer volunteer mentoring may be an opportunity for Lincoln to explore.

Staff Interview:

Overall, five individual program staff were interviewed in two sessions: a program management session and a line staff group interview (two clinicians and a family advocate). Staff shared that the program receives their referrals from several sources, primarily from juvenile probation, county children's clinics, or Seneca's START program (as a next step in treatment). Lincoln's MDFT team provides care to the child and whole family, according to the MDFT evidence-based model, which focuses on larger goals for the program, then smaller goals for each session. This is achieved through multiple sessions: individual child/consumer sessions, parenting sessions, and whole family sessions. The MDFT uses a "parents are the medicine" philosophy. Staff reported that "collateral support" can be providing support to youth in court or in schools, and providing support to the family to build and empower them. According to program staff, one of the principal strengths of the program is the flexibility the model allows, especially for the family advocate, who can be very responsive to the needs of the family. Program management indicated that the model can be used in a cross-over situation with youth who are receiving Educationally Related Mental Health Services (ERMHS) as long as MDFT has the lead in treatment, and reported that this cross-over appears to be working well, so far.

During the interview, staff also shared hindrances they faced in providing services to the youth, such as youth aging out of the system of care while still in the program. Turning 18 presents challenges working with parents or the foster care system. Staff also faced difficulty coordinating aftercare, and linking the youth to other county services. However, staff did indicate that overall they felt like they were meeting the needs of their clients, and appreciated the flexibility to tailor treatment to their client's cultural background.

Results. Interviews with program participants and service providers as well as program participant survey results all support that Lincoln delivers services in accordance with the values of MHSA.

2. **Serve the agreed upon target population.** For Community Services and Supports, does the program serve children or youth with a serious emotional disturbance. Does the program serve the agreed upon target population (such as age group, underserved community).
   Method. Compare the program description and/or service work plan with a random sampling of client charts or case files.
   Discussion. The Lincoln MDFT Full Service Partnership program accepts referrals from the County, often through the juvenile probation department, clinics, and other full-service partnership providers. The MHSA chart review conducted by the MHSA Program and Fiscal Review team confirms the agreed upon target population for full service partnerships.

   Contra Costa Behavioral Health Services also performs a utilization review on all programs which bill Medi-Cal, including Lincoln. On July 6, 2016 a Level Two Centralized Utilization Chart Review was conducted. For all of the charts reviewed*, clients met medical necessity for specialty mental health services as specified in the Welfare and Institutions Code (WIC) Section 5600.3(a).

   **(Please see longer discussion about this review in Section 7 below.)*

   Results. The program serves the agreed upon population.

3. **Provide the services for which funding was allocated.** Does the program provide the number and type of services that have been agreed upon.
   Method. Compare the service work plan or program service goals with regular reports and match with case file reviews and client/family member and service provider interviews.
   Discussion. Monthly service summaries and 931 and 864 Reports from CCBHS's billing system show that the Lincoln's Full Service Partnership program is providing the number and type of services that have been agreed upon. Services include Multidimensional Family Therapy (MDFT) services, outreach and engagement, case management, outpatient mental health services, crisis intervention, and flexible funds. Both program staff and participants indicated services are available on a 24-7 basis via an after-hours crisis phone line.
   Results. The program provides the services for which funding was allocated.

4. **Meet the needs of the community and/or population.** Is the program meeting the needs of the population/community for which it was designed. Has the program been authorized by the Board of Supervisors as a result of a community

program planning process. Is the program consistent with the MHSA Three Year Program and Expenditure Plan.

Method. Research the authorization and inception of the program for adherence to the Community Program Planning Process. Match the service work plan or program description with the Three Year Plan. Compare with consumer/family member and service provider interviews. Review client surveys.

Discussion. The Full Service Partnership programs were included in the original Community Services and Supports plan that was approved in May 2006 and included in subsequent plan updates. The program has been authorized by the Board of Supervisors and is consistent with the current MHSA Three-Year Program and Expenditure Plan. Interviews with service providers and program participants support the notion that the program meets its goals and the needs of the community it serves.

Results. The program meets the needs of the community and the population for which they are designated.

5. **Serve the number of individuals that have been agreed upon.** Has the program been serving the number of individuals specified in the program description/service work plan, and how has the number served been trending the last three years.

   Method. Match program description/service work plan with history of monthly reports and verify with supporting documentation, such as logs, sign-in sheets and case files.

   Discussion. Upon initial award of the children's FSP contract, Lincoln's MDFT target enrollment number was 50 clients. The program launched in the 2013, and at the end of their first full fiscal year of operation (13/14FY) they were reporting serving 57 clients -- well within their target. They have continued to meet their target numbers.

   Results. The program serves the number of people that have been agreed upon.

6. **Achieve the outcomes that have been agreed upon.** Is the program meeting the agreed upon outcome goals, and how has the outcomes been trending.

   Method. Match outcomes reported for the last three years with outcomes projected in the program description/service work plan, and verify validity of outcome with supporting documentation, such as case files or charts. Outcome domains include, as appropriate, incidence of restriction, incidence of psychiatric crisis, meaningful activity, psychiatric symptoms, consumer satisfaction/quality of life, and cost effectiveness. Analyze the level of success by the context, as appropriate, of pre- and post-intervention, control versus experimental group,

year-to-year difference, comparison with similar programs, or measurement to a generally accepted standard.
Discussion. Lincoln's MDFT program started during FY 13/14, and started reporting on early outcomes for that year. The program has a few well-defined primary program objectives as part of the service work plan: reduction in substance use or maintained abstinence, reduction in delinquency or maintained positive functioning, and demonstrated improvement in functioning. The program has provided an annual report summarizing their progress towards meeting their program outcomes.
Results. Overall, the program achieves its primary objectives.

7. **Quality Assurance.** How does the program assure quality of service provision.
Method. Review and report on results of participation in County's utilization review, quality management incidence reporting, and other appropriate means of quality of service review.
Discussion. CCBHS did not receive any grievances associated with Lincoln's MDFT Full Service Partnership program. The program has an internal grievance procedure in place and clients receive information on how to file complaints as part of the agency's Notice of Privacy Practices. The program undergoes regular Level 1 and Level 2 utilization reviews conducted by CCBHS's utilization review teams to ensure that program services and documentation meet regulatory standards. Level 1 and Level 2 utilization review reports indicate that Lincoln generally meets documentation and quality standards.

   On July 6, 2016, a Level Two Centralized Utilization Chart Review and a Focused Review was conducted by CCBHS. The results show that charts generally met documentation standards, with a few compliance issues, to include incomplete or incorrectly completed forms. There were several other findings related to disallowances for incomplete and late assessments, notes not being completed in a timely manner, and incorrectly billed activities. Notably, however, was a larger disallowance for two of the five charts reviewed for not meeting service necessity for MDFT. Specifically, these two clients did not document a co-occurring substance abuse disorder diagnosis. While the clients seemed to have met medical necessity for a full service partnership, without documentation of substance use, they did not qualify for MDFT under the Service Work Plan that Utilization Review (UR) staff used as a guideline for allowable services. Utilization Review staff provided feedback around standardized notes, defining allowable billable services, and timeliness of completing notes.

Lincoln submitted an appeal on July 27, 2016 for several of the disallowances, with significant discussion on the substance use criteria. In their appeal, Lincoln noted that an agreement was arrived at between the program and the CCBHS Adult Program Chief and Children Program Chief that MDFT would no longer need to require a co-occurring substance use disorder diagnosis to be treated, in order to better serve the needs of the community. While this verbal arrangement had clearly been made, the Service Work Plan with the County had not been updated to reflect this change. The County denied their appeal, citing that they could only go by the most current Service Work Plan at the time of the review. In the same appeal document, Lincoln also submitted a plan of correction for the remaining findings. At the time of this MHSA program review, Lincoln indicated that the Service Work Plan had been updated to reflect this change in criteria and services.

Results. The program has a quality assurance process in place. However, it is recommended that Lincoln continue to work with the County to ensure that any change in services is updated in the Service Work Plan on file in a timely fashion to avoid any future disallowances. It is further recommended that the program continue to provide training to their clinical staff on consistent clinical documentation.

8. **Ensure protection of confidentiality of protected health information.** What protocols are in place to comply with the Health Insurance Portability and Accountability Assurance (HIPAA) Act, and how well does staff comply with the protocol.
   Method. Match the HIPAA Business Associate service contract attachment with the observed implementation of the program/plan element's implementation of a protocol for safeguarding protected patient health information.
   Discussion. Lincoln has written policies and provides staff training on HIPAA requirements and safeguarding of patient information. Client charts are kept in locked file cabinets, behind a locked door and comply with HIPAA standards. Clients and program participants are informed about their privacy rights and rules of confidentiality.
   Results. The program complies with HIPAA requirements.

9. **Staffing sufficient for the program.** Is there sufficient dedicated staff to deliver the services, evaluate the program for sufficiency of outcomes and continuous quality improvement, and provide sufficient administrative support.
   Method. Match history of program response with organization chart, staff interviews and duty statements.

Discussion. At the time of the site visit, Lincoln indicated that there had been some recent turnover and they had two clinician vacancies on the MDFT team. However, the nature of the team approach of MDFT evidence-based treatment and program staff training allows Lincoln to provide the services outlined in the Service Work Plan with current staffing, and they seemed to be on track to hit their target number of clients served. The experience level of the treatment team varied from a few years of experience in mental health to this being their first position in mental health. Lincoln has a robust internal training program aimed at identifying and addressing a variety of mental health issues in their training process. However, one area of opportunity that staff indicated they would like to receive more training in was on trauma-specific treatment.
Results. Sufficient staffing is in place to serve the number of clients outlined in the most recent Service Work Plan.

10. **Annual independent fiscal audit.** Did the organization have an annual independent fiscal audit performed and did the independent auditors issue any findings.
Method. Obtain and review audited financial statements. If applicable, discuss any findings or concerns identified by auditors with fiscal manager.
Discussion. Lincoln is a not-for-profit agency impacts the lives of children and families through evolving programs. The organization has a total operating budget of $19 million and provides services for outreach and engagement, case management, outpatient mental health and crisis intervention. Today, Lincoln provides preventive, individualized, and comprehensive support services with a focus on three core areas that disrupt cycles of poverty and trauma. These areas are education – addressing obstacles that impact academic attendance and achievement; family – strengthening stability and creating permanence; and well-being- improving resiliency and wellness.
Results. Annual independent fiscal audits for FY 2013-14, 14-15 and 15-16 were provided and reviewed. No material or significant findings were noted.

11. **Fiscal resources sufficient to deliver and sustain the services.** Does organization have diversified revenue sources, adequate cash flow, sufficient coverage of liabilities, and qualified fiscal management to sustain program.
Method. Review audited financial statements and Board of Directors meeting minutes. Interview fiscal manager of program.
Discussion. The Controller indicated that current expenses are exceeding revenue due to staffing insufficiency, and when operating with a deficit, program utilizes investments to stay afloat. The program has hired new staff and expects to see changes this fiscal year that promotes growth in revenue. The outstanding

balance for line of credit significantly increased for FY 15-16 but has decreased for FY 16-17. There were no issues identified in the Board of Directors minutes related to the program or organization's fiscal position, indicating their operating cash balance is sufficient and that they have a daily process to track cash flows.
Results. Fiscal resources are currently sufficient to deliver and sustain services.

12. **Oversight sufficient to comply with generally accepted accounting principles.** Does organization have appropriate qualified staff and internal controls to assure compliance with generally accepted accounting principles.
Method. Interview with fiscal manager.
Discussion. The Controller has been with Lincoln for seven years, appears well qualified, and described established protocols that are in place to enable a check and balance system to assure compliance with generally accepted accounting principles.
Results. Sufficient oversight exists to enable compliance with generally accepted accounting principles.

13. **Documentation sufficient to support invoices.** Do the organization's financial reports support monthly invoices charged to the program and ensure no duplicate billing.
Method. Reconcile financial system with monthly invoices. Interview fiscal manager of program.
Discussion. A randomly selected invoice for each of the last three years was matched with supporting documentation provided by the agency. A clear and accurate connection was established between documented hours worked and submitted invoices. A clear and accurate connection was established between documented hours/types of mental health services and submitted invoices. Lincoln's FSP program is a specialty mental health service contract with CCBHS that is based upon established rates and billed monthly according to the documented level of service provided.
Results. Uses established software program with appropriate supporting documentation protocol

14. **Documentation sufficient to support allowable expenditures.** Does organization have sufficient supporting documentation (payroll records and timecards, receipts, allocation bases/statistics) to support program personnel and operating expenditures charged to the program.
Method. Match random sample of one month of supporting documentation for each fiscal year (up to three years) for identification of personnel costs and operating expenditures invoiced to the county.

Discussion. Line item personnel and operating costs were reviewed for appropriateness. All line items submitted were consistent with line items that are appropriate to support the service delivery.
Results. Method of allocation of percentage of personnel time and operating costs appear to be justified and documented.

15. **Documentation sufficient to support expenditures invoiced in appropriate fiscal year.** Do organization's financial system year end closing entries support expenditures invoiced in appropriate fiscal year (i.e., fiscal year in which expenditures were incurred regardless of when cash flows).
Method. Reconcile year end closing entries in financial system with invoices. Interview fiscal manager of program.
Discussion. Total contract billing was within contract limits, with no billing by this agency for expenses incurred and paid in a previous fiscal year.
Results. Lincoln appears to be implementing an appropriate year end closing system with reporting signed by the CFO.

16. **Administrative costs sufficiently justified and appropriate to the total cost of the program.** Is the organization's allocation of administrative/indirect costs to the program commensurate with the benefit received by the program.
Method. Review methodology and statistics used to allocate administrative/indirect costs. Interview fiscal manager of program.
Discussion. Lincoln produced its methodology that justifies the 16.4% indirect rate charged to the contract. The controller indicated indirect costs are allocated to the different programs based on actual personnel hours of each program.
Results. At 16.4% the indirect rate appears reasonable.

17. **Insurance policies sufficient to comply with contract.** Does the organization have insurance policies in effect that are consistent with the requirements of the contract.
Method. Review insurance policies.
Discussion. The program provided commercial general liability insurance, automobile liability, umbrella liability, professional liability and directors and officers liability policies that were in effect at the time of the site visit.
Results. The program complies with contract insurance requirements.

18. **Effective communication between contract manager and contractor.** Do both the contract manager and contractor staff communicate routinely and clearly regarding program activities, and any program or fiscal issues as they arise.
Method. Interview contract manager and contractor staff.

Discussion. To date contract management duties have been centralized within CCBHS's children's system. Moreover, the contract manager and Children's Chief meet with the program for regular monthly meetings.
Results. The program has historically had good communication with the contract manager and is receptive to feedback and willing to address concerns that may arise.

VIII. Summary of Results.

Lincoln is committed to stabilizing youth with co-occurring substance use and mental health disorders or who may be at high risk for continued substance abuse and other problem behaviors, such as conduct disorder and delinquency. Their services seek to help youth develop more effective coping and problem solving skills for better decision making, and help the family improve interpersonal functioning as a protective factor. The Lincoln Full Service Partnership adheres to the values of MHSA and serves their target population. The program is meeting the outcomes detailed in their contract. Lincoln appears to be a financially sound organization that follows generally accepted accounting principles, and maintains documentation that supports agreed upon service expenditures.

IX. Findings for Further Attention.

- It is recommended that Lincoln continue to work with the County to ensure that any change in services is updated in the Service Work Plan on file in a timely fashion to avoid any future disallowances.

- The program should continue to provide training to their clinical staff on

- consistent clinical documentation.

X. Next Review Date. May 2020

XI. Appendices.

Appendix A – Program MDFT Fidelity & Outcomes Report

Appendix B – Program Description/Service Work Plan

Appendix C – Service Provider Budget

Appendix D – Yearly External Fiscal Audit

Appendix E – Organization Chart

XII. Working Documents that Support Findings.

Consumer Listing

Consumer, Family Member Surveys

Consumer, Family Member, Provider Interviews

County MHSA Monthly Financial Report

County Utilization Review Report

Progress Reports, Outcomes

Monthly Invoices with Supporting Documentation

Indirect Cost Allocation Methodology/Plan

Board of Directors' Meeting Minutes

Insurance Policies

MHSA Three Year Plan and Update(s)

APPENDIX A

Program MDFT Fidelity & Outcomes Report

multidimensional
FAMILY THERAPY

MDFT Fidelity & Outcomes Report

Reporting Period:	From:	7/1/2016	To:	6/30/2017
Program Name - Agency Name:	Lincoln MDFT Program Contra Costa County - Lincoln Child Center (Standard Dose)			
Date of Report:	08/11/2017			

Service Delivery Report

1.	Percentage of therapy sessions held in clinic:	11.64%
2.	Average case duration (in months):	5.32
3.	Total number of cases served during reporting period:	63
4.	Total number of cases closed during reporting period:	49
5.	Percentage of cases closed that completed at least 8 sessions (Benchmark 85% or higher):	95.92%

Percent Improvement Report

(Only includes cases closed during the reporting period)

Reporting Period:	From:	7/1/2016	To:	6/30/2017
Program Name - Agency Name:	Lincoln MDFT Program Contra Costa County - Lincoln Child Center			
Date of Report:	08/11/2017			
Number of Closed Cases:	49			

		Benchmark 30% or more
1.	Marijuana and/or Alcohol Use:	63
2.	Hard Drug Use:	75
3.	Delinquency/Crime:	69
4.	Aggressive and Violent Behavior:	71
5.	School Attendance:	34
6.	Mental Health Functioning:	39
7.	Family Violence:	47
8.	Family functioning:	39
9.	School Grades/Performance:	45
10.	Peer Affiliation:	38

Behavioral Outcomes Report

(Only includes cases closed during the reporting period)

Reporting Period:	From: 7/1/2016 To: 6/30/2017
Program Name - Agency Name:	Lincoln MDFT Program Contra Costa County - Lincoln Child Center
Date of Report:	08/11/2017
Number of Closed Cases:	49

		Benchmark 80% or more
1.	Percent of youth living at home/not in placement:	95.92%
2.	Percent of youth in school/working:	77.55%
3.	Percent of youth with no new arrests:	93.88%
4.	Percent of families with no new child abuse/neglect reports:	97.96%
5.	Percent of youth with marijuana/alcohol use less than 10 days per month:	77.55%
6.	Percent of youth with no hard drug use:	85.71%
7.	Percent of youth who never or rarely engage in illegal activities other than drug/alcohol use, shoplifting, trespassing, loitering, truancy, etc.:	79.59%
8.	Percent of youth who never or rarely engage in violent behavior:	91.84%
9.	Percent of youth with stable mental health functioning:	79.59%

10.	Percent of youth who do not affiliate mostly or exclusively with anti-social peers:	79.59%
11.	Percent of youth not at high risk for STDs and pregnancy:	91.84%
12.	Percent of families who are not characterized by poor family functioning:	81.63%
13.	Percent of families who do not regularly resort to family violence:	95.92%
14.	Percent of youth not on probation:	26.53%
15.	Percent of youth with no open child welfare case:	95.92%
16.	Percent of cases closed successfully:	73.47%
17.	Reason for treatment discharge:	
a.	Percentage met most treatment goals:	53.06%
b.	Percentage maximum gain:	24.49%
c.	Percentage discharged to juvenile justice facility:	4.08%
d.	Percentage moved out of area/unable to locate:	4.08%
e.	Percentage discharged to residential/inpatient treatment care:	2.04%
f.	Percentage youth/family dropped out of treatment before goals were met:	12.24%
g.	Percentage unknown:	0%

SUMMARY:

Implementation is related to Outcomes. In general, research shows that outcomes improve as adherence to implementation requirements improve.

Service Delivery & Therapy Sessions:

Case Duration:

Case duration is within the target of 90 – 180 days at 5.32 months per case on average. This shows that cases are being retained but also closed within a reasonable time frame (not dragging cases out too long). Engagement (cases closed with 8 sessions or more completed) was 95%, which is above the 85% target. These figures were based on a total of 63 cases seen in the year and 49 closed, which is impressive.

Clinical Improvement

The Behavioral Outcomes at discharge were exceptional, with 12 of 15 indicators at or above the 80% benchmark and another 2 indicators above the 75% mark. In particular,

96% of youth were still living in the home at treatment completion (this is outstanding), and hence costly out-of-home placement was prevented. Additionally, 94% had no new arrests and 92% were never/rarely engaging in violence. Family-level outcomes were excellent, with 96% not resorting to violence, 98% having no child neglect or abuse reports, 82% exhibiting decent family functioning, and 96% not having an open child welfare case at discharge. An impressive 92% of youth were not at high risk for STDs, 94% had no new arrests, and 86% had no hard drug use at the end of treatment.

The majority of youth and families had stable functioning at discharge according to virtually all indicators: having stable mental health functioning (80%), never/rarely engaging in major criminal acts (80%), not affiliating mainly with anti-social peers (80%), and less than 10 days of marijuana/alcohol use (78%). In addition, 78% were in school or working at the end of treatment.

A remarkable 78% of cases met most or all of their treatment goals or maximum gains. Only 2% were discharged to residential/inpatient treatment care, and only 4% were placed in the juvenile justice system. Only 12% of youth and their families dropped out of treatment before treatment goals were met. Wow!

Only one area was below 50%: only 27% were off probation at the end of treatment.

Overall, 74% of cases were reported to have closed successfully. This is exceptional!

Percent Improvement: The average percent improvement on key outcomes from Intake to Discharge was outstanding, with ALL of the 10 key areas showing improvement of 30% or greater. This is unheard of even among other exceptional MDFT programs. The greatest improvements were in the most important areas of crime, violence, and substance use: there was a 69% improvement in delinquency/crime, 71% improvement in aggression/violence, 63% average reduction in marijuana and/or alcohol use, and 75% reduction in hard drug use. Data also show a 47% decrease in family violence and 39% improvement in family functioning. School attendance increased by 34% and school grades/performance improved by 45%. There was a 38% reduction in negative peer affiliation and 39% improvement in mental health functioning. Outstanding!

RECOMMENDATIONS

We note exceptional improvements in ALL areas, most notably in terms of crime, violence, and substance use. Outstanding outcomes were seen across domains. Excellent outcomes were noted across the board, and no declines in any area were seen. Wonderful work!

Overall, this is outstanding given the sheer number of cases seen, and the fact that this was a challenging year in terms of staff turnover, training, and demands on supervisors. We understand the supervisors and trainer were stretched thin, and therapists were going above and beyond to meet the needs of their families. We commend the team for

excellent adherence to implementation parameters and outstanding clinical work and outcomes with their cases!

APPENDIX B

Program Description/Service Work Plan

Lincoln

Point of Contact: Christine Stoner-Mertz, CEO
Contact Information: 1266 14th St, Oakland CA 94607, (510) 273-4700
chrisstoner@lincolnchildcenter.org

1. **General Description of the Organization**

Lincoln was founded in 1883 as the region's first volunteer-run, non-sectarian, and fully integrated orphanage. As times and community needs evolved, Lincoln's commitment to vulnerable children remained strong. In 1951, Lincoln began serving abused, neglected and emotionally challenged children. Today, as a highly respected provider of children's services, Lincoln has a continuum of programs to serve challenged children and families throughout the Bay Area. Their community based services include early intervention programs in the Oakland and Pittsburg School Districts aimed at stopping the cycle of violence, abuse and mental health problems for at-risk children and families.

2. **Program: Multi-Dimensional Family Therapy (MDFT) – Full Service Partnership CSS**

Multidimensional Family Therapy (MDFT), an evidence-based practice, is a comprehensive and multi-systemic family-based outpatient program for youth and adolescents with co-occurring substance use and mental health disorders who may be at high risk for continued substance abuse and other problem behaviors, such as conduct disorder and delinquency. Working with the youth and their families, MDFT helps youth develop more effective coping and problem solving skills for better decision making, and helps the family improve interpersonal functioning as a protective factor against substance abuse and related problems. Services are delivered over 4 to 6 months, with weekly or twice-weekly, face-to-face contact, either in the home, the community or in the clinic.

a. Scope of Services

- Services include but are not limited to:
- Outreach and engagement
- Case management
- Outpatient Mental Health Services
- Crisis Intervention
- Collateral Services

- Group Rehab
- Flexible funds
- Contractor must be available to consumer on 24/7 basis

b. Target Population: Children ages 11 to 19 years in West, Central and East County experiencing co-occurring serious mental health and substance abuse disorders. Youth and their families can be served by this program.
c. Payment Limit: $874,417
d. Number served: The program served 78 clients in FY15/16.
e. Outcomes: For FY 15/16:
   - Reduction in incidence of psychiatric crisis
   - Reduction of the incidence of restriction

Table 5. Pre- and post-enrollment utilization rates for 78 Lincoln Child Center, participants enrolled in the FSP program during FY 15-16

	No. pre-enrollment	No. post-enrollment	Rate pre-enrollment	Rate post-enrollment	%change
PES episodes	19	9	0.032	0.012	-62.5
Inpatient episodes	2	2	0.003	0.004	+33.3
Inpatient days	6	8	0.010	0.004	-60
JACS	25	15	0.037	0.022	-40.5

SERVICE WORK PLAN

Agency: **Lincoln**
Contract #:
Fiscal Year: **2016/2017**
Title of Program: **Multidimensional Family Therapy (MDFT)**

I. Scope of Services

Lincoln will provide a Children's Behavioral Health Program funded by EPSDT and MHSA, utilizing Multidimensional Family Therapy to 11-19 year olds experiencing either co-occurring mental health and substance abuse related disorders or solely mental health disorders that qualify youth for a Full Service Partnership MH program. Youth and their families throughout Contra Costa County can be served through this program. The length of treatment in the MDFT model ranges. On average, treatment lasts 4-6 months, plus After-Care services lasting 6-8 weeks in which MH services are provided as needed. Thus, MDFT length of treatment, which includes After-Care services per the EBP model, ranges from 5-9 months in total. Treatment may be extended past 9 months if the need is determined. If additional services are required after 9 months, additional authorization would be requested.

II. Types of Mental Health Service/Other Service-Related Activities

Lincoln will provide mental health services for 50-100 youth per fiscal year. Services include, but are not limited to:

* Outreach and engagement
* Case Management
* Outpatient Mental Health Services
* Crisis Intervention
* Flexible Funding

On-Call Policy: Lincoln MDFT staff will provide 24 hour coverage for open cases in the MDFT program. Families will be provided with a dedicated on-call number for the MDFT program and encouraged to call that line for all after-hours and weekend emergencies. Clinicians and

supervisors will share on-call duties based on a rotating weekly schedule. Family Advocates will not be included in the on-call coverage plan.

Program Manager will be responsible for creating and maintaining the schedule to ensure coverage. To coordinate care, all clinicians will complete data forms (On-Call Notes) about their cases, including all necessary emergency information and relevant case information, including current interventions and strategies. On-Call Notes will be updated monthly to provide up to date information. The on-call staff will have these forms compiled in an on-call binder to assist them with any after-hour work. Emergency calls made to the on-call line will be assessed for need and triaged. Possible on-call responses include phone de-escalation of client/family crisis and/or assisting the client/family to call emergency services.

III. Criteria for Eligibility of Services:

A. Admissions:

County Mental Health shall determine eligibility criteria to ensure clients meet FSP level of need. All participants eligible to be enrolled will meet the following criteria:

1. Youth 11-19 years of age and their families
2. Must meet medical necessity in accordance with Medi-Cal requirements
3. Must meet MDFT model criteria for appropriateness of fit
4. Must meet *one* of the following criteria:
    a. On probation
    b. Referred from the Contra Costa Mental Health Children's System of Care
    c. CALOCUS 17+

B. Discharge Criteria:

Participants will be discharged from services in the following scenarios: (1) The youth has completed the course of treatment as determined by the MDFT model (2) It is determined that the youth requires a higher level of care to address substance use issues (3) The guardians and/or youth refuses to participate in services by not being involved in the development of the Partnership Plan and/or refusal to attend services, or (4) The guardian requests (either written or verbal form) state that they no longer wish to have services for their child, or (5) The youth and family moves away from the specified service area. For those youth whose families move away from the specified service area, Contractor will work with existing mental health programs and attempts to provide a smooth transition for the child/family.

IV. Program Facilities/Hours of Operation/Staffing

A. Program Facilities Location(s)

Main site will be located at 51 Marina Boulevard, 1st floor, Pittsburg, CA 94565. Services will mainly take place in locations such as participant's home and in the community. On occasion, clients may be seen at the Pittsburg office for assessments, family meetings, and/or other required appointments.

B. Contact Person and Phone Number

Kelly Collyer, Director Family Therapy, for Lincoln. (510) 867-1006.
Renee Lesti, Clinical Program Manager, for Lincoln MDFT. (510) 421-6866.
General information can also be obtained by calling Lincoln's main offices at (510) 273-4700.

C. Program Hours of Operation

Lincoln will provide services between the hours of 8:00a, and 8:00pm Monday through Friday, with on-call services available 24/7.

D. Program Staffing (including staffing pattern)

Lincoln will employ a minimum of 10.25 FTE. In the MDFT Program Lincoln will employ 8 FTE to provide direct service. Of the direct service positions, there are 6 MDFT Clinicians and 2 Family Advocates. 1 FTE and 0.6 FTE managers, and 0.5 clerical support.

V. Service Documentation

Lincoln will provide documentation of services as determined by Medi-Cal and MHSA requirements and will collaborate with County personnel to enter PSP data. Assessments and treatment plans will be completed within the first 60 days. A Discharge Summary will be completed at discharge. This information will be entered into PSP and charts will be brought to CCCBHS Central County Clinic for Utilization Review. Other components of evaluation and outcomes tracking are to be determined in accordance with State and County guidelines.

VI. Billing Procedure

Contractor shall submit to Mental Health each month a Demand for Payment (Form D15) for services rendered.

Demands for payment should be submitted by mail to:

Helen Kearns, Project Manager
Contra Costa County Children's Mental Health Division
1340 Arnold Drive, Suite 200
Martinez, CA 94553
(925) 957-5125

VII. Program Outcomes

A. Seventy percent of youth who complete treatment will have reduced substance use or maintained abstinence.
B. Seventy percent of youth who complete treatment will have reduced delinquency or maintained positive functioning in this target area.
C. Sixty percent of youth enrolled will demonstrate improvement in functioning.

VIII. Performance Outcome Measures

A. CANS to measure functioning in multiple domains during Initial Assessment and at discharge.
B. GAIN-Q3 to measure functioning in the following domains: school, work, stress, physical health, HIV risk behaviors, mental health (internalizing and externalizing disorders), substance use, crime and violence. Completed at intake, discharge, and 3 months post treatment.
C. Youth and caregiver surveys to assess satisfaction with services.

APPENDIX C

Service Provider Budget

LINCOLN

Lincoln FY 2016-2017

Service Function	Time Base	County Maximum Allowance Rate (CMA)
Case Management, Brokerage	Staff Minute	$2.08
Mental Health Services	Staff Minute	$2.69
Crisis Intervention	Staff Minute	$4.00

Funding Sources	EPSDT - School	MHSA-FSP	Katie A IHBS	CC School Engagement
Federal Financial Participation	$ 2,181,951.00	$ 462,890.00	$ 553,872.00	$ 200,000.00
County Realignment	$ 2,031,951.00	$ 103,000.00	$ 553,872.00	
Mental Health Services Act for EPSDT Match		$ 359,900.00		
Mental Health Services Act for uninsured		$ 180,851.00		
Pittsburg Unified School District	$ 150,000.00			
Tides Center (Matching funds)				$ 200,000.00
Tides Center (Flex funds)				$ 53,000.00
	$ 4,363,902.00	$ 1,106,641.00	$ 1,107,744.00	$ 453,000.00
Contract Payment Limit	**$ 7,032,087.00**			

Note:

(1) For all eligible services, Contractor will bill Medi-Cal, using County's Medi-Cal Billing system under the rehabilitation option. All Federal Financial Participation (FFP) payments shall accrue to the County.

Medicare Certification and Other Health Care Insurance

If Contractor is providing Medicare services they are required to apply for Medicare certification. If Contractor is denied Medicare certification, Contractor must submit the Medicare denial notice to County before services can qualify for Medi-Cal payment. If Contractor is certified by Medicare and renders services at a place of service eligible for reimbursement under the Medicare program, Contractor must claim Medicare for services prior to claiming Medi-Cal, except as described in California Department of Health Care Services Information Notice 10-23.

If Contractor is certified by Medicare, Contractor is responsible for billing Medicare, obtaining an Explanation of Benefits (EOB) or Denial of Payment (DOP) prior to submitting a Medi-Cal bill to County for balance due for any non-covered Medicare portion to Medi-Cal. EOBs and/or DOPs must accompany Medi-Cal billing submissions. Contractor shall be solely responsible for any Medi-Cal losses resulting from their late or incorrect billings to Medicare, and late or incorrect submissions of the requisite EOBs/DOPs.

If the beneficiary has any Other Health Care (OHC) Insurance, Contractor is responsible for billing OHC Insurance and obtaining an EOB or DOP prior to submitting a Medi-Cal bill to County for balance due for any non-covered OHC portion to Medi-Cal. EOBs and/or DOPs must accompany Medi-Cal billing submissions. Contractor shall be solely responsible for any Medi-Cal losses resulting from their late or incorrect billings to OHC Insurance, and late or incorrect submissions of the requisite EOBs/DOPs.

APPENDIX D

Yearly External Fiscal Audit

Harrington Group
Certified Public Accountants, LLP

LINCOLN

FINANCIAL STATEMENTS, SUPPLEMENTAL SCHEDULES, and ADDITIONAL INFORMATION

JUNE 30, 2016 and 2015

PASADENA
234 E Colorado Blvd
Suite M150
Pasadena, CA 91101
Tel: 626.403.6801
Fax: 626.403.6866

A Trusted Nonprofit Partner
Experience. Service. Respect.
www.npocpas.com

SAN FRANCISCO
50 Francisco St
Suite 160
San Francisco, CA 94133
Tel: 415.391.3131
Fax: 415.391.3233

CONTENTS

Harrington Group
Certified Public Accountants, LLP

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Lincoln

Report on the Financial Statements

We have audited the accompanying financial statements of Lincoln (a nonprofit organization), which comprise the Statements of Financial Position as of June 30, 2016 and 2015, and the related Statements of Activities, Functional Expenses, and Cash Flows for the years then ended and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of 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 auditors' 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 the entity's 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 the entity's 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 that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Lincoln as of June 30, 2016 and 2015, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matter

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements of Lincoln as a whole. The accompanying Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying Statement of Expenditures of County of Alameda Grants is also presented for additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 17, 2017, on our consideration of Lincoln's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 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 Lincoln internal control over financial reporting and compliance.

Harrington Group

San Francisco, California
January 17, 2017

LINCOLN

STATEMENTS OF FINANCIAL POSITION
June 30, 2016 and 2015

	2016	2015
ASSETS		
CURRENT ASSETS		
Cash	$ **158,570**	$ 781,144
Accounts receivable, net of allowance of $41,064	**2,744,668**	2,394,877
Pledges receivable (Note 3)	**54,523**	112,590
Prepaid expenses	**195,575**	142,526
TOTAL CURRENT ASSETS	**3,153,336**	3,431,137
NON-CURRENT ASSETS		
Intangible asset (Note 4)	**325,104**	136,120
Investments (Note 5)	**11,418,727**	9,441,995
Property and equipment (Note 7)	**2,388,100**	2,705,936
Receivable from split-interest agreement (Note 8)	**1,487,640**	1,517,092
Note receivable (Note 9)	**-**	2,800,000
TOTAL NON-CURRENT ASSETS	**15,619,571**	16,601,143
TOTAL ASSETS	$ **18,772,907**	$ 20,032,280
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	$ **362,388**	$ 206,215
Accrued liabilities (Note 10)	**1,552,366**	1,834,222
Line of credit (Note 11)	**1,100,000**	350,000
Current portion of notes payable (Note 12)	**-**	5,344
TOTAL CURRENT LIABILITIES	**3,014,754**	2,395,781
NON-CURRENT LIABILITIES		
Non-current portion of notes payable (Note 12)	**-**	7,929
Contingency liability (Note 9)	**-**	2,800,000
TOTAL NON-CURRENT LIABILITIES	**-**	2,807,929
TOTAL LIABILITIES	**3,014,754**	5,203,710
NET ASSETS		
Unrestricted	**10,516,422**	9,032,523
Unrestricted - Board designated (Note 2)	**-**	59,625
Total unrestricted net assets	**10,516,422**	9,092,148
Temporarily restricted (Note 14)	**2,430,796**	2,925,487
Permanently restricted (Note 15)	**2,810,935**	2,810,935
TOTAL NET ASSETS	**15,758,153**	14,828,570
TOTAL LIABILITIES AND NET ASSETS	$ **18,772,907**	$ 20,032,280

The accompanying notes are an integral part of these financial statements.

LINCOLN

STATEMENTS OF ACTIVITIES
For the years ended June 30, 2016 and 2015

	Year ended June 30, 2016				Year ended June 30, 2015			
	Unrestricted	Temporarily Restricted	Permanently Restricted	Total	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
REVENUE AND SUPPORT								
Program revenues (Note 16)	$ 17,765,157	$ -	$ -	**$ 17,765,157**	$ 17,686,550	$ -	$ -	$ 17,686,550
Contributions	488,749	91,647		**580,396**	296,348	453,150		749,498
Interest and dividends	259,361			**259,361**	202,708			202,708
Special events	151,162			**151,162**	154,921			154,921
Cost settlement adjustments	148,915			**148,915**	902,455			902,455
In-kind contributions (Note 2)	21,502			**21,502**	122,133			122,133
Other revenue	21,084			**21,084**	1,112			1,112
Net assets released from purpose restrictions	435,338	(435,338)		-	422,373	(422,373)		-
TOTAL REVENUE AND SUPPORT	19,291,268	(343,691)	-	**18,947,577**	19,788,600	30,777	-	19,819,377
EXPENSES								
Program services	16,534,621			**16,534,621**	15,988,940			15,988,940
Support services	3,512,224			**3,512,224**	3,451,728			3,451,728
TOTAL EXPENSES	20,046,845	-	-	**20,046,845**	19,440,668	-	-	19,440,668
CHANGE IN NET ASSETS BEFORE OTHER	(755,577)	(343,691)	-	**(1,099,268)**	347,932	30,777	-	378,709
OTHER								
Gain on sale of property (Note 9)	2,800,000			**2,800,000**				-
Change in value of split-interest agreement		(100,336)		**(100,336)**		58,380		58,380
Legal fees (Note 18)	(133,689)			**(133,689)**	(223,090)			(223,090)
Net (loss) gain on investments	(486,460)	(50,664)		**(537,124)**	87,359	20,924		108,283
CHANGE IN NET ASSETS	1,424,274	(494,691)	-	**929,583**	212,201	110,081	-	322,282
NET ASSETS, BEGINNING OF YEAR	9,092,148	2,925,487	2,810,935	**14,828,570**	8,879,947	2,815,406	2,810,935	14,506,288
NET ASSETS, END OF YEAR	$ 10,516,422	$ 2,430,796	$ 2,810,935	**$ 15,758,153**	$ 9,092,148	$ 2,925,487	$ 2,810,935	$ 14,828,570

The accompanying notes are an integral part of these financial statements.

LINCOLN

STATEMENTS OF FUNCTIONAL EXPENSES
For the years ended June 30, 2016 and 2015

	Year ended June 30, 2016					Year ended June 30, 2015				
	Total Program Services	Support Services: Management and General	Support Services: Fundraising	Total Support Services	Total Expenses	Total Program Services	Support Services: Management and General	Support Services: Fundraising	Total Support Services	Total Expenses
Salaries	$ 10,809,606	$ 1,277,170	$ 353,814	$ 1,630,984	**$ 12,440,590**	$ 10,372,998	$ 1,346,292	$ 267,609	$ 1,613,901	$ 11,986,899
Payroll taxes and benefits	2,664,835	314,794	72,799	387,593	**3,052,428**	2,504,642	360,006	51,099	411,105	2,915,747
Total personnel costs	13,474,441	1,591,964	426,613	2,018,577	**15,493,018**	12,877,640	1,706,298	318,708	2,025,006	14,902,646
Professional fees	583,445	442,117	76,595	518,712	**1,102,157**	518,188	170,124	114,571	284,695	802,883
Occupancy	727,700	130,879	40,727	171,606	**899,306**	741,868	206,603	37,118	243,721	985,589
Office expenses	416,384	204,860	69,761	274,621	**691,005**	400,340	201,909	81,152	283,061	683,401
Client-related expenses	634,700	4,703	32,696	37,399	**672,099**	679,322	5,731		5,731	685,053
Depreciation	282,355	121,957	11,086	133,043	**415,398**	267,698	106,621	12,577	119,198	386,896
Training and recruiting	188,515	64,388	3,482	67,870	**256,385**	206,143	84,784	5,090	89,874	296,017
Insurance and taxes	97,774	78,003	3,576	81,579	**179,353**	149,748	26,469	4,094	30,563	180,311
Transportation	128,210	27,115	2,567	29,682	**157,892**	143,813	36,288	1,699	37,987	181,800
Special events	-		103,000	103,000	**103,000**	-		142,428	142,428	142,428
Other	1,097	49,998	4,635	54,633	**55,730**	4,180	52,921	14,410	67,331	71,511
In-kind expenses	-		21,502	21,502	**21,502**	-	122,133		122,133	122,133
TOTAL FUNCTIONAL EXPENSES	**$ 16,534,621**	**$ 2,715,984**	**$ 796,240**	**$ 3,512,224**	**$ 20,046,845**	$ 15,988,940	$ 2,719,881	$ 731,847	$ 3,451,728	$ 19,440,668

The accompanying notes are an integral part of these financial statements.

LINCOLN

STATEMENTS OF CASH FLOWS
For the years ended June 30, 2016 and 2015

	2016	2015
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	$ **929,583**	$ 322,282
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	**415,398**	386,896
Net loss (gain) on investments	**537,124**	(108,283)
Change in value of split-interest agreement	**29,452**	(58,380)
(Increase) decrease in operating assets:		
Accounts receivable	**(349,791)**	211,253
Pledges receivable	**58,067**	(60,350)
Prepaid expenses	**(53,049)**	31,802
Intangible asset	**(188,984)**	(136,120)
Increase (decrease) in operating liabilities:		
Accounts payable	**156,173**	(437,043)
Accrued liabilities	**(281,856)**	142,761
NET CASH PROVIDED BY OPERATING ACTIVITIES	**1,252,117**	294,818
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of investments	**(4,031,806)**	(1,417,538)
Purchase of property and equipment	**(97,562)**	(205,339)
Proceeds from sales of investments	**1,517,950**	1,776,921
NET CASH (USED) PROVIDED BY INVESTING ACTIVITIES	**(2,611,418)**	154,044
CASH FLOWS FROM FINANCING ACTIVITIES:		
Payments on line of credit	**(4,260,000)**	(4,580,000)
Proceeds from borrowings on line of credit	**5,010,000**	4,680,000
Principal payments on notes payable	**(13,273)**	(13,132)
NET CASH PROVIDED BY FINANCING ACTIVITIES	**736,727**	86,868
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	**(622,574)**	535,730
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	**781,144**	245,414
CASH AND CASH EQUIVALENTS, END OF YEAR	$ **158,570**	$ 781,144
SUPPLEMENTAL DISCLOSURE:		
Operating activities reflect interest paid of:	$ **37,934**	$ 34,216

The accompanying notes are an integral part of these financial statements.

1. Organization

Lincoln is a not-for-profit agency founded in 1883 as the first racially integrated orphanage in Northern California. Since its founding, Lincoln has impacted the lives of children and families through evolving programs. Today, Lincoln provides preventative, individualized, and comprehensive support services with a focus on three core areas that disrupt cycles of poverty and trauma:

- Education – Addressing obstacles that impact academic attendance and achievement;
- Family – Strengthening stability and creating permanency; and
- Well-Being – Improving resiliency and wellness.

Every day, Lincoln provides real solutions to the unique issues children, youth and families face in communities throughout our region. Lincoln goes where children and youth are, helping them to develop skills to stay at home and in school. Teams of skilled and diverse staff work together with youth and families to utilize their strengths to build a plan for success. With this critical support, children, youth, and families thrive and build bold futures. Only Lincoln has the culturally relevant, adaptive approach that meets the needs of children and families.

Lincoln provides a unique array of comprehensive programs and services for some of the Bay Area's most vulnerable populations. Ninety percent of families served have income levels at or below the poverty level; 42% are African American, 27% are Hispanic/Latino, 13% are Caucasian, 3% are Asian/Pacific Islander, 1% are Native American, 6% are Multi- or Bi-racial, and 8% are Other or no indication.

Lincoln provides children with support and services as young as possible and make a continuum of programs available during their school years and through graduation from high school. Lincoln further ensures children's success by providing services to strengthen and engage their family and community. This is how *Lincoln disrupts the cycle of poverty and trauma, empowering children and families to build strong futures.* Lincoln's unique multi-generational model sets a new standard of support that changes lives.

Fundraising strategies include an annual campaign, one annual major fundraising event, direct mail appeals, and the ongoing submission of grant proposals to foundations, corporations, and government sources. Annual income comes from these sources as well as program fees, investment spending, and earned interest.

continued

2. Summary of Significant Accounting Policies

A summary of the significant accounting policies applied in the preparation of the accompanying financial statements is as follows:

Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting.

Accounting

To ensure observance of certain constraints and restrictions placed on the use of resources, the accounts of Lincoln are maintained in accordance with the principles of net asset accounting. This is the procedure by which resources for various purposes are classified for accounting and reporting purposes into net asset classes that are in accordance with specified activities or objectives. Accordingly, all financial transactions have been recorded and reported by net asset class as follows:

Unrestricted. These generally result from revenues generated by receiving unrestricted contributions, providing services, and receiving interest from investments less expenses incurred in providing program-related services, raising contributions, and performing administrative functions.

Unrestricted Board Designated. These are comprised of resources that the Board of Directors has established as being designated for particular purposes. For purposes of complying with net assets accounting, these funds are included in unrestricted net assets at June 30, 2016 and 2015.

Temporarily Restricted. Lincoln reports grants and contributions, investments and other income as temporarily restricted support if they are received with donor stipulations that limit the use to a fiscally sponsored project. All funds transferred for a newly sponsored project into Lincoln are temporary restricted for the sponsored project. When a donor restriction expires, that is, when a stipulated time restriction ends or the purpose of the restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from program or capital restrictions.

Permanently Restricted. These net assets are restricted by donors who stipulate that resources are to be maintained permanently, but permit Lincoln and the fiscally sponsored projects to expend all of the income (or other economic benefits) derived from the donated assets. As of June 30, 2016 and 2015, Lincoln had $2,810,935 in permanently restricted net assets.

Accounts Receivable

Accounts receivable are receivables from governmental agencies. The allowance represents an estimated amount of accounts receivable estimated to be potentially uncollectible.

Investments

Lincoln values its investment at fair value. Unrealized and realized gain or losses (including investments bought, sold, and held during the year) are reflected in the Statement of Activities as gain or loss on investments.

continued

2. **Summary of Significant Accounting Policies**, continued

Short-term highly liquid money market deposits which are not used for operations are treated as investments.

Contributions and Pledges Receivable

Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give that are expected to be collected in future years are recorded at fair value, which is measured as the present value of their future cash flows. The discounts on those amounts are computed using risk-adjusted interest rates applicable to the years in which the promises are received. Amortization of the discount is included in contribution revenue. Conditional promises to give are not included as support until the conditions are substantially met. Management provides an allowance for doubtful accounts receivable that is based on a review of outstanding receivables, historic collection information, and existing economic conditions.

Concentration of Credit Risks

Lincoln places its temporary cash investments with high-credit, quality financial institutions. At times, such investments may be in excess of the Federal Deposit Insurance Corporation insurance limit. Lincoln has not incurred losses related to these investments.

The primary receivable balance outstanding at June 30, 2016 and 2015, consists of government contract receivables due from county, state, federal granting agencies. Concentrations of credit risks with respect to trade receivables are limited, as the majority of Lincoln's receivables consist of earned fees from contract programs granted by governmental agencies.

Lincoln holds investments in the form of mutual funds, corporate bonds and common stocks of publicly held companies, as well as U.S. Governmental debt securities. The Board of Directors routinely reviews the allocation of such investments.

Approximately 85% and 88% of revenue and support generated by Lincoln for the years ended June 30, 2016 and 2015 respectively were related to government contracts.

Fair Value Measurements

Generally accepted accounting principles provide guidance on how fair value should be determined when financial statement elements are required to be measured at fair value. Valuation techniques are ranked in three levels depending on the degree of objectivity of the inputs used with each level:

Level 1 inputs - quoted prices in active markets for identical assets
Level 2 inputs - quoted prices in active or inactive markets for the same or similar assets
Level 3 inputs - estimates using the best information available when there is little or no market

Lincoln is required to measure pledged contributions, split interest agreements, certain investments, and in-kind contributions at fair value. The specific techniques used to measure fair value for financial statement elements are described in the notes below that relate to each element.

continued

2. **Summary of Significant Accounting Policies**, continued

Property and Equipment

Property and equipment are recorded at cost if purchased or at fair value at the date of donation if donated. Depreciation is computed on the straight-line basis over the estimated useful lives of the related assets. Maintenance and repair costs are charged to expense as incurred. Property and equipment are capitalized if the cost of an asset is greater than or equal to five thousand dollars.

Donated Materials and Services

Contributions of donated non-cash assets are measured on a non-recurring basis and recorded at fair value in the period received. Contributions of donated services that create or enhance non-financial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at fair value in the period received. The fair value of donated materials and services has been measured on a non-recurring basis using quoted prices of similar assets in inactive markets (Level 2 inputs). For the years ended June 30, 2016 and 2015, Lincoln received in-kind contributions of $21,502 and $122,133, respectively.

Income Taxes

Lincoln is exempt from taxation under Internal Revenue Code Section 501(c)(3) and California Revenue and Taxation Code Section 23701d.

Generally accepted accounting principles provide accounting and disclosure guidance about positions taken by an organization in its tax returns that might be uncertain. Management has considered its tax positions and believes that all of the positions taken by Lincoln in its federal and state exempt organization tax returns are more likely than not to be sustained upon examination. Lincoln's returns are subject to examination by federal and state taxing authorities, generally for three and four years respectively, after they are filed.

Functional Allocation of Expenses

Costs of providing fiscal sponsorship by Lincoln have been presented in the Statement of Functional Expenses. During the year, such costs are accumulated into separate groupings as either direct or indirect. Indirect or shared costs are allocated among program and support services by a method that best measures the relative degree of benefit. Lincoln primarily uses units of service, full-time equivalents, or square footage to allocate indirect costs.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect reported amounts of assets, liabilities, revenues, and expenses as of the date and for the period presented. Actual results could differ from those estimates.

continued

2. Summary of Significant Accounting Policies, continued

Reclassification

Certain amounts from the June 30, 2015 financial statements have been reclassified to conform to the June 30, 2016 presentation.

Subsequent Events

Management has evaluated subsequent events through January 17, 2017, the date which the financial statements were available for issue. No events or transactions have occurred during this period that appears to require recognition or disclosure in the financial statements.

3. Pledges Receivable

Pledges receivable are recorded as support when pledged unless designated otherwise. All pledges are valued at the estimated fair present value at June 30, 2016 and are deemed fully collectible. Accordingly, no allowance for uncollectible pledges has been recorded as of June 30, 2016. Total amount of pledges receivable is $54,523 as of June 30, 2016 and are expected to be collected within one year. There were pledges receivables of $112,590 at June 30, 2015.

4. Intangible Asset

Lincoln started its rebranding in 2015 from its former name, "Lincoln Child Center" to eliminate the misconception associated with the "Child Center" connotation, whereby the public often perceived that Lincoln provided child care services (i.e. day care center).

Lincoln have determined that the rebranding costs incurred would result in future economic benefits such as securing new contracts for the provision of services to all age groups other than just children, which would include teens, youths, adults and seniors. As such, Lincoln has recorded these costs as an intangible asset and will be amortized once all rebranding work has been wholly completed. The fair value of the Intangibles Asset at June 30, 2016 and 2015 was $325,104 and $136,120, respectively.

continued

5. Investments

Investments at June 30, 2016 and 2015 consist of the following:

	2016	2015
Equities	**$ 5,291,920**	$4,356,601
Fixed income	**2,371,180**	1,988,652
Exchange traded funds	**1,783,047**	1,620,473
Money markets	**1,547,082**	1,318,569
Mutual Funds	**425,498**	127,700
	$11,418,727	$9,411,995

Investment income on the Statement of Activities for the years ended June 30, 2016 and 2015 is shown net of management fees of $62,927 and $71,910, respectively.

6. Fair Value Measurements

The table below presents the balances of the respective components of the assets or liabilities measured at fair value at June 30, 2016 on a recurring basis:

June 30, 2016

	Level 1	Level 2	Level 3	Total
Equities				
Technology	$1,522,386	$ -	$ -	**$ 1,522,386**
Healthcare	1,048,731			**1,048,731**
Basic materials	694,496			**694,496**
Services	635,049			**635,049**
Financial	586,966			**586,966**
Consumer goods	550,097			**550,097**
Industrial goods	143,570			**143,570**
Utilities	110,625			**110,625**
Total equities	5,291,920	-	-	**5,291,920**
Fixed income				
Corporate bonds		821,252		**821,252**
Agency securities		673,330		**673,330**
Government securities	657,690			**657,690**
Municipal bonds		203,240		**203,240**
Mortgage pools		15,668		**15,668**
Total fixed income	657,690	1,713,490	-	**2,371,180**

6. **Fair Value Measurements**, continued

	Level 1	Level 2	Level 3	Total
Exchange traded funds				
Bonds	727,153			**727,153**
Foreign large cap	475,774			**475,774**
Financial	183,842			**183,842**
Healthcare	140,972			**140,972**
Real estate	128,572			**128,572**
Technology	93,171			**93,171**
Large cap	26,790			**26,790**
Diversified emerging markets	4,228			**4,228**
Energy	2,545			**2,545**
Total exchange traded funds	1,783,047	-	-	**1,783,047**
Mutual funds				
Foreign large cap	425,498			**425,498**
Total mutual funds	425,498	-	-	**425,498**
Money market funds	1,547,082	-	-	**1,547,082**
Total investments	9,705,237	1,713,490	-	**11,418,727**
Split-interest agreement	-	1,487,640	-	**1,487,640**
Fair value at June 30, 2016	$9,705,237	$3,201,130	$ -	**$12,906,367**

June 30, 2015

	Level 1	Level 2	Level 3	Total
Equities				
Technology	$1,008,339	$ -	$ -	$ 1,008,339
Healthcare	736,486			736,486
Services	694,554			694,554
Financial	583,038			583,038
Basic materials	566,350			566,350
Consumer goods	430,996			430,996
Industrial goods	336,838			336,838
Total equities	4,356,601	-	-	4,356,601
Fixed income				
Corporate bonds		865,055		865,055
Government securities	600,966			600,966
Agency securities		501,210		501,210
Mortgage pools		21,421		21,421
Total fixed income	600,966	1,387,686	-	1,988,652

continued

6. **Fair Value Measurements**, continued

	Level 1	Level 2	Level 3	Total
Exchange traded funds				
Foreign large cap	543,033			543,033
Bonds	512,157			512,157
Diversified emerging markets	182,938			182,938
Real estate	108,301			108,301
Miscellaneous	83,583			83,583
Foreign real estate	70,116			70,116
Financial	66,662			66,662
Energy	26,928			26,928
Large cap	26,755			26,755
Total exchange traded funds	1,620,473	-	-	1,620,473
Mutual funds				
Foreign large cap	127,700			127,700
Total mutual funds	127,700	-	-	127,700
Money market funds	1,318,569	-	-	1,318,569
Total investments	8,024,309	1,387,686	-	9,411,995
Split-interest agreement	-	1,517,092	-	1,517,092
Fair value at June 30, 2015	$8,024,309	$2,904,778	$ -	$10,110,723

The fair value of investment components have been measured on a recurring basis using quoted prices in active markets for identical assets (Level 1 inputs) and quoted prices in active or inactive markets for the same or similar assets (Level 2 inputs).

The fair value of the split-interest agreement has been measured on a recurring basis by calculating the present value of future distributions expected to be received, using published life expectancy and a 7.75% discount rate (Level 2 inputs).

	Level 1	Level 2	Level 3	Total
June 30, 2016				
In-kind contributions	$ -	$21,502	$ -	**$21,502**
June 30, 2015				
In-kind contributions	$ -	$122,133	$ -	$122,133
Pledged contributions – new			140,814	140,814
	$ -	$122,133	$140,814	$262,947

The fair value of in-kind contributions has been measured on a non-recurring basis using quoted prices for similar services and assets in inactive markets (Level 2 inputs).

The fair values of pledged contributions are measured on a non-recurring basis, based on the value provided by the donor at the date of pledge (Level 3 inputs).

continued

7. Property and Equipment

Property and equipment at June 30, 2016 and 2015 consist of the following:

	2016	2015
Buildings and improvements	**$ 3,004,976**	$2,916,524
Furniture and equipment	**388,932**	355,077
Automobiles	**49,276**	52,376
Software	**72,347**	65,147
Work in progress	**-**	31,946
	3,515,531	3,421,070
Less: accumulated depreciation	**(1,127,431)**	(715,134)
	$ 2,388,100	$2,705,936

Depreciation and amortization expense for the years ended June 30, 2016 and 2015 were $415,397 and $386,896 respectively.

8. Split-Interest Agreement

Lincoln holds a remainder interest in two irrevocable split-interest agreements. The fair value for the contribution receivable from a beneficial interest in a charitable remainder trust within the Level 2 inputs is determined by calculating the present value of the future distributions expected to be received, using published life expectancy tables and discount rates of 7.75% and 3.34% respectively. These agreements are valued at net present value at June 30, 2016 and 2015, based on Internal Revenue Service guidelines as follows:

	2016		2015	
	Fair Value	**Significant Other Observable Assets (Level 2)**	**Fair Value**	**Significant Other Observable Assets (Level 2)**
A charitable remainder trust naming Lincoln as a beneficiary with a 22.22% interest. Lincoln does not have possession of the assets or control of the trust administration.	**$1,143,453**	**$1,143,453**	$1,161,135	$1,161,135
A charitable remainder trust naming Lincoln as a beneficiary with a 50% interest. Lincoln does not have possession of the assets or control of the trust administration.	**344,187**	**344,187**	355,957	355,957
	$1,487,640	**$1,487,640**	$1,517,092	$1,517,092

continued

9. Note Receivable and Contingency Liability

Note receivable of $2,800,000 at June 30, 2015 consists of the outstanding amount due from the entity that acquired Lincoln's properties. This amount is being retained and will be paid to Lincoln after all issues relating to the development of the property, which has been opposed by the property's neighbors have been resolved. Since any costs arising from resolving this issue will applied against the noted receivable, a contingency liability of $2,800,000 has been provided for by Lincoln at June 30, 2015.

During the year ended June 30, 2016, the litigation pursued by the property's neighbors against the entity that acquired Lincoln's properties was settled, resulting in the payment of the note receivable of $2,800,000, additionally the contingency liability in the amount of $2,800,000 has been recognized as gain on sale of property for the year ended June 30, 2016.

10. Accrued Liabilities

Accrued liabilities at June 30, 2016 and 2015 consist of the following:

	2016	2015
Accrued vacation	**$ 673,445**	$ 649,628
Accrued payroll, taxes, and benefits	**249,084**	603,261
Deferred rent credits	**456,207**	479,213
Other accrued liabilities	**162,609**	88,811
Accrued unemployment liability	**11,021**	13,309
	$1,552,366	$1,834,222

Lincoln has elected to be self-insured for the purposes of California State Unemployment Insurance. Estimated accrued unemployment liability at June 30, 2016 and 2015, of $11,021 and $13,309, respectively, represents estimated future claims arising from payroll paid to date. Unemployment expense for the years ended June 30, 2016 and 2015 were $72,471 and $73,783, respectively.

11. Line of Credit

Lincoln has a revolving line of credit with Wells Fargo Bank, in the amount of $1,500,000, at an interest rate equal to the bank's prime rate plus 1.5% due March 2017. Interest rates at June 30, 2016 and 2015 were 4.50% and 4.25% with maturity dates of March 10, 2017 and August 9, 2015, respectively. Outstanding balances on the line of credit at June 30, 2016 and 2015 were $1,100,000 and $350,000 respectively.

continued

12. Note Payable

Note payable at June 30, 2016 and 2015 consist of the following:

	2016	2015
Note payable to Honda Financial Services unsecured, monthly payments of $679, including interest at 3.45%, due June 16, 2015, Note payable to Dublin Chevrolet secured by vehicle, monthly payments of $480, including interest at 3.9%, due November 22, 2017.	$ -	$13,273
Less: current portion		(5,344)
	$ -	$ 7,929

13. Commitments and Contingencies

Obligations Under Operating Leases

Lincoln leases various facilities and equipment under operating leases with various terms. Future minimum payments, by year and in the aggregate, under these leases with initial or remaining terms of one year or more, consist of the following:

Year ended June 30,	
2017	$ 504,025
2018	478,389
2019	449,880
2020	459,109
2021	414,200
Thereafter	1,173,105
	$3,478,708

Rent and equipment lease expenses under operating leases for the years ended June 30, 2016 and 2015 were $427,955 and $462,789, respectively.

Contracts

Lincoln's grants and contracts are subject to inspection and audit by the appropriate governmental funding agency. The purpose is to determine whether funds were used in accordance with their respective guidelines and regulations. The potential exists for disallowance of previously-funded program costs. The ultimate liability, if any, which may result from these governmental audits cannot be reasonably estimated and, accordingly, Lincoln has no provisions for the possible disallowance of program costs on its financial statements.

continued

14. Temporarily Restricted Net Assets

Temporarily restricted net assets as of June 30, 2016 and 2015 consist of the following:

	2016	2015
Florence French Trust/Darrow & Helen Chase Trust	**$1,487,640**	$1,517,092
Endowment fund	**735,139**	1,021,833
Philip Harley Memorial Fund	**98,862**	98,862
Other funds - various programs	**70,846**	78,918
Champlin House - residential program	**38,309**	48,309
Freedom School	**-**	160,473
	$2,430,796	$2,925,487

For the years ended June 30, 2016 and 2015, net assets released from restrictions were $435,338 and $422,373, which consist of $435,338 released for purpose restrictions in 2016, while $422,373 was released from purpose restrictions in 2015.

15. Permanently Restricted Net Assets and Endowment Funds

Permanently restricted net assets represent contributions which the donor has stipulated that the principal is to be kept intact in perpetuity and only the interest and dividends wherefrom may be expended for unrestricted purposes. At June 30, 2016 and 2015, permanently restricted net assets were $2,810,935.

Generally accepted accounting principles provides guidance on the net asset classification of donor-restricted endowment funds for a nonprofit organization and also requires additional disclosures about an organization's endowment funds (both donor-restricted endowment funds and Board-designated endowment funds).

Lincoln's Endowment Fund is held in its investment funds with Charles Schwab. As required by generally accepted accounting principles, net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

Lincoln classifies as permanently restricted net assets, (a) the original value of the gifts to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor restricted endowment fund that is not classified in permanently restricted net assets is classified as temporarily restricted net assets until those amounts are appropriated for expenditure.

continued

15. Permanently Restricted Net Assets and Endowment Funds, continued

Investment Objectives, Asset Allocation, and the Disbursement Policy

Lincoln has adopted investment and spending policies, approved by the Board of Directors, for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment funds while also maintaining the purchasing power of those endowment assets over the long-term. Lincoln has a moderate risk tolerance, with a goal of steadily increasing the corpus of the endowment funds over an extended period of time in a way that is consistent with the desired level of risk.

Lincoln's spending policy is anticipated to be withdrawals that will not result in the value of the portfolio being reduced to below the permanently restricted net assets and will be 5% of the average market value calculated from the prior twelve quarter-end balances (3-year trailing value).

Endowment net assets composition by type of fund as of June 30, 2016:

	Temporarily Restricted	Permanently Restricted	Total Endowment Assets
Donor restricted endowment	$735,139	$2,810,935	**$3,546,074**

Changes in endowment net assets for the years ended:

June 30, 2016

	Temporarily Restricted	Permanently Restricted	Total Endowment Assets
Endowment net assets, beginning of year	$1,021,833	$2,810,935	**$3,832,768**
Investment return:			
Net depreciation (realized and unrealized)	(137,938)		**(137,938)**
Investment income expended	(148,756)		**(148,756)**
Endowment net assets, end of year	$ 735,139	$2,810,935	**$3,546,074**

June 30, 2015

	Temporarily Restricted	Permanently Restricted	Total Endowment Assets
Endowment net assets, beginning of year	$1,027,339	$2,810,935	$3,838,274
Investment return:			
Net appreciation (realized and unrealized)	134,059		134,059
Investment income expended	(139,565)		(139,565)
Endowment net assets, end of year	$1,021,833	$2,810,935	$3,832,768

continued

15. Permanently Restricted Net Assets and Endowment Funds, continued

Endowment net assets at June 30, 2016 and 2015 consist of the following investment portfolios held with Charles Schwab:

	2016	2015
2nd Century Fund	**$2,177,449**	$2,380,700
Edoff Fund	**1,290,906**	1,375,170
Siegmund Fund	**77,719**	76,898
	$3,546,074	$3,832,768

Investment earnings including gains and losses on the Edoff and Siegmund Funds are temporarily restricted for use in educational instruction and activities for the children at Lincoln. Investment earnings on the 2nd Century Fund may be used for general operations.

16. Program Service Fees from Government Agencies/Contracts and Grants

Program service fees from government agencies/contracts and grants for the years ended June 30, 2016 and 2015 consist of the following:

	2016	2015
Community-based services	**$15,846,797**	$15,602,369
Other programs	**1,918,360**	1,833,876
Day treatment	**-**	174,537
Non-public school	**-**	75,768
	$17,765,157	$17,686,550

17. Employee Benefit Plan

Lincoln has a defined contribution plan available to substantially all employees. Employer contributions for non-union employees' are based on tenure and range from 5% to 9%. Lincoln makes matching contributions up to a maximum of 5% for union employees. Employer contributions under this plan for the years ended June 30, 2016 and 2015 were $478,524 and $452,735, respectively.

18. Related Party Transaction

One of the Partners of a law firm that was engaged by Lincoln is a member of the Board of Directors. The engagement of that law firm to represent Lincoln in litigation surrounding its property that was sold in 2013 and the neighbors of the said property was done at "arm's length transaction", whereby the respective board member was not involved in the selection of the law firm to represent Lincoln, nor did the board member influence the outcome of the selection process. Total amount paid to the firm for the years ended June 30, 2016 and 2015 was $133,689 and $223,090, respectively.

SUPPLEMENTAL SCHEDULES

LINCOLN

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended June 30, 2016

Program Name	Contract Number	Federal CFDA No.	Contract Term	Program Award	Federal Program Expenditure
Federal Awards					
U.S. Department of Health and Human Services ("DHHS"):					
Pass-through, County of Contra Costa:					
Medical Assistance Program **(a)**	24-925-26	93.778	07/01/15 - 06/30/16	$ 6,513,799	$ 3,030,052
Pass-through, Chabot-Las Positas Community College District:					
Foster Care - Title IV-E, Contract Education and Training		93.658	07/01/15 - 06/30/16	500,000	500,000
Pass-through, County of Alameda Social Services Agency:					
Foster Care - Title IV-E, Kinship Support Services Program	900117-10428	93.658	07/01/15 - 06/30/16	650,000	227,500
Total DHHS				7,663,799	**3,757,552**
Total Federal Awards				**$ 7,663,799**	**$ 3,757,552**

(a) Audited as a major program

Summary of Significant Accounting Policies:

1. Basis of Accounting - The Schedule of Expenditures of Federal Awards has been reported on the accrual basis of accounting.
2. Lincoln is exempt from income taxation under Internal Revenue Code Section 501(c)(3) and California Revenue Taxation Code Section 23701d.

LINCOLN

STATEMENT OF EXPENDITURES OF COUNTY OF ALAMEDA GRANTS
For the year ended June 30, 2016

	ICESDC-Fremont HS (Mandela Architecture)	ICESDC-Hoover Elementary / Prescott/Howard and Lafayette (Summer School)	Wraparound Program	Wraparound Program / Probation	School Engagement Program	TBS	Parenting with Love and Limits / ATP	Parenting with Love and Limits / Licensing Fee	Parenting with Love and Limits / Re-Entry	Total
Contract number:	RU# 01KZ1	RU# 01ML1 / RU# 010C1 / RU# 010B1	RU# 01FB1	RU# 01FB1	RU# 01FB2	RU# 01FB3	RU# 01FB4		RU# 01FB5	
Contract period:	7/1/15 - 6/30/16	7/1/15 - 6/30/16	7/1/15 - 6/30/16	7/1/15 - 6/30/16	7/1/15 - 6/30/16	7/1/15 - 6/30/16	7/1/15 - 6/30/16	7/1/15 - 6/30/16	7/1/15 - 6/30/16	
Total contract amount	$ 230,464	$ 239,350	$ 2,533,740	$ 815,000	$ 1,137,308	$ 1,058,609	$ 368,932	$ 126,816	$ 188,462	$ 6,698,681
Salaries	$ 187,449	$ 216,839	$ 1,363,851	$ 460,254	$ 645,382	$ 612,218	$ 156,771	$ -	$ 62,440	$ 3,705,204
Benefits	51,346	59,485	337,974	114,055	156,162	147,125	35,629		11,798	913,574
Total salaries and benefits	238,795	276,324	1,701,825	574,309	801,544	759,343	192,400	-	74,238	4,618,778
Administrative cost	39,311	45,915	356,252	119,664	165,260	141,371	38,986		12,909	919,668
Occupancy	12,716	12,716	76,757	25,903	29,869	36,353	12,583		1,104	208,001
Professional & specialized services	4,696	27,823	10,455	3,529	4,680	4,502	899	126,816	74	183,474
Transportation	793	793	71,468	24,118	34,564	27,051	2,190		343	161,320
Program/service related expenses	3,793	3,793	53,845	18,171	16,208	11,505	6,495		235	114,045
Depreciation	7,619	7,619	34,140	11,521	7,282	9,373	10,492			88,046
Furniture & equipment	5,924	5,924	19,372	6,537	11,374	10,080	7,562		4,215	70,988
Communication	2,277	2,277	28,622	9,659	10,352	9,159	3,987		972	67,305
Insurance, taxes & other fees	2,706	2,706	23,882	8,059	10,572	10,216	937		3,784	62,862
Staff development/trainings	2,773	2,773	11,683	3,943	8,437	6,372	8,619		42	44,642
Staff travel	2,541	2,542	8,736	2,948	10,480	4,058	1,089		2,857	35,251
Debt/capital payments	1,344	1,344	10,901	3,679	5,173	4,346	1,142		1,076	29,005
Office related expenses	930	930	8,727	2,945	3,226	3,591	2,065		2,273	24,687
Organizational dues & fees	267	267	45	15	307	37	2		2,249	3,189
Total expenses	$ 326,485	$ 393,746	$ 2,416,710	$ 815,000	$ 1,119,328	$ 1,037,357	$ 289,448	$ 126,816	$ 106,371	$ 6,631,261

LINCOLN

STATEMENT OF EXPENDITURES OF COUNTY OF ALAMEDA GRANTS
For the year ended June 30, 2016

Helping Open Pathways to Education (HOPE)

	Met West HS/ La Esquelita Elementary School	Esperanza/ Korematau Discovery Academies	Laurel Elementary	Fruitvale Elementary	New Highland	Sankofa Elementary	Oakland Technical HS - Upper Campus (Far West)	Oakland Technical High - Lower Campus	Vincent Academy Charter School	Oakland High School	Total	Total Master Contract
Contract number:	RU# 018331 / 01NJ1	RU# 01LA1	RU# 01LB1	RU# 018335 / 01M01	RU# 018337	RU# 01FN1	RU# 01HC1	RU# 01LC1	RU# 01LD1	RU# 01MB1		MC# 900117
Contract period:	7/1/15 - 6/30/16	7/1/15 - 6/30/16	7/1/15 - 6/30/16	7/1/15 - 6/30/16	7/1/15 - 6/30/16	7/1/15 - 6/30/16	7/1/15 - 6/30/16	7/1/15 - 6/30/16	7/1/15 - 6/30/16	7/1/15 - 6/30/16		7/1/15 - 6/30/16
Total contract amount	$ 175,751	$ 369,999	$ 252,000	$ 241,500	$ 369,998	$ 220,500	$ 5,500	$ 141,678	$ 238,678	$ 141,678	$ 2,157,282	$ 8,855,963
Salaries	$ 84,194	$ 199,576	$ 156,333	$ 124,644	$ 176,251	$ 115,311	$ 2,118	$ 94,123	$ 119,353	$ 79,518	$ 1,151,421	$ 4,856,625
Benefits	20,441	48,440	37,943	30,243	42,773	27,986	514	22,842	28,947	19,302	279,431	1,193,005
Total salaries and benefits	104,635	248,016	194,276	154,887	219,024	143,297	2,632	116,965	148,300	98,820	1,430,852	6,049,630
Administrative cost	20,112	53,498	42,540	37,236	49,492	31,072	518	26,246	40,204	20,418	321,336	1,241,004
Occupancy	3,090	8,219	6,536	5,720	7,603	4,774	80	4,032	6,177	3,137	49,368	257,369
Professional & specialized services	2,652	7,053	5,609	4,909	6,525	4,097	68	3,461	5,301	2,692	42,367	225,841
Transportation	285	757	602	527	700	439	7	372	569	289	4,547	165,867
Program/service related expenses	1,088	2,894	2,301	2,014	2,677	1,681	28	1,420	2,175	1,104	17,382	131,427
Depreciation	1,455	3,869	3,077	2,693	3,580	2,247	37	1,898	2,908	1,477	23,241	111,287
Furniture & equipment	1,374	3,655	2,906	2,544	3,381	2,122	36	1,793	2,747	1,395	21,953	92,941
Communication	1,231	3,274	2,604	2,279	3,029	1,902	32	1,606	2,461	1,249	19,667	86,972
Insurance, taxes & other fees	1,146	3,047	2,423	2,121	2,817	1,770	29	1,495	2,289	1,163	18,300	81,162
Staff development/trainings	1,498	3,984	3,168	2,773	3,686	2,314	39	1,954	2,994	1,520	23,930	68,572
Staff travel	1,371	3,646	2,899	2,538	3,373	2,117	35	1,788	2,740	1,392	21,899	57,150
Debt/capital payments	566	1,505	1,197	1,048	1,392	874	15	738	1,131	574	9,040	38,045
Office related expenses	354	942	749	655	871	547	10	461	708	359	5,656	30,343
Organizational dues & fees	2	6	4	4	6	4		2	4	2	34	3,223
Total expenses	$ 140,859	$ 344,365	$ 270,891	$ 221,948	$ 308,156	$ 199,257	$ 3,566	$ 164,231	$ 220,708	$ 135,591	$ 2,009,572	$ 8,640,833
Amount reimbursed by Alameda County as of 6/30/16												8,143,332
Revenue excess/(deficit)												$ (497,501)

ADDITIONAL INFORMATION

Harrington Group
Certified Public Accountants, LLP

Independent Auditors' 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 Board of Directors
Lincoln

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Lincoln which comprise the Statement of Financial Positions as of June 30, 2016, and the related Statements of Activities, Functional Expenses, and Cash Flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated January 17, 2017.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses deficiencies 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 Lincoln's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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 noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Purpose of this Report

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

Harrington Group

San Francisco, California
January 17, 2017

Harrington Group
Certified Public Accountants, LLP

Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance

To the Board of Directors
Lincoln

Report on Compliance for Each Major Federal Program

We have audited Lincoln compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Lincoln's major federal programs for the year ended June 30, 2016. Lincoln's major federal programs for the year ended June 30, 2016 are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Lincoln's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Lincoln's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Lincoln's compliance.

Opinion on Each Major Federal Program

In our opinion, Lincoln complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2016.

Report on Internal Control Over Compliance

Management of Lincoln is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Lincoln's internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Lincoln's internal control over compliance.

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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Harrington Group

San Francisco, California
January 17, 2017

LINCOLN
Schedule of Findings and Questioned Costs
For the year ended June 30, 2016

Section I – Summary of Auditors' Results

Financial Statements:	
Type of auditors' report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiencies identified?	None reported
Noncompliance material to financial statements noted?	No
Federal Awards:	
Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiencies identified?	None reported
Type of auditors' report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section 200.516 Audit Findings of the Uniform Guidance?	No
Dollar threshold used to distinguish between Type A and Type B programs:	$750,000
Auditee qualified as low-risk auditee?	Yes
Identification of Major Programs:	
U.S. Department of Health and Human Services:	
Medical Assistance Program	93.778

Section II – Financial Statements Findings

There are no findings required to be reported in accordance with *Generally Accepted Government Auditing Standards.*

Section III – Federal Award Findings and Questioned Costs

There are neither findings nor questioned costs for Federal Awards as defined in the Uniform Guidance.

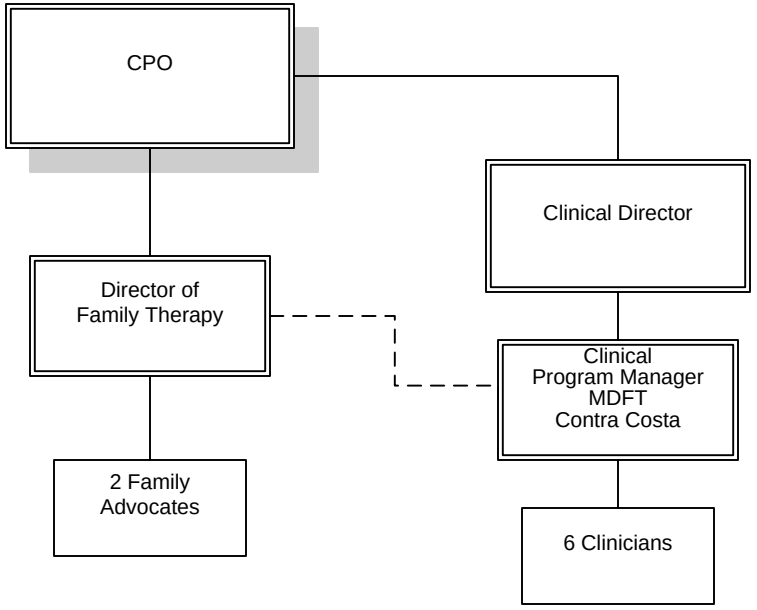
Section IV – Summary Schedule of Prior Year Findings

None.

APPENDIX E

Organization Chart

Multi-Dimensional Family Therapy



MDFT CC Employee List

Last Name	First Name	Department
Caputo	Zena	540
Hodge	Jocelyn	540
Hoover Collyer	Kelly	540
Lesti	Renee	540
Rizzo	Gianna	540
Rodriguez	Janitzia	540
Scott	Evangeline	540
Simpson	Diatra	540
Ward	William	540