CONTRA COSTA
MENTAL HEALTH
COMMISSION
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Mental Health Commission
MHSA-Finance Committee Meeting
Thursday, September 16, 2021, 1:30-3:00 PM
Via: Zoom Teleconference:

https://zoom.us/j/5437776481
Meeting number: 543 777 6481

Join by phone:
1 669 900 6833 US
Access code: 543 777 6481

AGENDA

I. **Call to order/Introductions**

II. **Public comments**

III. **Commissioner comments**

IV. **Chair comments**

V. **APPROVE minutes from the August 19, 2021, MHSA-Finance Committee meeting**

VI. **RECEIVE SENECA Family of Agencies Contra Costa Program & Fiscal Review, Jessica Donohue, Executive Director, Seneca Contra Costa & Solano County Programs**
To include discussion of its MHSA fully and partly funded programs, including documentation for:
   A. **Short Term Assessment of Resources and Treatment (START)**
   B. **Mobil Response Team (MRT)**

VII. **RECEIVE Youth Homes Program & Fiscal Review discussion and documentation for its Transition Age Youth (TAY) Full-Service Partnership (FSP), Byron Iacuaniello, Clinical Directory, Youth Homes TAY Programs**

VIII. **Adjourn**

Mental Health Services Act (MHSA)

Program and Fiscal Review

I. Date of On-site Review: May 5, 2017
Date of Exit Meeting: September 22, 2017

II. Review Team: Stephanie Chenard, Warren Hayes, Helen Kearns, and Gerold Loenecker

III. Name of Program: Seneca Family of Agencies
2351 Olivera Road, Concord, CA 94520

IV. Program Description. Seneca Family of Agencies is an innovator in the field of community and family-based service options for emotionally troubled children and their families. With a continuum of care, ranging from intensive residential treatment to in-home wraparound services, and to public school-based services, Seneca is a leader in providing children's mental health agencies in Northern California.

Seneca Family of Agencies (SFA) provides an integrated, coordinated service to youth who frequently utilize crisis services, and may be involved in the child welfare and/or juvenile justice system. Within SFA the START (Short-Term Assessment of Resources and Treatment) program is a full service partnership (FSP) program that provides three to six months of short term intensive services to stabilize the youth in their community, and to connect them and their families with sustainable resources and supports. The goals of the program are to: 1) reduce the need to utilize crisis services and the necessity for out-of-home and emergency care for youth enrolled in the program, 2) maintain and stabilize the youth in the community by assessing the needs of the family system, identifying appropriate community resources and supports, and ensuring their connection with sustainable resources and supports, and 3) successfully link youth and family with formal services and informal supports in their neighborhood, school and community.

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 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	Seneca has significant net assets to withstand significant revenue interruptions.
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	Uses established software program with appropriate supporting documentation protocol.
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.
16. Administrative costs sufficiently justified and appropriate to the total cost of the program	Met	Auditor's report reflects indirect rate of 14%.
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. The results of 14 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=14**				
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: 3.58 **(n=14)**				
2. Allow me to decide what my own strengths and needs	Average score: 3.50 **(n=14)**				
3. Work with me to determine the services that are most helpful	Average score: 3.65 **(n=14)**				
4. Provide services that are sensitive to my cultural background.	Average score: 3.78 **(n=9)**				
5. Provide services that are in my preferred language	Average score: 3.46 **(n=11)**				
6. Help me in getting needed health, employment, education and other benefits and services.	Average score: 3.36 **(n=14)**				
7. Are open to my opinions as to how services should be provided	Average score: 3.58 **(n=14)**				
8. What does this program do well?	• Helped with school • Help me understand and use coping skills • Picking up child for their therapy sessions. Flexible appointments. • Working well with the kids. • Listen to what I'm saying without judgement. • Helping my family to have a healthy life. • Help with anxiety.				
9. What does this program need to improve upon?	• Help with housing • Maybe we can have more time to talk about what we like or what makes us feel better.				
10. What needed services and supports are missing?	• Housing • More therapists. • School tutoring.				

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: 3.62 **(n=13)**			
12. Any additional comments?	• I really appreciate the help. • Would love this program/therapy sessions to be just a little longer than 6 mos. • Thanks for feeding me.			

<u>Consumer Interview</u>

Four families who have participated in Seneca's START program were interviewed as a group. The length of times that each family had been involved with the program varied from three months to 1-1/2 years. Three of the families interviewed had graduated the program and one family was still active in it. Consumers reported their initial referrals to the START program were primarily from Psychiatric Emergency Services (PES), and one reported they were referred through Child Protective Services (CPS).

Overall, the families were very appreciative of the services provided by START. They all felt that there was strong 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:

- The whole family approach engaged not only the child referred to the program, but both parents and other children in the home as well.
- Able to work with mom when she needed stronger individual support.
- Helped with whole family dynamic (grandparents, parents, siblings, etc.); helped to build parenting skills.
- Flexibility – able to provide services in the home.
- Provide linkages and information for other services; warm hand-off to next step.

These positives clearly speak to several of the MHSA values. However, the families also identified some areas of improvement. There was a desire for more scheduling consistency – regularly scheduled weekly meetings were often canceled and rescheduled at the last minute. One family member expressed that she would like to see some of the treatment actually get her granddaughter outside – out of the house. Lastly, another family member indicated that while she very much appreciated that the program staff would often provide treats and rewards to her son during weekly treatment visits, she felt these rewards were an unsustainable habit for her to continue after the treatment concluded.

Staff Interview:

Overall, five individual program staff were interviewed in two sessions: a management session, and line staff group interview – two clinicians and a family partner. Staff shared that the program generally receives all referrals from PES. The START team frequently works with families who may be just entering the mental health system. Staff reported spending most of their time working with their clients through daily challenges, building coping skills through psychosocial education, and coaching them to use small interventions (such as breathing skills) to empower them. According to program staff some of the key strengths of the program are:

- The flexibility and adaptability of the program to serve clients where they are at, and to be available whenever there is need (24 hour availability)
- Being able to work with families after PES, who may not know what the next, or "right" course of treatment is; flexibility in serving families that don't quite fit into clear service paths
- Serving families in the community to help aid in commitment to the program
- Availability of flex funds to help address needs in order to improve service delivery

During the interview, staff also shared hindrances they faced in providing services to the youth, such as the short program service time, difficulty setting them up for aftercare with clinics (often there are long wait lists, or clinic locations and hours are not easily accessible for families), and the strict PES referral policy (some staff expressed a desire to be able to provide preventive care before a PES visit is necessary). Additionally, the flexibility of the program also creates its own challenges in that each clinic in the County uses the START program differently in how and who they refer, and the hand-off from START back to the clinic for services is often challenging. It is recommended that the County children's clinics work with START to streamline the referral process to help create a warmer hand-off. However, staff did indicate that overall they felt like they were meeting the needs of their clients, and appreciated their ability to provide support to their clients in the community.

Results. Interviews with program participants and service providers as well as program participant survey results all support that Seneca delivers programming 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 Seneca START Full Service Partnership program accepts referrals almost exclusively from County PES. The FSP program undergoes regular utilization reviews conducted by utilization review consulting staff contracted by Seneca to ensure all clients meet the criteria for children's full service partnerships. The MHSA chart review conducted by the MHSA Program and Fiscal Review team confirms the agreed upon target population for full service partnerships.

   CCBHS also performs a utilization review on all programs which bill MediCal, including Seneca. On May 25, 2016 a Level 2 Centralized Utilization Chart Review was conducted. For all but one of the charts reviewed, it was determined that clients met medical necessity for specialty mental health services as specified in the Welfare and Institutions Code (WIC) Section 5600.3(a).
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 Seneca's Full Service Partnership program is providing the number and type of services that have been agreed upon. Services include assessments, plan development, outreach and engagement, case management, crisis intervention, collateral services, individual rehabilitation, linkage, 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, Seneca's START target enrollment number was 80 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 103 clients; well over their target. They have continued to exceed 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. Seneca's FSP program started during FY 13/14, and only started reporting on outcomes for the 14/15 FY. The program has a few well-defined primary program objectives as part of the service work plan: reduction in psychiatric emergency service utilization, reduction in hospitalizations, and successful and timely linkages to resources. 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 Seneca's START 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 Seneca generally meets documentation and quality standards.

   On May 25, 2016, a Level 2 Centralized Utilization Chart Reviews and a Focused Review was conducted by CCBHS. The results show that charts generally met documentation standards, but there were a few compliance issues including missing, incomplete, incorrect, or misfiled forms that were identified in the review. There were several other findings related to disallowances for missing or incomplete assessments, missing documentation noting required criteria for treatment, duplicate staff billing, various non-billable services, and missing progress notes. Utilization Review staff provided feedback around standardized notes, defining allowable billable services, appropriate staffing roles and services, and weekly treatment plans and partnership plans. Seneca submitted an appeal on July 7, 2016 for several of the disallowances, some of which were granted by the County. During the site visit, Seneca indicated they have now

retained a consultant to review client charts and billing in order to provide a consistent quality check on their documentation.
Results. The program has a quality assurance process in place. However, it is 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's implementation of a protocol for safeguarding protected patient health information.
Discussion. Seneca 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. Seneca's START team has a sufficient number and type of staff to support their operations. 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. Seneca 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 working in a community-based program and setting boundaries during services that are delivered outside of an office environment. Staff also expressed interest in more intensive trainings in dealing with topics related to early psychosis.
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. Seneca is a California non-profit public benefit corporation established in 1985 and serves 17 California counties in the Bay Area, Central Coast, Southern California and King County in Washington. The organization is committed to treatment, care, education and permanent family solutions for children faced with the most profound challenges resulting from histories of trauma. Patient services revenue from contracts with various government contracts, to include CCBHS, provides 92% of their $100 million revenue. The available fiscal audits indicate Seneca to not be 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 FSP services for the entirety of this fiscal year. Seneca's financial documents indicate that the parent organization has been expanding incrementally each year, and both the Accounting Director and Program Director for the local contract with CCBHS indicate that they receive sound fiscal guidance and support.
    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 Accounting Director 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 Seneca's system-wide software program via their intranet for all facets of clinical and administrative activity.

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/types of mental health services and submitted invoices. Seneca's FSP (START) 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. At the end of the fiscal year a reconciliation process takes place that determines final payment for the year.
    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. However,

closing entries for the last three years were reviewed and indicate a discrepancy between what was billed to the MHSA cost center versus what was approved by the Board of Supervisors. This will be corrected by CCBHS staff.
Results. Seneca appears to be implementing an appropriate year end closing system. CCBHS will implement administrative procedures with Finance staff to ensure contract costs charged to the MHSA cost center are aligned with County Board of Supervisor authorization.

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 indicate an indirect rate of 14%, which is consistent with acceptable industry rate.
Results. Indirect rate reflected on the independent auditor's report of 14% 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 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. 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.

Seneca is committed to stabilizing youth and their families in the community who frequently utilize crisis services, and may be involved in the child welfare and/or juvenile justice system. Their short-term intensive services seek to connect these families and consumers to sustainable resources and supports. The Seneca Full Service Partnership adheres to the values of MHSA and serving their target population. The program is meeting and often exceeding the outcomes detailed in their contract. Seneca 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 the County children's clinics work with START to streamline the referral process to help create a warmer hand-off.
- The program should continue to provide training to their clinical staff on consistent clinical documentation.
- CCBHS will implement administrative procedures with Finance staff to ensure contract costs charged to the MHSA cost center are aligned with County Board of Supervisor authorization

X. Next Review Date. May 2020

XI. Appendices.

Appendix A – Program Response

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 Response

SENECA
FAMILY OF AGENCIES | UNCONDITIONAL CARE

October 5, 2017

Ms. Stephanie Chenard
1340 Arnold Drive, Suite 200
Martinez, CA 94553

Dear Stephanie:

We would like to extend sincere thanks to you and the Mental Health Services Act (MHSA) Review Team for the thoughtful and thorough appraisal of our START Program. Our staff were excited to have the opportunity to share the highlights and the challenges of the important work we do with youth and families in Contra Costa County, and to receive your feedback.

At Seneca, we are committed to delivering high-quality services that are culturally competent and youth/family driven in order to support children and families through the most difficult times of their lives. We are thrilled that the values of the Mental Health Services Act align so closely with our agency mission, and especially that the families surveyed for this review felt strongly that we deliver programming in accordance with these values.

There is certainly always room for improvement, and we appreciated the families' comments around scheduling consistency and increased consideration for the sustainability of staff's interventions. We will continue to solicit feedback from the families in the START Program outside of this review period to ensure that we are continuously respecting and adjusting our service delivery to each family's unique needs and preferences. Additionally, we plan to ensure that our staff receive ongoing training and support around maintaining appropriate boundaries in community-based work and completing consistent clinical documentation to support their work.

We look forward to continuing to collaborate with Contra Costa Behavioral Health to ensure that the needs of youth and families are met through our strong partnership, as we certainly see it as our shared responsibility to ensure that children in our community have access to necessary mental health supports.

Sincerely,

Jessica Donohue, LCSW
Director, START Program

APPENDIX B

Program Description/Service Work Plan

Seneca Family of Agencies

Point of Contact: Jessica Donohue, Program Director
Contact Information: 2351 Olivera Road, Concord, CA, 94520,
(925) 808–8724, jessica_donohue@senecacenter.org

1. **General Description of the Organization**
   Seneca Center for Children and Families is a leading innovator in the field of community-based and family-based service options for emotionally troubled children and their families. With a continuum of care ranging from intensive residential treatment, to in-home wraparound services, to public school-based services, Seneca is one of the premier children's mental health agencies in Northern California.
2. **Program: Short Term Assessment of Resources and Treatment (START) - Full Service Partnership - CSS**
   Seneca Family of Agencies (SFA) provides an integrated, coordinated service to youth who frequently utilize crisis services, and may be involved in the child welfare and/or juvenile justice system. START provides three to six months of short term intensive services to stabilize the youth in their community, and to connect them and their families with sustainable resources and supports. The goals of the program are to 1) reduce the need to utilize crisis services, and the necessity for out-of-home and emergency care for youth enrolled in the program, 2) maintain and stabilize the youth in the community by assessing the needs of the family system, identifying appropriate community resources and supports, and ensuring their connection with sustainable resources and supports, and 3) successfully link youth and family with formal services and informal supports in their neighborhood, school and community.
   a. Scope of Services:
      - Outreach and engagement
      - Linkage
      - Assessment
      - Case management
      - Plan development
      - Crisis Intervention
      - Collateral
      - Flexible funds
      - Contractor must be available to consumer on 24/7 basis
   b. Target Population: The target population for the program includes youth 18 years and under with a history of multiple psychiatric hospitalizations and crisis

interventions, imminent risk of homelessness, who have a serious mental illness and/or are seriously emotionally disturbed, and are not being served, or are being underserved, by the current mental health system. Youth in the program can be Medi-Cal eligible or uninsured.

c. Payment Limit: $ 562,915
d. Number served: Number served in FY 15/16 -- Total 103: West 35, Central 23, and East 45
e. Outcomes:
   - Reduction in incidence of psychiatric crisis
   - Reduction of the incidence of restriction

Table 8. Pre-and post-enrollment utilization rates for 101 Seneca Start FSP 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	124	29	0.143	0.033	-76.9
Inpatient episodes	21	6	0.028	0.007	-75
Inpatient days	142	26	0.194	0.027	-86.0

** Data on service utilization were collected from the county's internal billing system, PSP. To assess the effect of FSP enrollment on PES presentations and inpatient episodes, this methodology compares clients' monthly rates of service utilization pre-enrollment to clients' post-enrollment service utilization rates. Using PES usage as an example, the calculations used to assess pre- and post-enrollment utilization rates can be expressed as:*

(No. of PES episodes during pre- enrollment period)/ (No. of months in pre-enrollment period) =Pre-enrollment monthly PES utilization rate

(No. of PES episodes during post-enrollment period)/ (No. of months in post-enrollment period) =Post-enrollment monthly PES utilization rate

SERVICE WORK PLAN

Agency: **Seneca Family of Agencies**
Contract # **74-058-21**
Fiscal Year: **July 1, 2016 – June 30, 2017**
Title of Program: **START – Short-Term Assessment of Resources and Treatment (FSP-START)**

I. Scope of Services

Seneca Family of Agencies (SFA), will providing exceptionally integrated and coordinated services funded by the Mental Health Services Act (MHSA) and Federal FFP Medi-Cal revenue, to children and transitional-age youth, and their families, who frequently utilize crisis services or have experienced a psychiatric emergency and are often involved with the child welfare and/or juvenile justice systems in Contra Costa County. The goals of the program are to (1) reduce the need to utilize crisis services and the necessity for out-of-home and emergency care for youth enrolled in the program, (2) reduce the frequencies of youth hospitalizations and visits to Psychiatric Emergency Services (PES), (3) maintain and stabilize the youth in the community by assessing the needs of the family system, identifying appropriate community resources and supports, and ensuring their connection with sustainable resources and supports, (4) successfully link youth and family with formal services and informal supports in their neighborhood, school and community. Services shall be based in East, West, and Central Contra Costa County.

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

Services provided are consistent with standards set forth by the California Department of Health Care Services and Contra Costa County Children's Mental Health.

SFA will provide mental health services for at least 80 youth, with a concurrent target enrollment of 45 youth. Services include but are not limited to:

- Assessment
- Plan Development
- Outreach and Engagement
- Case Management
- Collateral Services
- Individual Rehabilitation
- Crisis Intervention
- Linkage

START staff will be available to support participants and their families on a 24/7 basis.

III. Criteria for Eligibility of Services

A. Admissions:
Inclusion criteria are as follows:

1. Youth 18 years and under at intake must have a mental health diagnosis, other than a primary substance abuse disorder or developmental disorder, placing client at risk for frequent use of crisis services.
2. Youth meet at least 1 or more of the following criteria:
   A) As a result of the mental disorder, the youth has substantial impairment in at least two of the following areas: self-care, school functioning, family relationships, or ability to function in the community, and either of the following occur:
      i. The child is at risk for removal from home or has already been removed from the home. **OR**
      ii. The mental disorder and impairments have been present for more than six months or are likely to continue for more than one year without treatment.

   B) The youth displays one of the following: psychotic features, risk of suicide, risk of violence due to a mental disorder.
   C) The youth has received an educational assessment and determined to have an emotional disturbance, as defined in the Code of Federal Regulations.
3. Current residency in Contra Costa County
4. Preference is given to unserved and underserved youth as defined by the county's Mental Health Services Act plan.
5. Medi-Cal eligible and/or uninsured

B. <u>Discharge Criteria</u>:

Discharge may occur as a result of:

1. Successful linkage to formal and informal supports.
2. The participant and service provider agree the participant has made sufficient progress to continue to meet their needs in a healthy manner with a lower level of service.
3. The participant moves outside of the geographic service area on a permanent basis.
4. The participant becomes ineligible for youth services based on their age. Efforts will be made to link these participants with other adult service providers.
5. If a participant is incarcerated, service provider will evaluate participant's ongoing enrollment on a quarterly basis.
6. Clinical determination that further services are unlikely to result in reaching goals in the services plan.

7. Participant or guardian declines or refused services and requests discharge, despite the team's best efforts to develop an acceptable services plan with the participant.
8. Participant is not present to receive services.

IV. Program Facilities/Hours of Operation/Staffing

A. Program Facilities Location

The primary SFA START office is located at 2351 Olivera Road, Concord, CA 94520. As a community based program, a majority of the services provided occur within the community at large.

B. Contact Person and Phone Number

Jessica Donohue, Director of Community Based Services (925) 229-5400
Tom Tamura, Division Director (510) 589-8831

C. Program Hours of Operation

SFA staff is available 24 hours a day, 7 days a week, via on-call cell phone. Upon enrollment, the youth and caregivers are provided the appropriate information to contact their Personal Service Coordinator during a crisis. After 5pm the youth and/or caregiver will have the contact information to call the staff on-call phone.

D. Program Staffing (including staffing pattern)

i. Division Director – 0.1 FTE
ii. Program Director – 0.5 FTE
iii. Assistant Program Director - 0.25 FTE
iv. Clinical Supervisor – 0.25 FTE
v. Personal Service Coordinator – 3.0 FTE
vi. Family Partner – 1.0 FTE
vii. Youth Partner – 1.0 FTE
viii. Case Assistant – 0.5 FTE

V. Service Documentation

SFA will provide documentation of services as determined by Medi-Cal requirements and will collaborate with County personnel to enter PSP data.

Each client in the program will have a clinical record, which will contain all required consents, county required documents, client assessments and treatment plans, and progress notes.

SFA staff will complete the Partnership Assessment Form at the time of a youth's enrollment; the Quarterly Assessment Form will be completed every quarter initiated from the date of enrollment; and the Key Event Tracking form will be completed, if and when the youth experiences a key event. The information will be collected and entered accurately and without delay in to the State Data Collection and Reporting (DCR) System by SFA staff.

Additionally, the CANS and CALOCUS assessments will be completed at enrollment. The CANS/CALOCUS will also be completed every three months post-enrollment, and at discharge. The CANS data will be entered by SFA staff into the agency's database. SFA will send the data to Mental Health Administration (MHA) monthly. SFA staff will send the completed CALOCUS assessments to MHA as completed. MHA staff will enter the information into an MHA database once received.

Within the first 30 days PSC staff will complete the following:

- Comprehensive Assessment including the CALOCUS and CANS
- Treatment Plan
- Safety Plan

SFA staff will document all linkages made during the course of enrollment on the Discharge Summary, and will include a significant contact person for each linkage resource. Within 30 days of being discharged from START, SFA staff will call each contact person to determine whether or not the client/family remains engaged with the provider/service. A "successful linkage" will be defined as a service or provider with which a family continues to be engaged approximately 30 days after being discharged from the program. If the family does not maintain contact with the resource 30 days post-discharge, the linkage will be deemed "unsuccessful."

Flexible Funds accounts are to be tracked monthly with a summary report being submitted to the county no later than 7 days following the end of the month.

VI. <u>Billing Procedure</u>

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

Agency: **Seneca Family of Agencies**
Contract # **74-058-21**
Fiscal Year: **July 1, 2016 – June 30, 2017**
Title of Program: **START – Short-Term Assessment of Resources and Treatment (FSP-START)**

1340 Arnold Drive, Suite 200
Martinez, Ca 94553
(925) 957-5125

III. Program Outcomes

1. Participating youth will experience at least a 30% reduction in psychiatric emergency service utilization at discharge compared to pre-enrollment baseline.
2. Participating youth will experience at least a 30% reduction in hospitalizations at discharge compared to pre-enrollment baseline.
3. 95% of linkage resources will be contacted 30 days post-discharge to determine the success of the linkage.
4. Youth and families will successfully link to 75% of the services/providers introduced by the START program.

VIII. Performance Outcome Measures

Performance will be measured in compliance with state and local regulation utilizing:

1. Partnership Assessment Form
2. Key Event Tracking Form
3. Quarterly Assessment Form
4. Child and Adolescent Level of Care Utilization System (CALOCUS)
5. Child and Adolescent Needs and Strengths (CANS)
6. Discharge Summary
7. Client Satisfaction Questionnaire (County Form)
8. SFA Satisfaction Surveys to Youth and Caregiver (upon discharge)
9. MHSIP Consumer Perception Survey

IV. Other

Promotional materials for this program should identify the funding source: "Funded by Proposition 63: the Mental Health Services Act, in partnership with Contra Costa Mental Health".

Initials: ______________________
Contractor County Department

APPENDIX C

<u>Service Provider Budget</u>

BUDGET OF ESTIMATED PROGRAM EXPENDITURES
SENECA FAMILY OF AGENCIES

Service Function	Time Base	County Maximum Allowance (CMA)
Case Management, Brokerage	Staff Minute	$2.08
Mental Health Services	Staff Minute	$2.69
Medication Support	Staff Minute	$4.96
Crisis Intervention	Staff Minute	$4.00
Therapeutic Behavioral Services (TBS)	Staff Minute	$2.69

Funding Sources Seneca Family of Agencies	Mobile Response	TBS	School-Based Olivera	School-Based Wrap
Federal Financial Participation	$ 281,376.00	$ 393,226.00	$ 640,535.00	$ 185,400.00
County Realignment (Match funding)	$ 281,375.00	$ 393,226.00	$ 640,535.00	$ 185,400.00
County Realignment	**$ 407,498.00**	-	-	
		-		
MDUSD (Incoming Funds 29-513)			$ 10,000.00	
Program Payment Limit	$ 970,249.00	$ 786,452.00	$ 1,291,070.00	$ 370,800.00
Contract Payment Limit	**$ 7,732,518.00**			

Funding Sources Seneca Family of Agencies	School-Based Riverview	MHSA-FSP START	School-Based Caliber	School-Based Catalyst
Federal Financial Participation	$ 1,050,219.00	$ 313,233.00	$ 244,000.00	$ 473,800.00
County Realignment (FFP Match funding)	$ 1,051,218.00	$ 93,554.00	244,000.00	$ 473,800.00
County Realignment for Non MediCal	$ -	-	-	-
MDUSD (Incoming Funds 29-513)	$ 10,000.00	-	-	
Mental Health Services Act		360,123.00		
Program Payment Limit	$ 2,111,437.00	$ 766,910.00	$ 488,000.00	$ 947,600.00

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 Mental Health Information Notice 10-23.

If Contractor is certified by Medicare, Contractor is responsible for billing Medicare, obtaining and 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.

Initials: ______ Contractor ______ County Dept.

APPENDIX D

Yearly External Fiscal Audit

SENECA
Family of Agencies

(A California Nonprofit Public Benefit Corporation)

Consolidated Financial Statements

June 30, 2016 and 2015

SENECA FAMILY OF AGENCIES

Table of Contents

June 30, 2016 and 2015

GILMORE & ASSOCIATES

Independent Auditors' Report

To the Audit Committee
Seneca Family of Agencies

Report on the Financial Statements

We have audited the accompanying financial statements of Seneca Family of Agencies (a California non-profit public benefit corporation), which comprise the consolidated statements of financial position as of June 30, 2016 and 2015, and the related consolidated statements of activities and changes in net assets, 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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the 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 circumstance, 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 Seneca Family of Agencies 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 Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal and nonfederal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying schedule of expenditures of Alameda County grants is presented for purposes of additional analysis and is not a required part of the basic 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 December 15, 2016, on our consideration of Seneca Family of Agencies' 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 Seneca Family of Agencies' internal control over financial reporting compliance.

Gilmore and Associates, CPA

San Mateo, CA
December 15, 2016

SENECA FAMILY OF AGENCIES

Consolidated Statements of Financial Position

June 30, 2016 and 2015

	2016	2015
Assets		
Current assets		
Cash and cash equivalents	$ 10,348,887	$ 6,633,077
Investments	11,167	1,360,085
Accounts receivable:		
Government agencies	17,742,185	16,365,927
Other	384,205	310,584
Pledges receivable	167,200	117,200
Loan receivable	-	1,395,000
Prepaid expenses	572,049	601,526
	29,225,693	26,783,399
Property and equipment - net	26,113,608	22,428,760
Other assets		
Restricted cash	261,473	261,196
Deposits	1,291,891	1,477,576
Bond issuance costs, net	177,344	189,436
Other	45,200	45,200
	1,775,908	1,973,408
	$ 57,115,209	$ 51,185,567
Liabilities and Net Assets		
Liabilities		
Current liabilities		
Accounts payable	$ 1,459,481	$ 1,529,042
Accrued liabilities	8,673,114	6,608,898
Reserves	534,652	925,067
Overpayments	2,368,939	2,002,067
Deferred revenue	3,537,247	4,233,248
Notes payable	515,754	369,004
Bonds payable	95,000	95,000
	17,184,187	15,762,326
Long term liabilities		
Reserves, net of current portion	3,559,662	2,929,882
Notes payable, net of current portion	11,820,906	9,269,550
Bonds payable, net of current portion	1,985,000	2,080,000
	17,365,568	14,279,432
	34,549,755	30,041,758
Net assets		
Unrestricted	20,926,607	19,993,089
Temporarily restricted	1,573,672	1,085,545
Permanently restricted	65,175	65,175
	22,565,454	21,143,809
	$ 57,115,209	$ 51,185,567

See accompanying notes.

SENECA FAMILY OF AGENCIES

Consolidated Statement of Activities and Changes in Net Assets

Year Ended June 30, 2016

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Revenue and support				
Contributions				
General	$ 745,002	$ 2,610,000	$ -	$ 3,355,002
In-kind	329,500	-	-	329,500
Government contracts	92,692,593	-	-	92,692,593
Program service fees	1,181,507	-	-	1,181,507
Special events (net of expenses of $65,742)	181,789	-	-	181,789
Other revenue	1,961,198	-	-	1,961,198
Investment return	19,290	-	-	19,290
Net assets released from restrictions	2,121,873	(2,121,873)	-	-
	99,232,752	488,127	-	99,720,879
Expenses				
Program services	86,091,173	-	-	86,091,173
Support services	12,065,410	-	-	12,065,410
	98,156,583	-	-	98,156,583
Changes in net assets	1,076,169	488,127	-	1,564,296
Net assets, beginning of year	19,993,089	1,085,545	65,175	21,143,809
Net deficit of affiliate as of October 8, 2016	(142,651)	-	-	(142,651)
Net assets, end of year	$ 20,926,607	$ 1,573,672	$ 65,175	$ 22,565,454

See accompanying notes.

SENECA FAMILY OF AGENCIES

Statement of Activities and Changes in Net Assets

Year Ended June 30, 2015

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Revenue and support				
Contributions				
General	$ 772,985	$ 883,047	$ -	$ 1,656,032
In-kind	879,844	-	-	879,844
Government contracts	83,147,519	-	-	83,147,519
Program service fees	1,411,921	-	-	1,411,921
Special events (net of expenses of $94,926)	135,186	-	-	135,186
Other revenue	1,603,503	-	-	1,603,503
Investment return	(2,579)	-	-	(2,579)
Net assets released from restrictions	789,609	(789,609)	-	-
	88,737,988	93,438	-	88,831,426
Expenses				
Program services	75,485,541	-	-	75,485,541
Support services	11,624,269	-	-	11,624,269
	87,109,810	-	-	87,109,810
Changes in net assets	1,628,178	93,438	-	1,721,616
Net assets, beginning of year	18,364,911	992,107	65,175	19,422,193
Net assets, end of year	$ 19,993,089	$ 1,085,545	$ 65,175	$ 21,143,809

See accompanying notes.

SENECA FAMILY OF AGENCIES

Consolidated Statement of Functional Expenses

Year Ended June 30, 2016

	Community Based Services	Education Services	Foster Care and Permanency	Training	Total Program Services	Development	Management and General	Total
Payroll								
Salaries	$ 29,122,698	$ 21,825,466	$ 2,453,964	$ 737,133	$ 54,139,261	$ 445,545	$ 4,930,299	$ 59,515,105
Employee benefits	4,189,426	3,139,688	353,013	106,040	7,788,167	64,094	752,560	8,604,821
Payroll taxes and workers' compensation	2,936,578	2,200,764	247,445	74,329	5,459,116	44,926	497,145	6,001,187
Total Payroll	36,248,702	27,165,918	3,054,422	917,502	67,386,544	554,565	6,180,004	74,121,113
Operations								
Advertisement and recruitment	178,178	106,762	48,799	4,721	338,460	5,253	-	343,713
Bank fee	-	-	-	-	-	-	55,798	55,798
Clothing	39	-	-	-	39	-	-	39
Conferences and training	157,926	212,433	31,601	91,116	493,076	8,829	141,774	643,679
Contract services	3,998,299	1,529,240	194,188	827,788	6,549,515	156,357	889,441	7,595,313
Equipment leases	70,498	37,921	13,618	-	122,037	448	15,649	138,134
Family service fees	1,796	-	1,932,039	-	1,933,835	-	-	1,933,835
Food	59,976	191,123	1,579	-	252,678	36	-	252,714
Fundraising	16	-	250	-	266	5,406	-	5,672
Government fees	(12,377)	23,024	11,934	-	22,581	(68)	81,701	104,214
Insurance	-	-	-	-	-	-	607,031	607,031
Interest	187,572	12,343	38,686	43,928	282,529	4,604	271,310	558,443
In-kind	-	-	-	-	0	329,500	-	329,500
Medical-Non Medi Cal	29,395	-	-	-	29,395	-	-	29,395
Occupancy	702,164	395,646	101,372	-	1,199,182	9,426	74,999	1,283,607
Printing	5,066	3,598	1,674	11	10,349	20,393	14,610	45,352
Repairs and maintenance	644,964	495,937	63,678	7,417	1,211,996	8,417	399,916	1,620,329
Special events	9,164	73,116	26,320	194	108,794	374	8,254	117,422
Subscription and dues	12,161	45,408	2,862	15,863	76,294	12,231	349,484	438,009
Supplies and postage	1,041,707	777,841	78,879	63,720	1,962,147	17,219	522,612	2,501,978
Telephone	572,160	219,406	93,095	13,583	898,244	4,774	298,019	1,201,037
Transportation	1,614,150	276,933	184,294	48,149	2,123,526	12,931	392,213	2,528,670
Utilities	214,656	189,560	26,165	-	430,381	2,110	225,185	657,676
Total Expenses Before Depreciation	45,736,212	31,756,209	5,905,455	2,033,992	85,431,868	1,152,805	10,528,001	97,112,674
Depreciation	412,967	175,041	50,179	21,118	659,305	4,346	380,258	1,043,909
Total Direct Expenses	46,149,179	31,931,250	5,955,634	2,055,110	86,091,173	1,157,151	$ 10,908,259	$ 98,156,583
Allocable Expense	5,769,821	3,992,218	744,606	256,941	10,763,585	144,673		
Total Expense	$ 51,919,000	$ 35,923,468	$ 6,700,240	$ 2,312,051	$ 96,854,758	$ 1,301,824		

See accompanying notes.

SENECA FAMILY OF AGENCIES

Statement of Functional Expenses

Year Ended June 30, 2015

	Community Based Services	Education Services	Foster Care and Permanency	Training	Total Program Services	Development	Management and General	Total
Payroll								
Salaries	$ 25,510,378	$ 18,725,074	$ 2,141,863	$ 712,452	$ 47,089,767	$ 353,652	$ 4,769,320	$ 52,212,739
Employee benefits	3,057,168	2,244,016	256,681	85,380	5,643,245	42,382	571,556	6,257,183
Payroll taxes and workers' compensation	2,834,050	2,080,244	237,948	79,149	5,231,391	39,289	529,843	5,800,523
Total Payroll	31,401,596	23,049,334	2,636,492	876,981	57,964,403	435,323	5,870,719	64,270,445
Operations								
Advertisement and recruitment	153,194	105,599	25,566	4,888	289,247	16,585	13,440	319,272
Bank fee	-	-	-	-	-	-	72,376	72,376
Clothing	-	-	704	-	704	-	-	704
Conferences and training	136,717	168,967	24,542	95,223	425,449	6,029	99,203	530,681
Contract services	3,820,948	1,480,595	150,133	808,916	6,260,592	198,407	931,118	7,390,117
Equipment leases	61,713	35,056	13,450	-	110,219	336	15,805	126,360
Family service fees	15,706	-	1,808,033	-	1,823,739	-	-	1,823,739
Food	46,434	224,013	4,089	-	274,536	20	-	274,556
Fundraising	-	-	-	-	-	17,415	579	17,994
Government fees	58,758	3,416	8,824	-	70,998	45	226,942	297,985
Insurance	-	-	-	-	-	-	512,533	512,533
Interest	144,386	11,396	43,347	45,582	244,711	4,835	133,783	383,329
In-kind	81,020	-	110,700	-	191,720	158,124	-	349,844
Medical-Non Medi Cal	19,527	550	-	-	20,077	-	60	20,137
Occupancy	746,942	395,712	96,564	-	1,239,218	-	39,840	1,279,058
Printing	4,134	3,924	1,525	-	9,583	25,585	16,455	51,623
Repairs and maintenance	824,161	625,542	84,757	12,863	1,547,323	6,428	588,034	2,141,785
Special child and family events	10,872	75,077	22,344	133	108,426	-	3,760	112,186
Subscription and dues	10,182	17,008	2,881	7,760	37,831	3,311	156,433	197,575
Supplies and postage	1,060,028	630,879	78,893	30,300	1,800,100	17,858	430,512	2,248,470
Telephone	412,657	180,320	37,816	15,005	645,798	1,899	241,982	889,679
Transportation	1,455,320	253,123	173,587	32,909	1,914,939	14,618	386,356	2,315,913
Utilities	165,541	181,547	19,106	-	366,194	1,210	121,428	488,832
Total Expenses Before Depreciation	40,629,836	27,442,058	5,343,353	1,930,560	75,345,807	908,028	9,861,358	86,115,193
Depreciation	92,256	12,309	13,015	22,154	139,734	98	854,785	994,617
Total Direct Expenses	40,722,092	27,454,367	5,356,368	1,952,714	75,485,541	908,126	$ 10,716,143	$ 87,109,810
Allocable Expense	5,712,303	3,851,169	751,366	273,918	10,588,755	127,388		
Total Expense	$ 46,434,395	$ 31,305,536	$ 6,107,734	$ 2,226,632	$ 86,074,296	$ 1,035,514		

See accompanying notes.

SENECA FAMILY OF AGENCIES

Consolidated Statements of Cash Flows

Years Ended June 30, 2016 and 2015

	2016	2015
Cash flows from operating activities		
Changes in net assets	$ 1,564,296	$ 1,721,616
Adjustments to reconcile changes in net assets to net cash provided by operating activities:		
Depreciation and amortization	1,056,000	1,006,708
Non-cash contribution of real estate	-	(530,000)
(Gain) loss on asset disposal	(862,054)	43,225
(Gain) loss, realized and unrealized, on investments	141,965	139,679
Changes in operating assets and liabilities:		
(Increase) decrease in:		
Accounts receivable - government agencies	(1,376,258)	(4,790,026)
Accounts receivable - other	(62,860)	(168,142)
Pledges receivable	(50,000)	50,000
Prepaid expenses	59,391	270,476
Deposits	186,135	(261,846)
Increase (decrease) in:		
Accounts payable	(219,167)	101,283
Accrued liabilities	1,834,628	912,414
Reserves	239,365	738,531
Overpayments	366,872	817,616
Deferred revenue	(696,001)	742,740
Net cash provided by operating activities	2,182,312	794,274
Cash flows from investing activities		
Proceeds from sale of equipment	2,095,400	-
Purchase of property and equipment	(3,834,906)	(6,686,212)
Loan to nonprofit organization	-	(1,395,000)
Loan repayments received from nonprofit	160,909	-
Proceeds from sale of investments	3,338,653	3,569,988
Purchase of investments	(2,131,700)	(1,582,698)
Net cash used in investing activities	(371,644)	(6,093,922)
Cash flows from financing activities		
Proceeds from financing of real property	2,879,002	6,195,850
Payments on notes payable	(932,501)	(2,081,137)
Payments on bonds payable	(95,000)	(95,000)
Net cash provided by financing activities	1,851,501	4,019,713
Net increase (decrease) in cash	3,662,169	(1,279,935)
Cash and cash equivalents, beginning of year	6,633,077	7,911,551
Cash held by affiliate as of October 8, 2015	53,918	-
Changes in restricted cash	(277)	1,461
Cash and cash equivalents, end of year	$ 10,348,887	$ 6,633,077
Supplemental disclosures		
Interest paid	$ 558,443	$ 383,329
In-kind support	329,500	879,844
Noncash transaction - elimination on consolidation of loan to nonprofit as of affiliation date	1,234,091	-

See accompanying notes.

Note 1 - The Organization

Seneca Family of Agencies (the Organization) was established in 1985 and serves 17 California counties in the Bay Area, Central Coast, and Southern California, and King County, Washington. The Organization is committed to treatment, care, education and permanent family solutions for children faced with the most profound challenges resulting from histories of trauma. In all areas of service, unconditional care is the standard to ensure the safety and stability of each child. The Organization's focus is to ensure that all children and youth are able to grow up in safe and loving families.

National leadership – A leader in the state and national dialogue on family based permanency, the National Institute for Permanent Family Connectedness was created. The NIFPC consults and trains child welfare agencies, court systems and community partners nationally.

Community Based Services - During the 2015-2016 fiscal year, Seneca's community-based services served 6,722 youth. Seneca's community-based services build upon and enhance the strengths of children and families, accelerating their progress toward attaining stability, self-sufficiency and long-term success in their home communities.

School based mental health and special education programs – Educational programs support the success of all children in classroom, community and family. In the 2015-2016 fiscal year Seneca served 1,313 youth in its educational programs. Special education and mental health care in an education environment begins with a prevention and early intervention model managed within a community school setting.

Foster Care and Permanency –The foster care and permanency programs serve about 848 children each year in adoption, relative care, post adoption, or mental health services.

Professional and parent education – A training institute headquartered in Oakland serves as the base of operations for statewide professional training for staff and community partners as well as providing specialized adoption and parent training curricula to expand the scope of evidence-based and evidence-informed learning.

National Accreditation - Seneca Family of Agencies has achieved Joint Commission Behavioral Health Care Accreditation to reinforce its dedication to meeting or exceeding the highest standards of behavioral health care delivery. We are one of the only agencies in the country that integrates juvenile justice, child welfare, education, mental health and training into its service network.

Note 1 - The Organization (continued)

Volunteer professional services and in-kind donor participation – During years ended June 30, 2016 and 2015, the Organization acknowledged $329,500 and $349,844, respectively, of in-kind donations for use in various programs, as well as a $530,000 donation of real estate in December 2014.

Affiliation - Effective October 8, 2015, the Organization entered into an affiliation agreement with Family Life Center (FLC), a California nonprofit corporation operating residential treatment and education programs for children and families in need in Petaluma, California . Under the agreement, the Organization controls the appointment of FLC's board of directors. Because of the level of control over operations and governance, the Organization has consolidated FLC's operations in its financial statements beginning as of the date of the affiliation.

Note 2 - Summary of Significant Accounting Policies

Principles of consolidation – The accompanying consolidated financial statements include the accounts of the Organization and Family Life Center, an affiliated organization. All significant intercompany accounts and transactions have been eliminated in consolidation.

Basis of accounting - The accrual method of accounting is used, which reflects revenue when earned and expenses as incurred.

Basis of presentation - Resources are classified for accounting and reporting purposes into three classes of net assets, according to externally imposed restrictions:

Unrestricted net assets - Net assets that are not subject to donor-imposed stipulations, which represent the expendable resources that are available for operations at management's discretion.

Temporarily restricted net assets - Net assets subject to donor-imposed stipulations that can be fulfilled by actions of the Organization pursuant to those stipulations or that expire by the passage of time.

Permanently restricted net assets - Net assets subject to donor-imposed stipulations that they be maintained permanently by the Organization. Generally, the donors of such assets permit the Organization to use all or part of the income earned on the assets.

Note 2 - Summary of Significant Accounting Policies (continued)

Cash and cash equivalents - Cash and cash equivalents include cash, money market accounts, and demand deposits held by financial institutions, and other highly liquid investments with a maturity of three months or less.

Accounts receivable – Accounts receivable includes receivables from governmental agencies and private foundations, as well as receivables related to rents, service and consulting income. The Organization uses an allowance method in order to reserve for potential uncollectible accounts receivable.

Property and equipment - Property and equipment in excess of $1,000 are stated at cost if purchased or at fair market value at the date of donation if donated, with the exception of assets purchased for the group homes, which are expensed. Depreciation is computed using the straight-line method over the estimated useful lives of the related assets. Expenditures for maintenance and repairs are charged to expense as incurred.

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.

Investments - The Organization values its investments at fair value. Gains and losses (including investments bought, sold, and held during the year) are reflected in the statement of activities as investment return. Short-term highly liquid money market deposits that are not used for operations are treated as investments.

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 on active markets for identical assets

Level 2 inputs - quoted prices on 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

Note 2 - Summary of Significant Accounting Policies (continued)

The Organization is required to measure three types of assets and the related revenues at fair value: unconditional promises to give (pledges receivable), certain investments, and in-kind contributions. The specific techniques used to measure fair value for each element are described in the notes that relate to each element.

Revenue recognition – The Organization reports cash contributions as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose 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 restrictions. Contributions are considered to be available for unrestricted use unless specifically restricted by the donor.

In-kind contributions - Contributions of donated non-cash assets are recorded at fair value in the period received. Contributions of donated services that create or enhance non-financial assets or that require specialized skills 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.

A number of unpaid volunteers have made significant contributions of their time and perform a variety of tasks that assist the Organization with its programs. However, the value of these services is not reflected in these statements because the criteria for recognition have not been satisfied.

Functional allocation of expenses - The Organization has in place a cost allocation plan employed to allocate indirect expenses among programs and administrative services on a basis proportionate to the direct staff time or other method which best measures the relative degree of benefit.

Use of estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Income taxes - The Organization is exempt from taxation under Internal Revenue Code Section 501(c)(3) and California Revenue and Taxation Code Section 23701d, and is considered by the IRS to be an organization other than a private foundation.

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Note 2 - Summary of Significant Accounting Policies (continued)

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 in the Organization's federal and state exempt organization and business income returns are more likely than not to be sustained upon examination. The Organization's returns for years ended June 30, 2015, 2014, and 2013, are subject to examination by federal and state taxing authorities, generally for three years after they are filed

Reclassifications - Certain prior year revenue and expense amounts have been reclassified for comparative purposes.

Note 3 - Pledges Receivable

Pledges receivable are recorded as support when pledged, unless designated otherwise. All pledges are valued at estimated fair value at the date of the pledge. The total amount of pledges receivable at June 30, 2016 of $167,200 is expected to be collected within one year.

Note 4 - Property and Equipment

As of June 30, 2016 and 2015, property and equipment consist of the following:

	2016	2015
Land	$ 11,808,529	$ 10,624,914
Buildings	12,386,179	10,272,667
Leasehold improvements	5,221,144	4,214,868
Furniture and equipment	1,914,752	1,783,461
Vehicles	1,376,663	1,244,930
Portable buildings	265,925	265,925
Construction in progress	372,663	127,182
	33,345,855	28,533,947
Accumulated depreciation and amortization	(7,232,247)	(6,105,187)
	$ 26,113,608	$ 22,428,760

Note 4 - Property and Equipment (continued)

For the year ended June 30, 2016 and 2015, depreciation expense was $1,043,909 and $994,617, respectively.

The Organization leases its former group homes to unrelated third parties. Leases are for one-year terms. The Organization is still evaluating the sale or use of these former group homes, and accordingly, these real properties are still classified as held and used as of June 30, 2016. The Organization also leases commercial space in Solano and Santa Rosa, California, to other organizations, and leases land in Oakland, California to a communications company. Total lease income for the year ended June 30, 2016 and 2015, is $197,561 and $192,460, respectively, and is included in other revenue.

In December 2014 the Organization received an unrestricted in-kind contribution of real estate located in Fairfield, California, valued at $530,000. See Note 6 for information on the fair value measurement of this contribution.

In August 2015, the Organization purchased real property in Petaluma, California, for $1,574,625, from a nonprofit organization who later became an affiliate. The fair market value was determined using a third-party appraiser.

Note 5 - Investments

The fair values of securities have been measured on a recurring basis using quoted prices for identical assets in active markets (Level 1 inputs). The table below presents the balances of investment assets measured at fair value as of June 30, 2016 and 2015:

	2016	2015
Mutual funds	$ -	$ 717,018
Equities	-	558,512
Real estate fund	-	46,926
Money market funds	95	25,776
Pooled securities	11,072	11,853
	$ 11,167	$ 1,360,085

Investment return for the year ended June 30, 2016 and 2015, is summarized as follows:

Note 5 – Investments (continued)

	2016	2015
Interest and dividends, including interest on restricted cash	$ 179,056	$ 158,452
Net realized and unrealized gains (losses)	(141,965)	(139,679)
Investment fees	(17,801)	(21,352)
	$ 19,290	($ 2,579)

All investment return is classified as unrestricted in the statement of activities.

Note 6 - Fair Value Measurements

The table below presents the balances of assets or liabilities measured at fair value on a recurring basis:

Level 1	June 30, 2016	June 30, 2015
Mutual funds	$ -	$ 717,018
Equities	-	558,512
Real estate fund	-	46,926
	$ -	$ 1,322,456
Level 2		
Pooled securities	$ 11,072	$ 11,853

The fair values of equities, real estate fund and mutual funds have been measured on a recurring basis using quoted prices for identical assets in active markets (Level 1 inputs). The fair value of pooled securities has been measured on a recurring basis using quoted prices in active markets for the same or similar assets (Level 2 inputs).

The table below presents transactions measured at fair value on a non-recurring basis during the year:

	June 30, 2016	June 30, 2015
Contribution of real estate	$ -	$ 530,000
Other in-kind contributions	329,500	349,844

Note 6 - Fair Value Measurements

The fair value of contributed real estate is measured on a non-recurring basis at the time of contribution, based on a third party appraisal. The fair values of other in-kind contributions are measured on a non-recurring basis using quoted prices for similar 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 the pledge (Level 3 inputs).

The following table provides detail activity for assets with Level 3 fair value measurements:

	June 30, 2016	June 30, 2015
Pledges receivable, beginning of year	$ 117,200	$ 167,200
Pledged contributions	50,000	-
Pledges collected	(-)	(50,000)
Pledges receivable, end of year	$ 167,200	$ 117,200

Note 7 - Restricted Cash

As of June 30, 2016 and 2015, cash has been restricted for the following purposes:

	2016	2015
Held in trust for payments on bonds payable – see Note 12	$ 261,473	$ 261,196

Note 8 - Accrued Liabilities

Accrued liabilities as of June 30, 2016 and 2015, consist of the following:

	2016	2015
Wages	$ 1,940,649	$ 1,685,023
Vacation	3,682,812	3,120,057
Payroll taxes and benefits	1,841,511	817,879
Private insurance offset	798,496	653,360
Real estate taxes	-	130,394
Lease obligations	-	4,492
Other liabilities	409,646	197,693
	$ 8,673,114	$ 6,608,898

Note 9 - Lines of Credit

The Organization has a line of credit with a bank for $2,000,000, which will expire in January 2017. Interest is computed at a floating rate per annum equal to the LIBOR rate. The line of credit is secured by real property. There was no balance outstanding at June 30, 2016 and 2015.

The Organization has an irrevocable letter of credit with a bank for $2,770,000, which will expire in January 2017. Interest is computed at the bank's prime rate plus 2.939%, up to the limit allowed by law. There was no balance outstanding as of June 30, 2016 and 2015.

Note 10 - Liability for Overpayments Received

Timing differences in recording terminations from the various programs result in receipts for services relating to children who have left the programs. These receipts may be refundable to the county agencies providing the funds. Accordingly, the Organization records these amounts as a liability. The Organization is contacted by county agencies on a child-by-child basis or a contract basis regarding the repayment process.

If no action or response to inquiries on overpayments is received by the Organization five years subsequent to receipt of funds, the funds are recognized as income. Under this policy, $96,327 and $189,190 of overpayments were taken into income in the years ended June 30, 2016 and 2015, and have been included in other revenue on the statement of activities.

Note 11 - Notes Payable

Notes payable as of June 30 consist of the following:

	2016	2015
Note payable to bank, secured by real property, payable in monthly installments of $14,159, including interest at 4.420%, due March 2032.	$ 1,908,980	$ 1,991,028
Note payable to bank, secured by real property, payable in monthly installments of $9,339, including interest at 3.520%, due March 2025.	1,529,666	1,585,614

Note 11 - Notes Payable (continued)

	2016	2015
Note payable to bank, secured by real property, payable in monthly installments of $6,863, including interest at 3.590%, due May 2025.	1,313,014	1,346,772
Note payable to bank, secured by real property, payable in monthly installments of $8,783, including interest at 4.570%, due September 2033.	1,253,088	1,299,678
Note payable to bank, secured by real property, payable in monthly installments of $6,609, including interest at 3.590%, due May 2025.	1,265,866	1,298,321
Note payable to bank, secured by real property, payable in monthly installments of $8,740, including interest at 4.220%, due June 2025.	1,211,619	1,240,000
Note payable to bank, secured by real property, payable in monthly installments of $2,571, including interest at 3.590%, due May 2025.	491,991	504,640
Note payable to bank, secured by real property, payable in monthly installments of $1,087, including interest at 4.220%, due June 2025.	195,422	200,000
Note payable to state agency, secured by real property, payable in monthly installments of $2,762, including interest at 3.0%, due May 2019.	92,461	122,347
Note payable to state agency, secured by real property, payable in monthly installments of $1,408.66, including interest at 3.00%, due September 2019.	38,918	50,154
Note payable to bank, secured by real property, payable in monthly installments of $3,347.30, including initial interest at 3.74%, due April 2026.	645,408	-

Note 11 - Notes Payable (continued)

	2016	2015
Note payable to bank, secured by real property, payable in monthly installments of $6,739.84, including initial interest at 4.07%, due August 2025.	1,235,218	-
Note payable to bank, secured by real property, payable in monthly installments of $4,138.67, including initial interest at 1.98%, due December 2025.	959,702	-
Note payable to bank, secured by real property, payable in monthly installments of $5,570.06, including initial interest at 4.25%, due July 2019.	195,307	-
Total notes payable	12,336,660	9,638,554
Current portion	(515,754)	(369,004)
	$ 11,820,906	$9,269,550

Debt maturities of notes payable are as follows:

Year ending June 30,	
2017	$ 515,754
2018	536,791
2019	555,937
2020	478,386
2021	486,273
Thereafter	9,763,519
	$ 12,336,660

Note 12 - Bonds Payable

On March 1, 2006, the Office of Statewide Health Planning and Development of the State of California issued bonds payable in the principal amount of $2,910,000 to Kinship Center. The Organization assumed this liability in the acquisition of Kinship Center as of July 1, 2011.

The bonds bear interest at a gradually increasing rate ranging from 3.35% in 2006 to 4.65% in 2031, with staggered maturities through March 1, 2031. The proceeds from the sale of the certificates were used to refinance an existing note payable on property in Monterey County. The balance outstanding on the bonds payable at June 30, 2016 and 2015 was $2,080,000 and $2,175,000, with current portions of $95,000 and $95,000, respectively.

Note 12 - Bonds Payable (continued)

As required by the terms of the bond's regulatory agreement, the Organization is required to satisfy certain restrictive covenants which, among other terms, requires the maintenance of certain financial ratios and operational levels, places limits on other indebtedness, and requires certain informational reports. The Organization substantially met its debt covenants at June 30, 2016 and 2015.

The Organization has pledged security interests in revenue and in certain real property, fixtures, and personal property.

Maturities for the bonds are as follows:

Year ending June 30,	
2017	$ 95,000
2018	95,000
2019	95,000
2020	95,000
2021	95,000
Thereafter	1,605,000
	$ 2,080,000

Cash held in trust at June 30, 2016 and 2015, related to the bonds payable, consists of the following:

	2016	2015
Bond reserve fund	$ 196,973	$ 196,973
Interest reserve fund	31,583	32,557
Principal reserve fund	32,917	31,666
Revenue fund	-	-
	$ 261,473	$ 261,196

Note 13 - Temporarily Restricted Net Assets

Temporarily restricted net assets at June 30, 2016 and 2015, are restricted as to timing and purpose, for use as follows:

	2016	2015
Gates Foundation	$ 422,352	$ -
NoCal South County Clinic	271,444	173,504
NoCal Placement	150,243	259,000
San Benito Placement	150,000	-
SoCal Placement	78,165	46,015
Education institute	78,109	113,698
Family Ties	69,021	-
Kaiser Trauma Grant	63,333	10,000
Recruitment	47,529	68,421
SoCal Family Funding	54,625	45,246
REACH Program	27,077	27,077
I Padrini Family Finding Fund	25,931	27,848
I3 Federal Grant	23,035	173,081
Education Fund	20,311	20,311
Pfeiffer Foundation	20,000	-
Ranch Mental Health Clinic	17,666	-
Friends Funds	17,189	16,388
Parent Child Interactive Therapy	13,409	25,977
Ranch Roof	-	30,000
Building Blocks	-	28,290
Funds and programs with less than $10,000 at year end	24,233	20,689
	$1,573,672	$1,085,545

Note 14 - Permanently Restricted Net Assets

Permanently restricted net assets represent contributions where the donor has stipulated that the principal is to be kept intact in perpetuity and only the interest and dividends therefrom may be expended for unrestricted purposes. At June 30, 2016 and 2015, permanently restricted net assets were $65,175.

Generally accepted accounting principles provide guidance on the net asset classification of donor-restricted endowment fund for a nonprofit organization and also require additional disclosures about an organization's endowment funds.

Note 14 - Permanently Restricted Net Assets (continued)

The Organization classifies as permanently restricted net assets the original value of the gifts to the permanent endowment, the original value of subsequent gifts to the permanent endowment, and 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 funds. 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.

The Organization has adopted investment and spending policies for endowment assets to provide a predictable stream of revenues for operating activities and to preserve the purchasing power of the endowment assets.

The Organization’s endowment funds are held in its investment accounts. Changes to the endowment net assets are as follows:

Beginning balance July 1, 2014	$ 65,175
	-
Ending balance June 30, 2015	65,175
	-
Ending balance June 30, 2016	$ 65,175

All investment returns related to endowment assets were transferred to unrestricted net assets, as directed by the board spending policy.

Note 15 - Government Contract Revenues

Government contract revenues for the year ended June 30, 2016 and 2015, consist of the following:

	2016	2015
Community based programs	$50,648,747	$42,212,286
Education and school based programs	35,579,720	34,070,194
Foster care and permanency	6,388,564	6,281,807
Cost settlement and other contract adjustments	75,492	583,232
	$92,692,523	$83,147,519

Note 16 - Other Revenue

Other revenue for the year ended June 30, 2016 and 2015, consists of the following:

	2016	2015
Management services	$ 78,000	$ 681,619
Family finding and identification services	234,811	269,670
Lease income	197,561	192,460
Overpayments recognized	96,327	189,190
Computer consulting	66,000	66,281
Gain on sale of fixed assets (affiliate)	862,054	-
Other	426,446	204,283
	$ 1,961,198	$1,603,503

Management services and other transactions with Family Life Center - In August 2014, the Organization began assisting with the management of operations of Family Life Center (FLC). Management duties include program operations, fiscal management and other consulting. Fees for these services are based on the salary and benefits for personnel providing the services, plus an 18.5% fee. The Organization signed an affiliation agreement with FLC effective October 8, 2015.

Revenues under the management agreement totaled $204,406 and $681,219 for the year ended June 30, 2016, and 2015, respectively, of which $126,406 was earned after the affiliation agreement was in effect. $66,023 was due to the Organization as of June 30, 2016, and has been eliminated in consolidation. $131,619 is due to the Organization as of June 30, 2015, and is included in other receivables on the balance sheet.

The Organization also has extended credit, not to exceed $1.5 million, for the operations of FLC. Interest is being charged at the Wall Street Journal prime rate, compounded daily. The line of credit is secured by real estate, and is due on demand. As of June 30, 2016, and 2015, the Organization has extended FLC $498,412 and $1,395,000, respectively, in credit. As of June 30, 2015, the amount due from FLC is shown as a note receivable. As of June 30, 2016, the receivable has been eliminated in consolidation.

In August 2015, the Organization purchased real property from FLC. See Note 4.

Note 17 - Operating Lease Commitments

The Organization leases facilities and equipment under operating leases expiring in various years through June 2019. A majority of these leases are on a month-to-month basis.

Lease expense was $1,624,105 for the year ended June 30, 2016 and $1,657,605 for the year ended June 30, 2015.

Minimum future rental payments under these leases are as follows:

Year ending June 30,	
2017	$ 285,794
2018	183,855
2019	125,918
	$ 595,567

Note 18 – Other Commitments, Reserves and Contingencies

Pursuant to county, state and federal requirements for funding community service centers, the Organization's grants and contracts are subject to inspection and audit by the appropriate governmental funding agencies. The purpose is to determine whether program 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, the organization has no provision for the possible disallowance of program costs on its financial statements.

The Organization is primarily funded through county, state and federal government contracts, which are subject to political, financial and operational risks which may affect the ongoing funding of contracts. To protect from any fiscal impact of changing contract terms potentially leading to sudden and unexpected loss of revenue, the Organization established a contracts contingency reserve. The reserve is based on a percentage of certain program revenues.

Note 18 – Other Commitments, Reserves and Contingencies (continued)

The Organization is fully self-insured through the state of California for its workers' compensation insurance costs. The Organization is liable for costs up to $500,000 per claim, with state and third-party insurance coverage for costs in excess of such amounts. Self-insurance costs are accrued based on claims reported as of the statement of financial position date as well as an estimated liability for claims incurred but not yet reported.

In a prior year, the Organization converted from a self-insured employee health plan to a traditional plan with an insurance company, as a cost saving measure. Outstanding self-insurance costs have been accrued based on claims reported as of the statement of financial position date as well as an estimated liability for claims incurred but not yet reported.

Total reserves on the statement of financial position as of June 30, 2016 and 2015 are as follows:

	2016	2015
Workers' compensation	$ 3,254,393	$ 3,005,028
Contracts contingency	820,000	830,000
Employee health insurance	19,921	19,921
	4,094,314	3,854,949
Current portion	(534,652)	(925,067)
	$ 3,559,662	$ 2,929,882

Note 19 - Concentration of Credit Risk

The Organization maintains cash balances and money market accounts at various financial institutions, which are FDIC insured up to the limits allowed by law. At times such balances may exceed the insurance limit. The Organization has not experienced any losses in such accounts, and management believes the Organization is not exposed to any significant credit risk related to cash.

Note 20 – Retirement Plan

Effective October 1, 2015, all employees with over 1,000 hours of service are covered by a 403b tax deferred annuity plan; previous to this date, only certain personnel employed as a result of a merger with another nonprofit organization in 2011 were covered. Employees are eligible to participate in the plan immediately, and are eligible for employer discretionary contributions after 24 months of service. Participants may elect to defer a percentage of their salaries, up to the amounts allowed by law. Employer contributions are at the discretion of the board of directors. For the year ended June 30, 2016, $902,071 of employer contributions have been accrued as an expense.

Note 21 - Subsequent Events

Management has evaluated subsequent events through December 15, 2016, the date on which the financial statements were available to be issued.

Acquisitions:

Above the Line - Effective July 1, 2016, the Organization has acquired all of the assets and liabilities of Above the Line, a nonprofit organization providing foster care and adoption services in Aptos, California. The acquisition strengthened the continuum of services offered to children and families in Santa Cruz county. No consideration was transferred in the acquisition. The Organization acquired assets and assumed liabilities, recorded at their fair market values, as follows:

Cash	$144,230
Accounts receivable	54,763
Deposits and other assets	6,195
Fixed assets	808
Total assets acquired	$205,996
Accounts payable	$ 29,616
Accrued liabilities	26,063
Total liabilities assumed	$ 55,679

The fair market value of the receivables is equal to contract value, as all amounts at June 30, 2016 are considered collectible.

The Organization will record the excess value of the acquired assets over the liabilities assumed as contribution revenue on July 1, 2016.

Note 21 - Subsequent Events (continued)

Acquisitions (continued):

Family Life Center - Effective January 1, 2017, the Organization will acquire all of the assets and liabilities of its affiliate Family Life Center. The Organization is in the process of valuing the assets and liabilities of Family Life Center.

Refinance of notes payable with bond financing:

In November 2016 the board of directors approved the issuance of tax exempt bonds not to exceed $19,500,000 and sale of taxable bonds not to exceed $16,000,000 for the purpose of refinancing prior indebtedness, funding of certain capital projects and the acquisition of additional real and personal property to further the Organization's mission. In December 2016, the approved Bond financing closed and as of December 15, 2016, $2,902,031 of existing debt and closing costs has been refinanced into California Infrastructure and Economic Development Bank Tax-Exempt Revenue Bonds Series 2016A. The Organization will have until December 14, 2018 to roll its existing debt into the tax exempt revenue bonds as well as utilized the taxable bonds. Access to the taxable portion of the bonds will require bank approval and will be converted into tax exempt bonds provided all properties are tax exempt. Principal payments begin January 2019 including expected interest at 2.8% with final payment due December 2036.

Supplementary Information

Seneca Family of Agencies

Schedule of Expenditures of Alameda County Grants

Year Ended June 30, 2016

Program Name	Behavioral Health Care Services
Procurement Contract Number	11649
Board P.O	7085
Exhibit Number (or Description)	900121
Contract Period	07/01/15-06/30/16
Contract Amount	$ 21,071,973
Expenses	
Salaries and PR benefits	$ 15,609,177
Operating Expenses	2,177,465
Admin Allocation	2,161,077
Total Expenses	$ 19,947,719
Amount reimbursed by county	$ 18,708,736

SENECA FAMILY OF AGENCIES

Schedule of Expenditures of Federal and Nonfederal Awards

Year Ended June 30, 2016

Grantor / Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Expenditures Federal	Expenditures Nonfederal	Expenditures Total
Department of Health & Human Services:					
Foster Care Title IV-E	93.658		$ 1,251,899	$ 2,300,254	$ 3,552,153
Pass-through - San Francisco Community College District	93.658		527,000	-	527,000
Pass-through - Alameda County, California	93.658		580,000	-	580,000
Pass-through - Solano County, California	93.658		105,207	-	105,207
Pass-through - Monterey County, California	93.658		96,800	-	96,800
Pass-through - Santa Clara County, California	93.658		14,000	-	14,000
Subtotal - Foster Care Title IV-E			2,574,906	2,300,254	4,875,160
Adoption Assistance	93.659		948,241	1,255,298	2,203,539
Family Connections	93.605		180,528	-	180,528
Pass-through - California Department of Education Child Development Division, State Preschool	93.596	CSPP-5021	19,874	-	19,874
Pass-through - California Department of Education Child Development Division, State Preschool	93.575	CSPP-5021	6,816	-	6,816
Pass-through - King County, Washington Child Abuse and Neglect	93.670	90CA1825-01-01	5,619	-	5,619
Pass-through - Sonoma County, California Promoting Safe and Stable Families	93.556	FYC-SFA-PSSF-1416	89,688	-	89,688
			3,825,672	3,555,552	7,381,224
Department of Education:					
Investing in Innovation (i3) Fund	84.411		1,076,959	-	1,076,959
Department of Justice:					
Pass-through - City and County of San Francisco					
Second Chance Act Reentry Initiative	16.812	946000455	15,376	-	15,376
Criminal and Juvenile Justice and Mental Health Collaboration	16.745	946000455	123,284	-	123,284
Pass-through - Sonoma County, California					
Keeping Kids in School	16.738	BSCC 608-14	417,019	-	417,019
			555,679	-	555,679
Department of Agriculture:					
Pass-through - California State Department of Agriculture					
National Breakfast Program	10.553	161309703	7,944	-	7,944
National Lunch Program	10.555	161309703	24,575	-	24,575
			32,519	-	32,519
Pass-through - California Department of Education:					
Child Development Division					
State Preschool		CSPP - 5021	-	56,284	56,284
			-	56,284	56,284
			$ 5,490,829	$ 3,611,836	$ 9,102,665

See auditors' report.

See accompanying notes to schedule of expenditures of federal and nonfederal awards.

SENECA FAMILY OF AGENCIES

Notes to Schedule of Expenditures of Federal and Nonfederal Awards

Year Ended June 30, 2016

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal and nonfederal awards includes the federal grant activity of Seneca Family of Agencies under programs of the federal government for the year ended June 30, 2016. The information in this schedule is presented in accordance with the 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). Because the schedule presents only a selected portion of the operations of Seneca Family of Agencies, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Seneca Family of Agencies.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, *Cost Principles for Non-profit Organizations*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3 – Indirect Cost Rate

Seneca Family of Agencies has elected to not use the 10% de minimus indirect cost rate as allowed under the Uniform Guidance.

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 Audit Committee of
Seneca Family of Agencies

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 consolidated financial statements of Seneca Family of Agencies (a California non-profit public benefit corporation), which comprise the statement of financial position as of June 30, 2016, and the related statements of activities and changes in net assets, 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 December 15, 2016.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit of the financial statements, we considered Seneca Family of Agencies' 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 Seneca Family of Agencies' internal control. Accordingly, we do not express an opinion on the effectiveness of the Seneca Family of Agencies' 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 the entity'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 in 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 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 Seneca Family of Agencies' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant 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 organization'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 organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Gilmore and Associates, CPA

San Mateo, CA
December 15, 2016

GILMORE & ASSOCIATES

Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance

To the Audit Committee of
Seneca Family of Agencies

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM

We have audited Seneca Family of Agencies' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Seneca Family of Agencies' major federal programs for the year ended June 30, 2016. Seneca Family of Agencies' major federal programs 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 federal statutes, regulations, and the terms and conditions of its federal awards applicable programs.

AUDITORS' RESPONSIBILITY

Our responsibility is to express an opinion on compliance for each of Seneca Family of Agencies' 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 Seneca Family of Agencies' 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 Seneca Family of Agencies' compliance.

OPINION ON EACH MAJOR FEDERAL PROGRAM

In our opinion, Seneca Family of Agencies 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 Seneca Family of Agencies 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 Seneca Family of Agencies' internal control over compliance with the types of requirements that could have a direct and material effect on each 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 Seneca Family of Agencies' 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.

Gilmore and Associates, CPA

San Mateo, CA
December 15, 2016

SENECA FAMILY OF AGENCIES

Schedule of Findings and Questioned Costs

Year Ended June 30, 2016

Summary of Auditors' Results

1. The auditors' report expresses an unmodified opinion on the financial statements of Seneca Family of Agencies.

2. No significant deficiencies related to the audit of the financial statements are reported in the 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*.

3. No instances of non-compliance material to financial statements of Seneca Family of Agencies, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.

4. No significant deficiencies relating to the audit of the major federal award programs are reported in the Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by Uniform Guidance.

5. The auditors report on compliance for the major federal award programs for Seneca Family of Agencies expresses an unqualified auditors' report on all major programs.

6. No audit findings that are required to be reported in accordance with 2 CFR section 200.516(a) were identified.

7. The programs tested as major programs include:

CFDA #93.659 Adoption Assistance	\$948,241
CFDA #16.738 Keeping Kids in School	\$417,019

8. The dollar threshold used to distinguish between type A and type B programs is \$750,000.

9. Seneca Family of Agencies was determined to be a low-risk auditee.

Financial Statement Findings

No matters were reported.

Findings and Questioned Costs – Major Federal Awards Program Audit

No matters were reported.

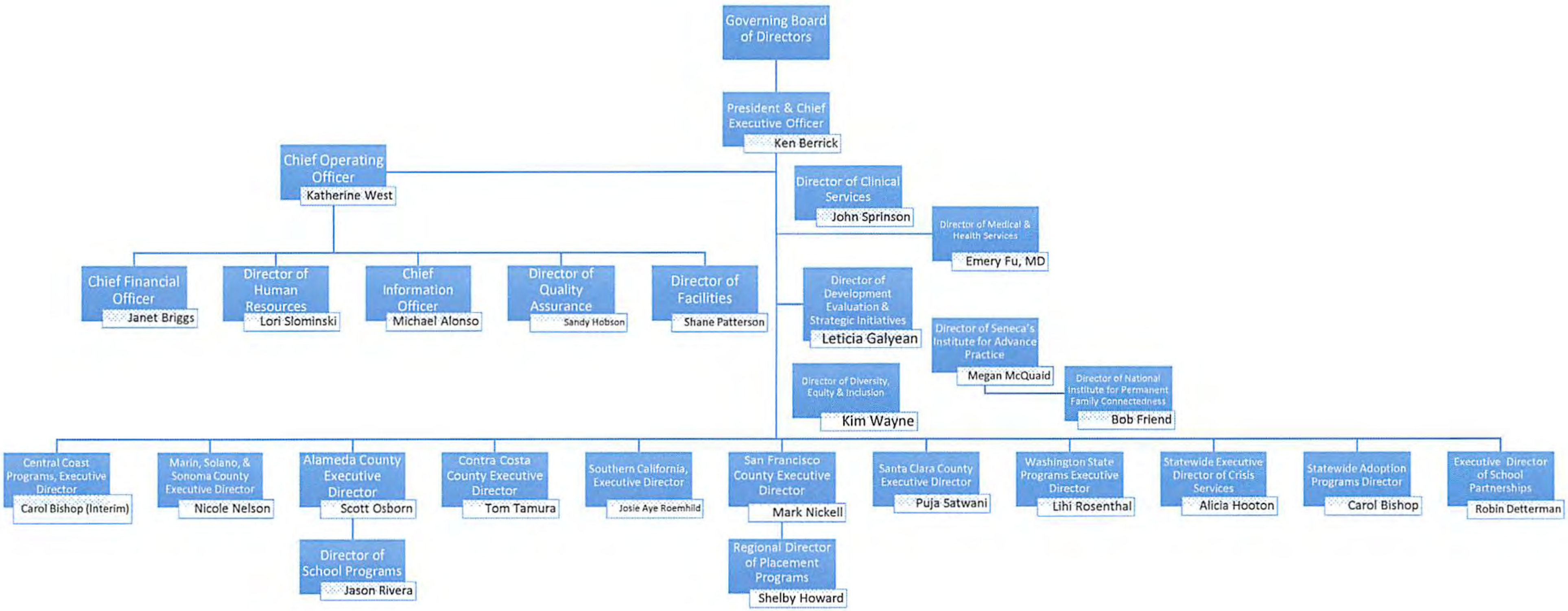
APPENDIX E

Organization Chart

Seneca Family of Agencies
Board of Directors

Ken Berrick	President
Neil Gilbert	Chairperson
Crosby Allison	Vice President
Dion Aroner	Secretary
Geoff Le Plastrier	Treasurer
Jeff Davi	Member
Sylvia Pizzini	Member
Gwen Foster	Member

Seneca Family of Agencies – Leadership



Seneca Family of Agencies – Programs by Region

Central Coast & Santa Clara County Programs

- ITFC
- Santa Clara SES
- Santa Clara County Wraparound
- Santa Clara AAP Connections
- Santa Clara Outpatient Clinic
- Santa Clara PLUS
- Santa Clara TBS
- Monterey County Family Ties
- Monterey Children's Behavioral Health Clinics
- San Luis Obispo Children's Mental Health Clinic & Family Ties
- Statewide Child Placement and Parent Support

Marin & Solano County Programs

- Solano County Wraparound
- Solano Kinship Navigator
- Solano TAY/IIH
- Marin County Sustaining Families Wraparound
- ITFC
- Marin TBS
- Solano TBS/IHBS

Sonoma County Programs

- Sonoma Family Permanence Collaborative
- Sonoma TBS

Alameda County Programs

- Multi-Systemic Therapy
- Intensive Case Management
- Therapeutic Behavioral Services
- Willow Rock Center
- James Baldwin Academy
- MAC SELPA School Services
- Building Blocks PreSchool
- Oakland Public School Services
- Berkeley Public School Services
- Pathfinder Academy
- Fremont Public School Services
- STEP Irvington

Contra Costa County Programs

- Contra Costa County Wraparound
- START
- Therapeutic Behavioral Services
- Pleasant Hill Middle School
- Olivera School
- Catalyst Academy
- Riverview Public School Services
- MRT
- STEP Olivera

Southern CA & Orange County Programs

- Child Placement & Parent Support
- Children's Mental Health Clinics
- Orange County Wraparound
- Therapeutic Behavioral Services
- Guided Animal Intervention Therapy
- Family Finding
- All-In! School Based Mental Health Services

San Francisco County Programs

- ITFC
- AIIM Higher
- Permanency Initiative
- Therapeutic Behavioral Services
- Wraparound Intensive Stabilization Services (ISS)
- YTS

All-In Education Programs

- All-In East Bay Partnership
- All-In South Bay Partnership
- All-In Lighthouse Partnership
- All-In Behavioral Interventions
- San Francisco Partnerships

START
Staff Chart
April 2017

- Jessica Donohue, LCSW — CBS Program Director
  - Melissa Lawton, MFT — Program Manager
    - Stephanie McWoods, ASW — Personal Services Coordinator
    - Ana Penate-Lopez — Support Counselor
    - Lauren Hanley, ASW — Personal Services Coordinator
    - Yolanda Moreno — Family Partner
  - Zayra Vargas — Health Information Specialist

Budget for Contract FY 2020-21
Seneca Family of Agencies
Contract # 74-577-1
Contra Costa Mental Health Program START

Revenue		
CCC Mental Health		705,093
MHSA		367,861
Total Revenue		**$1,072,954**
Expenses		
Payroll		
Executive Director	0.05	6,763
Program Director	0.30	32,396
Assistant Director	0.15	14,322
Personal Service Coordinator	4.00	290,991
Clinical/Program Supervisor	1.00	105,956
Youth Partner	2.00	114,747
Family Partner	2.00	97,094
Health Information Specialist	0.20	11,749
Maintenance		7,160
Total	9.70	**$681,179**
Benefits @ 26%.		177,107
Total Payroll		**$858,285**
Operations		-
		-
Contract Services		
Other Contract Services		7,475
Total Contract		**$7,475**
Program Support		
Office Supplies		2,618
Telephone		5,849
Postage		80
Conference & Training		155
In Service Training		833
Subscription & Dues		204
Clinician Training Stipend		2,000
Mileage Reimbursement		10,896
Staff Recruitment		1,907
Government Fees		677
Total Program Support		**$25,216**
Occupancy		
Facility Interest		2,642
Utilities		3,728
Bldg Mt & Supplies		4,538
Expendable Equipment		3,007
Equipment Lease		77
Equipment Repair		669
Depreciation Expense		5,595
Total Occupancy		**$20,255**
Vehicle		
Operating		3,644
Depreciation		3,710
Total Vehicle		**$7,353**
Basic Care/Family Related		
Treatment Supplies		22,605
Total Basic Care		**$22,605**
Total Operations		**$82,903**
Total Direct Expenses		**$941,188**
Allocable Expense @ 14%		131,766
Total Expense		**$1,072,955**
Revenue Over (Under) Expense		**-$1**

Budget for Contract FY 2020-21
Seneca Family of Agencies
Contract # 74-577-1
Contra Costa Mental Health Program MRT

Revenue		
CCC Mental Health		1,625,965
MHSA and County Realignment		713,330
Total Revenue		**$2,339,295**
Expenses		
Payroll		
Executive Director	0.10	13,526
Program Director	0.50	52,965
Assistant Director	0.15	14,322
Clinical Supervisor	2.00	211,418
Lead Clinicians	2.00	159,207
Crisis Clinicians	12.00	930,646
Program Supervisor	1.00	79,880
Health Information Specialist	1.00	44,133
Clerical Support/Sr.Asst./Prog Asst	0.20	13,347
Administrator On Call		17,000
Maintenance		13,641
Total	18.95	**$1,550,086**
Benefits @ 26%		403,022
Total Payroll		**$1,953,108**
Operations		-
		-
Contract Services		
Other Contract Services		8,000
Total Contract		**$8,000**
Program Support		
Office Supplies		6,200
Telephone		17,651
Postage		312
Conference & Training		143
In Service Training		1,121
Subscription & Dues		1,871
Clinician Training Stipend		6,000
Mileage Reimbursement		2,340
Staff Recruitment		3,790
Government Fees		1,868
Total Program Support		**$41,294**
Occupancy		
Facility Interest		4,664
Utilities		8,036
Bldg Mt & Supplies		10,298
Expendable Equipment		4,968
Equipment Lease		141
Equipment Repair		1,254
Depreciation Expense		11,184
Total Occupancy		**$40,544**
Vehicle		
Operating		4,023
Depreciation		3,710
Total Vehicle		**$7,733**
Child and Family Related		
Treatment Supplies		1,335
Total Basic Care		**$1,335**
Total Operations		**$98,906**
Total Direct Expenses		**$2,052,014**
Allocable Expense @ 14%		287,282
Total Expense		**$2,339,295**
Revenue Over (Under) Expense		**(0)**

Mental Health Services Act (MHSA)

Program and Fiscal Review

I. **Date of On-site Review:** April 11, 2019
Date of Exit Meeting: June 14, 2019

II. **Review Team:** Windy Taylor, Warren Hayes, Genoveva Zesati

III. **Name of Program/Plan Element:** Youth Homes Transition Aged Youth (TAY) Full Service Partnership (FSP)

IV. **Program Description.**

Youth Homes provides a Full Service Partnership (FSP) Program funded by the Mental Health Services Act (MHSA) for Transitional Age Youth (TAY) between the ages of 16 – 25 with serious emotional disturbance/serious mental illness and who are likely to exhibit co-occurring disorders with severe life stressors. The program offers a comprehensive range of services and supports, including: outreach and engagement, case management, outpatient mental health services, crisis intervention, and medication support. Services are based in Central and East Contra Costa County.

Youth Homes specializes in foster youth who are in need of support who either come from the residential program or just need additional services and support. Youth Home provides an array of other programs such as "Aftercare," which provides a continuity of care for youth until the age of 21. Advocates in this program will work with youth on their mental health needs, help build independent living skills, find housing, engage in money management, start meal planning, and secure employment to better support their futures. Additionally, another program that Youth Homes provides to their youth is called, "Stepping Stones". This program helps youth to find and keep gainful employment. Support in this program is given through setting goals, writing a resume, filling out online applications, and learning how to interview. Teaching these independent life skills is instrumental for youth to carry on throughout adulthood.

V. **Purpose of Review.** Contra Costa Behavioral Health Services 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 supporting the County's MHSA Three Year Program and Expenditure Plan, and c) ensuring compliance with statutes, regulations and policies. In the spirit of continually working toward better services we appreciate this opportunity to collaborate with the staff and clients participating in this program 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 program meets the values of MHSA
2. Serve the agreed upon target population.	Met	Program only serves clients that meet criteria for both specialty mental health services and full service partnerships
3. Provide the services for which funding was allocated.	Met	Staff indicates that they experience more client need than they are equipped to address.
4. Meet the needs of the community and/or population.	Met	Program serves the intended population and community
5. Serve the number of individuals that have been agreed upon.	Partially Met	Program has nearly met target enrollment outlined in the Service Work Plan
6. Achieve the outcomes that have been agreed upon.	Met	Program has met and exceeded intended 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	Partially Met	The Program is mostly staffed to full capacity
10. Annual independent fiscal audit	Met	All financial statements submitted; no material weaknesses found.
11. Fiscal resources sufficient to deliver and sustain the services	Met	Youth Homes has significant net assets to withstand a revenue interruption.
12. Oversight sufficient to comply with generally accepted accounting principles	Met	Staff is well qualified, and program has good internal controls
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	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	Organization charges indirect costs consistent with the contract
17. Insurance policies sufficient to comply with contract	Met	Necessary insurance is in place to comply with contract
18. Effective communication between contract manager and contractor	Met	Clear communication between contract manager and contractor has proved effective

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.
   Results. The results of the 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:				
Please indicate how strongly you agree or disagree with the following statements regarding persons who work with you: *(Options: strongly agree, agree, disagree, strongly disagree, I don't know)*	Strongly Agree	Agree	Disagree	Strongly Disagree	I don't know
	4	3	2	1	0
1. Help me improve my health and wellness	Average Score: 3.8 (n=5)				
2. Allow me to decide my own strengths and needs	Average Score: 3.8 (n=5)				
3. Work with me to determine the services that are most helpful	Average Score: 4.0 (n=5)				
4. Provide services that are sensitive to my cultural background.	Average Score: 3.8 (n=5)				
5. Provide services that are in my preferred language	Average Score: 3.8 (n=5)				
6. Help me in getting needed health, employment, education and other benefits and services.	Average Score: 2.8 (n=5)				
7. Are open to my opinions as to how services should be provided	Average Score: 3.8 (n=5)				
8. What does this program do well?	• The program helps maintain independence				

<table>
<tr><td></td><td>Programs provides workshops and a safe place to go to during the day.
Gives an available, supportive non-judgmental, and respected environment
Transportation is provided when needed
Systems in place that allow for feedback directly to staff when improvements are needed
Program helps solve problems that can arise
The amount of support and services provided is outstanding</td></tr>
<tr><td>9. What does this program need to improve upon?</td><td>Provide information on additional resources</td></tr>
<tr><td>10. What needed services and supports are missing?</td><td>Nothing stated in this section</td></tr>
<tr><td>11. How important is this program in helping you improve your health and wellness, live a self-directed life, and reach your full potential?
(Options: Very important, Important, Somewhat important, Not Important.)</td><td><table><tr><td>Very Important</td><td>Important</td><td>Somewhat Important</td><td>Not Important</td></tr><tr><td>4</td><td>3</td><td>2</td><td>1</td></tr><tr><td colspan="4">Average Score: 4.0 (n=5)</td></tr></table></td></tr>
<tr><td>12. Any additional comments?</td><td>Nothing stated in this section</td></tr>
</table>

Consumer/Family Interviews

Approximately three youth and two family members who interact with Youth Homes were interviewed as a group. The length of times that each client had been involved with the program varied from six months to three years. Clients reported their initial referral to Youth Homes from several sources: NAMI, shelters, residential treatment centers, county case managers, and other care providers.

During the interview, youth stated that overall, they feel like the program has improved their lives. They stated the following benefits that the program has provided to them individually:

- Meaningful connection with the provider that they haven't been able to find in previous programs
- Learning skills that help youth to stay stable and loving towards their families

- Providers are always able to be reached and clients felt that this helped build trusting relationships between provider and client
- Program has helped with establishing deeper lines of communication and connections with their loved ones
- Felt that they have gained knowledge around enrolling in educational resources

Clients also focused in the interview around additional areas of improvement that they thought might be helpful to the program. Clients mentioned that they were unsure about available resources outside of Youth Homes. They also stated that it would be helpful if the family and the provider were in better communication on a consistent basis to ensure that staff and family are on the same page concerning client's treatment. Clients were also unaware of their treatment plan or stated they were never invited to participate in the construction of the treatment plan.

Finally, it was stated that the program is irreplaceable and needed specifically for this population. Many services provided by this program aren't available elsewhere and clients and family members feel lucky to have this service available.

<u>Staff Interview:</u>

Two individuals attended the staff interview. The staff interview took place at newly obtained facility in Antioch. This included one Behavioral Support Specialist and a Lead Clinician. Staff indicated they have been with the program from three to six years. It was explained that all county referrals first get assessed by the director and then, according to the assessment, the youth is placed with the appropriate staff member. Staff shared that their work days vary and can change based on client need. Days can consist of staff working on client's treatment goals, applying for SSI, integrating within the community, develop living skills, and working with the families to get added family support. Discussion around the youth aging out of the program brought up the Hume Center program. Protocol is set up for many of the youth to first meet Hume staff to get familiar with the program and staff and then get transferred over to ensure a good transition.

Barriers discussed during the meeting talked about shortage of staff and needing more staff to relieve current maximized caseloads. Also, financial support towards housing is a major concern. There are limited housing resources available and staff feel it is a huge service gap for the clients. Safety issues have also been a concern that has been expressed in the past. Staff use a smart phone application called, “Guardian” in case of emergency. Trauma focused training came up and the need to have more available trainings around this specific subject.

Moreover, Youth Homes continues to strive and dedicate their time and effort on clients getting well. Expressed again was the importance of vocational services and how this type of resource gives the client hope.

<u>County Staff Interview</u>

County staff expressed that Youth Homes has improved with meeting the guidelines given by the Utilization Review team. Staff suggested that the program needs to complete the disposition forms for each client and then have them sent over to the clinic. Also, before a client is discharged, County staff discussed that they would like to see the warm hand-off process occurring for each client to ensure coordination of care. Overall, staff feel that the program has improved and that the FSP staff are compassionate and reliable.

Discussion. Interviews with program participants and service providers as well as program participant survey results all support that Youth Homes delivers programming in accordance with the values of MHSA.

2. **Serve the agreed upon target population.** For Community Services and Supports, does the program serve adults with a serious mental illness or 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. Services are being delivered at the Central and East County regions to transitional aged youth with serious mental illness who are in need of the full spectrum of services. The FSP program undergoes regular utilization reviews conducted by the Central County Adult Mental Health Clinic’s utilization review staff to ensure all clients meet the criteria for both specialty mental health services and transitional aged youth full service partnerships. The most recent chart review was completed May 2018.
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 of the ShareCare Service Activity Reports from Contra Costa County Mental Health's billing system show that the Youth Homes Full Service Partnership program is, with a few notable exceptions, providing the number and type of services that have been agreed upon. Services include outreach and engagement, case management, individual outpatient mental health services, crisis intervention, collateral, and housing and vocational support. Clients receive psychiatric services from agency psychiatrists located at Youth Homes Pleasant Hill location. The FSP Program has also been successful in linking services for primary health and access to nursing care with Brighter Beginnings. Both program staff and participants indicated services are available on a 24-7 basis via an after-hours crisis phone line.
   Results. Program provides the agreed upon types of services indicated in their Service Work Plan.

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 or plan element 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 FY 2017-2020. 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. The Full Service Partnership Program has a target enrollment number of 30 clients. According to the Data Reporting and Collection System (DCR), program has not met target enrollment. Upon meeting with program staff it was confirmed that the program has 24 currently enrolled clients. It was recommended that the program work with County staff to help clean up the reporting through the DCR System. New contract guidelines will be set in place and require program to complete a Client Caseload Report.
Results. Annually the program continues to try and serve the number of individuals indicated in the Service Work Plan.

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. The program in FY 16/17 and 17/18 has continued to consistently provide and meet objectives in relationship to the Service Work Plan goal criteria. For both fiscal years 16/17 and 17/18 the program managed to decrease overall incidences of restriction and psychiatric crisis while increasing productive meaningful activity. In FY 17/18, a new indicator was added to capture persons that were homeless/at risk of being homeless. The results showed that Youth Homes was able to have an impact on this population by decreasing the total count.
   Results. Overall, the program achieves its primary objectives.

7. **Quality Assurance.** How does the program/plan element 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 associated with Youth Homes' 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 the County Mental Health utilization review teams to ensure that program services and documentation meet regulatory standards. Level 1 and Level 2 utilization review reports indicate that Youth Homes is generally in compliance with documentation and quality standards. On April 30, 2018, a Level Two Centralized Utilization Chart Review was conducted by County Mental Health. Several documentation issues were identified during the Review and some resulted in disallowances. Documentation issues include missing signatures, and incorrect dates and charting details such as terminology used. This resulted in minor disallowances to the program.
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. Youth Homes has written policies and provides staff training on HIPAA requirements and safeguarding of patient information. Client charts are kept in a room that is always locked. Only a few dedicated staff have access to this room. Because the site has gone to an electronic health record, charts are used on a rare basis. Charts are also shipped out after two years to a storage facility that also complies with HIPAA standards. Moreover, 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. The current staffing allows the agency to serve the targeted number of clients. Youth Homes notes that there are constraints around staffing and that staff have maximized their intended caseloads. The program is also unable to provide the full spectrum of services and must rely on the County to provide nursing, psychiatry (at times), and medical services.
Results. Current staffing has allowed the program to serve approximately 20-25 consumers concurrently during this fiscal year.

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. Annual independent fiscal audits for FY 2016, 17, and 18 were provided and reviewed. No significant findings were noted, and Youth Homes, Inc. was considered a low risk auditee.
Results. Youth Homes, Inc. is a California non-profit community-based corporation established to provide a range of services to foster care children placed with it by various government agencies. With approximately 83 employees and a total operating budget of $4 million, the available fiscal audits indicate Youth Homes, Inc. not to be at risk for adverse fiscal consequences due to their fiscal and accounting systems.
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 or plan element.
Method. Review audited financial statements. Review Board of Director's meeting minutes. Interview fiscal manager of program.
Discussion. The program 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 services for the entirety of the fiscal year.
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 of program.
Discussion. The fiscal manager, Monte Myers, was interviewed as part of the oversight of Youth Homes day-to-day financial operations. Mr. Myers described established protocols that are in place to enable a check and balance system to

assure compliance with generally accepted accounting principles. The program uses QuickBooks and Paychex software for entry and aggregation to enable accurate summaries for billing and payment. Supporting documentation is kept in hard copies for storage and retrieval.
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 or plan element.
Discussion. Youth Homes provides a monthly contract service and expenditure summary each month. At the time of the review, sufficient supporting documentation was provided. It was discussed during the review how the allocation of staff hours split between MH/Aftercare and Tay-FSP are determined. Since the last review and recommendation, Youth Homes has come up with a specific methodology around the split and is working with financial staff as part of the month-end- cost allocation.
Results. Previous reviews of Youth Homes indicated that supporting documentation appeared to support the amount of expenditures charged to the program.

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. Supporting documentation for three randomly selected invoices were reviewed. All were sufficient to support allowable expenses. Staff reports that personnel costs are determined by documented Tay FSP Allocation hours each month or by staff time assigned based on set percentages that are used when posting payroll.
Results. Method of allocation of percentage of personnel time and operating costs appear to be justified.

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. The independent fiscal agent ensures transactions are claimed in the appropriate fiscal year.
Results. Youth Homes 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 or plan element.
Method. Review methodology and statistics used to allocate administrative/indirect costs. Interview fiscal manager of program.
Discussion. Youth Homes has been budgeting and billing indirect costs at 15%, which is at industry standard
Results. Indirect costs appear to be within industry standards.

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 liability insurance, which included general liability, automobile liability, umbrella liability, workers compensation and professional liability, which was in effect at the time of the site visit.
Results. The program complies with the 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 and County staff communicate regularly.
Results. The program has good communication with the contract manager.

VIII. Summary of Results.

Youth Homes is a much needed service in multiple regions of the County where, without this service, youth would have no avenue or means of support. The services provided fill a major gap for a population that struggle with both mental health and substance abuse disorders. Services remain to encompass the MHSA values and expectations while bringing further collaboration between County and contract staff. Youth Homes is unable to provide the full spectrum of service, but continues to refer consumers, when appropriate, to other appropriate resources in the community. Program staff and consumers believe this program is of great value and find that without the program many would not have a safe place to heal and recover.

IX. Findings for Further Attention.

- It is recommended that Youth Homes further collaborate with East County Children's Mental Health to provide additional referral sources for treatment for youth
- It is recommended that Youth Homes work with County staff to reexamine client entry into the DCR to help clean up reporting
- It is recommended that County and contract staff revisit their intended target enrollment numbers and establish appropriate criteria based on the program's structure
- It is recommended that Youth Homes completes the disposition form outlined in the FSP Handbook for each client.
- Youth Homes is encouraged to work with the County in planning how to address supportive housing needs surfaced by their clients who are homeless or at risk of chronic homelessness

X. Next Review Date. April 2023

XI. Appendices.

Appendix A – Agency Response Letter

Appendix B – Program Description/Service Work Plan

Appendix C – Service Provider Budget (Contractor)

Appendix D – Yearly External Fiscal Audit (Contractor)

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

Progress Reports, Outcomes

Monthly Invoices with Supporting Documentation (Contractor)

Indirect Cost Allocation Methodology/Plan (Contractor)

Board of Directors' Meeting Minutes (Contractor)

Insurance Policies (Contractor)

MHSA Three Year Plan and Update(s)