COUNTY CASE MANAGEMENT SERVICES

FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT

JUNE 30, 2009 AND 2008

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COUNTY CASE MANAGEMENT SERVICES
OFFICIALS
AS OF JUNE 30, 2009

Name	Title	Representing
Jack Willey	Chairperson	Jackson County
Harlan Hansen	1st Vice Chairperson	Humboldt County
Ellen Gaffney	2nd Vice Chairperson	Buchanan County
Kim Motl	Member	Webster County
Sally Stutsman	Member	Johnson County
Larry Vest	Member	Tama County
Steve Reuter	Member	Bremer County
Paul Merten	Member	Buena Vista County
Jeff Simonsen	Member	Cherokee County
Elaine Armstrong	Member	Page County
Mike King	ISAC Representative	Union County

McGowen Hurst Clark & Smith, P.C.
Certified Public Accountants
Business Advisors

Partners
Michael E. Brinker, CPA
David W. Hurst, CPA
Kathleen A. Koenig, CPA
Robert R. McGowen, CPA
Michael W. McNichols, CPA
Thomas J. Pflanz, CPA, CFP®
John A. Schmidt, CPA
Daniel A. Schwarz, CPA/ABV
S. James Smith, CPA
Joni M. Tonnemacher, CPA, CFD

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
County Case Management Services

We have audited the accompanying statements of net assets of County Case Management Services as of June 30, 2009 and 2008, and the related statements of revenues, expenses and changes in net assets and cash flows for the years then ended. These financial statements are the responsibility of the Organization's management. 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 audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets of County Case Management Services as of June 30, 2009 and 2008, and the changes in its net assets and its cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report, dated September 25, 2009, on our consideration of County Case Management Services' internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations and contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Management's Discussion and Analysis on pages 3 through 6 is not a required part of the financial statements, but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. We did not audit the information and express no opinion on it.

McGowen, Hurst, Clark + Smith, P.C.

West Des Moines, Iowa
September 25, 2009

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COUNTY CASE MANAGEMENT SERVICES
MANAGEMENT'S DISCUSSION AND ANALYSIS

County Case Management Services (CCMS) provides this Management's Discussion and Analysis of its financial statements. This narrative overview and analysis of the financial activities is for the fiscal year ended June 30, 2009. We encourage readers to consider this information in conjunction with the Organization's financial statements, which follow.

FINANCIAL HIGHLIGHTS

- The Organization's operating revenues increased 7%, or $36,380, from fiscal 2008 to fiscal 2009. Member dues and services and registration fees increased during fiscal year 2009, while investment income decreased during the year. The Organization also recognized a gain on the disposal of assets in the amount of $5,300.

- The Organization's operating expenses were 4%, or $22,754, less in fiscal 2009 than in fiscal 2008. Operating expenses decreased primarily as a result of lower salaries and fringe benefit expense.

- The Organization's net assets increased 15%, or $83,573, from June 30, 2008 to June 30, 2009.

USING THIS ANNUAL REPORT

County Case Management Services is a single enterprise fund and presents its financial statements using the economic resources measurement focus and accrual basis of accounting, which is the same measurement focus and basis of accounting employed by private sector business enterprises. This discussion and analysis is intended to serve as an introduction to County Case Management Services' financial statements. The annual report consists of a series of financial statements and other information, as follows:

Management's Discussion and Analysis introduces the financial statements and provides an analytical overview of the Organization's financial activities.

The Statements of Net Assets present information on the Organization's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Organization is improving or deteriorating.

The Statements of Revenues, Expenses and Changes in Net Assets present information on the Organization's operating revenues and expenses, non-operating revenues and expenses and whether the Organization's financial position has improved or deteriorated as a result of the year's activities.

The Statements of Cash Flows present the change in the Organization's cash and cash equivalents during the year. This information can assist the user of the report in determining how the Organization financed its activities and how it met its cash requirements.

The Notes to Financial Statements provide additional information essential to a full understanding of the data provided in the financial statements.

FINANCIAL ANALYSIS OF THE ORGANIZATION

Statements of Net Assets

Net assets may serve over time as a useful indicator of the Organization's financial position. The Organization's net assets for fiscal 2009 totaled approximately $635,500. This compares to approximately $551,900 for fiscal 2008. A summary of the Organization's net assets is presented below.

	June 30,	
	2009	2008
Current assets		
Cash and cash equivalents	$ 81,448	$ 73,557
Investments	476,337	384,992
Accounts receivable	78,117	97,236
Total current assets	635,902	555,785
Property and equipment at cost, less accumulated depreciation	42,750	39,809
Total assets	678,652	595,594
Current liabilities		
Due to Iowa State Association of Counties	34,195	37,118
Accounts payable	3,411	4,853
Deferred revenue	5,575	1,725
Total current liabilities	43,181	43,696
Net assets	$ 635,902	$ 555,785

All of the Organization's net assets are unrestricted net assets that can be used to meet the Organization's obligations as they come due.

FINANCIAL ANALYSIS OF THE ORGANIZATION, continued

Statements of Revenues, Expenses and Changes in Net Assets

Operating revenues arise from county membership dues and service revenue, as well as registration fees. Operating expenses are expenses paid to provide technical assistance and training to member counties relating to case management of the chronically mentally ill, mentally retarded and developmentally disabled in Iowa. Non-operating revenue is primarily comprised of investment income and gain on the sale of assets. A summary of revenues, expenses and changes in net assets for the years ended June 30, 2009 and 2008 is presented below:

Changes in Net Assets

	Year ended June 30, 2009	Year ended June 30, 2008
Revenue		
Member dues and services	$ 485,794	$ 472,260
Registration fees	82,210	61,985
Investment income	16,501	19,180
Gain on disposal of assets	5,300	-
Total revenue	589,805	553,425
Expenses		
Salaries and fringe benefits	313,677	331,080
Professional fees	26,657	33,019
Staff travel and training	15,509	19,058
Conference facility expenses	57,839	53,151
Outside speakers' fees	16,814	15,971
Board of Directors' meeting expenses	7,419	8,654
Insurance	9,696	12,448
Office expense	22,622	15,499
Depreciation	16,880	17,246
Office space lease	18,488	17,729
Miscellaneous	631	5,131
Total expenses	506,232	528,986
Increase in unrestricted net assets	83,573	24,439
Unrestricted net assets, beginning of year	551,898	527,459
Unrestricted net assets, end of year	$ 635,471	$ 551,898

The Statements of Revenues, Expenses and Changes in Net Assets reflect an increase in net assets at the end of the fiscal year. In fiscal 2009, total revenues increased by $36,380 or 7%, primarily as the result of increased member dues and an increase in registration fees. Total expenses decreased by $22,754, or 4%, primarily as a result of decrease in staff salaries and fringe benefits.

FINANCIAL ANALYSIS OF THE ORGANIZATION, continued

Statements of Cash Flows

The Statements of Cash Flows present information related to cash inflows and outflows, summarized by operating and related financing and investing activities. Cash used by operating activities includes member dues, service revenues and registration fees, reduced by payments to employees, as well as payments related to meetings and conferences. Cash provided by investing activities is used to supplement member dues and is used for various operational purposes as part of the normal budget.

CAPITAL ASSETS

At June 30, 2009, the Organization had approximately $43,000 invested in capital assets, net of accumulated depreciation of approximately $74,800. Depreciation charges totaled $16,880 for fiscal 2009. More detailed information about the Organization's capital assets is presented in Note A to the financial statements.

ECONOMIC FACTORS

Economic conditions in Iowa could have a potential impact on CCMS. The loss of taxable valuation can impact a county's ability to raise revenue which, in turn, would reduce the willingness of counties to purchase services offered by CCMS. This is a greater threat than in previous years due to the state of not only Iowa's economy but the nation as a whole. The greatest economic threat to this program continues to be the impact of significant changes in state or federal regulations related to counties' responsibilities for providing and managing services to individuals with disabilities. Significant rule changes have been proposed that will significantly impact the operation of county case management programs. The complete fiscal impact of those changes will not be immediately apparent – but likely will cause higher operational costs for members. These factors will make it important for the Board to pay close attention to finances as county resources become scarce. The possibility that counties will no longer have a role in managing or paying for services is unlikely. Since this program exists to more effectively provide case management services to individuals with disabilities and to ensure that county case management programs are in compliance with state and federal regulations, it will continue to have value to members. The program has reached a level of stability in participation, but it is possible that additional counties could decide to participate in the program in the future. The Organization's Board will also continue to maintain a close watch on potential changes that may impact them fiscally.

The Organization anticipates the current fiscal year will be much like the last and will maintain a close watch over resources to maintain the Organization's ability to react to unknown issues.

CONTACTING THE ORGANIZATION'S FINANCIAL MANAGEMENT

This financial report is designed to provide our Board of Directors and management with a general overview of the Organization's finances and to show the Organization's accountability for the money it receives. If you have questions about this report or need additional financial information, contact County Case Management Services, 501 SW 7th Street, Suite Q, Des Moines, Iowa.

COUNTY CASE MANAGEMENT SERVICES
STATEMENTS OF NET ASSETS
JUNE 30, 2009 AND 2008

ASSETS

	2009	2008
CURRENT ASSETS		
Cash and cash equivalents	$ 81,448	$ 73,557
Investments	476,337	384,992
Accounts receivable	78,117	97,236
Total current assets	635,902	555,785
PROPERTY AND EQUIPMENT		
Office furniture and equipment	31,412	31,981
Vehicles	78,015	78,330
Leasehold improvements	8,130	8,130
	117,557	118,441
Less accumulated depreciation	(74,807)	(78,632)
Net property and equipment	42,750	39,809
TOTAL ASSETS	$ 678,652	$ 595,594

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Due to Iowa State Association of Counties	$ 34,195	$ 37,118
Accounts payable	3,411	4,853
Deferred revenue	5,575	1,725
Total current liabilities	43,181	43,696
Net assets - unrestricted	635,471	551,898
TOTAL LIABILITIES AND NET ASSETS	$ 678,652	$ 595,594

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

COUNTY CASE MANAGEMENT SERVICES
STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
YEARS ENDED JUNE 30, 2009 AND 2008

	2009	2008
REVENUE		
Member dues and services	$ 485,794	$ 472,260
Registration fees	82,210	61,985
Investment income	16,501	19,180
Gain on disposal of assets	5,300	-
Total revenues	589,805	553,425
EXPENSES		
Salaries and fringe benefits	313,677	331,080
Professional fees	26,657	33,019
Staff travel and training	15,509	19,058
Conference facility expenses	57,839	53,151
Outside speakers' fees	16,814	15,971
Board of Directors' meeting expenses	7,419	8,654
Insurance	9,696	12,448
Office expense	22,622	15,499
Depreciation	16,880	17,246
Office space lease	18,488	17,729
Miscellaneous	631	5,131
Total expenses	506,232	528,986
INCREASE IN UNRESTRICTED NET ASSETS	83,573	24,439
UNRESTRICTED NET ASSETS, beginning of year	551,898	527,459
UNRESTRICTED NET ASSETS, end of year	$ 635,471	$ 551,898

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

COUNTY CASE MANAGEMENT SERVICES
STATEMENTS OF CASH FLOWS
YEARS ENDED JUNE 30, 2009 AND 2008

	2009	2008
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase in net assets	$ 83,573	$ 24,439
Adjustments to reconcile increase in net assets to net cash provided by operations:		
Depreciation	16,880	17,246
Gain on disposal of equipment	(5,300)	-
Changes in:		
Accounts receivable	19,119	(23,188)
Amount due to Iowa State Association of Counties	(2,923)	(6,477)
Accounts payable	(1,442)	(279)
Deferred revenue	3,850	1,725
Net cash provided by operating activities	113,757	13,466
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of property and equipment	(14,521)	(4,125)
Proceeds from maturities and sales of investments	150,174	412,609
Purchases of investments	(241,519)	(375,023)
Net cash provided (used) by investing activities	(105,866)	33,461
Net increase in cash and cash equivalents	7,891	46,927
CASH AND CASH EQUIVALENTS, beginning of year	73,557	26,630
CASH AND CASH EQUIVALENTS, end of year	$ 81,448	$ 73,557

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

COUNTY CASE MANAGEMENT SERVICES
NOTES TO FINANCIAL STATEMENTS

NOTE A - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization - County Case Management Services (CCMS) was established and duly organized under the provisions of Chapter 28E of the Iowa Code. CCMS provides technical assistance and training to member counties relating to case management of the chronically mentally ill, mentally retarded and developmentally disabled in Iowa.

Basis of Presentation - The financial statements are reported using the accrual basis of accounting. The Organization follows private-sector generally accepted accounting standards for not-for-profit organizations to the extent those standards do not conflict or contradict guidance of the Governmental Accounting Standards Board (GASB).

Cash and Cash Equivalents - The Organization considers all highly liquid debt instruments with an original maturity of three months or less to be cash equivalents.

Investments – The Organization's investments are presented at fair value. Quoted market prices are used to value investments. Changes in unrealized gains and losses, if any, are included as a component of investment income on the statement of revenues, expenses and changes in net assets.

Property and Equipment - Property and equipment are stated at cost. Depreciation is provided by straight-line method over the estimated economic useful lives of the assets, ranging from five to seven years.

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

Concentration of Credit Risk - Accounts receivable arise primarily from billings for services provided to participating counties throughout Iowa. Based on its review of the receivables, management believes no allowance for doubtful accounts is necessary.

The Organization's bank deposits totaled approximately $81,400 at June 30, 2009. These deposits were entirely covered by federal depository insurance or by the State Sinking Fund in accordance with Chapter 12C of the Code of Iowa. Chapter 12C provides for additional assessments against the depositories to insure there will be no loss of public funds. The Organization also has funds totaling approximately $38,800 invested in money market accounts not insured by the FDIC.

Fair Value Measurements - The Chapter adopted Statement 157 on July 1, 2008 for fair value measurements of investments that are recognized and disclosed at fair value in the financial statements on a recurring basis. Statement 157 establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to measurements involving significant unobservable inputs (Level 3 measurements).

NOTE A - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

Fair Value Measurements (continued) - The three levels of the fair value hierarchy are as follows:

- Level 1 inputs are quoted prices (unadjusted) in active markets for identical investments that the Organization has the ability to access at the measurement date.
- Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the investments, either directly or indirectly.
- Level 3 inputs are unobservable inputs for the investments.

The level in the fair value hierarchy within which a fair measurement in its entirety falls is based on the lowest level input that is significant to the fair value measurement in its entirety.

For the valuation of money market accounts and certificates of deposit at June 30, 2009, the Organization used significant other observable inputs, particularly market prices for comparable investments as of the valuation date (Level 2).

Income Tax Status - CCMS was formed as a joint venture between the participating member counties and the Iowa State Association of Counties and is exempt from income taxes. Accordingly, no provision for income taxes has been provided in the financial statements.

Reclassification - Certain prior year amounts have been reclassified to conform to the current year presentation.

NOTE B - INVESTMENTS

The Organization's financial instruments consist of money market accounts and certificates of deposit, which are carried at fair value in the Organization's financial statements.

Investments, which are all unrestricted and held at financial institutions, consist of the following as of June 30, 2009:

	Cost	Unrealized Gains (Losses)	2009 Fair Value	2008 Fair Value
Money market accounts	$ 39,818	$ -	$ 39,818	$ 69,992
Certificates of deposit	435,000	1,519	436,519	315,000
	$ 474,818	$ 1,519	$ 476,337	$ 384,992

The Organization's certificates of deposit bear interest at rates ranging from 1.10% to 3.70% and mature at various times through June 2010.

Following is a summary of the Organization's investment income:

	2009	2008
Interest and dividend income	$ 14,982	$ 19,157
Realized and unrealized gains on investments	1,519	23
	$ 16,501	$ 19,180

NOTE C - DUE TO IOWA STATE ASSOCIATION OF COUNTIES

Certain expenses associated with the case management program are paid by the Iowa State Association of Counties (ISAC) on behalf of CCMS and then reimbursed to ISAC. Types of expenses allocated to CCMS include salaries, payroll taxes, fringe benefits, supplies, rent, utilities and travel expenses. Amounts owed to ISAC are non-interest bearing and are repaid on a monthly basis.

NOTE D - RETIREMENT PLAN

The Association sponsors a 457(g) defined contribution retirement plan in which all employees are eligible to participate. Effective October 1, 2006, the Organization implemented a 401(a) defined contribution retirement plan for employer contributions. Employer contributions to the 401(a) plan are equal to 6.35% of an employee's eligible compensation; however, the employee is required to contribute 2.9% of eligible wages to the 457(g) plan to qualify for the employer contribution. Employer contributions for the years ended June 30, 2009 and 2008 totaled $15,677 and $14,110, respectively.

NOTE E - LEASE

The Organization leases its office space from ISAC on a month-to-month basis. Improvements made to the office space, however, are amortized over seven years. The Organization anticipates maintaining the current arrangement for the foreseeable future due to its close relationship with ISAC.

NOTE F - FUNCTIONAL EXPENSES

The costs of providing case management services include salaries and related expenses and other direct expenses such as staff travel and training as well as conference expenses, including outside speaker fees. Management and general expenses include all executive, financial administration, information systems, and building rents and maintenance expenses.

Following is a summary of CCMS's functional expenses for the years ended June 30, 2009 and 2008:

	2009	2008
Program expenses	$ 403,839	$ 419,260
Fundraising expenses	-	-
General and administration	102,393	109,726
	$ 506,232	$ 528,986

NOTE G - BOARD DESIGNATED NET ASSETS

The Organization's Board of Directors has designated $132,247 of its net assets for future needs and special projects (a specific purpose has not yet been identified) and $101,118 for future non-budgeted replacement of property and equipment.

NOTE H - SUBSEQUENT EVENTS

The date to which events occurring after June 30, 2009, the date of the most recent statement of net assets, have been evaluated for possible adjustment to the financial statement or disclosure is September 25, 2009, which is the date on which the financial statements were issued.

McGowen Hurst Clark & Smith, P.C.
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Business Advisors

Partners
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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors of
County Case Management Services

We have audited the financial statements of County Case Management Services as of and for the year ended June 30, 2009 and have issued our report thereon dated September 25, 2009. We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

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

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses.

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

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

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

Compliance and Other Matters

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

Comments involving statutory and other legal matters about the Organization's operations for the year ended June 30, 2009 are based exclusively on knowledge obtained from procedures performed during our audit of the financial statements of the Organization. Since our audit was based on tests and samples, not all transactions that might have had an impact on the comments were necessarily audited. The comments involving statutory and other legal matters are not intended to constitute legal interpretations of those statutes.

This report, a public record by law, is intended solely for the information and use of the members and Board of Directors and management of County Case Management Services and other parties to whom the Organization may report. The report is not intended to be and should not be used by anyone other than these specified parties.

McGowen, Hurst, Clark + Smith, P.C.

West Des Moines, Iowa
September 25, 2009

COUNTY CASE MANAGEMENT SERVICES
SCHEDULE OF FINDINGS
YEAR ENDED JUNE 30, 2009

Findings Related to the Financial Statements

Instances of non-compliance

No matters were noted.

Significant Deficiencies or Material Weaknesses

No material weaknesses were identified.

Other findings related to required statutory reporting

No matters were noted.