

## **CPAW AGENDA ITEM READINESS WORKSHEET**

**CPAW Meeting Date:** January 8, 2015  
**Name of Committee:** Steering Committee

- 1. Agenda Item Name:** Review of CPAW sub-committee charters
- 2. Desired Outcome:** CPAW sub-committees review and agree upon the purpose and scope of their committees, and develop goals and objectives for the upcoming calendar year.
- 3. Brief Summary:** CPAW advises the Behavioral Health Services (BHS) Director on matters pertaining to Contra Costa Mental Health, and, in particular, programs and plan elements funded by the Mental Health Services Act (MHSA). Sub-committees commissioned by CPAW focus on specific types of programming and age groups, and depend upon individuals, both providing and receiving services, and other involved stakeholders, to focus on issues of topical interest and provide useable input.
- 4. Background:** The MHSA requires that local stakeholders be an integral part of all planning and evaluation of MHSA funded services and supports. Contra Costa County has established CPAW to 1) assist in the ongoing development and evaluation of the programs and plan elements that comprise the MHSA Three Year Program and Expenditure Plan, 2) advise on the integration of the values and principles inherent in MHSA into the larger public mental health system, and, 3) promotes transparency of effort by sharing information with the stakeholder community.  
  
CPAW depends upon work accomplished by its sub-committees in order to consolidate input and better inform potential recommendations made to the BHS Director.  
  
Some sub-committees have been in existence for several years, while others are emerging. Accepted standing committee practice is to periodically review committee purpose and scope, and to regularly update goals and objectives.
- 5. Specific Recommendations:** It is recommended that each CPAW sub-committee place this topic on their upcoming agendas, and submit a verbal and written report to CPAW via Agenda Readiness Form.
- 6. Anticipated Time Needed on Agenda:** 15 minutes
- 7. Who will report on this item?** Steering Committee members

# Mental Health Services Act (MHSA)

## Program and Fiscal Review

- I. **Date of On-site Review: 10-22-14**  
**Date of Exit Meeting: December 1, 2014**
- II. **Review Team:** Erin McCarty, Mike Geiss, Michelle Nobori, Gerold Loenicker
- III. **Name of Program/Plan Element:** Child Abuse Prevention Council
  - The Nurturing Parenting Program

#### IV. **Program Description.**

The *Nurturing Parent Program* of Child Abuse Prevention Council is a **Prevention** program within the category of **Prevention & Early Intervention (PEI)** programs funded through the Mental Health Services Act (MHSA). Per draft regulations put forth by the Mental Health Services Oversight and Accountability Commission (MHSOAC), a **Prevention** program is a “set of related activities to reduce risk factors for developing a potentially serious mental illness and to build protective factors”. In light of widely accepted research, such as the “Adverse Childhood Experiences Study” that links childhood trauma with negative health and mental health outcomes later in life, the draft PEI regulations include as examples for risk factors for developing mental illness “adverse childhood experiences” and “family conflict or domestic violence”. Protective factors include healthy bonds within families and the connectedness of vulnerable families to the wider community and community resources. The goals of a prevention program should include the “reduction of applicable negative outcomes listed in the Welfare and Institutions Code Section 5840, subdivision (d) for individuals and members of groups of populations whose risk of developing a serious mental illness is significantly higher than average, and, as applicable, their parents, caregivers, and other family members”. The referenced list of negative outcomes includes suicide, incarcerations, school failure or drop out, unemployment, prolonged suffering, homelessness, and removal of children from their homes.

In accordance with the community program planning process, the original three-year PEI plan for Contra Costa Mental Health (CCMH), approved in 2009, set the goal of supporting families within communities that are disproportionately

affected by higher rates of poverty, school drop-out, and involvement in juvenile justice and child and family services programs.

The **Child Abuse Prevention Council** is an organization located in Concord that is focused on preventing maltreatment of children through providing education programs and family support services, linking families to community resources, mentoring, and steering County-wide collaborative initiatives. Prevention services consist of providing four *Nurturing Parenting* classes per fiscal year to Spanish speaking families in Central and East County. The Nurturing Parenting Program is a 22 week curriculum that helps families develop new communication skills, alter behavioral patterns, and strengthen healthy family bonds. Sessions include joint sections for groups of whole families as well as sections for which parents and children are separated. Participants develop skills along five domains of parenting: age-appropriate expectations; empathy, bonding, and attachment; non-violent nurturing discipline; self-awareness and self-worth; and empowerment, autonomy, and independence. The “Nurturing Parenting Programs” are listed in the National Registry of Evidence-based Programs and Practices.

**V. Purpose of Review.** CCMH 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 Child Abuse Prevention Council. 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	Yes	Services are community based and provided in a culturally competent manner
2. Serve the agreed upon target population	Yes	Services are provided to underserved communities
3. Provide the services for which	Yes	All MHSa funds directly

funding was allocated		support the prevention program
4. Meet the needs of the community and/or population	Yes	Program is consistent with community planning process and prevention strategies
5. Serve the number for individuals that have been agreed upon	Yes	Targeted service numbers are reached
6. Achieve the outcomes that have been agreed upon	Yes	Measures of success are met; more sophisticated data analysis could be employed
7. Quality Assurance	Yes	Program participants testified to high quality of services
8. Ensure protection of confidentiality of protected health information	Yes	Program has put measures in place to be consistent with regulations
9. Staffing sufficient for the program	Yes	Staffing levels are sufficient
10. Annual independent fiscal audit	Yes	No concerns indicated by independent auditor
11. Fiscal resources sufficient to deliver and sustain the services	Yes	Program receives funding from multiple sources
12. Oversight sufficient to comply with generally accepted accounting principles	Yes	Staff is well qualified and program has good internal controls
13. Documentation sufficient to support invoices	Yes	Organization provided documentation that reconciles to monthly invoices
14. Documentation sufficient to support allowable expenditures	Yes	The process has sufficient quality control to support expenditures
15. Documentation sufficient to support expenditures invoiced in appropriate fiscal year	Yes	Documentation supports that funds are fully expended prior to the fiscal year
16. Administrative costs sufficiently justified and appropriate to the total cost of the program	Yes	The program uses an appropriate allocation approach for costs
17. Insurance policies sufficient to comply with contract	Yes	Necessary insurance is in place
18. Effective communication between contract manager and contractor	Yes	Regular contact between manager and contractor

**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 Child Abuse Prevention Council 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.** Interviews were conducted with six program participants (parents who are currently attending Nurturing Parenting classes in Central County), three program facilitators, and one program supervisor. A twelve questions survey was given to consumers prior to the site visit. Survey questions provided the opportunity to rate the program on MHSA general standards and the importance of the program for the participants as well as to answer open ended questions.

The following table summarizes the survey results:

Questions	Responses: 6				
To what degree do you agree with the following: (Options: strongly agree, agree, disagree, strongly disagree, I don't know)	Strongly Agree	Agree	Disagree	Strongly Disagree	I don't know
1. They help me with my health and well-being.	3	3			
2. They allow me to decide what my personal strengths and needs are.	3	3			
3. They work with me to determine the most useful services.	3	3			
4. They provide services that are sensitive to my cultural origin.	2	3			1
5. They provide services in the language of my preference.	6				
6. They help me to get health, employment, education services, and other benefits and services.		4	1		1
7. They are willing to consider my opinions about the way in which they should provide services.		4	1		1
<b>Your response to the following questions is appreciated:</b>					
8. Which parts of the program work well?	Guest speakers on important topics; interactions with fellow parents; sharing as family then group;				

	acceptance for 'who I am'; help with family stress, everything is explained well; respect for beliefs			
9. Which parts of the program should they improve?	Perhaps more guests; more time; canceled classes should be made up			
10. What are the needed supports and services that are missing?	Giving out more information about where to turn for additional resources (2); more expert participation; more participation by families who suffer from physical abuse; managing fear ( <i>re: mandated reporting?</i> ); more time;			
11. How important to you is this program for improving your health and well-being, leading a self-directed life, and reaching your full potential? (Options: <i>Very important, Important, Somewhat important, Not Important.</i> )	Very Important	Important	Somewhat Important	Not Important
	4	2		
12. Do you have any more comments?	More programs like this; gratitude; concerns about confidentiality agreement being broken; great team; at times more effort to use terms that are understood by everybody.			

Positive feedback from the parent participants included that the program helps parents learn how to care for their children and treat them in a developmentally appropriate manner; it helps breaking the cycle of violence in families with intergenerational history of child abuse and excessive discipline; it helps instill 'discipline with dignity' practices; it helps strengthen family bonds, particularly between fathers and their children; it helps improve overall family communication between parents and children and between spouses; the program helps instill healthy family practices, such as family routines and rituals, and spending quality time with children and spouses; it help participants with better self-care and access supports if needed; for recent immigrants, the program helps bridge the cultural gap regarding parenting practices. Parents stressed that the program has a very good reputation in their community and that many parents arrive at the program through word of mouth. Suggestions included having more classes available at different times; to include classes for other age ranges, particularly classes for parents of teens; and to do all-day Saturday workshops so that parents (particularly fathers) can be included who cannot make the weekday evening times.

Service providers reported that parents develop strong attachment to the program and that many go to great length to make sure they can attend; that the parents respond well to the community building aspect of the program; in addition to learning about parenting, participants learn to 'let their guard' down re: mental

health needs and supports. Providers are from the communities they serve, and are graduates from the program in past years.

**Discussion.** The program delivers services according to the values of the MHSA. The program is culturally competent because there is a cultural and experiential proximity between service providers and participants; services are accessible and provided at community locations; services are delivered in the language of participants (Spanish); facilitators regularly report about classes and participant needs to the supervisor; referrals to mental health and other services are made as needed; staff follows up on whether referrals are successful.

2. **Serve the agreed upon target population.** As a Prevention & Early Intervention funded program, does the CAPC/Nurturing Parenting program prevent the development of a serious mental illness or serious emotional disturbance, and help reduce disparities in services. Does the program serve the agreed upon target population of parents of underserved Hispanic communities?).

**Method.** Compare the program description and/or service work plan with a random sampling of client charts or case files.

**Results.** Services are provided to parents who are referred either by First Five, schools (due to observations by staff), Children and Family Services, community members, community clinicians, or parents themselves. Services are meant to reduce risk factors for developing mental illness/serious emotional disturbance (child abuse, family dysfunction, poor attachment), increase protective factors (such as health family communication and conflict resolutions skills), and facilitate access to mental health services for individuals at risk for developing mental illness. The program serves Hispanic families, for many of whom Spanish is the primary or only language spoken in the home.

**Discussion.** The program serves the agreed upon target population.

3. **Provide the services for which funding was allocated.** Does the Child Abuse Prevention Council 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.

**Results.** Monthly service summaries as well as semi-annual reports show that the program has consistently provided four 22-week Nurturing Parenting classes per year since the contract was created in 2009.

**Discussion.** MHSA funds that are directed to the agency cover expenditures associated with supporting the provision of the four Nurturing Parenting classes.

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.

**Results.** This program was included in the original PEI plan that was approved in May 2009 and included in subsequent plan updates. The program has been authorized the Board of Supervisors and is consistent with the current MHSA Three-Year Program and Expenditure Plan as well as the draft PEI regulations on prevention programs, programs designated to the reduction of specific negative outcomes (removal of children from home), and the goals of outreach to underserved population. Interviews with service providers and program participants support the notion that the program meets its goals and the needs of the community it serves.

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

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

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

**Results.** The Service Work Plan requires that the program serves approximately 15 parents and 15 children per class, or 60 parents and 60 children per fiscal year. In the FY 13-14, a total of 68 parents and 81 children attended Nurturing Parenting classes (61 parents graduated); in the FY 12-13, 56 parents and 70 children attended classes (51 parents graduated). A review of attendance rosters and intake forms supported year end reports.

**Discussion.** The program services the number of individuals that have been agreed upon.



6. **Achieve the outcomes that have been agreed upon.** Is CAPC 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. **Results.** The program outlines three success indicators, two related to attendance (commitment of parents/families to the program), one on the impact of the program on parenting skills. In FY 13-14, the program exceeded its targets on the attendance measures and met its targets on its impact measures. In FY 12-13, the program exceeded its targets on all measures.  
**Discussion.** The program achieved the outcomes that have been agreed upon. Success indicators could be further refined. The data that is available could be utilized to study the impact of the parenting program on parenting skills in more detail.
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.  
**Results.** Contra Costa County did not receive any grievances toward the program. At the time of the visit, the program did not have an internal grievance process in place. As a result of the review, the program instituted an internal grievance procedure.  
**Discussion.** The program now 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 client information.  
**Results.** As of the date of the program review, the program had established agreements and practices to ensure privacy of their client information. As a provider of free parent education services, the organization does not transmit or receive electronic data associated with the provision of health care services. Upon discussion of privacy practices, the program completed its written privacy policies to include an Agreement of Confidentiality form for their groups, Notice of Privacy Practices as well as exceptions to privacy. Staff indicated that they have safeguards for keeping records secure, such as using a password protected

database for pre- and post-test data. The program is taking measures to ensure that files are kept in locked file cabinets. In addition to developing written policies, the program should provide staff training to be consistent with the HIPAA Business Agreement.

**Discussion.** As a result of the program review, the program has become more fully consistent with the intent of HIPAA regulations.

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.

**Results.** Program employs sufficient part-time employees to staff each class with the required two parent educators and two to three child care providers. In addition, a program coordinator supervises and coordinates the work of the providers.

**Discussion.** Sufficient staffing is in place.

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.

**Results.** The organization provided consolidated financial statements and a single audit report as well as a management report for fiscal year ending June 30, 2013. The auditors did not identify any material concerns and stated the financial statements fairly present the consolidated financial position of the Child Abuse Prevention Council. The auditors did identify that a significant portion of the program's revenues were from government contracts with Contra Costa County. This figure includes this MHSA contract as well as contracts with other Departments within Contra Costa County.

**Discussion.** The Child Abuse Prevention Council complied with the annual audit requirement and there were no findings or concerns expressed by the independent auditors. The organization was in the process of going through the audit for fiscal year ended June 30, 2014 and indicated there were no material issues. The reliance on Contra Costa County funding is not considered a concern given the fairly significant assets on hand.

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 Directors meeting. Interview fiscal manager of program.

**Results.** The financial statements indicated fairly significant assets on hand in the form of cash and certificates of deposit which could be used to sustain services. The Board of Directors minutes did not identify any issues related to the fiscal operations. The organization provides monthly financial statements to the Board of Directors' Treasurer and quarterly budget reports to the Board of Directors.

**Discussion.** Based on the interview with the fiscal manager and review of the financial statements, the organization appears to be financially sound and does not require any technical assistance from the County.

12. **Oversight sufficient to comply with generally accepted accounting principles.** Does the organization have appropriate qualified staff and internal controls to assure compliance with generally accepted accounting principles.

**Method.** Interview with fiscal manager of program.

**Results.** The program is reliant on one individual for the day-to-day financial operation of the organization and a part-time CPA to review and oversee the work of the individual. The organization uses the Quickbooks accounting package to enter financial transactions. The PEI funded Nurturing Parenting program is a specific cost center within the accounting system.

**Discussion.** Reliance on one individual is not ideal but is typical for small non-profit organizations. The checks and balances of an independent monthly reconciliation as well as the monthly reporting to the Board Treasurer provide additional oversight to the accounting process.

13. **Documentation sufficient to support invoices.** Do the organization's financial reports support monthly invoices charged to the program or plan element and ensure no duplicate billing.

**Method.** Reconcile financial system with monthly invoices. Interview fiscal manager of program.

**Results.** The program invoices for actual personnel and operating expenditures. The supporting documentation reconciled with the monthly invoices.

**Discussion.** The documentation is sufficient to support the amount of expenditures charged to the program.

14. **Documentation sufficient to support allowable expenditures.** Does the 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.

**Results.** Personnel costs are charged to the program based on the actual time spent by each staff person working on the program. Receipts for services and supplies are identified specific to the program and charged to the program.

**Discussion.** The accounting system and spreadsheets used by the program and the associated supporting documentation ensure expenses are tracked and reported appropriately.

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.

**Results.** CAPC uses the accrual basis of accounting with a 12 month fiscal year end of June 30. The fiscal manager provided spreadsheets showing how costs were attributed to the appropriate fiscal year. The program typically requires about 45 days to close the books after June 30 and does not submit a supplemental invoice to the County.

**Discussion.** The program invoices for expenditures in the appropriate fiscal year.

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 or plan element 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.

**Results.** The fiscal manager indicated indirect costs are allocated to the different programs primarily based on the gross cost of each program prior to the start of the fiscal year. The two exceptions are that the cost of payroll services are allocated based on gross salaries of each program and the rent cost of shared space is allocated based on square footage of each program. This is an acceptable approach for allocation consistent with Office of Management and Budget Circular A-133, Cost Principles for Non-Profit Organizations. The indirect costs are then invoiced to the program monthly in 12 equal amounts.

**Discussion.** Charging equal amounts on a monthly basis is not consistent with charging 15 percent of direct costs when the direct costs vary by month. However, actual indirect costs exceeded 15 percent and so charging equal amounts that are less than actual indirect costs is acceptable.

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.

**Results.** The program provided general liability and automotive insurance that was in effect at the time of the site visit.

**Discussion.** The program complies with the contract insurance requirements.

18. **Effective communication between contract manager and contractor.** Do both the County 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.

**Results.** The program has been submitting invoices, cost reports, and monthly and semi-annual service reports in a timely fashion. Program staff and contract manager meet on an as needed basis to discuss concerns and issues.

**Discussion.** The program has good communication with the contract manager and appears to be willing to address data issues and concerns of the contract manger.

## VIII. **Summary of Results.**

Child Abuse Prevention Council is a well-run organization with the clear focus on reducing the incidence of child abuse in Contra Costa County by providing parent education and other family supports. The program adheres to the principles of the MHSA by providing culturally and linguistically competent, community based services that reduce risk factors for developing serious emotional disturbance and mental illness by reducing child maltreatment and increasing family bonds and family functioning. Consumers overwhelmingly endorsed the positive impact of the Nurturing Parenting Program on their families and the wider community. The fiscal administration of the program and revenue sources is sound.

## IX. **Findings for Further Attention.**

1. The program collects pre- and post- test data which (due to limits of resources) it does not fully utilize for the purpose of analyzing impact and effectiveness. It is recommended that CAPC work with County Mental Health Administration on further evaluating the program's impact.
2. It is recommended that the program monitors its compliance with HIPAA regulations as it implements new record keeping practices, and that it provides regular HIPAA trainings for its staff.
3. It is recommended that the program utilizes its client records for tracking effectiveness of making referrals to further mental health services and other community resources.

**X. Next Review Date.** October 2017.

**XI. Appendices.**

Appendix A – Program Description/Service Work Plan

Appendix B – Service Provider Budget (Contractor)

Appendix C – Yearly External Fiscal Audit (Contractor)

Appendix D – Organization Chart

**XII. Working Documents that Support Findings.**

Consumer Listing

Consumer, Family Member Surveys

Consumer, Family Member, Provider Interviews

County MHSA Monthly Financial Report

Progress Reports, Outcomes

Monthly Invoices with Supporting Documentation (Contractor)

Indirect Cost Allocation Methodology/Plan (Contractor)

Board of Directors' Meeting Minutes (Contractor)

Insurance Policies (Contractor)

MHSA Three Year Plan and Update(s)

## SERVICE WORK PLAN

Agency: The Child Abuse Prevention Council of Contra Costa  
Name of Project: The Nurturing Parenting Program  
Fiscal Year: July 2014- June 2015

Number: 74-356

**I. Scope of Services**

The Child Abuse Prevention Council of Contra Costa will provide an evidence-based curriculum of culturally, linguistically, and developmentally appropriate, Spanish speaking families in East County, and Central County's Monument Corridor. Four classes will be provided for 15 parents each session and approximately 15 children each session 0-12 years of age. The 22 week curriculum will immerse parents in ongoing training, free of charge, designed to build new skills and alter old behavioral patterns intended to strengthen families and support the healthy development of their children in their own neighborhoods.

The dates of the four classes are:

East County – July 2014-December 2014
East County- Jan 2015- June 2015
Central – July 2014 –Dec 2014
Central – Jan 2015- June 2015

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

During the term of this contract, the Child Abuse Prevention Council of Contra Costa will assist Contra Costa Mental Health in implementing the Mental Health Services Act (MHSA), by providing Prevention and Early Intervention services to support healthy parenting skills.

**III. Program Facilities/Hours of Operation /Staffing**

A. Program Facilities Location

2120 Diamond Blvd. # 120  
Concord, CA 94520

Services will be provided at the following off-site locations:

- Brentwood First Five Center 760 First Street, Brentwood, 94513
- Monument Community First 5, 1736 Clayton Rd., Concord 94520

B. Contact Person, Phone Number, and Email

Carol Carrillo, MSW, Executive Director  
925-798-0546 capccarol@gmail.com

C. Program Hours of Operation

The Child Abuse Prevention Council of Contra Costa will provide services between the hours of 9:00 a.m.–5:00 p.m., Monday thru Friday with some scheduled evening and weekend hours.

D. Program Staffing (including staffing pattern)

Contractor will employ a minimum of 1.175 FTE to provide direct services.

**IV. Volume of Services to be Provided**

Contractor will provide services to 60 unduplicated parents and approximately 60 unduplicated children participants on an annual basis. Contractor shall attach to the billing a Monthly Contract Service /Expenditure Summary (Form: MHP029) with the total number of services provided for the month and the additional unduplicated (for the year) number of clients served during the month.

**V. Billing Procedure**

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

Initials: \_\_\_\_\_  
County / Contractor

## SERVICE WORK PLAN

Agency: The Child Abuse Prevention Council of Contra Costa  
Name of Project: The Nurturing Parenting Program  
Fiscal Year: July 2014- June 2015

Number: 74-356

Demands for payment should be submitted by mail to:

Gerold Loenicker, LMFT, PEI Coordinator  
Contra Costa Mental Health  
1340 Arnold Drive, Suite 200  
Martinez, CA 94553  
Telephone: (925) 957-5118  
Fax: (925) 957-5156

### **VI. Outcome Statements**

A. Increase in positive parenting skills in the following five areas:

1. Appropriate expectations of children
2. Increase in empathy
3. Reduction in physical punishment
4. Reducing role reversal
5. Understanding appropriate developmental power and independence

B. Increase in competence and confidence in parenting for each parent in attendance.

### **VII. Measures of Success**

Contractor will track the following MHS outcome measures:

- A. The average group score on four out of five targeted parenting constructs will show improvement between pre- and post- test on the AAPI.
- B. 80% of total instruction hours to parents and children (3,225 hours) in East County
- C. 80% of total instruction hours to parents and children (3,300 hours) in Central County.
- D. The year-end report will include a summary report on referrals of 'at risk' individuals in need for further mental health supports to clinical and other mental health supports.

### **VIII. Measurement/Evaluation Tools**

Contractor will provide documentation of measure outcomes using the following tools:

- A. Evidence-based AAPI pre- and post- test administered to parents during the first weeks of the class and again during the last weeks of the class; used to determine an increase in parenting skills. The test is comprised of 40 questions designed to measure the risk factors that have been addressed in the course of the curriculum:
  1. Nurturing and attachment
  2. Knowledge of parent and child development
  3. Parental resilience
  4. Social connections
  5. Support for parents

### **IX. Reports Required**

Contractor is asked to complete and submit SemiAnnual Reports, on 01/15/2015 and 07/15/2015, to document the program's services and progress, track statistical information (i.e. age, gender, ethnicity, language, and client residence) of the target population(s) actually served, and report on outcomes as defined by the Contractor and approved by the County during contract award and negotiation process.

Initials: \_\_\_\_\_  
County / Contractor



**SERVICE WORK PLAN**

Agency: The Child Abuse Prevention Council of Contra Costa  
Name of Project: The Nurturing Parenting Program  
Fiscal Year: July 2014- June 2015

Number: 74-356

Please submit all evaluation reports via email to:

Gerold Loenicker, LMFT  
Contra Costa Mental Health  
Email: [Gerold.Loenicker@hsd.cccounty.us](mailto:Gerold.Loenicker@hsd.cccounty.us)  
Telephone: (925) 957-5118

**X. Other**

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

Initials: \_\_\_\_\_  
County / Contractor

**BUDGET OF ESTIMATED PROGRAM EXPENDITURES**

Number      Budget     

*Child Abuse Prevention Council Fiscal Year 2014 – 2015*

**A. GROSS OPERATIONAL BUDGET**

**1. Cost Reimbursement Categories**

	<u>          a          </u>	<u>          b          </u>
a. Personnel Salaries and Benefits	\$ 68,062	
b. Operational Costs (Direct)	29,180	
c. Indirect Costs	<u>14,586</u>	

**2. Total Gross Allowable Program Costs** **\$111,828**

**B. LESS PROJECTED NON-COUNTY PROGRAM REVENUES**

(To be collected and provided by Contractor)

**C. NET ALLOWABLE TOTAL COSTS** **\$111,828**

**TOTAL CONTRACT PAYMENT LIMIT : \$ 111,828**

**D. CHANGES IN COST CATEGORY AMOUNTS**

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

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

**E. PROGRAM BUDGET CHANGES**

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

**F. CONTRACTOR BUDGET**

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

**G. BUDGET REPORT**

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

Initials:                                            
Contractor          County Dept.

**CHILD ABUSE PREVENTION COUNCIL  
OF CONTRA COSTA COUNTY, INC. AND  
COUNSELING OPTIONS AND PARENTING EDUCATION  
FAMILY SUPPORT CENTER, INC.  
WITH INDEPENDENT AUDITOR'S REPORT THEREON  
THE YEAR ENDED JUNE 30, 2013  
(WITH SUMMARIZED  
FINANCIAL INFORMATION  
FOR THE YEAR ENDED JUNE 30, 2012)**

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**INDEPENDENT AUDITOR'S REPORT**

Board of Directors  
Child Abuse Prevention Council  
of Contra Costa County, Inc. and  
Counseling Options and Parenting Education  
Family Support Center, Inc.  
Concord, California

We have audited the accompanying combining financial statements of the Child Abuse Prevention Council of Contra Costa County, Inc. and Counseling Options and Parenting Education Family Support Center, Inc., (C.O.P.E.) as of June 30, 2013, and the related combining statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the combining financial statements.

***Management's Responsibility for the Financial Statements***

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

***Auditor's Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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


Board of Directors  
Child Abuse Prevention Council  
of Contra Costa County, Inc. and  
Counseling Options and Parenting Education  
Family Support Center, Inc.  
Concord, California

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

***Opinion***

In our opinion, the combining financial statements referred to above present fairly, in all material respects, the combining financial position of the Child Abuse Prevention Council of Contra Costa County, Inc. and Counseling Options and Parenting Education Family Support Center, Inc. as of June 30, 2013, and changes in its net assets and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Fechter & Company,  
Certified Public Accountants



The image shows a handwritten signature in black ink that reads "Fechter & Company, CPAs". The signature is written in a cursive, flowing style. The letters "F", "C", and "P" are particularly prominent and stylized.

Sacramento, California

February 27, 2014

**CHILD ABUSE PREVENTION COUNCIL OF  
CONTRA COSTA COUNTY, INC. AND C.O.P.E.  
COMBINING STATEMENT OF FINANCIAL POSITION  
FOR THE YEAR ENDED JUNE 30, 2013  
(With Summarized Financial Information for the Year Ended June 30, 2012)**

ASSETS	UNRESTRICTED CAPC	TEMPORARILY RESTRICTED CAPC	TOTAL CAPC	UNRESTRICTED C.O.P.E.	TEMPORARILY RESTRICTED C.O.P.E.	TOTAL C.O.P.E.	COMBINED FUNDS 2013	COMBINED FUNDS 2012
<b><u>CURRENT ASSETS</u></b>								
Cash and cash equivalents (Note 4 & 5)	\$ 347,573	\$ -	\$ 347,573	\$ 143	\$ -	\$ 143	\$ 347,716	400,942
Accounts and contracts receivable (Note 6)	176,950	-	176,950	72,338	-	72,338	249,288	125,913
Inventory	-	8,421	8,421	-	-	-	8,421	14,631
Prepaid expenses	15,019	-	15,019	-	-	-	15,019	6,339
<b>TOTAL CURRENT ASSETS</b>	<b>539,542</b>	<b>8,421</b>	<b>547,963</b>	<b>72,481</b>	<b>-</b>	<b>72,481</b>	<b>620,444</b>	<b>547,825</b>
FURNITURE AND EQUIPMENT, net (Note 7)	3,479	-	3,479	-	-	-	3,479	1,806
DEPOSITS	5,771	-	5,771	-	-	-	5,771	6,382
<b>TOTAL ASSETS</b>	<b>\$ 548,792</b>	<b>\$ 8,421</b>	<b>\$ 557,213</b>	<b>\$ 72,481</b>	<b>\$ -</b>	<b>\$ 72,481</b>	<b>\$ 629,694</b>	<b>\$ 556,013</b>
<b><u>LIABILITIES AND NET ASSETS</u></b>								
<b><u>CURRENT LIABILITIES</u></b>								
Accounts payable - vendors	20,102	-	20,102	67,438	-	67,438	87,540	5,314
Accrued vacation (Note 8)	23,914	-	23,914	-	-	-	23,914	24,004
Deferred revenue	20,330	-	20,330	-	-	-	20,330	34,083
<b>TOTAL CURRENT LIABILITIES</b>	<b>64,346</b>	<b>-</b>	<b>64,346</b>	<b>67,438</b>	<b>-</b>	<b>67,438</b>	<b>131,784</b>	<b>63,401</b>
<b><u>NET ASSETS</u></b>								
Unrestricted	484,446	-	484,446	5,043	-	5,043	489,489	475,633
Temporarily restricted (Note 11)	-	8,421	8,421	-	-	-	8,421	16,979
<b>TOTAL NET ASSETS</b>	<b>484,446</b>	<b>8,421</b>	<b>492,867</b>	<b>5,043</b>	<b>-</b>	<b>5,043</b>	<b>497,910</b>	<b>492,612</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 548,792</b>	<b>\$ 8,421</b>	<b>\$ 557,213</b>	<b>\$ 72,481</b>	<b>\$ -</b>	<b>\$ 72,481</b>	<b>\$ 629,694</b>	<b>\$ 556,013</b>

**CHILD ABUSE PREVENTION COUNCIL OF  
CONTRA COSTA COUNTY, INC. AND C.O.P.E.  
COMBINING STATEMENT OF ACTIVITIES (continued)  
FOR THE YEAR ENDED JUNE 30, 2013  
(With Summarized Financial Information for the Year Ended June 30, 2012)**

SUPPORT AND REVENUE	UNRESTRICTED CAPC							TEMPORARILY RESTRICTED	TOTAL	
	Fund	Baby Bags	Community Education	Parent Partner	Nurturing Parent Center Based	Nurturing Parenting Connection	Child Safety Awareness	Total CAPC	CAPC	CAPC
<b>SUPPORT:</b>										
Corporations and foundations	\$ 33,863	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,863	\$ 110,239	\$ 144,102
Individuals	43,604	-	-	-	-	-	-	43,604	5,785	49,389
In-kind donations	27,114	-	-	-	-	-	-	27,114	8,788	35,902
Fundraising	114,600	-	-	-	-	-	-	114,600	-	114,600
<b>TOTAL SUPPORT</b>	<b>219,181</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>219,181</b>	<b>124,812</b>	<b>343,993</b>
<b>REVENUE:</b>										
Government contracts	3,900	-	-	-	-	-	-	3,900	713,188	717,088
Miscellaneous income	21,777	-	-	-	-	-	-	21,777	151	21,928
Service fees	-	-	-	-	-	-	-	-	-	-
Interest income	961	-	-	-	-	-	-	961	-	961
<b>TOTAL REVENUE</b>	<b>26,638</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26,638</b>	<b>713,339</b>	<b>739,977</b>
Net Assets Released From Restrictions	-	117,500	53,639	363,160	187,828	84,692	31,332	838,151	(838,151)	-
<b>TOTAL SUPPORT AND REVENUE</b>	<b>245,819</b>	<b>117,500</b>	<b>53,639</b>	<b>363,160</b>	<b>187,828</b>	<b>84,692</b>	<b>31,332</b>	<b>1,083,970</b>	<b>-</b>	<b>1,083,970</b>
<b>EXPENSES</b>										
Program services	-	113,709	73,165	321,206	169,536	83,775	28,626	790,017	-	790,017
Management and general	22,007	14,679	9,608	45,333	23,251	10,631	3,636	129,145	-	129,145
Fundraising	164,552	-	-	-	-	-	-	164,552	-	164,552
<b>TOTAL EXPENSES</b>	<b>186,559</b>	<b>128,388</b>	<b>82,773</b>	<b>366,539</b>	<b>192,787</b>	<b>94,406</b>	<b>32,262</b>	<b>1,083,714</b>	<b>-</b>	<b>1,083,714</b>
TRANSFER	-	-	-	-	-	-	-	-	-	-
<b>CHANGES IN NET ASSETS</b>	<b>59,260</b>	<b>(10,888)</b>	<b>(29,134)</b>	<b>(3,379)</b>	<b>(4,959)</b>	<b>(9,714)</b>	<b>(930)</b>	<b>256</b>	<b>-</b>	<b>256</b>



**CHILD ABUSE PREVENTION COUNCIL OF  
CONTRA COSTA COUNTY, INC. AND C.O.P.E.  
COMBINING STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2013  
(With Summarized Financial Information for the Year Ended June 30, 2012)**

SUPPORT AND REVENUE	UNRESTRICTED	TEMPORARILY RESTRICTED	TOTAL	COMBINED FUNDS	
	C.O.P.E.	C.O.P.E.	C.O.P.E.	2013	2012
SUPPORT:					
Corporations and foundations	\$ -	\$ -	\$ -	\$ 144,102	\$ 140,679
Individuals	2,127	-	2,127	51,516	44,753
In-kind donations	-	-	-	35,902	39,225
Fundraising	-	-	-	114,600	97,178
<b>TOTAL SUPPORT</b>	<b>2,127</b>	<b>-</b>	<b>2,127</b>	<b>346,120</b>	<b>321,835</b>
REVENUE:					
Government contracts	-	398,439	398,439	1,115,527	730,911
Miscellaneous income	4,599	-	4,599	26,527	1,087
Service fees	-	-	-	-	-
Interest income	7	-	7	968	1,163
<b>TOTAL REVENUE</b>	<b>4,606</b>	<b>398,439</b>	<b>403,045</b>	<b>1,488,174</b>	<b>733,161</b>
Net Assets Released From Restrictions	398,439	(398,439)	-	-	-
<b>TOTAL SUPPORT AND REVENUE</b>	<b>405,172</b>	<b>-</b>	<b>405,172</b>	<b>1,489,142</b>	<b>1,054,996</b>
Program services	400,670	-	400,670	1,190,687	773,614
Management and general	-	-	-	129,145	120,255
Fundraising	-	-	-	164,552	165,637
<b>TOTAL EXPENSES</b>	<b>400,670</b>	<b>-</b>	<b>400,670</b>	<b>1,484,384</b>	<b>1,059,506</b>
TRANSFER	-	-	-	-	(67,173)
<b>CHANGES IN NET ASSETS</b>	<b>4,502</b>	<b>-</b>	<b>4,502</b>	<b>4,758</b>	<b>(71,683)</b>

**CHILD ABUSE PREVENTION COUNCIL OF  
CONTRA COSTA COUNTY, INC. AND C.O.P.E.  
COMBINING STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2013  
(With Summarized Financial Information for the Year Ended June 30, 2012)**

	UNRESTRICTED	TEMPORARILY	TOTAL	UNRESTRICTED	TEMPORARILY	TOTAL	COMBINED FUNDS	
	CAPC	RESTRICTED CAPC	CAPC	C.O.P.E.	RESTRICTED C.O.P.E.	C.O.P.E.	2013	2012
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>								
Changes in Net Assets	\$ 256	\$ -	\$ 256	\$ 4,502	\$ -	\$ 4,502	\$ 4,758	\$ 4,106
Adjustment to reconcile change in net assets to cash provided (used) by operating activities	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-
Depreciation	1,137	-	1,137	-	-	-	1,137	768
	<u>1,393</u>	<u>-</u>	<u>1,393</u>	<u>4,502</u>	<u>-</u>	<u>4,502</u>	<u>5,895</u>	<u>4,874</u>
<b>CHANGES IN CURRENT ASSETS AND CURRENT LIABILITIES</b>								
(Increase) decrease in contracts receivable	(45,291)	-	(45,291)	(71,822)	-	(71,822)	(117,113)	30,754.00
(Increase) decrease in prepaid expenses	(8,680)	-	(8,680)	-	-	-	(8,680)	936
(Increase) decrease in inventory	-	(2,348)	(2,348)	-	-	-	(2,348)	2,946
(Increase) decrease in deposits	611	-	611	-	-	-	611	(1,279)
Increase (decrease) in accounts payable and accrued liabilities	14,788	-	14,788	67,438	-	67,438	82,226	(5,156)
Increase (decrease) in accrued vacations	(89)	-	(89)	-	-	-	(89)	2,765
Increase (decrease) in deferred revenue	(13,753)	-	(13,753)	-	-	-	(13,753)	15,121
	<u>(51,021)</u>	<u>(2,348)</u>	<u>(53,369)</u>	<u>118</u>	<u>-</u>	<u>118</u>	<u>(53,251)</u>	<u>50,961</u>
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>								
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>								
Equipment and property purchases	-	-	-	-	-	-	-	(980)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(980)</u>
<b>NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES</b>								
	<u>(51,021)</u>	<u>(2,348)</u>	<u>(53,369)</u>	<u>118</u>	<u>-</u>	<u>118</u>	<u>(53,251)</u>	<u>49,981</u>
<b>NET INCREASE(DECREASE) IN CASH AND CASH EQUIVALENTS</b>								
CASH AND CASH EQUIVALENTS, beginning of year	398,594	2,348	400,942	25	-	25	400,967	373,415
	<u>398,594</u>	<u>2,348</u>	<u>400,942</u>	<u>25</u>	<u>-</u>	<u>25</u>	<u>400,967</u>	<u>373,415</u>
CASH AND CASH EQUIVALENTS, end of year	\$ 347,573	\$ -	\$ 347,573	\$ 143	\$ -	\$ 143	\$ 347,716	\$ 423,396
	<u>\$ 347,573</u>	<u>\$ -</u>	<u>\$ 347,573</u>	<u>\$ 143</u>	<u>\$ -</u>	<u>\$ 143</u>	<u>\$ 347,716</u>	<u>\$ 423,396</u>

**CHILD ABUSE PREVENTION COUNCIL OF  
CONTRA COSTA COUNTY, INC. AND C.O.P.E  
COMBINING STATEMENT OF FUNCTIONAL EXPENSES  
JUNE 30, 2013**

**(With Summarized Financial Information for the Year Ended June 30, 2012)**

	Baby Bags	Community Education	Parent Partner	Nurturing Parenting Center Based	Nurturing Parenting Connection	Child Safety Awareness	CAPC Programs	SUPPORT			CAPC Total All Funds	C.O.P.E.	COMBINED FUNDS		
								Administration	Fund	Total Support			2013	2012	
PERSONNEL															
Salaries	\$ 37,425	\$ 47,187	\$274,503	\$102,788	\$ 62,244	\$ 21,191	\$ 545,338	\$ 81,547	\$ 87,754	\$ 169,301	\$ 714,639	\$236,837	\$ 951,476	\$ 693,806	
Payroll taxes	3,905	4,018	24,425	10,820	5,475	2,062	50,705	6,821	7,206	14,027	64,732	24,866	89,598	61,387	
Employee benefits	417	537	2,370	1,150	662	238	5,374	910	878	1,788	7,162	2,361	9,523	6,445	
Contract services	2	-	-	-	-	-	2	10,343	-	10,343	10,345	2,330	12,675	8,999	
<b>TOTAL PERSONNEL</b>	<b>41,749</b>	<b>\$ 51,742</b>	<b>\$301,298</b>	<b>\$114,758</b>	<b>68,381</b>	<b>23,491</b>	<b>\$ 601,419</b>	<b>99,621</b>	<b>95,838</b>	<b>195,459</b>	<b>\$ 796,878</b>	<b>266,394</b>	<b>1,063,272</b>	<b>770,637</b>	
Staff development	130	75	-	207	95	116	623	131	272	403	1,026	-	1,026	2,233	
Staff mileage expense	380	1,839	17,981	1,183	4,457	122	25,962	1,483	291	1,774	27,736	474	28,210	34,159	
Special needs	-	4,909	-	-	5,046	-	9,955	-	-	-	9,955	-	9,955	8,339	
Education resources	61,250	-	-	-	2,039	1,993	65,282	-	-	-	65,282	74,364	139,646	61,895	
Community service	-	-	-	47,817	-	-	47,817	-	-	-	47,817	-	47,817	49,246	
Public relations/marketing	-	-	-	-	-	-	-	4,386	225	4,611	4,611	-	4,611	7,640	
Occupancy	7,384	3,692	-	1,846	1,846	1,846	16,614	14,768	5,538	20,306	36,920	14,040	50,960	35,527	
Insurance	146	180	1,051	399	238	82	2,096	2,494	333	2,827	4,923	4,588	9,511	4,309	
Telephone	782	391	-	196	195	195	1,759	1,564	586	2,150	3,909	4,622	8,531	3,668	
Office Expense	1,248	710	-	1,976	903	583	5,420	1,255	1,889	3,144	8,564	7,730	16,294	6,805	
Postage	284	161	-	448	205	70	1,168	306	368	674	1,842	-	1,842	1,697	
Printing	44	25	-	69	32	11	181	44	54	98	279	-	279	294	
Conferences	-	393	-	-	-	-	393	-	-	-	393	-	393	1,500	
Travel	-	-	-	-	-	-	-	-	-	-	-	-	-	170	
Dues, fees and subscriptions	15	8	-	22	10	4	59	174	17	191	250	207	457	1,216	
Equipment and equipment repair	154	89	-	246	113	39	641	156	192	348	989	1,424	2,413	637	
Board expenses	-	-	-	-	-	-	-	1,353	-	1,353	1,353	-	1,353	-	
Volunteer expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Volunteer appreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	133	
In-kind volunteer services	-	8,788	-	-	-	-	8,788	-	27,114	27,114	35,902	-	35,902	39,225	
Depreciation	-	-	-	-	-	-	-	1,137	-	1,137	1,137	-	1,137	575	
Fundraising expense	-	-	-	-	-	-	-	-	31,529	31,529	31,529	-	31,529	26,659	
Administrative expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fiscal fees	-	-	-	-	-	-	-	-	-	-	-	21,777	21,777	-	
Miscellaneous	143	163	876	369	215	74	1,840	273	306	579	2,419	5,051	7,470	2,943	
<b>TOTAL EXPENSES</b>	<b>\$113,709</b>	<b>\$ 73,165</b>	<b>\$321,206</b>	<b>\$169,536</b>	<b>\$ 83,775</b>	<b>\$ 28,626</b>	<b>\$ 790,017</b>	<b>\$ 129,145</b>	<b>\$ 164,552</b>	<b>\$ 293,697</b>	<b>\$ 1,083,714</b>	<b>\$400,671</b>	<b>\$ 1,484,385</b>	<b>\$ 1,059,507</b>	

**CHILD ABUSE PREVENTION COUNCIL  
OF CONTRA COSTA COUNTY, INC. AND  
COUNSELING OPTIONS AND PARENTING EDUCATION  
FAMILY SUPPORT CENTER, INC.  
NOTES TO THE COMBINING FINANCIAL STATEMENTS  
JUNE 30, 2013**

**NOTE 1: ORGANIZATION**

The Child Abuse Prevention Council of Contra Costa County, Inc. (CAPC) is a non-profit corporation incorporated under the laws of California in 1984. CAPC's purpose is to promote the safety of children and prevent child abuse and neglect in Contra Costa County by raising awareness, influencing public policy, educating our community, and providing resources.

During the fiscal year ending June 30, 2013, CAPC assumed responsibility as fiscal agent for the Counseling Options and Parent Education Family Support Center, Inc. (C.O.P.E.) a nonprofit organization located in Concord California. As fiscal agent CAPC is responsible for receiving C.O.P.E.'s support and revenue from third parties and issuing checks for agency related expenses. CAPC accounts for C.O.P.E.'s funds separately within CAPC's accounting records and funds are deposited in a bank account separate from CAPC's funds.

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

The accompanying combining financial statements present the financial position and results of operations for both the Child Abuse Prevention Council of Contra Costa County, Inc. and the Counseling Options and Parent Education Family Support Center, Inc. (the Organizations). All significant inter-program balances and transactions have not been eliminated in the combining financial statements.

**NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Basis of Accounting and Reporting – The Organization maintains its accounting records on the accrual basis of accounting.

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

**CHILD ABUSE PREVENTION COUNCIL  
OF CONTRA COSTA COUNTY, INC. AND  
COUNSELING OPTIONS AND PARENTING EDUCATION  
FAMILY SUPPORT CENTER, INC.  
NOTES TO THE COMBINING FINANCIAL STATEMENTS  
JUNE 30, 2013**

**NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Cash and Cash Equivalents – The Organizations’ cash and cash equivalents balance consists of amounts held in checking, savings and certificate of deposit accounts in large financial institutions.

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

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

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

Inventory – Inventory is recorded at its original cost using the first in first out method of accounting.

Furniture and Equipment – Furniture and equipment are stated at cost. Expenditures for furniture and equipment are capitalized and depreciated over five to ten years using the straight-line method. When assets are retired or sold, the related cost and accumulated depreciation are removed from the accounts and gain or loss arising from such disposition is included as income or expense. Expenditures for repairs and maintenance are charged to expenses as incurred.

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

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

**CHILD ABUSE PREVENTION COUNCIL  
OF CONTRA COSTA COUNTY, INC. AND  
COUNSELING OPTIONS AND PARENTING EDUCATION  
FAMILY SUPPORT CENTER, INC.  
NOTES TO THE COMBINING FINANCIAL STATEMENTS  
JUNE 30, 2013**

**NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Income Taxes – The Organizations are a Section 501(c)(3) organization exempt from income taxes under Section 501(a) of the Internal Revenue Code and Section 23701(d) of the California Revenue and Taxation Code. There was no taxable unrelated business income during 2013.

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

The provisions of ASC 958,605 require the Organizations to recognize contributions and grants as either temporarily or permanently restricted support, if they are received with donor stipulations that limit the use of the contribution or grant. When a temporary restriction expires, that is, when a stipulated time restriction ends or the purpose of the restriction is accomplished, temporarily restricted net assets are reclassified as unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

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

Financial Statement Presentation

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

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

**CHILD ABUSE PREVENTION COUNCIL  
OF CONTRA COSTA COUNTY, INC. AND  
COUNSELING OPTIONS AND PARENTING EDUCATION  
FAMILY SUPPORT CENTER, INC.  
NOTES TO THE COMBINING FINANCIAL STATEMENTS  
JUNE 30, 2013**

**NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Temporarily restricted net assets – represent resources whose use by the Organizations are limited by donor imposed stipulations that either expire by passage of time or can be fulfilled and removed by actions of the Organizations pursuant to those stipulations.

When a donor restriction expires, that is, when a stipulated purpose is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets. The Organizations have no temporarily restricted net assets.

Permanently restricted net assets – represent resources whose use by the Organizations are limited by donor imposed stipulations that neither expire by passage of time nor can be fulfilled or otherwise removed by actions of the Organizations. The Organizations have no permanently restricted net assets.

Generally, the donor of these assets permits the recipient organization to unrestrictive use of earnings from these assets to support the general operations of the recipient organization. There were no permanently restricted net assets as of June 30, 2013.

Summarized Financial Information for 2012 – The financial information for the year ended June 30, 2012, we presented for comparative purposes, and is not intended to be a complete financial statement presentation. CAPC was not the fiscal agent for C.O.P.E. for the fiscal year ending June 30, 2012. As a result, the financial information for C.O.P.E. was not included in the June 30, 2012 financial statements.

Reclassifications – Certain reclassifications have been made in the 2012 comparative totals to conform to the classifications used in 2013.

**NOTE 3: CONCENTRATION OF RISK**

This provision provides a framework for measuring fair value of certain financial instruments under GAAP. It defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date.

It requires that valuation techniques maximize the use of observable inputs and minimize the use of unobservable inputs. It also establishes a fair value hierarchy, which prioritizes the valuation inputs into three broad levels; a market approach, a cost approach and an income approach.

**CHILD ABUSE PREVENTION COUNCIL  
OF CONTRA COSTA COUNTY, INC. AND  
COUNSELING OPTIONS AND PARENTING EDUCATION  
FAMILY SUPPORT CENTER, INC.  
NOTES TO THE COMBINING FINANCIAL STATEMENTS  
JUNE 30, 2013**

**NOTE 3: CONCENTRATION OF RISK (Continued)**

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

The Organizations place their temporary cash investments with high-credit, high quality financial institutions, and by policy, limits the amount of credit exposure to any one financial institution. The Organizations maintain their operating cash accounts in one financial institution and maintains its cash/money market accounts and certificate of deposit accounts in another financial institution. The cash deposits maintained at each financial institution is insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. The operating cash account balance was below the federally insured limit at June 30, 2013. The cash/money market and certificates of deposit balances exceeded the federally insured limit by \$50,421. The Organizations believe no significant concentration of credit risk exists with respect to these cash investments.

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

**NOTE 4: FAIR VALUE OF FINANCIAL INSTRUMENTS**

ASC 820, *Fair Value Measurements*, defines fair value as the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. ASC 820 establishes a fair value hierarchy which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The standard describes three levels of inputs that may be used to measure fair value:

**Level 1** Quoted prices in active markets for identical assets;

**Level 2** Observable inputs other than Level 1 prices, such as quoted prices for similar assets; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets;



**CHILD ABUSE PREVENTION COUNCIL  
OF CONTRA COSTA COUNTY, INC. AND  
COUNSELING OPTIONS AND PARENTING EDUCATION  
FAMILY SUPPORT CENTER, INC.  
NOTES TO THE COMBINING FINANCIAL STATEMENTS  
JUNE 30, 2013**

**NOTE 4: FAIR VALUE OF FINANCIAL INSTRUMENTS**

**Level 3** Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets. The following is a description of the valuation methodologies used for assets measured at fair value on a recurring basis and recognized in the accompanying statement of position, as well as the general classification of such assets pursuant to the valuation hierarchy.

**Investments** - Where quoted market prices are available in an active market, investments are classified within Level 1 of the valuation hierarchy. Level 1 investment includes money market funds and certificate of deposits. The Organizations have no Level 2 or 3 investments.

The following table presents the fair value measurements of assets recognized in the accompanying statement of financial position measured at fair value on a recurring basis and at the level within the ASC 820 fair value hierarchy in which the fair value measurements fall at June 30, 2013:

	Fair Value Measurements Using			
	Fair Value	Level 1	Level 2	Level 3
Operating Cash	\$ 44,741	\$ 44,741	\$ --	\$ --
Auxiliary	2,411	2,411	--	--
Certificate of Deposits	300,421	300,421	--	--
Totals	\$ 347,573	\$ 347,573	\$ --	\$ --

**NOTE 5: CASH HELD WITH OTHERS**

CAPC functions as custodian for a cash account maintained by the Auxiliary. The Auxiliary's cash balances are segregated from the operating cash accounts of CAPC and are restricted for the Auxiliary's related activities. The amount of cash restricted for the Auxilliary for the fiscal year ended June 30, 2013 was \$2,411.

**CHILD ABUSE PREVENTION COUNCIL  
OF CONTRA COSTA COUNTY, INC. AND  
COUNSELING OPTIONS AND PARENTING EDUCATION  
FAMILY SUPPORT CENTER, INC.  
NOTES TO THE COMBINING FINANCIAL STATEMENTS  
JUNE 30, 2013**

**NOTE 6: ACCOUNTS AND GRANTS RECEIVABLE**

Accounts and grants receivable at June 30, 2013, represent funds earned but not yet received from current contracts and grants as follows:

<u>Grantors</u>	<u>CAPC</u>	<u>C.O.P.E.</u>
Contra Costa County Health Services	\$ 24,195	\$ 21,430
Contra Costa County	73,189	--
First 5 Contra Costa	7,000	41,521
Child Safety Programs	31,332	--
Family and Children's Program	20,583	--
Other receivables	20,651	9,387
	<hr/>	<hr/>
Total	\$ 176,950	\$ 72,338
	<hr/>	<hr/>

The Organizations do not believe that an allowance for doubtful accounts is required for any of the accounts and funding receivable as of June 30, 2013.

**NOTE 7: FURNITURE AND EQUIPMENT**

Furniture and equipment at June 30, 2013:

	<u>CAPC</u>	<u>C.O.P.E.</u>
Equipment	\$ 31,655	\$ --
Leasehold improvements	921	--
Furniture and fixtures	1,576	--
	<hr/>	<hr/>
Less: Accumulated depreciation	(30,673)	--
Total	\$ 3,479	\$ --
	<hr/>	<hr/>

Depreciation expense for the years ended June 30, 2013, and June 30, 2012, was \$1,137 and \$575, respectively.

**NOTE 8: ACCRUED VACATION AND SICK LEAVE**

Accumulated unpaid employee vacation benefits are recognized as liabilities of the Organizations. The liability is recognized in the program to which the liability relates. Accumulated sick leave is not recognized since the benefit is not paid when the employee leaves the employment of the Organizations. At June 30, 2013, and 2012, the accumulated accrued vacation totaled \$23,914 and \$24,004, respectively.

**CHILD ABUSE PREVENTION COUNCIL  
OF CONTRA COSTA COUNTY, INC. AND  
COUNSELING OPTIONS AND PARENTING EDUCATION  
FAMILY SUPPORT CENTER, INC.  
NOTES TO THE COMBINING FINANCIAL STATEMENTS  
JUNE 30, 2013**

**NOTE 9: DEFINED CONTRIBUTION PLAN**

CAPC has a defined contribution plan (the Plan) covering all employees who have completed 90 days of service. Eligible employees may contribute any amount up to the legal limit on a voluntary payroll deduction basis. The Organization does not make any contributions to the Plan.

**NOTE 10: PUBLIC RELATIONS/MARKETING COSTS**

The Organizations use advertising to promote its programs among the audiences it serves. Advertising costs are expensed as incurred. Advertising expense for the years ended June 30, 2013, and June 30, 2012, was \$4,611 and \$7,639, respectively.

**NOTE 11: TEMPORARILY RESTRICTED NET ASSETS**

Temporarily restricted net assets consisted of the following at June 30, 2013:

	CAPC	C.O.P.E.
Baby Bag Program	\$ 8,421	\$ --
Total Temporarily Restricted Net Assets	\$ 8,421	\$ --

**NOTE 12: TRANSFERS**

Transfers represent the utilization of unrestricted funds to cover temporarily restricted program's current year operating deficits.

**NOTE 13: COMMITMENTS**

CAPC leases office space in Concord, CA under an office lease agreement. The terms of the office lease agreement start December 1, 2010, through March 30, 2017. The monthly rent of \$3,036.80 is due on the first day of each month.

CAPC also leases office space in Antioch, CA under a one year operating lease agreement that is renewable annually on July 1. The monthly rent is \$350.

Rent (including utilities) expense, for the years ended June 30, 2013, and June 30, 2012, was \$36,920 and \$35,527, respectively.

**CHILD ABUSE PREVENTION COUNCIL  
OF CONTRA COSTA COUNTY, INC. AND  
COUNSELING OPTIONS AND PARENTING EDUCATION  
FAMILY SUPPORT CENTER, INC.  
NOTES TO THE COMBINING FINANCIAL STATEMENTS  
JUNE 30, 2013**

**NOTE 13: COMMITMENTS (Continued)**

CAPC has entered into an operating lease agreement to lease a copier machine through June 20, 2014. The lease agreement requires minimum lease payments of \$150 per month.

Lease expense, for the years ended June 30, 2013, and June 30, 2012, was \$1,800 and \$1,800, respectively.

Minimum future lease and rent payments are as follows:

Year ended June 30,	Amount
2014	36,876
2015	35,076
2016	35,076
2017	8,769

**NOTE 14: CONTINGENCIES**

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

**NOTE 15: EVALUATION OF SUBSEQUENT EVENTS**

The Organizations have reviewed the results of operations for the period of time from its year end June 30, 2013, through February 27, 2014, the date which the financial statements were available to be issued and have determined that no adjustments are necessary to the amounts reported in the accompanying financial statements nor have any subsequent events occurred, the nature of which would require disclosure.

## **ADDITIONAL REPORTS**



**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH  
*GOVERNMENT AUDITING STANDARDS***

Board of Directors  
Child Abuse Prevention Council  
of Contra Costa County, Inc. and  
Counseling Options and Parenting Education  
Family Support Center, Inc.  
Concord, California

We have audited the financial statements of the Child Abuse Prevention Council of Contra Costa County, Inc. and Counseling Options and Parenting Education Family Support Center, Inc. (the Organizations) as of and for the year ended June 30, 2013, and have issued our report thereon dated February 27, 2014. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

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

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

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

Board of Directors  
Child Abuse Prevention Council  
of Contra Costa County, Inc. and  
Counseling Options and Parenting Education  
Family Support Center, Inc.  
Concord, California

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

Compliance and Other Matters

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

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

Fechter & Company,  
Certified Public Accountants

A handwritten signature in cursive script that reads "Fechter & Company, CPAs". The signature is written in black ink and is positioned above the printed name and address of the firm.

Sacramento, California  
February 27, 2014

**CHILD ABUSE PREVENTION COUNCIL  
OF CONTRA COSTA COUNTY, INC.  
AND  
COUNSELING OPTIONS AND PARENTING EDUCATION  
FAMILY SUPPORT CENTER, INC.  
MANAGEMENT REPORT  
FOR THE YEAR ENDED JUNE 30, 2013**



**CHILD ABUSE PREVENTION COUNCIL  
OF CONTRA COSTA COUNTY, INC. AND  
COUNSELING OPTIONS AND PARENTING EDUCATION  
FAMILY SUPPORT CENTER, INC.**

Management Report  
For the Year Ended June 30, 2013

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February 27, 2014

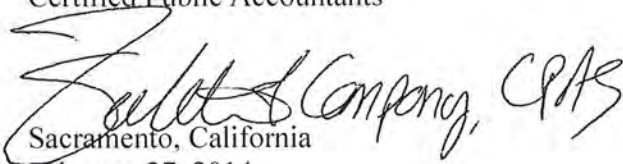
Board of Directors  
Child Abuse Prevention Council  
of Contra Costa County, Inc. and  
Counseling Options and Parenting Education  
Family Support Center, Inc.  
Concord, California

In planning and performing our audit of the financial statements of the Child Abuse Prevention Council of Contra Costa, Inc. and Counseling Options and Parenting Education Family Support Center, Inc., (C.O.P.E.) (the Organizations) for the year ended June 30, 2013, we considered the Council's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

Our consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce, to a relatively low level, the risk that errors or irregularities in amounts that would be material in relation to the basic financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

We will review the status of these comments during our next audit engagement. We will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations. We thank the Organizations' staff for its cooperation on this audit.

Fechter & Company,  
Certified Public Accountants



Sacramento, California  
February 27, 2014

**CHILD ABUSE PREVENTION COUNCIL  
OF CONTRA COSTA COUNTY, INC. AND  
COUNSELING OPTIONS AND PARENTING EDUCATION  
FAMILY SUPPORT CENTER, INC.  
Communication with Those Charged with Governance  
For the Year Ended June 30, 2013**

Board of Directors  
Child Abuse Prevention Council  
of Contra Costa County, Inc. and  
Counseling Options and Parenting Education  
Family Support Center, Inc.  
Concord, California

**Our Responsibility under U.S. Generally Accepted Auditing Standards**

As stated in our engagement letter dated June 17, 2013, our responsibility, as described by professional standards, is to plan and perform our audit to obtain reasonable, but not absolute assurance that the financial statements are free of material misstatement and are fairly presented in accordance with U.S. generally accepted accounting principles. Because an audit is designed to provide reasonable, but not absolute assurance and because we did not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us.

In planning and performing our audit, we considered the Organizations' internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting.

As part of obtaining reasonable assurance about whether the Organizations' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants. Noncompliance 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.

**Significant Accounting Policies**

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the Organizations are described in Note 2 to the financial statements. We noted no transactions entered into by the Organizations during the year that were both significant and unusual, and of which, under professional standards, we are required to inform you, or transactions for which there is a lack of authoritative guidance or consensus.

Board of Directors  
Child Abuse Prevention Council  
of Contra Costa County, Inc. and  
Counseling Options and Parenting Education  
Family Support Center, Inc.  
Concord, California

### **Accounting Estimates**

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the financial statements were:

- Accrued vacation and sick leave
- Fixed asset lives and depreciation expense
- The allowance for uncollectible amounts in accounts receivable

### **Audit Adjustments**

For purposes of this letter, professional standards define an audit adjustment as a proposed correction of the financial statements that, in our judgment, may not have been detected except through our auditing procedures. An audit adjustment may or may not indicate matters that could have a significant effect on the Organizations' financial reporting process (that is, cause future financial statements to be materially misstated). The following audit adjustments, in our judgment, indicate matters that could have a significant effect on the Organizations' financial reporting process:

- Recording depreciation expense

### **Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### **Consultations with Other Independent Auditors**

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Board of Directors  
Child Abuse Prevention Council  
of Contra Costa County, Inc. and  
Counseling Options and Parenting Education  
Family Support Center, Inc.  
Concord, California

**Issues Discussed Prior to Retention of Independent Auditors**

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organizations' auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

**Difficulties Encountered in Performing the Audit**

We encountered no significant difficulties in dealing with management in performing our audit.

**Other Information in Documents Containing Audited Financial Statements**

This information is intended solely for the use of the Child Abuse Prevention Council of Contra Costa, Inc.'s and the Counseling Options and Parenting Education Family Support Center, Inc.'s Board of Directors and management and is not intended to be and should not be used by anyone other than these specified parties.

**CHILD ABUSE PREVENTION COUNCIL  
OF CONTRA COSTA COUNTY, INC. AND  
COUNSELING OPTIONS AND PARENTING EDUCATION  
FAMILY SUPPORT CENTER, INC.  
Management Comments and Recommendations  
For the Year Ended June 30, 2013**

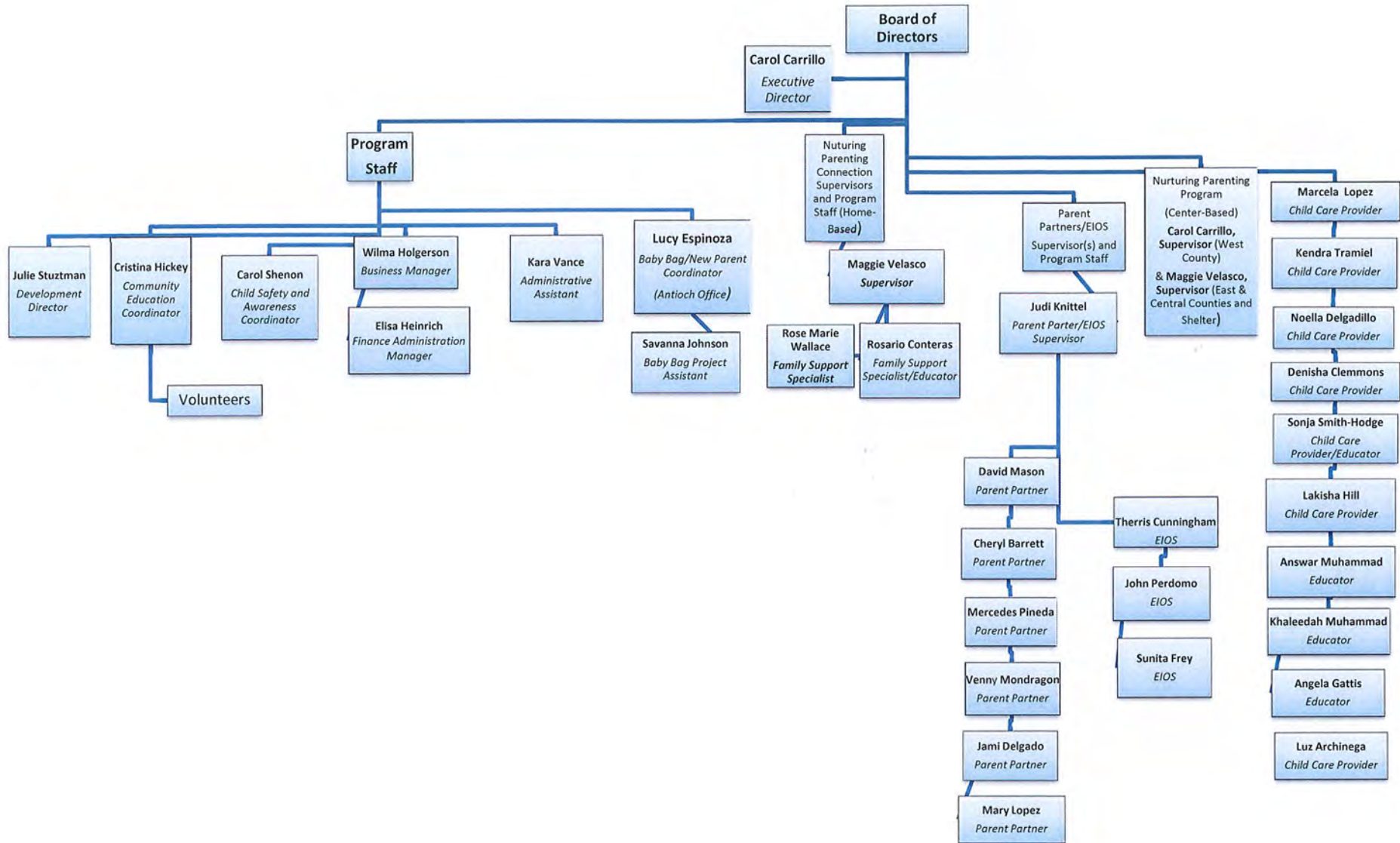
**CURRENT YEAR COMMENTS**

There were no comments reported for the fiscal year ended June 30, 2013.

**PRIOR YEAR COMMENTS**

There were no comments reported for the fiscal year ended June 30, 2012.

# CHILD ABUSE PREVENTION COUNCIL ORGANIZATIONAL CHART





**We cannot walk alone.**  
Martin Luther King, Jr.

# CPAW Meeting Calendar

## January 2015

Sun	Mon	Tue	Wed	Thu	Fri	Sat
				1 <i>Happy New Year!!</i>	2	3
4	5	6	7 <b>Systems of Care:</b> 10am—12 pm 1340 Arnold Dr, Ste 200, Martinez	8 <b>Children's:</b> 11:30am—1:00pm Martinez <b>CPAW:</b> 2-4pm 2425 Bisso Ln Concord	9	10
11	12 <b>Membership:</b> 3-5pm 1340 Arnold Dr, Ste 200, Martinez	13 <b>Social Inclusion:</b> 10am –12pm 2425 Bisso Ln, Concord	14	15 <b>Steering:</b> 3-5pm 2425 Bisso Ln, Concord	16	17
18	19	20	21 <b>Housing:</b> 9-10:30am 1340 Arnold Dr, Ste 200, Martinez	22	23	24
25	26 <b>Innovation:</b> 2-4pm 1350 Arnold Dr, Ste 103, Martinez	27	28 <b>Aging and Older Adult:</b> 2-3:30 pm 2425 Bisso Ln, Concord	29	30	31