

Stakeholder Sharing

(CPAW Meeting – May 3, 2018)

Highlights of news to share and areas discussed at recent CCBHS supported stakeholder meetings:

H3 Housing

The H3 Housing Committee did not meet in April. **Their next meeting has been moved from May 22 to Tuesday, May 1 from 1-3 P.M., and will be held at 2425 Bisso Lane in Concord.** On the agenda is planning for the use of the MHSA Special Needs Housing Fund. **Please note the change in meeting dates.**

Social Inclusion – April 12

- The committee met at the Antioch RI International Wellness City and engaged participants in the process of sharing one's experience as a Social Inclusion Ambassador with the community in order to help overcome stigma and discrimination.
- The committee will meet May 12 again at the Antioch RI International Wellness City in celebration of May as Mental Health Awareness month, including WREACH Speaker's Bureau presentations and a video presentation of a suicide prevention public service announcement produced by students and staff at Vicente-Briones High School in Martinez.
- The See Me Who I Am exhibition at the County Administration Building at 651 Pine Street in downtown Martinez is scheduled to launch on Tuesday, May 1 in conjunction with the Board of Supervisors Proclamation for Mental Health Awareness Month on Tuesday, May 8.
- A WREACH Speaker's Bureau presentation was given last month at St. Mary's college, with ongoing dialogue between speakers and graduate counseling students.
- On April 25 The Overcoming Transportation Barriers sub-committee met, received updates on upcoming transit agency meetings, and discussed strategies for dealing with anxieties around using different modes of transportation and coping skills to address them.

Systems of Care – April 11

- NAMI has hired their Lead Family Support Volunteer Network Coordinator, and has signed the lease for their Concord headquarters. They appear to be on target to start their new program this summer.
- Representatives from Contra Costa's Community Connect Program (Whole Person Care) visited the committee, described their program and discussed opportunities for this program to partner with the new Family Support Volunteer Network.

Innovation – did not meet in March – next meeting is May 21.

Older Adults - March 28

- Mary Brun from the Senior Mobility Action Council participated in the discussion of transportation resources for seniors, to include Seniors Around Town, Mobility Matters, and Go Go Grandparents, and the interface with the Overcoming Transportation Barriers innovation project.
- Attendees continued planning and implementation for their project, "*End of Life Issues*", which would assist older adults who provide resources and skills for clinicians providing

services to clients who are terminally ill or dealing with issues related to death and dying. Older Adult leadership will be seeking training for best clinical practices for someone who is terminally ill.

Adults – April 24

- Jennifer Steneberg from Steven Dale Law Firm presented on the topic of a Third Party Special Needs Trust. This is a vehicle for maintaining needs based benefits (such as SSI/SSDI), and can be established by anyone other than the beneficiary or beneficiary's spouse. This type of trust allows someone to transfer assets to the trust without these assets being viewed as an available resource and thus affecting SSI/SSDI eligibility.

Children, Teens and Young Adults – April 12

- Staff from the RYSE Center came and described their youth centered programs in Richmond, and how their programming assists in reducing risk and increasing protection from developing mental health issues.
- The committee received a report on the Youth Homelessness Demonstration Program and the formation of a new youth advisory committee.
- Nancy O'Brien reported on the CORE Innovative Project's progress in establishing services for youth in Richmond who are struggling with both mental health and substance use disorders.

Mental Health Commission - March 15 MHSA/Finance Committee Meeting Minutes

- Reviewed and discussed the Program and Fiscal review conducted at Telecare's Hope House crisis residential facility. Progress on findings were addressed by behavioral health services staff.
- The committee discussed protocol should findings in the review process need follow-up and possibly lead to consideration of contract termination and issuance of a competitive Request for Proposals.
- The California State Auditor's report on the oversight responsibilities of the Department of Health Care Services and the Mental Health Services Oversight and Accountability Commission was discussed. Included in the discussion was how it affected Contra Costa's MHSA funded programs, and the county's plans to ensure that no MHSA funds would be reverted back to the state.
- A recommendation was forwarded to the full Mental Health Commission expressing support for the Behavioral Health Administration's efforts to collaborate with the Regional Center of the East Bay to ensure the best quality of care for patients who are dually diagnosed with severe mental illness and a developmental disability.

Alcohol and Other Drugs Advisory Board – February 28

- The Board and guests discussed the issues related to marijuana use, local regulations, tax revenue, dispensary locations and concerns regarding youth exposure to the drug.

Mental Health Services Act (MHSA)

Program and Fiscal Review

I. **Date of On-site Review:** January 25, 2018 and February 2, 2018
Date of Exit Meeting: March 16, 2018

II. **Review Team:** Jennifer Bruggeman, Windy Taylor

III. **Name of Program:**

Rainbow Community Center
2118 Willow Pass Rd., Ste. 500
Concord, CA 94520

IV. **Program Description.**

Rainbow Community Center (RCC) is an organization in Contra Costa County devoted to serving the lesbian, gay, bisexual, transgender, queer and questioning (LGBTQ) community. Its current organizational priorities are to serve vulnerable and isolated segments of the community with a focus on reaching youth, seniors, people living with HIV/AIDS and those experiencing challenges in coming out and/or completing life transitions. RCC believes that building a stronger sense of community connection promotes social cohesion. By working towards greater acceptance of all persons who identify as LGBTQ, RCC also helps to reduce health and mental health disparities that are associated with rejection from family, schools and faith communities. The program offers the following MHSA funded components:

1. Outpatient Services: RCC works with mental health service consumers who identify as LGBTQ to develop a healthy and un-conflicted self-concept by providing individual, group, couples, and family counseling, as well as case management and linkage/brokerage services. Services are available in English, Spanish, and Portuguese.
2. Pride and Joy: All services are provided via a three tiered prevention and early intervention model. Tier One: outreach to hidden groups, isolation reduction and awareness building. Tier Two: Support groups and services for clients with identified mild to moderate mental health needs. Tier Three: Identification and linkage of clients with high levels of need and who require system navigation

support. Services are aimed at underserved segments of the LGBTQ community (seniors, people living with HIV, and community members with unrecognized health and mental health disorders).

3. Youth Development: Three tiered services (see above) aimed at youth as a particularly vulnerable population. Programming focuses on building resiliency against rejection and bullying, promoting healthy LGBTQ identity, and identifying and referring youth in need of higher levels of care. Services are provided on-site and at local schools.
4. Inclusive Schools: Community outreach and training involving school leaders, staff, parents, CBO partners, faith leaders and students to build acceptance in Contra Costa County schools, families, and faith communities.

V. Purpose of Review. Contra Costa Behavioral Health Services (CCBHS) is committed to evaluating the effective use of funds provided by the Mental Health Services Act (MHSA). Toward this end, a comprehensive program and fiscal review was conducted of Rainbow Community Center. 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 culturally specific and competent, community based, and responsive to community needs
2. Serve the agreed upon target population.	Yes	Services are provided to an underserved community.
3. Provide the services for which funding was allocated.	Yes	All MHSA funds directly support either PEI or

		INN programming
4. Meet the needs of the community and/or population.	Yes	Program is consistent with community planning process and strategies.
5. Serve the number of individuals that have been agreed upon.	Yes	Target service numbers are reached
6. Achieve the outcomes that have been agreed upon.	Yes	Relevant measures of success are met.
7. Quality Assurance	Yes	Utilization review and client interviews attest to high standards of care
8. Ensure protection of confidentiality of protected health information.	Yes	Program has HIPAA compliant policies in place
9. Staffing sufficient for the program	Yes	Staffing level supports targeted service numbers
10. Annual independent fiscal audit	Yes	The program has a financial review for this year, and a full independent audit for the previous two years.
11. Fiscal resources sufficient to deliver and sustain the services	Yes	Program has sufficient reserves but should look to further diversify revenues
12. Oversight sufficient to comply with generally accepted accounting principles	Yes	Staff is well qualified and program has good internal controls and monthly review processes
13. Documentation sufficient to support invoices	Yes	Organization provided documentation and explanations that

		support monthly invoices
14. Documentation sufficient to support allowable expenditures	Yes	The program has sufficient quality control to support expenditures
15. Documentation sufficient to support expenditures invoiced in appropriate fiscal year	Yes	Documentation supports that funds are invoiced in the appropriate fiscal year
16. Administrative costs sufficiently justified and appropriate to the total cost of the program	Yes	The program uses an appropriate allocation approach for indirect 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 program collaborate with the community, provide an integrated service experience, promote wellness, recovery and resilience, is it culturally competent, and client and family driven?

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

Discussion. Consumer surveys were completed. In addition, interviews were conducted with four consumers (participants in senior programming), and ten staff members (in various positions that included the Senior Program Manager, Director of Youth Services, Data Specialist, HIV Prevention case manager, Director of Communication and Development, Mental Health Clinicians).

Consumer Surveys:

A 12-question survey was given to clients. The first seven questions addressed the MHSa general standards and the remaining five questions asked about the

overall quality and importance of the program. The following table summarizes the survey results. A total of 17 surveys were received from respondents of various age groups. Responses were consistent with consumer interviews, and showed an overwhelmingly positive evaluation of the program. Survey responses indicated the program’s adherence to MHSA values, which include being consumer driven, collaborative with the community, culturally competent/relevant, focused on wellness, recovery & resilience, and able to offer an integrated service experience for the consumer or family member.

Questions	Responses: 17				
Please indicate how strongly you agree or disagree with the following statements regarding persons who work with you: <i>(Options: strongly agree, agree, disagree, strongly disagree, I don't know)</i>	Strongly Agree	Agree	Disagree	Strongly Disagree	I don't know
	4	3	2	1	0
1. Help me improve my health and wellness	Average score: 3.63 (n=16) “n” denotes the number of respondents who scored the item between 1 and 4. The remainder of respondents either did not score or scored “I don’t know.”				
2. Allow me to decide my own strengths and needs	Average score: 3.59 (n=17)				
3. Work with me to determine the services that are most helpful	Average score: 3.44 (n=16)				
4. Provide services that are sensitive to my cultural background.	Average score: 3.40 (n=15)				
5. Provide services that are in my preferred language	Average score: 3.63 (n=16)				
6. Help me in getting needed health, employment, education and other benefits and services.	Average score: 3.44 (n=16)				
7. Are open to my opinions as to how services should be provided	Average score: 3.63 (n=16)				
8. What does this program do well?	<ul style="list-style-type: none"> • Listening, very welcoming and accepting • Offer resources to schools, provide counseling and social support • It’s a safe place • The program makes me feel good about myself 				

	<ul style="list-style-type: none"> • Anything I need help with, they help • Make me feel welcome and comfortable • Help youth and elders find themselves and pick themselves up • Make me feel accepted • Create safe space for the community; help those in need • Finding counselors who are well rounded and open minded to provide insight and guidance • Help with school needs • My therapist listens and hears me 			
9. What does this program need to improve upon?	<ul style="list-style-type: none"> • More awareness that it's around/available • Being inclusive of shy people • More open hours • More outdoor community activities • More staff to help and more activities • Have more volunteers at events • A bigger building 			
10. What needed services and supports are missing?	<ul style="list-style-type: none"> • Staff and more days/hours open • Accessibility to contact my counselor; automated phone can be tricky 			
11. How important is this program in helping you improve your health and wellness, live a self-directed life, and reach your full potential? <i>(Options: Very important, Important, Somewhat important, Not Important.)</i>	Very Important	Important	Somewhat Important	Not Important
	4	3	2	1
	Average score: 3.35 (n=17)			
12. Any additional comments?	<ul style="list-style-type: none"> • Nice people • I love the RCC Youth Program • Great place, great staff • I love to come to work here as a volunteer • I've been using this service since high school and I still prefer it over therapists I've seen through my health insurance • I don't know where I would be without this place 			

Consumer Interviews:

The consumer group interview was conducted with four participants who were in attendance at the Senior Luncheon. In addition, youth participants were outreached to by phone, but did not wish to participate in interviews. The four seniors had all attended the program for some time, and all stressed how crucial the program was to their wellbeing. They indicated that there are few other

resources like this available to the LGBTQ community, especially in the East Bay. They described Rainbow as “a loving community.” Some of the specific strengths they described:

- The program provides reminder calls to participants to attend events
- Staff is understanding and genuinely concerned about them
- The center provides an outlet for them, and a supportive environment
- Cross generational mingling
- Staff is open to their feedback and suggestions

Some suggestions they have included the following:

- Parking is difficult
- Seniors would like more “mixed gender” groups
- Recent staffing changes have caused some anxiety among participants

Staff Interviews:

Of the ten staff interviewed, many reported positive feelings about coming to work each day and a sense of pride in the work they’re doing. They described the space as welcoming and caring, and one that provides a general sense of happiness and joy for its consumers. The program tends to promote from within. As a result, many of the staff members are former interns or consumers. Staff described their collaborative efforts with the community and other organizations, and the recent expansion of their program into West County (a satellite office in El Cerrito). They expressed a desire to have more Spanish speaking staff on site, more staff trainings in Evidence Based Practices (EBP’s) such as Dialectical Behavior Therapy (DBT), and training in cultural humility and trans-competent care for staff working with the trans community. They expressed a sense of confidence that they are providing valuable services to the community, and said that they know consumers leave the center feeling good about something. They would like to reach out to more LGBTQ youth of color through their school based services. Staff expressed concern for the LGBTQ community, specifically for highly marginalized groups like immigrant trans women, given the current political atmosphere and climate. They are seeing heightened levels of trauma, fear, isolation and anxiety in their consumers. The volume of calls and emails from at-risk community members has increased in the past year. Overall, staff expressed positive feelings about the center and are highly passionate and committed to the work they do.

Results. RCC delivers programming according to the values of MHSA. The program provides culturally relevant services to an under-served population.

Services are responsive to the needs of the community. The program design covers a full array of services, from mental health counseling, treatment recovery and support, prevention and early intervention, community outreach, school based services, social activities and services targeting various age groups from youth to seniors.

2. **Serve the agreed upon target population.** For Prevention and Early Intervention, does the program prevent the development of a serious mental illness or serious emotional disturbance, and help reduce disparities in service? Does the program serve the agreed upon target population (such as age group, underserved community)?

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

Discussion. RCC's mission is to "Build community and promote wellbeing among LGBTQ people." They utilize a three tiered service model for all consumers, as described in their service work plan. Tier 1 – Outreach programming; Tier 2 – Group Level programming; Tier 3 – One-on-One Support. The focus of their service delivery is on promoting overall wellbeing by developing group members' skills in self-efficacy and resilience, and through increasing social support and empowerment. There are four main projects funded through MHSA, which include:

- Outpatient Behavioral Health Services – counseling, case management, linkage and brokerage of services for members of the LGBTQ community.
- Pride and Joy – outreach and early intervention targeted at reaching seniors, people living with HIV and community members with unrecognized health and mental health disorders.
- Youth Development Programming – targeted services offered at RCC, school sites, and at community based locations. Includes support services designed to work within a family-based context, individual and group programming, as well as events and outings.
- Inclusive Schools – collaborative work with school leaders, staff and students within three of the county's districts: Mt. Diablo Unified School District, Pittsburg Unified School District and West Contra Costa Unified School District. Development of county-wide collaborative efforts to establish a strong network of schools, faith communities, service providers, parents and community leaders that will make a commitment to shared values, principles and practices in advancing acceptance of LGBTQ youth. Over 18 community trainings were held throughout the county.

Results. The program serves the agreed upon population, which includes LGBTQ community members of all ages and their allies.

3. **Provide the services for which funding was allocated.** Does the program provide the number and type of services that have been agreed upon?

Method. Compare the service work plan or program service goals with regular reports and match with case file reviews and client/family member and service provider interviews.

Discussion. Monthly service summaries, annual outcome reports, and bi-annual aggregate data reports completed by the program show that the program has consistently provided services for which funding was allocated, including large scale outreach events, targeted outreach to schools and other institutions, a variety of support groups to meet a multitude of interests and needs, and efforts to help schools and other system partners become more inclusive of LGBTQ members.

Results. MHSA funds that are directed to the agency cover expenditures associated with supporting the provision of agreed upon services.

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 or plan element been authorized by the Board of Supervisors as a result of a community program planning process? Is the program consistent with the MHSA Three Year Program and Expenditure Plan?

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

Discussion. The Outpatient Behavioral Health Program was included in the original Innovation plan that was approved in April 2010, and the Prevention components were included in the original PEI Plan in May 2009. In the past year, the two have been merged into one blended contract (under PEI). The program has been authorized by the Board of Supervisors, is consistent with the current MHSA Three Year Plan and with the PEI Regulations. Interviews with staff and consumers as well as surveys, all indicate that the program continues to meet the needs of the community it serves.

Results. The program meets the needs of the community and population for which it was designed.

5. **Serve the number of individuals that have been agreed upon.** Has the program been serving the number of individuals specified in the program

description/service work plan, and how has the number served been trending the last three years?

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

Discussion. The Service Work Plan submitted by RCC for the previous FY16-17 outlined specific goals for each tier level of service. Targets were as follows: outreach services (Tier 1) to 900 community members, Groups (Tier 2) to 290 members, Behavioral Health clinical services (Tier 3) to 75 consumers, in addition to multiple trainings and other community events. In their FY 16-17 Annual Report, they indicated they were able to provide Tier 1 outreach to nearly 900 members of the community through multiple events and groups such as Senior Luncheon, Pride on the Plaza and a Crab Feed Fundraiser. In addition, they reported reaching over 2700 LGBTQ households in Contra Costa County through their email newsletter and over 4200 community members through Facebook. Tier 2 level services were just short of their goal, but this was impacted by staffing issues. They expect the new satellite in El Cerrito to boost this number in the upcoming year. They were able to surpass their goal for Tier 3 level services.

Results. The program continues to serve the number of individuals that have been agreed upon overall.

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

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

Discussion. Through the Inclusive Schools project, RCC conducted 18 community trainings at 15 different organizations including Kaiser, Diablo Valley College, John Muir Behavioral Health, College Park High School and Planned Parenthood, which reached a total of close to 500 staff and student participants. To further support LGBTQ youth (a high risk population), the program held numerous one-time events, including a mental health awareness panel, a youth collaborative field trip (with Center for Human Development) to the Castro District

in SF to visit the LGBTQ historical museum, and a Pride Dance. Services for Seniors included: two congregate meals per month, delivering regular in-person and telephonic Social and Support Groups, and offering brief intervention and screening services. Outpatient behavioral health services include brief mental health screenings and assessments (including the PHQ9 and GAD-2). When needed, members are referred and linked to outside mental health services through the process of a warm hand-off. A system for tracking the specific number of linkages has yet to be put in place. The program is meeting or exceeding its goals in most areas, and has expanded in the past year with the opening of the satellite in El Cerrito where services offered include: counseling, HIV testing, food pantry and a thrift store.

Results. The program achieves the outcomes that have been agreed upon. They are working on refining the number of indicators, as evident in their most recent Service Work Plan for FY 17-18. They will submit their next annual report for the current year to the county in August 2018.

7. **Quality Assurance.** How does the program assure quality of service provision?

Method. Review and report on results of participation in County's utilization review, quality management incidence reporting, and other appropriate means of quality of service review.

Discussion. The Outpatient Behavioral Health Program undergoes regular Level 1 utilization reviews conducted by the Central Adult Behavioral Health Clinic's utilization review staff to ensure all clients meet the definition of serious mental illness. The review confirms that Rainbow serves the agreed upon target population. Additionally, Contra Costa County performs a centralized Level 2 utilization review on all programs which bill Medi-Cal, including RCC, to ensure clients meet medical necessity criteria and that assessment, treatment planning and treatment documentation all align. This is done on an annual basis. No grievances have been reported in the past three years.

Results. The program has appropriate 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/plan element's implementation of a protocol for safeguarding protected patient health information.

Discussion. RCC has detailed written HIPAA compliance policies which were reviewed. They comply with all state and federal laws and regulations governing

the confidentiality of protected health information. They provide staff training on HIPAA requirements and safeguarding protected patient information. Confidential consumer paper charts are kept in a locked cabinet in a locked office on the administrative side of the building. Program participants are informed about their privacy rights and rules of confidentiality.

Results. The program complies with HIPAA requirements.

9. **Staffing sufficient for the program.** Is there sufficient dedicated staff to deliver the services, evaluate the program for sufficiency of outcomes and continuous quality improvement, and provide sufficient administrative support?

Method. Match history of program response with organization chart, staff interviews and duty statements.

Discussion. RCC has undergone significant change in recent months with the retirement of the long-time Executive Director, and other staff changes. The program is in a state of transition, but services continue to be delivered and administrative support is in place.

Results. There is sufficient dedicated staff in place to deliver services, evaluate the program for sufficiency of outcomes and continuous quality improvement, and to provide sufficient administrative support.

10. **Annual independent fiscal audit.** Did the organization have an annual independent fiscal audit performed and did the independent auditors issue any findings?

Method. Obtain and review audited financial statements. If applicable, discuss any findings or concerns identified by auditors with fiscal manager.

Discussion. Rainbow Community Center is a nonprofit public benefit corporation that was established in 1995. The Center is the only organization in Contra Costa County that serves the lesbian, gay, bisexual, transgender and queer/questioning population. The priorities and efforts are to build further comprehensive services for LGBTQ youth, seniors and people living with HIV/AIDS as well as to develop a community-building focus that will diminish the sense of isolation and promote greater acceptance of all LGBTQ people. The Center's purpose is to provide a protected, supportive and respectful environment for the LGBTQ community and personal of all ages, races, cultures, religions, and socio-economic status. Services and activities at the Center promote the mental, physical, and spiritual well-being of its community by providing peer group supports, referral services, social opportunities, and educational programs.

Results. A fiscal review was evaluated and provided for FY 2013-14 and 16-17. Annual independent fiscal audits for FY 2014-15 and 15-16 were provided and reviewed. No material or significant findings were noted.

11. **Fiscal resources sufficient to deliver and sustain the services.** Does organization have diversified revenue sources, adequate cash flow, sufficient coverage of liabilities, and qualified fiscal management to sustain program or plan element?

Method. Review audited financial statements (contractor). Review Board of Directors meeting minutes (contractor). Interview fiscal manager of program or plan element.

Discussion. The organization appears to be operating within the budget constraints provided by their authorized contract amount, and thus appears to be able to sustain their stated costs of delivering PEI services for the entirety of the fiscal year. There were no issues identified in the Board of Directors minutes related to the program's fiscal position. It indicated their operating cash balance is sufficient and that they have a daily process to track cash flows. Finally, the Center has access to a \$100,000 line of credit for short term cash flow issues. The management staff indicated that the current outstanding balance on the line of credit is to cover immediate personnel costs.

Results. Fiscal resources are currently sufficient to deliver and sustain services.

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.

Discussion. The interim Executive Director, Phillip Arca, and Contracts and Grants Manager, Michael Lim, were interviewed. Both maintain that there is a segregation of financial duties and that a hired consultant reviews books annually. Also, a part-time bookkeeper enters financial statements ensuring that a two person check and balance system is in place. Established protocols are in place to enable a check and balance system to assure compliance with generally accepted accounting principles. The organization uses QuickBooks to track personnel time entry and aggregation to enable accurate summaries for billing and payment.

Results. Sufficient oversight exists to enable compliance with generally accepted accounting principles.

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

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

Discussion. A randomly selected invoice for each of the last three years was matched with supporting documentation provided by the center. A clear and accurate connection was established between documented hours worked and operating expenses with submitted invoices.

Results. The program uses established software program with appropriate supporting documentation protocol.

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 (contractor).

Discussion. Line item personnel and operating costs were reviewed for appropriateness. All line items submitted were consistent with line items that are appropriate to support the service delivery.

Results. Method of allocation of percentage of personnel time and operating costs appear to be justified and documented.

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

Method. Reconcile year end closing entries in financial system with invoices. Interview fiscal manager of program.

Discussion. An accrual basis of accounting is used with a 12 month fiscal year. The organization has a year-end closing procedure to ensure expenses are invoiced in the appropriate fiscal year.

Results. 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 commensurate with the benefit received by the program?

Method. Review methodology and statistics used to allocate administrative/indirect costs. Interview fiscal manager of program.

Discussion. Rainbow produced its methodology that justifies the 12.9% indirect rate charged to the contract. The controller indicated indirect costs are allocated to the different programs based on actual personnel hours of each program.

Results. At 12.9% the indirect rate appears reasonable.

17. **Insurance policies sufficient to comply with contract.** Does the organization have insurance policies in effect that are consistent with the requirements of the contract?

Method. Review insurance policies.

Discussion. The program provided general liability, automobile liability and workers' compensation and employers' liability insurance that was current at the time of the review.

Results. The program complies with the contract insurance requirements.

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

Method. Interview contract manager and contractor staff.

Discussion. The program has been submitting invoices, cost reports and annual program reports, as well as bi-annual aggregate demographic data reports required per PEI regulations. Program staff has been active in PEI roundtable meetings and community forums.

Results. The program has good communication with the contract manager and is willing to address any issues and concerns as they arise.

VIII. Summary of Results.

Rainbow Community Center is an innovative organization with a clear focus on providing a safe and healing environment for members of the LGBTQ community and their allies. The program adheres to the principles of the MHSA by providing culturally appropriate mental health services to underserved communities.

Services are provided in community based settings and are driven by the needs of the community Rainbow serves. Rainbow provides services along the entire continuum of mental health intervention, from outreach and prevention to early intervention to treatment and recovery support. Rainbow is connected to the County's mental health system and other system partners, such as schools, health services, and substance use programs. Program participants overwhelmingly endorse the positive impact of the program. RCC has grown significantly since its inception and has continues to improve fiscal processes throughout their growth.

IX. Findings for Further Attention.

- RCC will transition to the leadership / vision of a new Executive Director in the next year.

- RCC will continue to boost the performance of the new satellite in El Cerrito by supporting its growth through marketing and outreach efforts in West County.
- RCC will continue to improve its data tracking processes/methods.

X. Next Review Date. January 2021

XI. Appendices.

Appendix A – Program Profile

Appendix B – Yearly External Fiscal Audit

Appendix C – 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)

Rainbow Community Center (RCC)

Point of Contact: Ben-David Barr

Contact Information: 2118 Willow Pass Rd, Concord, CA 94520.

(925) 692-0090, Ben@rainbowcc.org

1. **General Description of the Organization**

The Rainbow Community Center of Contra Costa County (RCC) builds community and promotes well-being among Lesbian, Gay, Bisexual, Transgender, Queer, and Questioning (LGBTQ) people and our allies. Services are the main office in Concord and in East and West County in locations by arrangement with partner organizations.

2. **Programs: A.) Outpatient Behavioral Health and Training (INN). B.) Community-based Prevention and Early Intervention (PEI)**

a. Scope of Services:

- i. Outpatient Services: RCC works with LGBTQ mental health consumers to develop a healthy and un-conflicted self-concept by providing individual, group, couples, and family counseling, as well as case management and linkage/brokerage services. Services are available in English, Spanish, and Portuguese. Onsite translation support is available in Vietnamese.
- ii. Pride and Joy: Three tiered prevention and early intervention model. Tier One: outreach to hidden groups, isolation reduction and awareness building. Tier Two: Support groups and services for clients with identified mild to moderate mental health needs. Tier Three: Identification and linkage of clients with high levels of need and who require system navigation support. Services are aimed at underserved segments of the LGBTQ community (seniors, people living with HIV, and community members with unrecognized health and mental health disorders).
- iii. Youth Development: Three tiered services (see above) aimed at LGBTQ youth as a particularly vulnerable population. Programming focuses on building resiliency against rejection and bullying, promoting healthy LGBTQ identity, and identifying and referring youth in need of higher levels of care. Services are provided on-site and at local schools.
- iv. Inclusive Schools: Community outreach and training involving school leaders, staff, parents, CBO partners, faith leaders and students to build acceptance of LGBTQ youth in Contra Costa County schools, families, and faith communities.

b. Target Population: LGBTQ community of Contra Costa County who are at risk of developing serious mental illness.

c. Payment Limit: \$495,267 for Innovation program; \$227,120 for PEI including counseling and case management services onsite and at Contra Costa schools);

d. Number served: For FY 15/16: 1) Behavioral Health Services: 286. 2) PEI total served is 1053 participants with the following breakdowns: Pride and Joy: 804 in-person participants (includes 105 LGBTQ seniors and 80 HIV+ people); 3) Youth Development: 380 participants (including 178 on school sites); 4) Inclusive Schools: is measured in numbers of school sites supported, trainings offered, and school policies developed. Over 4000 community members receive health promotion messages and mental health resources via Rainbow's Facebook page, and 2000 households via RCC's bi-monthly newsletter.

e. Outcomes:

i. Outpatient Clinic:

- 286 individuals received one on one services (counseling and case management programs)
- Cultural competency trainings were provided to over 11 adult mental health providers, including county clinics
- 15 behavioral health interns completed RCC's clinical training program in FY16

ii. Prevention and Early Intervention/Pride and Joy:

- Over half of program participants indicated an increase in people they could talk to if they had a problem. Nearly two thirds self-reported better mental health.
- RCC identified at least 98 adult individuals in need of higher level of care and provided navigation support
- RCC hosted senior lunches two times per month with 30 to 40 participants each lunch and over 750 meals served

iii. Youth Development:

- Over 70% of youth participants reported that the program helped them with having supports to turn to in a crisis. Over 80% of participants reported the program helped them come out to friends and family.
- Events and trainings promoted youth leadership, including a "Build Your Own Gay Straight Alliance" workshop for middle school students and a youth-led "Pride Palooza" event for families and peers

iv. Inclusive Schools:

- Nine trainings were delivered to over 100 providers at youth-serving organizations, including Mt. Diablo Unified School District, county children's clinics, and community-based youth organizations
- Welcoming Schools and Communities Summit was held in Central County - more than 80 parents, youth and faith leaders attended the one day event and learned strategies to create more welcoming environments for LGBTQ youth. Workshops included "Spiritual Trauma and Mental Health Among LGBTQ People", "Exploring Identity Development with LGBTQI+ and Ally Youth", "How Can I Help? Addressing the Emotional and Mental Health Needs of Trans

- and Gender Nonconforming Youth” and “Now What? Taking Steps Towards Accepting and Inclusive Schools”
- Post-summit surveys showed that adult participants felt better prepared to support LGBTQ youth. They also indicated they were likely to implement a new policy or practice they learned about at the event.

Appendix B

H E A L Y A N D A S S O C I A T E S

C E R T I F I E D p U B L I C A C C O U N T A N T

RAINBOW COMMUNITY CENTER
OF CONTRA COSTA COUNTY
(A NONPROFIT ORGANIZATION)

REPORT ON AUDIT OF FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2016 (WITH
SUMMARIZED FINANCIAL INFORMATION FOR
THE YEAR ENDED JUNE 30, 2015)

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INDEPENDENT AUDITOR'S REPORT

January 19, 2017

Board of Directors
Rainbow Community Center of Contra Costa County
Concord, California

I have audited the financial statements of Institute for Rainbow Community Center of Contra Costa County (a nonprofit organization), which comprise the statement of financial position as of June 30, 2016, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to 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, I 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

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

Other Matters

Report on Summarized Comparative Information

The Rainbow Community Center's financial statements for the year ended June 30, 2015, were audited by me under the name Suzanne Robinson Healy, and I expressed an unmodified audit opinion on those audited financial statements in my report dated January 13, 2016. In my opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2015 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Concord, California

RAINBOW COMMUNITY CENTER OF CONTRA COSTA COUNTY
 STATEMENT OF FINANCIAL POSITION
 JUNE 30, 2016
 (WITH SUMMARIZED FINANCIAL INFORMATION AS OF JUNE 30, 2015)

	Unrestricted	Temporarily Restricted	Total All Funds	
			June 30	
			2016	2015
ASSETS				
CURRENT ASSETS				
Cash and cash equivalents	\$ 13,266	\$	\$ 13,266	\$ 58,952
Accounts receivable (Note C)	170,144		170,144	175,238
Investments (Note D)	23,320	440,368	463,688	493,063
Prepaid expenses	1,316		1,316	1,316
Deposits	6,757		6,757	7,007
TOTAL CURRENT ASSETS	214,803	440,368	655,171	735,576
Property and equipment, net (Note E)	2,279		2,279	3,623
TOTAL ASSETS	<u>\$ 217,082</u>	\$ 440,368	\$ 657,450	\$ 739,199
LIABILITIES AND NET ASSETS				
LIABILITIES				
CURRENT LIABILITIES				
Accounts payable and accrued expenses	\$ 43,967	\$	\$ 43,967	\$ 59,096
Line of credit (Note G)	63,685		63,685	61,005
Deferred revenue				954
TOTAL CURRENT LIABILITIES	107,652	\$	107,652	121,055
COMMITMENTS AND CONTINGENCIES (Note I)				
NET ASSETS				
Unrestricted	109,430		109,430	149,245
Temporarily restricted (Note H)		440,368	440,368	468,899
TOTAL NET ASSETS	<u>109,430</u>	440,368	549,798	618,144
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 217,082</u>	<u>\$ 440,368</u>	<u>\$ 657,450</u>	\$ 739,199

RAINBOW COMMUNITY CENTER OF CONTRA COSTA COUNTY
 STATEMENT OF ACTIVITIES
 YEAR ENDED JUNE 30, 2016
 (WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED JUNE 30, 2015)

	Unrestricted Operating Fund	Temporarily Restricted Fund	Total All Funds Year Ended June 30	
			2016	2015
SUPPORT AND REVENUE				
Support:				
Foundations and Corporations	\$	\$ 30,196	\$ 30,196	\$ 71,600
Contributions	44,902		44,902	55,048
In-kind goods and services	89,657		89,657	39,000
Fundraising	40,914		40,914	43,458
Total Support	175,473	30,196	205,669	209,108
Revenue				
Government contracts	952,652		952,652	894,035
Thrift store sales	29,123		29,123	28,759
Other revenue	17,908		17,908	17,091
Investment income		14,237	14,237	16,087
Unrealized gain on investments		5,486	5,486	12,362
Total Revenue	999,683	19,723	1,019,406	968,334
Net assets released from restriction	<u>(78,450)</u>	<u>(78,450)</u>		
Total Support and Revenue	1,253,606	(28,531)	1,225,075	1,177,440
EXPENSES				
Program	1,102,517		1,102,517	1,063,025
General and administrative	142,374		142,374	159,680
Fundraising	48,530		48,530	56,873
Total Expenses	1,293,421		1,293,421	1,279,578
Change in net assets	(39,815)	(28,531)	(68,346)	(102,138)
NET ASSETS, beginning of year	149,245	468,899	618,144	720,282
NET ASSETS, end of year	<u>\$ 109,430</u>	<u>\$ 440,368</u>	<u>\$ 549,798</u>	<u>\$ 618,144</u>

RAINBOW COMMUNITY CENTER OF CONTRA COSTA COUNTY
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2016
(WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED JUNE 30, 2015)

	Program	General and Administrative	Fundraising	Total All Funds	
				Year Ended June 30	
				2016	2015
Personnel:					
Salaries and wages	\$ 713,503	\$ 38,688	\$ 24,833	\$ 777,024	\$ 816,501
Payroll taxes and benefits	39,968	50,822	1,322	92,112	103,710
Contract Services	42,096	13,670	2,842	58,608	62,260
Total personnel expenses	795,567	103,180	28,997	927,744	982,471
Operating:					
Occupancy	104,681	5,527	5,820	116,028	106,884
Supplies	23,297	1,057	9,395	33,749	42,513
Grants to other organizations	31,736			31,736	5,540
Professional services	13,422	2,550	1,433	17,405	31,492
Internet web page	13,919	917		14,836	11,312
Travel, conventions and meetings	13,426	214	257	13,897	6,427
Insurance	1,113	9,774		10,887	9,373
Telephone	7,388	740	36	8,164	6,286
Miscellaneous		7,139		7,139	12,849
Equipment and equipment repair	4,682	210	44	4,936	1,252
Investment expenses		4,526		4,526	6,518
Bank fees	799	1,812		2,611	1,797
Taxes, licenses and fees		2,122	101	2,223	1,406
Printing	437		1,449	1,886	9,476
Dues, subscriptions and memberships	1,142	579		1,721	821
Postage and shipping	495		998	1,493	1,383
Advertising	756			756	504
In-Kind	89,657			89,657	39,000
Total operating expenses	1,102,517	140,347	48,530	1,291,394	1,277,304
Depreciation		2,027		2,027	2,274
Total expenses	<u>\$ 1,102,517</u>	<u>\$ 142,374</u>	\$ 48,530	<u>\$ 1,293,421</u>	<u>\$ 1,279,578</u>

RAINBOW COMMUNITY CENTER OF CONTRA COSTA COUNTY

STATEMENT OF CASH FLOWS

YEAR ENDED JUNE 30, 2016

(WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED JUNE 30, 2015)

	<u>Total All Funds</u>	
	<u>Year Ended June 30</u>	
	<u>2016</u>	<u>2015</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	\$ (68,346)	\$ (102,138)
Adjustments to reconcile change in net assets to cash provided by operating activities:		
Depreciation	2,027	2,274
Unrealized gain	5,486	12,362
CHANGES IN CURRENT ASSETS AND LIABILITIES:		
Accounts receivable	5,094	(64,610)
Prepaid expenses		6,505
Deposits	250	2,958
Accounts payable and accrued expenses	(15,129)	44,379
Deferred revenue	<u>(954)</u>	(1,275)
NET CASH (USED) BY OPERATING ACTIVITIES	(71,572)	(99,545)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Acquisition of fixed assets	(683)	
(Acquisition) disposition of marketable securities	23,889	(35,795)
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	23,206	(35,795)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Borrowing on line of credit	2,680	61,005
NET CASH PROVIDED BY FINANCING ACTIVITIES	<u>2,680</u>	61,005
NET DECREASE IN CASH	(45,686)	(74,335)
CASH, beginning of year	58,952	133,287
CASH, end of year	\$ 13,266	\$ 58,952
SUPPLEMENTAL INFORMATION:		
Interest paid	<u>\$ 7,139</u>	<u>\$ 1,082</u>

RAINBOW COMMUNITY CENTER OF CONTRA COSTA COUNTY

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2016

(WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED JUNE 30, 2015)

NOTE A- ORGANIZATION

Rainbow Community Center of Contra Costa County (Center) is a nonprofit public benefit corporation that was incorporated 1995. The Center's purpose is to provide a safe, supportive, and respectful environment for lesbians, gay men, bisexuals, and transgendered persons of all ages, races, cultures, religions, and socio-economic status. Services and activities at the Center promote the mental, physical, and spiritual well-being of its community by providing peer group support, referral services, social opportunities, and educational programs.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Preparation

The Center prepares its financial statements on the accrual basis of accounting. Under FASB ASC Subtopic 958-205, Not-For-Profit Entities-Presentation of Financial Statements, the Center is required to report information regarding their financial position and activities according to three classes of net assets: unrestricted, temporarily restricted, and permanently restricted net assets. The Center has no permanently restricted net assets as of June 30, 2016.

Cash and cash equivalents

For purposes of the statement of cash flows, the Center considers all highly liquid debt instruments purchased with an original maturity of three months or less to be cash equivalents. Cash and cash equivalents for purposes of the statement of cash flows exclude permanently restricted cash and cash equivalents.

Property and equipment

Furniture and equipment are stated at historical cost. Expenditures for furniture and equipment, with a cost or basis of \$1,000 or greater, are capitalized and depreciated over five to seven years using the straight-line method. When assets are retired or sold, the related cost and accumulated depreciation are removed from the accounts and any gain or loss arising from such disposition is included as income or expense. Expenditures for repairs and maintenance are charged to expense as incurred.

RAINBOW COMMUNITY CENTER OF CONTRA COSTA COUNTY

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2016

(WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED JUNE 30, 2015)

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Disclosure about Fair Value of Financial Instruments

The Center's financial instruments include cash, cash equivalents and investments. The carrying amounts of these financial instruments have been estimated by management to approximate fair value. Fair value is defined as "the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date." When determining the inputs used to measure fair value, the highest priority is given to observable inputs and lowest priority is given to unobservable inputs. Accounting Standards Codification (ASC) 820-10, *Fair Value Measurement*, establishes a fair value hierarchy to prioritize the inputs used in measuring fair value. The fair value hierarchy is categorized into three levels based on the inputs as follows:

Level 1- Quoted prices for identical assets and liabilities in active markets.

Level 2-Observable inputs other than Level 1, which include quoted prices for similar assets or liabilities in active markets, quoted prices from those willing to trade in markets that are not active, or other inputs that are observable or can be corroborated by market data for the term of the instrument.

Level 3-Unobservable inputs that are supported by little or no market activity and that are significant to the fair values of the assets and liabilities.

The Center measured the fair value of their investments using Level 1 inputs (See Note D).

Revenue Recognition

In accordance with FASB ASC Section 958-605-25, *Not-For-Profit Entities-Revenue Recognition*, contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted depending on the existence and nature of grantor restrictions. Contributions are recorded as restricted support if they are received with grantor stipulations that limit the use of the contributed assets. When a grantor restriction expires, that is, when a stipulated purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions.

Federal and State Income Taxes

The Center has received tax exempt status under Section 501(c)(3) of the Internal Revenue Code, Section 23701(d) of the State of California Revenue and Taxation Code. The Center's tax returns are subject to examination by federal and state taxing authorities generally for three years after they are filed. The Center has no unrelated business income, and Management has analyzed the tax positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements.

RAINBOW COMMUNITY CENTER OF CONTRA COSTA COUNTY

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2016

(WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED JUNE 30, 2015)

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Allocation of Expenses

The costs of providing program and supporting services activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses present the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Summarized Financial Information

The financial statements include certain prior-year summarized comparative information in total, but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America . Accordingly, such information should be read in conjunction with the Center's financial statements for the year ended June 30, 2015, from which the summarized information was derived.

Estimates and Reclassifications

In preparing financial statements in conformity with accounting principles generally accepted in the United States of America, 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 under different assumptions or conditions. Certain reclassifications of amounts previously reported have been made to the financial statements to maintain consistency.

NOTE C -ACCOUNTS RECEIVABLE

Concentrations in grants and accounts receivable exist at June 30, 2016 and 2015, as approximately 59% and 74% are due from one funder. Management believes the accounts receivable to be fully collectible and has not accrued an allowance for doubtful accounts.

RAINBOW COMMUNITY CENTER OF CONTRA COSTA COUNTY

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2016

(WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED JUNE 30, 2015)

NOTE D - INVESTMENTS

The Center invests its money in corporate bonds, common stock and mutual funds with a financial institution. The investments are shown at fair market value as of June 30, 2016:

<u>DescrIQtion</u>	Fair Value Measured <u>Using Level 1</u>
Fixed Income Bonds	\$ 49,726
Common Stock	212,774
Mutual Funds	92,996
Preferred Stock	<u>108,192</u>
Total	<u>\$463,688</u>

An unrealized gain of \$5,486 is included in the accompanying statement of activities.

NOTE E - PROPERTY AND EQUIPMENT

Property and equipment at June 30, consisted of the following:

	<u>2016</u>	<u>2015</u>
Furniture and fixtures	\$ 18,072	\$ 18,595
Less: accumulated depreciation	<u>(15,793)</u>	<u>(14,972)</u>
Total property and equipment	<u>\$ 2,279</u>	<u>\$ 3,623</u>

Depreciation expense for the years ended June 30, 2016 and 2015 was \$2,027 and \$2,274, respectively.

NOTE F - CONCENTRATION OF CREDIT RISK

The Center received approximately 71% of its' support during the year ended June 30, 2016 from Contra Costa County. A significant reduction in this level of support could have a substantial effect on the Center's ability to continue to provide services. The Center's accounts receivable also represents a concentration of credit risk because approximately 70% is primarily due from one governmental entity. It is the opinion of Management that collection is not of concern based on prior history with the same entity.

RAINBOW COMMUNITY CENTER OF CONTRA COSTA COUNTY

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2016

(WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED JUNE 30, 2015)

NOTE G - LINE OF CREDIT

The Center has a line of credit from a bank with a maximum available amount of \$100,000. The line renews annually with a variable interest rate of 4.25% over the Wall Street Journal Prime Rate, with the overall annual percentage rate not to fall below 6%. The outstanding balance on the line at June 30, 2016 is \$63,685 with an interest rate of 8%.

NOTE H - TEMPORARILY RESTRICTED NET ASSETS

The temporarily restricted net assets at June 30, consisted of the following:

	<u>2016</u>	<u>2015</u>
Thaler Bequest Funds	\$392,368	\$392,368
Contracts		28,531
Capital Campaign	<u>48,000</u>	<u>48,000</u>
	<u>\$ 440,368</u>	<u>\$468,899</u>

NOTE I - COMMITMENTS AND CONTINGENCIES

Commitments

The Center leased space in Concord, California for Thrift Store use during the year ended June 30, 2016 on a month-to-month basis, requiring payments of \$1,875 per month. The lease was terminated subsequent to year-end. In addition, the Center leases office space in El Cerrito at a rate of \$4,070 per month through December 2021, and in Concord at a base rate of \$4,865 through March 2017. Rent expense for the year ended June 30, 2016 is \$85,701. In addition, the Center leases office equipment, which extends through 2020 with monthly payments of \$271. Minimum future lease payments are as follows:

Year Ended June 30	
2017	\$75,436
2018	\$52,088
2019	\$52,088
2020	\$50,734
2021 - 2022	\$73,260

Contingencies

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

RAINBOW COMMUNITY CENTER OF CONTRA COSTA COUNTY

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2016

(WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED JUNE 30, 2015)

NOTE J - EMPLOYEE BENEFITS

Employees gain a vested right to accumulated vacation. Accumulated vacation payable is \$14,891 and \$20,084 as of June 30, 2016 and 2015 respectively, and is reflected in the accompanying Statement of Financial Position in accounts payable and accrued expenses.

NOTE K- SUBSEQUENT EVENTS

The Center has evaluated subsequent events through January 19, 2017, which is the date these financial statements were available to be issued. A new lease was signed for the thrift store in El Cerrito commencing in 2017, which is reflected in Note I. All significant subsequent events requiring recognition as of June 30, 2016, have been incorporated into these financial statements.

Appendix C

RAINBOW COMMUNITY CENTER OF CONTRA COSTA COUNTY Fiscal Year 2016-2017

Agency Overview: RCC is the sole organization in Contra Costa County devoted to serving the lesbian, gay, bisexual, transgender, queer and questioning (LGBTQ) community. Our current organizational priorities are to serve vulnerable and isolated segments of our community with a focus on reaching youth, seniors, people living with HIV/AIDS and those experiencing challenges in coming out and/or managing life transitions.

We believe that building a stronger sense of community connection promotes social cohesion. By working towards greater acceptance of all LGBTQ people we also help to reduce health and mental health disparities that are associated with rejection from family, schools, neighborhoods and faith communities.

Mission Statement: The Rainbow Community Center of Contra Costa County builds community and promotes wellness among LGBTQ people and our allies.

Vision Statement: The Rainbow Community Center of Contra Costa County envisions a society that embraces acceptance, safety and equality for all, regardless of sexual orientation or gender identity.

PROBLEM AND IMPACT: Contra Costa County is a suburban and conservative county where LGBTQ people lack visibility, often feel isolated from each other, can feel stigmatized, and experience rejection from the larger community. Data from both national and local sources indicate that LGBTQ community members face significant health disparities and that many members of our community lack access to affordable, affirming and culturally competent medical, mental health, and social services. Isolation, shame (self-stigma) and lack of adequate social supports further contribute to the development of health and mental health disparities. Approximately one third of the 1 million residents of the county are under the age of 25 which highlights a distinct need to develop services and supports for LGBTQ youth and transitional aged youth. In addition, approximately 20% of the county's residents are over 60 years old which highlights a distinct need to provide support for LGBTQ seniors.

OUR THEORY OF CHANGE: RCC fills a unique need by providing a safe and sober space for LGBTQ people to interact, network, and become active members of the LGBTQ community. RCC offers many programs and services that benefit the physical and mental health of the LGBTQ community, but the importance of activities that build or enhance social networks is a priority of our agency. Social support reduces the sense of isolation and depression for LGBTQ people and promotes pride and self-esteem while creating a sense of community. Social shame and stigma are often expressed through rejection and isolation of LGBT and gender variant people. Rejection and stigma create health disparities and internalized shame (self-stigma). We believe that the antidote to shame and stigma is to build a stronger sense of pride, connection and social support amongst members of the LGBTQ community

RCC's Three Tier Service Model

The RCC has incorporated a three tier model in defining our services. The overall goal of our services are to strengthen the LGBTQ Community by creating an integrated model of support services that promote resilience, help community members resist stressors related to rejection and discrimination and that build a stronger sense of community affiliation.

Tier 1 services consist of outreach activities, community events, and peer-led social/activity groups that offer drop-in services with no formal intake process.

Tier 2 services consist of staff and intern facilitated support groups and involves at least a primary screen or intake process before a client is able to access the service.

Tier 3 services involve one-on-one interactions with agency staff or interns and requires client assessments, development of individualized wellness plans and maintenance of client charts that monitor progress toward goal attainment.



Agency Structure (updated: July, 2017)

Board Dodi Zotigh Elba Goosetree Chris Spanos Youth Reps: Wallace Yan	Board Ken Carlson <i>President</i> Gerardo Valencia <i>Vice President</i>	Board Joanna Ceponis <i>Secretary</i> Cliff Fahey <i>Treasurer</i>	Board Associates Vanessa Blum, PhD Rev. Leslie Takahashi Rev. Will McGarvey
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Communications & Development Manager Jonathan Cook 1.0 FTE <i>Media and Marketing, Donor Relations</i> <i>Special Event, *Pride Picnic</i> <i>*Crab Feed, *Others</i>		Executive Director 1.0 FTE	Training Director Mayela Zuniga .35 FTE Office Manager Marlette West .65 FTE
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Clinical Director Jennifer Khaw 1.0 FTE		Comm Opps Robyn Kuslits .75 FTE	Youth Services & Collab Daphnee Valdez 1.0 FTE	Grants, Finance, Data Michael Lim 1.0 FTE
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Counseling <u>Lead Clinician and School-based Counseling</u> Ginger Frost 1.0 FTE <u>Contracted Clinical Supervisors</u> (2) <u>Counseling Interns</u> MFTI/ACSW 8-10 (\$12-14/hr) Post-Masters Interns	Case Management <u>Director</u> Marcos Appolonio 1.0 FTE <u>Case Managers</u> Vance Druillard .63 FTE Nathan Padilla .63 FTE <u>MSW Interns</u> (6-8) Stipends M.Div/ (1) BSW (1-2)	HIV Prev. & Testing <u>Program Manager</u> Vance Druillard .25 FTE <i>Online & Bar Outreach</i> <i>HIV Clinic Reception Services</i> HIV Outreach Christian Aguirre/Bela Adama .25 FTE - <u>Volunteer Coordination</u> Kas Shields .25 FTE	Kind Hearts Program <u>Pantry Program Manager</u> .4 FTE <u>Senior Program Manager</u> .4 FTE Support Groups Program Manager .25 FTE <i>Facilitator Training</i> <u>Women's Programming</u> .25 FTE	West County Thrift Store <u>Site Manager</u> Luis Venegas .63 FTE Food Pantry Senior Tea Groups Room Scheduling	Youth Services <u>Youth Mentors</u> .45 FTE x 3 <i>Drop-In Support Groups</i> <i>Youth Mentoring</i> <i>Outreach Events</i> <i>QscOUTS Groups</i> <i>GSA Support</i> Inclusive Schools <i>School Summit</i> <i>Rainbow High</i> <i>Community Coalitions</i>	Grants, Contracts, Finance, & Evaluation Bookkeeper Nancy Ostler Contracted <hr/> HR Management Sue Bevin Contracted Data Specialist Jessica Trimmer 35 FTE <i>MediCal Billing</i> <i>Salesforce Entry</i> Data Manager Ryan Beaver Contracted
No Vols Allowed.	No Vols Allowed.	HIV Outreach Vols (2-3) Event Volunteers (25-50)	Pantry & Sr.Volunteers (5-10) Volunteer Group Facilitators (5-10)	Store Vols (5-10)	Dance Chaperones (3-4)	Front Desk Volunteers (3-5)

Team Based Model:

<http://www.managementexchange.com/story/innovation-democracy-wl-gores-original-management-model>

Contra Costa Behavioral Health Stakeholder Calendar

May 2018



Sun	Mon	Tue	Wed	Thu	Fri	Sat
		1 Housing, Health and Homelessness Services: 1:00-3:00 pm 2425 Bisso Avenue, Concord	2 MH Commission: 4:30-6:30 pm 550 Ellinwood Way, Pleasant Hill	3 CPAW: 3:00-5:00 pm 2425 Bisso Lane, Concord	4	5
6	7	8	9 Systems of Care: 10:00-12:00 pm 1220 Morello Av, Ste 100, Martinez	10 Children's: 11:00 am-1:00 pm 1340 Arnold Dr, Ste 200, Martinez Social Inclusion: 1:30-3:30 pm 3711 Lone Tree Way, Antioch	11	12
13	14	15	16	17 CPAW Steering: 3:00 - 4:00 pm 1220 Morello Av, Ste 100, Martinez	18	19
20	21 CPAW Membership: 3:00-4:30 pm 340 Arnold Dr, Ste 200, Martinez Innovation: 2:30-4:00 pm 1220 Morello Av, Ste 100, Martinez	22 Adults: 3:00 - 4:30 pm 1340 Arnold Dr, Ste 200, Martinez	23 AOD Advisory Board: 4:00 - 6:15 pm 1220 Morello Ave, 2nd Flr. Martinez Aging /Older Adults: 2:00-3:30 pm 2425 Bisso Lane, Concord	24	25	26
27	28  Happy Memorial Day!	29	30	31		H3 Community Housing Mtg August 7, 2018 1:00-3:00 pm 2425 Bisso Lane Concord