



CONTRA COSTA COUNTY
COMMUNITY SERVICES
BUREAU

Camilla Rand, M.S.
Director

June 26, 2015

Dorothy Sansoe
Sr. County Administrator
Office of the County Administrator
651 Pine Street, 9th Floor
Martinez, Ca. 94553

Dear Ms. Sansoe:

Please accept this report in response to your e-mail dated April 27, 2015 that outlines the Internal Committee review of the Economic Opportunity Council and the following directive:

The Committee would like to see more structure established around the Economic Opportunity Council and how its monies are spent, e.g., employee salary costs vs. outside programming. Supervisor Mitchoff understood that 90% of the grant funding received by the EOC was being expended on County staff costs and 10% on programs, which she felt was inappropriate. This matter was referred to the CAO for review by the Senior Deputy overseeing the Employment and Human Services Department.

Issue One:

The Committee would like to see more structure established around the Economic Opportunity Council and how its monies are spent, e.g., employee salary costs vs. outside programming.

Structure of the EOC: Community Services has an existing established structure defining the role of the Economic Opportunity Council (EOC) as the Advisory Body to the Community Services Bureau (CSB) and the Board of Supervisors with regards to the Community Services Block Grant funds (CSBG). The EOC Bylaws (**attachment one**); the Contra Costa County Advisory Handbook and the guidance from Information Memorandum #82 Tripartite Boards, dated June 12, 2012 (**attachment two**) clearly outline the role of the EOC as the Advisory Body of a public agency.

Structure and Allowable Costs of the CSBG Budget: Community Services Block Grant funding is unique in that, unlike CSB's other funding sources, the 12% administrative cap is based on 12% of the entire agency's budget. In the case of Community Services with a budget of \$62 million, 12% administrative costs charged to CSBG could total \$7.4 million. Instead, the total administrative costs charged to the CSBG budget totals only .04% of CSB's total budget.



The budget is developed with input from the EOC and is guided by two documents: the contractual agreement with the Department of Community Services; and Information Memorandum No. 37. Page 21, Part II, Subpart B of CSB's contract with the Department of Community Services and Development clearly outlines allowable administrative costs as described above (**attachment three**). CSBG Information Memorandum No. 37, *Definition and Allowability of Direct and Administrative Cost Block Appropriation and Allocations* further explains such allowable costs. The explanations are specifically outlined in the *Background* and *Allowability of CSBG Expenditures on Coordinating and Strengthening Activities* sections of the Memorandum (see highlighted sections, **attachment four**).

Issue Two:

Supervisor Mitchoff understood that 90% of the grant funding received by the EOC was being expended on County staff costs and 10% on programs, which she felt was inappropriate.

2015 Budget: This understanding is not consistent with the 2015 budget (**attachment five**). Of the total \$797,709 CSBG budget, \$195,000 goes directly to nine subcontractors chosen by the EOC through an RFI process (**attachment six**); \$255,748 under program costs funds the salaries and benefits of the Trainees in the Clerical Assistant Trainee program (**attachment seven**); and the remainder of the budget, \$346,961, goes to costs associated with operating the program and fall within program and administrative costs. For example, the \$94,000 in indirect costs is CSBG's portion of \$2.4 million Bureau-wide indirect costs which are the costs associated with being a Bureau in the second largest county department. Even so, less than two full-time equivalent staff is funded through CSBG funds to operate this program.

Further, the attached budget also illustrates a 2014 and 2015 comparison which shows an administrative reduction of 24% in 2015. This reduction was a result of concerns raised by EOC members this past December which led to a joint endeavor to develop the 2015 budget.

Community Services' CSBG grant and the activities associated with it remain in good standing with the State Department of Community Services and Development. Community Services' most recent Desk Review conducted by the Department of Community Services and Development in May 2014 resulted in no findings or areas of concern (**attachment eight**).

I am confident that Community Services' CSBG budget is not only aligned with regulations and allowable costs, but is also congruent with other Community Action programs throughout California. Attachment nine shows the breakdown of administrative costs of 60 CSBG funded agencies in 2013. The State-wide average of administrative costs totaled 30%, and in some cases was as high as 100% of an agency's CSBG budget (**attachment nine**).

Staff has worked diligently at helping the EOC best understand its role as an advisory body within a public agency through on-going trainings, meetings and the development of tools. In addition, staff has introduced study sessions for those EOC members who wish to delve more deeply into matters set before them for approval and/or review including a recent Community Action Plan and Budget study session held this month. Staff continue to revisit reports that are presented to the EOC and are in the process of developing graphics to illustrate the program and budget in varying ways (**samples, attachment ten**). We will also hold budget sessions throughout August, September and October to ensure a collaborative approach to the 2016 funding allocation planning.

We continue our commitment to work closely with this Council and the Board in a transparent way so we can continue to best meet the needs of this county's neediest families and individuals. Should you need additional information or clarification, please feel free to contact me at (925) 681-6301.

Thank you



Camilla Rand
Director, Community Services Bureau
Employment and Human Services Department

CC: Kathy Gallagher, EHSD Director

Attachments

September 2015 Update

Since this report was written, there have been new developments with regards to the Community Services Block Grant. In May of this year, the question was raised by EOC members and subsequently CSB staff members as to the firm definition of what constitutes a Community Action Program as stated in the Government Code 1278. This question was referred to the State Department of Community Services for a formal response by CSB staff and Supervisor Mitchoff's office.

On September 4, 2015, Lindy Lavender of Supervisor Mitchoff's office informed CSB staff that she had heard from the state that a decision in this matter may be forthcoming soon. CSB staff followed up with a request for clarification immediately and a conference call was subsequently scheduled for September 14. In this conference call, the State staff indicated that there may be a change to contractual language for the FY2016 contracts that may re-define the Community Action Program as those programs directly supported by the Community Service Block Grant (CSBG funds) for which the EOC has fiduciary oversight, and are not inclusive of other programs that have their roots in Community Action, such as Head Start. CSB questioned the fact that various Community Action documents dating back to 1964 define Head Start as a Community Action program. The state indicated they would need to gather further clarification and would get back to us.

Meanwhile, with this pending information, CSB staff has mobilized the EOC Fiscal Subcommittee to build the 2016 budget. Further, the EOC and CSB staff have been working diligently to address the work at hand and had an excellent training by Enid Mendoza, Deputy County Administrator, on August 18 that addressed the roles and responsibilities of advisory bodies, staff, and the Board of Supervisors. Armed with this information, the EOC and CSB staff has launched a new subcommittee structure that will be getting the bulk of the work done and reported to the whole body for approval. These subcommittees are Executive, Fiscal, Outreach, Governance and Program Services. Each committee is led by a committed member of the EOC and staffed appropriately. Deliverables currently underway are a 2016 CSBG Strategic Plan, budget planning, By-laws revisions, new member interviews, and planning for the upcoming subcontractor RFIs.

CSB's CSBG grant also received a Desk Review the week of May 18-22, 2015 by the Department of Community Services in the areas of Board Governance, Fiscal Review, and Program Review. On July 13, 2015, CSB received the report that stated there were no findings and highlighted the success of the CAT (Clerical Assistant Trainee Program) as a best practice.

Attachments:

Attachment One	Economic Opportunity Council Bylaws
Attachment Two	Information Memorandum No. 82, <i>Tripartite Boards</i> (see highlights)
Attachment Three	CSBG Contract, highlighted section: Page 21, Part II, Subpart B – Financial Requirements
Attachment Four	Information Memorandum No. 37, <i>Definition and Allowability of Direct and Administrative Cost Block Appropriation and Allocations</i> (see highlights)
Attachment Five	Community Services' 2015 CSBG Budget with 2014 comparisons and full-time equivalent staff associated with the budget
Attachment Six	2015 CSBG Subcontractors
Attachment Seven	Clerical Assistant Trainee Program Description
Attachment Eight	CSB 2014 CSBG Desk Review
Attachment Nine	Expenditure Report of 2013 CSBG funded agencies (Data taken from California Department of Community Services and Development website (csd.ca.gov/2013CSBGInformationSystemSurvey))
Attachment Ten	Sample Budget Reports

Table of Contents

I. Name2

II. Authority2

III. Officers2

IV. Scope of Responsibilities3

V. Membership.....3

VI. Standards of Conduct4

VII. Terminations.....4

VIII. Membership Vacancies.....5

IX. Administration and Staff5

X. Rules.....5

XI. Meeting and Meeting Notices.....5

XII. Amendments.....6

CONTRA COSTA COUNTY
ECONOMIC OPPORTUNITY COUNCIL BYLAWS

I. Name

The name of this Organization is the Economic Opportunity Council (EOC) of Contra Costa County.

II. Authority

The Economic Opportunity Council of Contra Costa County is organized under the Economic Opportunity Act of 1964, as amended, and the Community Services Administration Act of 1974, as amended, the Community Services Block Grant Act of 1981, as amended and the Coats Human Services Reauthorization Act of 1998, as amended. It is a duly constituted Community Action Advisory Board and the Advisory Board to the Community Services Bureau Employment and Human Services Department of Contra Costa County.

III. Officers

The officers of the EOC shall be the Chairperson, Vice-Chairperson and Secretary. Officers shall be elected annually at the September meeting.

A. Chairperson

The Chairperson shall preside at all EOC meetings. He or she has the authority to call special meetings and appoint chairperson ad-hoc committees. The Chairperson shall enforce the observance of order and decorum among the members. Meetings shall be conducted in accordance with all applicable federal, state, and local laws.

B. Vice-Chairperson

The Vice-Chairperson shall assist the Chairperson and assume all the obligations and authority if the Chairperson is absent.

C. Secretary

The Secretary shall declare whether a quorum exists at the beginning of each meeting. The Secretary shall monitor attendance. He or she shall read any correspondence at EOC meetings. He or she shall check for any corrections or clarification on previous month's minutes, and seek approval of minutes. The Secretary shall also help prepare minutes of the meeting and ensure that the meeting is recorded. Staff assistance shall be provided.

D. Election of Officers

The officers shall be elected annually at the September EOC meeting. Nominations for the officers shall be made by the general membership. Should any elective office become vacant, the Chairperson shall appoint a member to fill the vacancy for the remainder of the unexpired term and the EOC shall approve the appointment.

E. Roles and Responsibility of the Executive Committee

Executive officers shall attend all EOC and Executive Committee meetings. They shall plan the general meetings, review the previous month's minutes and set the agenda. The Executive Committee may conduct emergency meetings if the majority of the members cannot meet. A quorum of 51% of current Executive Committee members, excluding vacancies, will be required to make a program recommendation on behalf of the general membership. In this case, all Executive Committee decisions must be ratified by the full body of the EOC at the next regularly scheduled meeting.

CONTRA COSTA COUNTY
ECONOMIC OPPORTUNITY COUNCIL BYLAWS

IV. Scope of Responsibilities

As set forth in the Economic Opportunity Act of 1964, as amended, the Community Services Block Grant Act of 1981 and the Coats Human Services Reauthorization Act of 1998, as amended, and by the actions of the Contra Costa County Board of Supervisors, the responsibilities of the EOC are:

- A. To make recommendations to Board of Supervisors (BOS) for EOC membership.
- B. To hold public hearings as scheduled to make recommendations to the BOS for the Community Action Plan of CSB.
- C. To participate in subcontractor RFP/RFI process as directed by program guidance.
- D. To conduct at least one (1) site monitoring to the subcontractors.
- E. To submit an Annual Report to the Board on its activities accomplishments, membership attendance, required training/certification, proposed work plan or objectives.
- F. To review fiscal and programmatic reports submitted by staff and the performance of Community Services Block Grant contractors and the Weatherization program services.
- G. To receive and review budget, minutes, and other reports or materials prepared by staff every month.

V. Membership

A. The EOC shall consist of fifteen (15) members, divided equally among three sections, as follows:

1. Public Sector

The five Public Sector members of the EOC shall include the five members of the Contra Costa County Board of Supervisors. Each Supervisor may appoint a delegate to serve and vote in his or her place. Delegate appointments must be approved by the Board of Supervisors

2. Low-Income Sector

a) The five Low Income Sector members shall include representatives of the low income population and may be from community based organizations, Community Services Bureau clients, and the general public.

b) To be eligible for appointment, a person must (a) reside in Contra Costa County (b) reside in a low-income community or (c) represent low-income residents.

c) All persons seeking appointment must submit an application to the Clerk of the Board and a petition signed by no fewer than ten (10) members of the public residing in a low income community of Contra Costa County to EOC staff.

d) The EOC may recommend for appointment one alternate Low Income Sector member, who shall serve and vote in place of an Low Income Sector member who is absent from, or who disqualifies himself or herself from participating in, a meeting of the EOC.

e) Alternates must meet the same requirements as a regular Low Income Sector member.

f) All appointments must be approved by the Board of Supervisors.

3. Private/Non-Profit Sector

CONTRA COSTA COUNTY
ECONOMIC OPPORTUNITY COUNCIL BYLAWS

- a) The five Private/Non-Profit Sector members shall include representatives from private sector, non-profit organizations and public services agencies within Contra Costa County.
- b) All persons seeking appointment must submit an application to the Clerk of the Board.
- c) The EOC may recommend for appointment one alternate Private/Non-Profit Sector member, who shall serve and vote in place of a Private/Non-Profit Sector member who is absent from, or who disqualifies himself or herself from participating in, a meeting of the EOC.
- d) Alternates must meet the same requirements as a regular Private/Non-Profit Sector member.
- e) All appointments must be approved by the Board of Supervisors.

B. Seat Terms

- 1. The term of office for Low-Income and Private/Non-Profit Sector members of the EOC shall be for four (4) years. No Low-Income or Private/Non-Profit Sector may serve more than three (3) consecutive full terms. Low Income Sector and Private/Non-Profit Sector members may seek reappointment to another term by submitting applications for review to the Clerk of the Board within a minimum of sixty (60) days prior to the end of their term. Members who fail to submit a completed application within the specified time period must reapply as a new applicant.
- 2. Public Sector members shall serve terms that are equal in duration to their term as a member of the Board of Supervisors or until withdrawn from delegation by the supervisor. Delegates serve four (4) year terms for the duration of the Board member term of office or until withdrawn by the supervisor.
- 3. **Unscheduled Vacancies:** Terms of the EOC shall begin on July 1st and end on June 30th. Should any seat become vacant during its term, the person appointed to fill that position shall serve for the unexpired portion of that term.

VI. Standards of Conduct

A. Conflict of Interest

All members, alternates and designated staff shall disclose potential conflicts of interest by filing an annual Statement of Economic Interest (FORM 700) and all other necessary and required documents.

VII. Terminations

Any member of the board may be terminated from membership on the EOC by one of the following actions:

- 1. Members who obtain three (3) unexcused absences (unexcused absence is defined as: a member who is not in attendance and did not notify EOC staff or any EOC members) in a fiscal year will (a) receive an excessive absentee letter and (b) may be recommended for termination to the Board of Supervisors by majority vote.

CONTRA COSTA COUNTY
ECONOMIC OPPORTUNITY COUNCIL BYLAWS

2. Members who have been called out of order and removed from a meeting for misconduct will be considered absent without excuse from the meeting from which they have been removed. A member may be terminated by majority vote at any regular meeting for reasons of misconduct.

VIII. Membership Vacancies

A. Scheduled Vacancy

A scheduled vacancy occurs when a member seat term expires. A scheduled vacancy can be filled after an open recruitment process and upon approval by the Board of Supervisors.

B. Unscheduled Vacancy

An unscheduled vacancy occurs when a member leaves his or her member seat prior to the end of the seat term. Staff will notify the Board of Supervisors, of any unscheduled vacancies. The Clerk of the Board will post the vacancy for at least ten business days prior to being filled by the Board of Supervisors.

C. Filling a Vacancy

All interested applicants whether for new terms or for renewal, must submit timely applications for review to the Contra Costa County Clerk of the Board. Staff to the EOC will assist with recruitment to fill any vacancies that occur on the EOC. Staff will provide all applications that are submitted to the EOC for review.

IX. Administration and Staff

CSB staff will provide technical and administrative program management and support to the EOC. Staff will ensure compliance with all local, state and federal requirements.

X. Rules

The EOC may adopt such rules and procedures as are necessary to conduct its business. The EOC shall be governed in its activities by all applicable laws, regulations and instructions.

XI. Meeting and Meeting Notices

Meeting notices shall comply with the Brown Act, the County's Better Government Ordinance, and all applicable local and state meetings laws.

A. Regular Meetings

The regular meetings of the EOC shall be held monthly at a time and location convenient for the members and the general public. Each year, the EOC will set its regular meeting schedule for that year. The Chair, in consultation with the Executive Committee, may cancel a meeting if there is no business to warrant a meeting.

B. Special Meetings

A special meeting may be called at any time by the Chairperson or by a majority of the members of the EOC in accordance with the Ralph M. Brown Act (public meeting law) and County Better Governance Ordinance.

CONTRA COSTA COUNTY
ECONOMIC OPPORTUNITY COUNCIL BYLAWS

C. Quorum

A quorum is 51% of the total number of authorized seats on the body, not the majority of the total number of filled seats.

D. Voting

Voting on resolutions and all other matters shall be by show-of-hand, unless a roll-call vote is requested by any member or unless the hand vote is unclear. When any type of vote is held, the ayes, nays, and abstentions shall be entered onto the minutes of the meeting. Proxy voting is not permitted.

E. Agenda

The agenda shall comply with the Ralph M. Brown Act and the County Better Government Ordinance and all applicable laws.

F. Executive Committee

The Executive Committee shall consist of the Chairperson, the Vice-Chairperson, and the Secretary.

XII. Amendments

A. Amendments of ByLaws

These bylaws may be amended by two-thirds (2/3) vote of the current membership of the EOC. All amendments must be approved by the Board of Supervisors.

B. Notice of Amendment

Notice of proposed bylaws amendments must be presented in writing at a regular meeting of the EOC for open discussion. The proposed amendments may be voted upon at the next regular meeting of the EOC. The agenda for the meeting at which the proposed amendment is to be voted upon shall contain an item entitled "Proposed ByLaws Amendment."

C. Public Access to EOC Records

The EOC shall make available to the public all records as required by the Ralph M. Brown Act, the County Better Government Ordinance, the Public Records Act, and other applicable laws.

D. Dissolution

Dissolution of the EOC shall be affected in accordance with applicable law.

OFFICE OF COMMUNITY SERVICES

An Office of the Administration for Children & Families

Attachment Two

Listen

CSBG IM #82 Tripartite Boards

Published: June 12, 2012

Audience: Community Services Block Grants (CSBG)

Category: Guidance, Policies, Procedures, Information Memorandums (IM)

Transmittal No. 82

Date: March 23, 2005

TO: State Community Services Block Grant Program Directors, Community Services Block Grant State Association Directors and Community Services Block Grant Eligible Entities

SUBJECT: Tripartite Boards

PURPOSE: This Information Memorandum addresses a number of policy questions that have arisen in recent years concerning the composition, role, and responsibilities of local community action agency tripartite boards. In addition, the Memorandum describes steps that may be taken by State CSBG lead agencies and State Community Action Associations to promote the continued viability and effectiveness of eligible entities through appropriately constituted and well-functioning tripartite boards.

This Information Memorandum is not intended to be definitive or binding on State or local agencies, but to serve as a guide on key issues.

BACKGROUND: Since 1968, local community action agencies have been required to have tripartite governing boards to gain and retain designation as eligible entities and to receive CSBG funding. Effective tripartite boards reflect and promote the unique anti-poverty leadership, action, and mobilization responsibilities assigned by law to community action agencies. Boards are responsible for assuring that agencies continue to assess and respond to the causes and conditions of poverty in their community, achieve anticipated family and community outcomes, and remain administratively and fiscally sound.

The nature of poverty and our nation's response to it continues to evolve. Many community action agencies are in the process of passing the baton to a new generation of leaders. This Information Memorandum restates and amplifies how tripartite boards help preserve community action focus, effectiveness, and accountability in these changing times.

Questions and Responses

The following questions and OCS responses convey important information about the roles and responsibilities of tripartite boards as required by statute and suggestions on how State CSBG authorities, State community action associations, and local agency officials can help assure that boards function effectively.

Question 1 - What does the law require?

Roles and Responsibilities of Tripartite Boards

Sections 676B of the Community Services Block Grant Reauthorization Act of 1998 requires that, as a condition of designation, private nonprofit entities and public organizations administer their CSBG program through tripartite boards that "fully participate in the development, planning, implementation, and evaluation of the program to serve low-income communities."

Board Composition

•Low-Income Individuals and Families

For private nonprofit entities, a minimum of one-third of tripartite board membership must be democratically selected representatives of low-income individuals and families who reside in the geographic area being served by the agency.

For public organizations, such as city, county, or town governments, the law also requires that a minimum of one-third of tripartite board membership be comprised of representatives of low income individuals and families who reside in areas served. The statute allows public organizations to utilize State-specified mechanisms other than tripartite boards that "assure

decision-making and participation by low-income individuals in the development, planning, implementation, and evaluation of programs..."

OCS does not recommend including in this community representation category for either public or private agency boards individuals who provide services or supports to low-income residents but who are neither low-income or residents of the agency's service area. Such individuals may qualify for board membership as representatives of another board category -- "major groups or interests in the community."

•Elected Officials or Their Representatives

One-third must be elected officials, holding office at their time of selection, or their representatives. If a sufficient number of elected officials or their representatives are not available to serve, appointive public officials or their representatives may take the place of elected officials.

• Major Groups and Interests in the Community Served

The remaining board members must be chosen from "business, industry, labor, religious, law enforcement, education, or other major groups and interests in the community served."

Question 2 - Who appoints members to a tripartite board?

The law states that members of tripartite boards "shall be selected by the entity" in accord with the conditions described above. States must assure that local agencies comply with Federal statute and any applicable State statutes, and that the bylaws of tripartite boards reflect and advance statutory requirements.

Question 3 - Are term limits permissible?

The CSBG statute is silent on term limits. However, many CAAs find term limits helpful to keep boards revitalized and current. Community action agencies may impose such limits through their own bylaws if they wish.

To achieve the purposes intended by statute for each of the three components of agency boards, State and local agencies are encouraged to consider the following term limit considerations:

Representatives of Low-Income Individuals and Families

The statute requires that representatives of low-income individuals and families be "chosen in accordance with democratic selection procedures." The implicit intent of this requirement is to insure that those who *currently* live in areas served by the agency are represented so that they have a strong voice in agency governance and direction and are able to convey to those they represent the presence and significance of community action in their lives. And, because some programs within community action agencies, especially Head Start, also require governance involving families being served, overall agency coordination and communications across programs are further enhanced when a few (one or two) members of Head Start Policy Councils serve on agency tripartite boards. The Head Start regulations require that the Policy Council and the Board cannot have identical membership, so this must be observed.

Every effort should be made by eligible entities to assure that board members representing low-income individuals and families:

- Have been selected on the basis of some form of democratic procedure either directly through election, public forum, or, if not possible, through a similar democratic process such as election to a position of responsibility in another significant service or community organization such as a school PTA, a faith-based organization leadership group; or an advisory board/governing council to another low-income service provider;
- Are truly representative of *current* residents of the geographic area to be served, including racial and ethnic composition, as determined by periodic selection or reselection by the community. Being *current* should be based on the recent or annual demographics changes as documented in the needs/ community assessment. This does not preclude extended service of low-income community representatives on boards, but does suggest that continued board participation of longer term members be revalidated from and kept current through some form of democratic process and the assessment of community changes. Ultimately, it is the responsibility of the State to assure that agencies uphold both the letter and intent of the law governing appointment of low-income community representatives to tripartite boards. Particular attention should be paid to the two conditions described above.

Elected Public Officials or their Representatives

The overarching purposes for having elected officials serve on tripartite boards are to encourage awareness of poverty needs within the community and action by local governments, and to foster close coordination and partnership between public agencies and the eligible entities. State CSBG lead agencies, State community action associations, and local agency officials should ensure that the nature and number of public officials serving on each agency board supports and promotes these goals. The statute requires that elected public officials must be "holding office on the date of selection" to a tripartite board. The statute does not identify which public officials ought to serve on the tripartite board. The statute allows public officials (elected, or if necessary, appointed) to name someone to represent them on the board. Again, while the statute does not set term limits for this category of board membership, the spirit of the law, that local governments participate in agency oversight and governance, suggests that:

- Elected officials serve on boards in this capacity only while they are in office.

Similarly, individuals designated by elected or appointed officials to represent them on boards serve only while their principals are in office or are re-designated by those in office. Agencies are responsible for making sure that this category of board membership remains current through such procedures as prompt notification of newly elected or currently elected public officials of the opportunity for board service or representation, and timely replacement of board members (or their representatives) who no longer hold public office.

Local agencies that wish to extend the board service of either formerly elected officials or their representatives may choose to appoint them as representatives of "major groups and interests in the community."

Representatives of Major Groups and Interests in the Community

While the statute does not set term limits for these board members, their role is to reflect and involve key interests and resources within the community to guide agency actions and outcomes. For this category, agencies should strive to assure that:

- Groups and interests with current influence or resources deemed critical to the success of the agency are represented.
- Members are empowered by their organizations to participate in board activities and play a role in agency outcomes.

Question 4 - What does "fully participate in the development, planning, implementation, and evaluation of the program" mean?

Tripartite boards are responsible for oversight and governance of community action agencies:

Development

As the designated anti-poverty-agencies within their community, both public and private eligible entities are required to conduct periodic needs assessments of the causes and conditions of poverty within their service area and to decide what role, or mission, the agency will assume relative to other community organizations and resources, in addressing those needs.

Tripartite boards are key players in the developmental processes described above:

- **Needs Assessment** – Board members, especially those that live in communities to be served and that represent low-income people, ought to be a primary source of information and insight concerning the conditions in their neighborhoods. Representatives of low-income families can help fashion agency outreach and communication strategies, on an ongoing basis, to assure that agency staff and programs are responsive to changing community needs and conditions. Board members that represent elected officials, and other community groups and interests, all bring critical information and perspective to the needs assessment process. Elected officials or their representatives can commission or make available government-sponsored studies of local economic, social, educational, and key conditions that affect poverty. Business, labor, religious, and other community group representatives offer similar information from the private sector and access to short-term and longer-range service and resource assessments and/or development plans that may impact the nature or extent of poverty in the community.
- **Clarifying Agency Mission** – The way each community action agency perceives its role, or mission, is central to what they do and how they assess their effectiveness. Tripartite boards, if correctly constituted, provide an agency with a broadly-based, in-house, panel of "experts" on most aspects of community need, resources, and opportunities. Their expertise should help inform agency leadership and staff concerning the role(s) community action should and could play to reduce poverty vis-a-vis other public and private programs and initiatives. Creating or reviewing mission statements can provide a focus for collaborative strategic planning among board members and agency leadership and staff, and a foundation for meaningful board oversight of agency operations and effectiveness.

Planning

Tripartite boards are important participants in agency annual and longer-range planning activities. Specifically, individual members of the board, and the board as a whole, ought to contribute to, and benefit from, various aspects of program planning:

- **Long-range Strategic Planning**- For those CSBG entities that are 501(c)(3) non-profit agencies, tripartite boards are ultimately responsible for the overall direction, conduct, and effectiveness of agency programs and activities. Public agency boards are "advisory" and are intended to guide public officials that manage their agencies, both elected and appointed, with information and advice on how to reduce poverty within the geographic area being served. As such, participation of boards is essential in strategic planning discussions of how the mission of the agency is to be accomplished through its programs and activities, and how the agency will determine what constitutes its "success." Tripartite boards should be encouraged to help the agency: a) identify broad goals and results it hopes to achieve through its work among low-income individuals and families, and within the community being served; b) mobilize and array programs and activities, both within and outside the agency, to achieve those goals and results; and c) establish and maintain procedures for gathering and presenting information on goals and results for agency and board use.
- **Annual Planning** - Tripartite boards of both public and private entities should participate in the identification of what the agency hopes to accomplish each year and to help the agency establish specific performance expectations, in terms of both the nature and number of improvements to be achieved among low-income people and within the community, to guide agency programs and activities. Milestones, or intermediate steps toward achieving the ultimate

results, ought to be identified by agency staff so that board members will be able to track progress throughout the year. In addition, boards are encouraged to identify possible ways to strengthen agency operations, including needed staff or facility enhancements, and to identify specific results it expects to be achieved. Boards may choose to utilize annual agency performance expectations, or anticipated program results, as important components of annual performance plans and compensation agreements they negotiate with the agency's executive director and other key staff.

Implementation

Because members of tripartite boards have "fiduciary" responsibility for the overall operation of private, non-profit community action agencies and statutorily described "advisory" responsibilities in public agencies, members are expected to carry out their duties as any "reasonably prudent person" would do. At a minimum, CAPLAW suggests that this would require:

1. Regular attendance at board and committee meetings;
2. Thorough familiarity with core agency information, such as the agency's bylaws, articles of incorporation, sources of funding, agency goals and programs, Federal and State CSBG statutes;
3. Careful review of materials provided to board members;
4. Decision-making based on sufficient information;
5. Ensuring that proper fiscal systems and controls, as well as a legal compliance system, are in place; and
6. Knowledge of all major actions taken by the agency.

Two aspects of the requirements described by CAPLAW above warrant further discussion –board oversight of agency programs and board oversight of fiscal controls:

- **Agency Program Implementation** - Boards are encouraged to stay informed of agency programs and activities throughout the year, and to receive periodic reports from agency staff that focus on progress toward achieving milestones and ultimate results among clients and communities being served. Timely board awareness of program implementation progress allows for possible reassessment of performance expectations or program realignments should the need arise.

Board members are also encouraged to help the agency establish and maintain working relationships, or partnerships, with other public and private agencies and programs in the community that can help achieve community action results. For example:

1. Members that are either elected officials or that represent elected officials may identify public resources and programs that could contribute to client or community outcomes and facilitate communication and coordination between the community action agency and the public program;
2. Members that represent critical community interests, such as commercial or financial institutions, may help identify possible sources of support for the agency's low-income clients, including employment opportunities, asset formation assistance, or access to other financial services;
3. All members of the tripartite board may be enlisted in an agency's advocacy efforts to increase or preserve needed services and programs in the community that support greater self-sufficiency among low-income families.

- **Fiscal Controls** - Because tripartite boards of private, non-profit agencies are ultimately responsible for assuring that agency funds are spent and accounted for in accord with all applicable Federal, State, and local statutes and regulations, boards must make sure that fiscal controls and procedures are put in place and maintained by the agency that provide for:

1. Trained and qualified staff to manage fiscal accounts and records of the agency on a day-to-day basis;
2. Commonly accepted financial procedures for transactions, recordkeeping, and reporting such as those required by the CSBG Act, Part 74 of the Code of Federal Regulations, and OMB Circular 133;
3. Frequent reports to the board by agency fiscal staff on overall agency fiscal status, procedures, practices, and transactions;
4. Required board review and prior approval of all "substantial" agency fiscal transactions or commitments, as defined by statute or agency bylaws; and
5. Audits and audit reports to the board by a CPA firm independent of board member or agency staff association.

Evaluation

As indicated, tripartite boards of both public and private agencies are encouraged to focus their attention on results in all phases of agency program activity, including program development, planning, implementation, and especially evaluation. Boards should request, and be provided with, information

concerning actual changes or improvements that have occurred among clients and community as a result of agency assistance. To determine the relative "success" of the agency, its staff and programs, boards may compare the nature and level of these outcomes with performance expectations, or targets, which were developed during the agency's planning cycle.

Outcome or performance-focused information from one year can inform and strengthen program planning by the agency and its board in subsequent years.

Question 5 - What kind of training should board members receive?

Board members need to be trained to carry out both the legal, or fiduciary, aspects of their service and their leadership responsibilities to help guide the agency toward "success."

At a minimum, it is recommended that board training cover the following topics:

• Fiduciary Responsibilities

1. Orientation to statutory and regulatory requirements (CSBG Act, other Federal, State or local statutes and regulations, including non-profit board requirements;
2. Agency articles of incorporation, bylaws, etc.
3. Overview of Board functioning - appointment, representation, meetings, committees, conflict of interest policy, relationship to executive director and staff, etc.
4. Role and Responsibilities of the Executive Director
5. Role and Responsibilities of the Board regarding the employment, retention, and compensation of the Executive Director and key agency staff
6. Overview of agency administration and financial management policies and procedures - oversight role and responsibilities of the board
7. Orientation to, and how to oversee, agency mission, long-range and annual plans
8. Orientation to, and how to oversee, agency programs and services
9. Orientation to, and how to oversee, agency evaluation and reporting policies and procedures - role of the board in program and personnel performance evaluation.

• Agency Leadership - Board Roles and Responsibilities

Results Oriented Management

1. Agency Development -
 - o Needs Assessment-
 - o Agency Mission determination -
2. Agency Planning
 - o Strategic Long-Range Planning
 - o Annual Planning - performance expectations and targets
 - o Forming Partnerships with other resources in the community
3. Program Implementation -
 - o Tracking of Milestones, interim performance results and reports
 - o Making mid-course corrections to improve performance

Results Oriented Accountability

4. Evaluation - (Results Oriented Accountability)
 - o Result-Focused Evaluation - clients and community
 - o Results-Focused Evaluation - agency and staff
 - o Using Information for Planning
 - o Using Information for Additional Funding and Advocacy

Note: In rural areas or where transportation is challenging, teleconference calls and other technological devices have assisted board communication.

Question 6 - What constitutes "conflicts of loyalty or interest" among board members and how best should they be avoided.

Individuals serve on tripartite boards first and foremost to advance the interests of the agency, its clients, and the community. They do not serve to advance their own interests and have a "duty of loyalty" to the agency. But, the very nature of the tripartite board, which calls for the representation of, and expected outreach to, various sectors of the community, creates possible situations in which distinctions of "loyalty" or "interest" need to be kept very clear and unambiguous.

To safeguard against situations in which the loyalty, interest, or intent, of board member action may be questionable, the following minimum conflict of interest practices are recommended:

- Have a clear, written policy

Each agency should have a clear, written policy concerning conflicts of loyalty or interest among board members and agency staff that describes in detail:

1. Full disclosure of financial interest requirements for all board members and staff;
2. Conditions and procedural requirements for board member and/or staff withdrawal from any action for which a real or potential conflict of interest might exist;
3. "Transparency" and full record keeping of all board or agency financial decisions or actions and the parties involved in the decisions or actions;
4. Policies and procedures for selective (i.e. meet a certain threshold of expenditure or financial commitment) "independent" prior review of actions or decisions that may pose potential conflict of interest issues.

- Avoid situations that advantage board member interests or the appearance of advantage

As indicated, the very nature of tripartite representation on boards creates potential conflict of loyalty or interest situations in which board members help the agency establish linkages with public and private community resources and services. Often, this outreach may result in financial arrangements or contracts involving expenditure of agency funds. In addition, board members have "inside" knowledge of agency activities and operations, including current and future employment opportunities within the agency. To avoid situations in which a conflict of interest or loyalty would occur, or the appearance of such a conflict, the following is recommended:

1. Competitive bidding procedures should be used for large financial transaction situations in which a board member or agency staff member has an interest in, or relationship to, one or more providers of the needed goods or services. If such a potential is unclear, the agency and its board should refer the issue to a pre-identified "independent" conflict of interest consultant or group for a determination. For smaller transactions that may involve board or staff member interests, a process involving collection of comparable quotes, prices, or salaries may suffice.
2. If, after a competitive process, a provider with ties to a board member(s) or staff is selected to enter into a financial arrangement with the agency, the affected board member(s) and staff must disassociate themselves from participating in any decisions regarding the conduct of the financial relationship. Neither board member(s) nor staff may benefit personally, in any way, from the financial relationship between the agency and the provider with which they have a connection.
3. Board membership should not be used as a "stepping stone" to agency employment. Board members should not seek or receive employment from the agency in any part-time or full time capacity during their service on the board. Board members wishing to be considered for employment ought to resign their position and wait a reasonable period of time before applying for a paid position within the agency. This waiting period is recommended to avoid both the actuality and appearance of undue advantage board membership affords in the hiring of agency management and staff.
4. Board members and their families should not enjoy any financial gain from their position, including receipt of salary, goods or special services for their board participation. Board members may be reimbursed for expenses associated with board service, such as incidental costs of supplies, or mileage, per diem, and lodging expenses incurred while attending out of town conferences or training approved by the entire board.
5. Agencies and boards should err on the side of caution in all matters that might create or appear to be a conflict of interest. They should use the proverbial "smell test" in all potentially questionable conflict of interest situations and call upon independent, outside counsel, both legal and ethical, to screen plans before action.

It should be noted that board members, especially those that represent low-income individuals or families, are not excluded from being clients of the agency and receiving program services for which they are eligible. These board members should not receive preferential treatment in the nature or timing of such services.

Question 7- What is the best relationship between a tripartite board and the agency executive director?

The best relationship between a tripartite board and the agency executive director is one that advances the work of the agency in achieving results, or improvements, in the lives of low-income people and the community in which they live.

That said, there are organizational and functional issues that have prompted this question from a number of locations around the country over the past few years. While situations vary from agency to agency, and community to community, the following general principles are offered to promote strong, focused, and effective working relationships between tripartite boards and agency executive directors:

- Boards Establish Policy, Executive Directors Execute Policy

Tripartite boards are responsible for establishing and approving policies that govern all aspects of agency operations, including agency and board bylaws, administrative and fiscal control policies, and personnel policies. Executive directors are responsible to assuring that the board established policies are carried out by the agency, and for providing information to the board on the execution of its policies as requested by the board. In many agencies, boards

work with the executive director and agency staff collaboratively to develop agency policies and procedures, but the ultimate responsibility for promulgating such policies remains with the board.

- **Boards Set Agency Mission, Executive Directors Accomplish Agency Mission**

Boards are responsible for determining the overall mission, or direction, of the agency taking into account the needs of the community and the relative anti-poverty role played by the agency vis-à-vis other programs and resources in the community. Executive directors are responsible for providing the necessary information and assistance to the board that will help them determine the overall mission or direction of the agency, and for organizing the agency's programs and services in such a way that will best accomplish the mission. Again, in many communities, boards and executive directors (and agency staff) work collaboratively to both set the agency's mission and organize programs and services toward that end.

- **Boards Set Performance Targets, Executive Directors Guide Work to Achieve Targets**

Ideally, tripartite boards will officially approve annual performance targets, or outcomes they expect the agency to achieve among low-income families and the community. In most cases, these performance targets will be in the form of recommendations from the agency's executive director developed ideally in concert with the board, agency staff, and key community partners. How the agency organizes and operates services and programs to achieve these board-approved performance targets is the responsibility of the executive director and the staff of the agency. Boards, therefore, should not routinely be involved in the day-to-day manner in which services are provided, but should pay particular attention to following the consequences, or results of agency programs as they unfold and are reported throughout the year.

- **Boards and Executive Directors Evaluate Agency Performance, Both are Accountable**

Based on reports of results generated by the agency, boards are ultimately responsible for deciding whether or not the agency and the executive director have been "successful" in accomplishing the mission of the agency. Boards are encouraged to focus on client and community results as a major factor in evaluating the work of the agency, its executive director, and staff. Indeed, such results may point to institutional needs, such as staff enhancement and training or program revisions, which may improve performance in subsequent years.

- **Boards Supervise Directly Only One Employee - the Executive Director**

One of the most important concepts conveyed by agencies that have well-functioning relationships between their tripartite board and executive director is, "Boards supervise directly only one employee - the Executive Director."

This concept embodies the notion that board and agency staff functions are indeed separate, but they are joined through the relationship between the board and the one person they must hold accountable for the work of everyone else -- the executive director. This clearly means the boards must hold the executive director responsible for the activities of the agency. The board should appraise the executive director's performance on an ongoing basis, but at a minimum, the board should have a complete appraisal annually. Adopting this concept of "one employee" enables boards to refrain from bypassing their agency's executive director to provide day-to-day instructions to agency staff (what many call "micromanaging"). But, it must be clear that the concept should not protect an executive director from gaining too much authority over all aspects of agency policy and operations by assuming roles and functions that clearly reside with the tripartite board.

The concept is not intended to diminish or distort the fiduciary responsibility of tripartite boards of private, non-profit agencies to oversee the overall functioning of their agency and the cumulative work of agency staff.

When a tripartite board is faced with the responsibility of recruiting and hiring a new executive director for their agency, members may set whatever criteria they deem appropriate. Boards are encouraged to seek out and employ a leader capable of:

1. Working cooperatively with the board to assure there is on-going consensus concerning the agency's antipoverty purpose, or mission, among board members, agency staff, and the broader community;
2. Mobilizing and coordinating programs and services both within and outside the agency toward accomplishing this mission;
3. Serving as a key community leader and advocate for the preservation and expansion of opportunities to assist low-income individuals and neighborhoods move out of poverty;
4. Achieving strong administration and fiscal control over agency resources; and
5. Employing performance-based management concepts embodied in Results Oriented Management and Accountability (ROMA) as the framework for relating to the board, and for all aspects of agency operations including program planning, resource allocation, service provision, program and staff evaluations.

Question 8 - How can State CSBG agencies and State Community Action Associations advance the effectiveness of tripartite boards?

At a minimum, OCS recommends that State CSBG agencies and State community action associations work together to assure that:

- **All board members receive timely and continuous training.**

OCS has funded the development of a number of board training curricula that are now available upon request and that contain many of the elements of effective training described in this Information Memorandum. For information on these training materials, please contact:

Barbara Mooney
Training Director
Community Action Association
of Pennsylvania
222 Pine Street
Harrisburg, PA 17101
Phone: (724) 852-2272
E-Mail: barbaramooney@allte1.net

Owen Heiserman
Mid-Iowa Community Action Agency
1001 S. 18th Street
Marshalltown, Iowa 50158
Phone: (641) 752-7162
E-Mail: owen@micaonline.org

Elliot Pagliaccio
Vice President
The Rensselaerville Institute
690 Saratoga Road, PMB 130
Burnt Hills, NY 12027-9402
Phone: (518) 399-0216
E-Mail: epagliaccio@Rinstitute.org

Connie Greer
Director, Office of Economic
Opportunity
Minnesota Depart. of Human Services
444 Lafayette
St. Paul, Minnesota 55144
Phone: (651) 284-4470
E-Mail: connie.greer@state.mn.us

- Board representatives participate actively in statewide community action training and technical assistance meetings and conferences.

Board chairs or other members ought to be encouraged to participate in statewide community action meetings and conferences sponsored by both the State CSBG authority and the State CAA association. Such meetings will not only provide an opportunity for board members to contribute to discussions and training, but will also provide a means of conveying to all board members the status of community action in the State, information about the programs, services, and accomplishments of other agencies, and how their boards can continue to help improve the focus and outcomes in their own agencies.

- State CSBG monitoring or CAA association assessments focus on board functioning (both fiduciary and leadership responsibilities)

State CSBG officials should meet routinely with boards as part of their overall monitoring of local agencies to determine the extent to which the boards are aware of, and are carrying out, their responsibilities. Assessment should be made of agency compliance with statutory requirements for board composition and functioning. Similar assessments are encouraged in those States in which CAA associations have developed and are using agency self-assessment procedures in conjunction with State CSBG monitoring. State CSBG authorities and State community action associations are encouraged to provide technical assistance to agencies to help them achieve or maintain compliance with the law.

Please don't hesitate to contact me if you have questions concerning this Information Memorandum.

_____/s/_____
Margaret J. Washnitzer, DSW
Director of State Assistance
Office of Community Services

STANDARD AGREEMENT
PART II

Subpart B – Financial Requirements

ARTICLE 5 – PROGRAM BUDGET REQUIREMENTS AND PAYMENTS

5.1 Budget

- A. Concurrent with the submission of this Agreement, Contractor shall complete and submit the CSBG Fiscal Data forms [CSBG Contract Budget Summary (CSD 425.S), CSBG Budget Support - Personnel Costs (CSD 425.1.1), CSBG Budget Support - Non Personnel Costs (CSD 425.1.2), CSBG Budget Support - Other Agency Operating Funds (CSD 425.1.3), and Budget Narrative (CSD 425.1.4)] attached to this Agreement in Subpart H. Contractor must include an itemized list identifying all other funding sources and amounts that make up the total annual operating budget of the community action program(s). Notwithstanding any other provision of this paragraph, Contractor may submit the itemized list of other funding sources by either of the following methods: 1) completing the attached form (CSD 425.1.3), or 2) submitting an internal annual budget document displaying the funding sources and their anticipated revenues.
- B. Contractor shall submit the CSD 425.1.4 (CSBG Contract Budget Narrative) with a justification for each projected line item reported on the CSD 425.1.1 and CSD 425.1.2.
- C. Administrative Expenses
 1. For the purpose of administrative expenditures, Contractor shall use funds allocated under this Agreement in an amount not to exceed twelve percent (12%) of the total operating budget of its community action program(s), including other agency funds used to support CSBG. Contractor shall not use funds provided under this Agreement to cover administrative costs incurred in the Low-Income Home Energy Assistance Program (LIHEAP) in excess of the LIHEAP contractual limitations.
 2. For purposes of allocating indirect costs, contractors may use current negotiated indirect cost rates that have been approved by a cognizant federal agency. Contractor shall submit a copy of the letter of approval from the cognizant agency which includes date of approval and amount of rate.
- D. *Budget modifications requiring pre-approval.* In accordance with 22 CCR § 100715(a), no originally approved budget line item may be increased or decreased by more than ten percent (10%) without prior CSD approval. Any increase or decrease of more than ten percent (10%) to the originally approved budget line item will require a request for modification to the budget and shall be submitted to CSD on form CSD 425b, Justification for Contract Amendment/Modification.

ARTICLE 5 – PROGRAM BUDGET REQUIREMENTS AND PAYMENTS

OFFICE OF COMMUNITY SERVICES

An Office of the Administration for Children & Families

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CSBG IM No. 37 Definition and Allowability of Direct and Administrative Cost Block Appropriation and Allocations

Published: May 31, 1997

Audience: Community Services Block Grants (CSBG)

Category: Guidance, Policies, Procedures, Information Memorandums (IM)

To: State Community Services Block Grant Directors, State Comptrollers, U.S. Territories, Native American Tribes and Tribal Organizations, Community Action Agencies, Community Development Corporations, and other non-profit organizations receiving Community Services Block Grant (CSBG) funds.

Subject: Definition and allowability of direct and administrative costs.

Purpose: This memorandum clarifies the definition and allowability of "direct" program and "administrative" costs under the Community Services Block Grant (CSBG) and new programmatic reporting requirements. The memo specifically addresses use of CSBG funds for planning, coordination, integration, strengthening, and expansion of public and private assistance related to the elimination of poverty.

Related References: Community Services Block Grant Act of 1998, 42 USC § 9901-9920 (1999); OMB Circular A-122; OMB Circular A-133; HHS Results Oriented Management and Accountability Guide (1999).

Policy Summary:

1. For CSBG program reporting requirements, the HHS Office of Community Services (OCS) defines "direct" program and "administrative" costs in accordance with three criteria: (i) meeting Congressional intent for the program; (ii) achieving consistency with HHS audit and financial management standards; and (iii) ensuring a common basis for relating expenditures to the CSBG Results Oriented Management and Accountability System (ROMA).
 - a. "Direct" program costs can be specifically identified with delivery of a particular project, service, or activity undertaken by a grantee to achieve an outcome intended by the funding program. For CSBG, such direct costs derive from the funding objectives specified in the reauthorizing statute, and from the goals and outcome measures in the ROMA system required by that statute. Direct program costs are incurred for the service delivery and management components within a particular program or project. Therefore, direct program costs include expenditures on some activities with administrative qualities, including salaries and benefits of program staff and managers, equipment, training, conferences, travel, and contracts that expressly relate to the delivery of an individual program or service funded by a specific grant source.
 - b. "Administrative" costs, in the context of CSBG statutory reporting requirements, are equivalent to the familiar concepts of "indirect" costs or "overhead." As distinguished from program administration or management expenditures that qualify as direct program costs, administrative costs refer to central executive functions that do not directly support a specific project or service. Rather, administrative costs are incurred for common objectives that benefit multiple programs administered by the grantee organization, or the organization as a whole, and as such are not readily assignable to a particular program funding stream. Administrative costs relate to the general management of the grantee organization, such as strategic direction, Board development, Executive Director functions, accounting, budgeting, personnel, procurement, and legal services.
1. Under the CSBG reauthorization and national ROMA goals, eligible programmatic activities explicitly include efforts to coordinate and strengthen a range of local programs and services that combat poverty. These efforts often entail planning and management functions that facilitate integrated approaches among more categorical public, private, and non-profit entities within a community. They also provide additional resources to enhance or supplement the activities of programs that receive other Federal, State, local, and private funding. OCS considers such functions to constitute a core CSBG program purpose, significant and necessary to the grantee mission, pursuant to Congressional intent. Use of CSBG funds to augment and coordinate other programs is an allowable cost. Furthermore, although some of these functions have administrative qualities, related expenditures that can be specifically identified with a programmatic activity to coordinate

and strengthen other programs and services should be categorized as direct program costs, because they achieve an outcome intended by the Congress in the express language of the CSBG reauthorizing statute.

Background

New reporting requirements in the CSBG reauthorization, and potential confusion with terminology used in OMB Circular A-122 and the cost accounting field, necessitate some clarification for grantees and auditors regarding (1) the definition of different cost categories in the CSBG program and (2) the character and allowability of CSBG expenditures to coordinate and link multiple anti-poverty programs.

The CSBG reauthorization requires that HHS report to Congress on use of CSBG funds by grantees, including a breakdown of expenditure by "direct" and "administrative" functions. 42 U.S.C. § 9917(b)(2)(B) (1999). The statute also requires that HHS define "direct" and "administrative" costs for those purposes. 42 U.S.C. § 9917(b)(3). In addition, OMB Circular A-122, Cost Principles for Non-Profit Organizations uses similar terms, with different meanings, in providing guidance on setting indirect cost rates and charging expenditures to grants. OMB Circ. A-122 Attach. A §§ B and C(3) (1998). OCS is promulgating this information memorandum to clarify the definitions of costs for programmatic reporting requirements under the CSBG statute; the memo does not modify the requirements of OMB Circular A-122 or how grantees define costs for the purposes of establishing indirect cost rates for the CSBG program.

CSBG funds may be used to undertake a very broad range of activities, including linking and strengthening other anti-poverty programs and services. For example, CSBG funds may support planning, coordination, and capacity-building to improve the effectiveness of other community programs and organizations. CSBG funds also may be used to enhance and supplement other federally-funded programs. 42 U.S.C. § 9901(2), 42 U.S.C. § 9908(b)(1)(C), 42 U.S.C. § 9908(b)(5). The relatively unusual flexibility to fund coordination and enhancement programs, which sometimes have managerial and administrative qualities, may generate questions regarding the character of those expenditures under the costing definitions. Therefore, OCS is providing guidance regarding what constitutes a direct or administrative cost in those circumstances. Furthermore, OCS is reaffirming that such expenditures are allowable costs under the CSBG statute.

Definitions of CSBG Direct Program Costs and Administrative Costs

The CSBG reauthorization requires that HHS provide a programmatic report to Congress that includes use of CSBG funds by grantees by expenditures on "direct" and "administrative" functions. 42 U.S.C. § 9917(b)(2)(B) (1999). For the purpose of this programmatic report, OCS offers guidance on defining these terms to help ensure consistency among grantees in assigning costs to these categories –

Direct Program Costs for CSBG Reporting. Direct program costs can be identified with delivery of a particular project, service, or activity intended to achieve an objective of the grant award. For the CSBG award, those purposes and eligible activities are specified in the reauthorizing statute and reflected in the national ROMA performance measures. Direct program costs are incurred for the service delivery and management components within a particular program or project. Therefore, direct costs include expenditures on some activities with administrative qualities, including salaries and benefits of program staff and managers, equipment, training, conferences, travel, and contracts, as long as those expenses relate specifically to a particular program or activity, not to the general administration of the organization.

Administrative Costs for CSBG Reporting. In the context of CSBG statutory reporting requirements, administrative costs are equivalent to typical indirect costs or overhead. As distinguished from program administration or management expenditures that qualify as direct costs, administrative costs refer to central executive functions that do not directly support a specific project or service. Incurred for common objectives that benefit multiple programs administered by the grantee organization, or the organization as a whole, administrative costs are not readily assignable to a particular program funding stream. Rather, administrative costs relate to the general management of the grantee organization, such as strategic direction, Board development, Executive Director functions, accounting, budgeting, personnel, procurement, and legal services.

Contrast with OMB Circular A-122 Definitions. OMB Circular A-122 establishes general principles for determining the costs of Federal grants for non-profit organizations. In contrast, the new CSBG reporting requirement focuses on developing a better understanding of the specific relationship between CSBG funding and program operations, particularly in the context of ROMA objectives.

The Circular provides grantees with guidance on accumulating direct and indirect costs in order to ascertain the total or "full costs" of a grant program. Circular requirements ensure that a grantee is internally consistent in the manner it charges costs to Federal grant sources, so that costs charged to a grant as "direct" costs do not duplicate the same or similar costs included and charged to a grant through an approved indirect cost rate. Furthermore, indirect costs may be classified within the subcategories of "administrative" costs and "facilities" costs. The Circular permits grantees substantial latitude in defining and grouping these costs, dependent on an organization's structure, number of programs operated, funding sources, and accounting systems.

Therefore, "administrative" costs as defined under the OMB Circular A-122 are not necessarily interchangeable with "administrative" costs for CSBG program reports. If the Circular's definitions were used for CSBG programmatic reporting requirements, the latitude provided in the Circular could result in "direct" and "administrative costs" being overstated or understated for purposes of CSBG program reports. For example, the Circular permits grantees to include all facility costs, including maintenance and operations, as a separately identified category in calculating their indirect cost rates. However, for CSBG program reports, facility costs attributable to the operation of direct program activities should be reported as "direct" costs, and facilities costs associated with general management of the organization should be reported as "administrative" costs. The same principle for assigning a direct cost in CSBG program reports applies to any other costs included in an organization's approved indirect cost rate that can be identified with delivery of a particular activity to achieve an objective of the CSBG award.

Thus, in CSBG program reports, grantees might deviate from the definition of "administrative" costs used in developing an indirect cost rate under OMB Circular A-122. Again, such a recasting for purposes of a CSBG program report does not in any way modify the requirements of the Circular or the classification of costs in a grantee's approved indirect cost rate. Claims for actual expenditures on Federal grant programs must remain consistent with the classification of costs used in the approved indirect cost rate.

Optional Supplemental Cost Information. In reporting on the distribution of CSBG expenditures between direct and administrative costs, CSBG recipients might also wish to include information on the distribution of overall agency spending between direct and administrative costs. Such information on the relative proportion of overall agency expenditures could provide a more accurate picture of agency operations and help to interpret the role of CSBG funds in supporting agency programs.

Allowability of CSBG Expenditures on Coordination and Strengthening Activities

The purpose of the CSBG award differs from most other grants because it does not focus on funding a particular service; CSBG does not function solely as a "stand alone" program. Rather, CSBG funding can support (1) creation of new programs and services, (2) augmentation of existing programs and services; and (3) organizational infrastructure required to coordinate and enhance the multiple programs and resources that address poverty conditions in the community.

The requirements for allowable costs are unique to each Federal program and are found in the laws, regulations, and provisions of grant agreements pertaining to the program. OMB Circ. A-133 Compliance Supp. 3(A) (1997). In addition, allowable costs should comply with several general criteria: (1) reasonable and necessary for performance and administration of the award; (2) conforming to limitations or exclusions set in the award or OMB Circular A-122 Attachment B; (3) consistent with the uniform policies and procedures of the organization; (4) allocated consistently as direct or indirect in like circumstances; (5) in accordance with generally accepted accounting principles; (6) not used to match the cost-sharing or matching requirements of another federally-funded program, or charged as a cost to such a program; and (7) documented adequately. See e.g. OMB Cir. A-122 Attach. A § A(2).

Within this framework, use of CSBG funds to both coordinate and expand local services and programs related to the elimination of poverty meet the standards for allowable costs. These activities comprise the largest spending category for the CSBG award. They often entail planning and management functions that facilitate shared resources and integrated approaches among multiple categorical services and programs within a community. They also leverage, enhance, and supplement the impact of programs supported by other Federal, State, local, and private funding sources.

The CSBG reauthorizing statute specifically targets "the strengthening of community capabilities for planning and coordinating the use of a broad range of Federal, State, local, and other assistance (including private resources) related to the elimination of poverty, so that this assistance can be used in a manner responsive to local needs and conditions." 42 U.S.C. § 9901(2)(A). The statute requires grantees to develop linkages that fill identified gaps in services and support innovative community and neighborhood-based initiatives. 42 U.S.C. § 9908(b)(3)(B). The statute also requires that grantees "coordinate, and establish linkages between, governmental and other social services programs to assure the effective delivery of such services to low-income individuals and to avoid duplication of such services . . ." 42 U.S.C. § 9908(b)(5).

The statutory mandate for coordination is reinforced by the goals and outcome measures established in the ROMA performance-based management system, now made compulsory by the CSBG reauthorization. 42 U.S.C. § 9908(12). Two of the six ROMA goals are "developing partnerships among supporters and providers of services to low-income people" and "increasing the capacity of local agencies to achieve results." Office of Community Serv., U.S. Dep't of Health and Human Serv., ROMA Guide 2 -8 (1999).

These coordinating and strengthening programs may include, but are not limited to: multi-agency strategic planning; community-wide needs assessments; co-location of complementary services; computerization of common intake and referral systems; formalized networking to share resources and facilities; and organization of cross-sector coalitions to address specific community concerns.

The CSBG reauthorizing statute also explicitly permits the use of CSBG funds to augment existing community-based programs. The legislation calls for "the broadening of the resource base of programs directed to the elimination of poverty . . ." 42 U.S.C. § 9901(2)(E). It also provides funds to "make more effective use of . . . other programs related to the purposes" of the CSBG legislation. 42 U.S.C. § 9908(b)(1)(C). For example, CSBG funds can be applied to "support development and expansion of innovative community-based youth programs . . ." 42 U.S.C. § 9908(b)(1)(B).

CSBG funds do remain subject to the standard grant policy prohibition against "cost shifting." This policy prohibits using funds from one grant award to pay for program costs instead of the funds already provided for those same costs within another current-year Federal grant award. However, the policy does not prevent using funds from one grant award to pay for program costs in excess of the amounts provided for those costs in the other current-year award. Specifically, CSBG funds may not be used in place of the amounts provided by another current-year Federal grant award for (1) direct or administrative expenditures that were included as line items in that other grant award, or (2) costs that were included in developing the indirect cost rate. However, CSBG funds may be used to pay for costs of such program activities above and beyond the levels financed by another Federal grant award.

Therefore, consistent with Congressional intent and HHS grants policy, CSBG funds may supplement other grant awards by paying for expansion and enhancement of existing services and programs that already receive Federal, State, local, or private funding for those activities. Outcomes of these CSBG expenditures should be accounted for in the ROMA performance-based management system.

Cost Allocation for CSBG Coordination and Strengthening Activities

Because funding the coordination and enhancement of multiple community-based programs is an explicit objective of the CSBG statute, grantee expenditures on projects, services, or activities in these areas constitute appropriate objects for the purposes of assigning direct costs, as well as administrative costs.

Such grantee programs to "coordinate and strengthen" may entail planning and management functions with some characteristics that resemble typical administrative costs, but should be treated as direct costs. For example, CSBG funds can be used to create and maintain a computer network among multiple service providers in a community. CSBG funds can be applied to develop and operate a one-stop family center that houses multiple service providers and programs funded by other sources. CSBG funds can pay for community-wide needs assessments and multi-service strategic planning. CSBG funds also can finance compilation, publication, and distribution of information to help clients make better use of services and programs funded by other sources. The objective of these CSBG-funded coordination programs is to connect and make more effective use of the underlying services and programs, pursuant to the CSBG statutory mandate. Therefore, these activities constitute a

core CSBG program purpose, significant and necessary to the grantee mission, and an outcome intended by the funding program to which direct costs should be assigned.

The allocation between direct and administrative costs for these programs should be determined in accordance with the grantee's standard procedures for recovering eligible costs, either through calculation and application of the grantee's indirect cost rate, or through direct charges to the grant award.

HHS Reviews

This memorandum was reviewed by staff in the HHS Office of Grants and Acquisition Management.

Inquiries

Please address questions to: U.S. Department of Health and Human Services

Administration for Children and Families
Office of Community Services
Division of State Assistance
370 L'Enfant Promenade SW, Suite 500 West
Washington, DC 20447
(202) 401-2333 [main phone]
(202) 401-5713 [fax]

Margaret Washnitzer, D.S.W.
Director
Division of State Assistance
Office of Community Services

CSBG
 Contract # 15F-XXXX
 Term: Jan 1, 2015 - Dec 31, 2015
 Comparison 2014 & 2015 PY
PROPOSED BUDGET

	2015 FTEs	2014 Adjusted Budget	2015 Budget	Increase (Decrease)	%
ADMINISTRATIVE COSTS:					
Line Item					
1.1 Salaries and Wages	1.05	\$ 114,014	\$ 72,589	\$ (41,425)	-36%
Community Services Director	0.05	12,472	6,236	(6,236)	-50%
Sr Business Systems Analyst	0.05	10,451	5,226	(5,226)	-50%
Adm Services Asst III	0.20	24,962	16,642	(8,320)	-33%
Accountant III	0.20	15,759	15,759	-	0%
Personnel Services Asst II	0.10	7,082	7,082	-	0%
Comprehensive Services Asst Mgr	0.20	19,867	9,934	(9,934)	-50%
Senior Clerk	0.15	14,324	7,162	(7,162)	-50%
Senior Clerk	0.10	9,096	4,548	(4,548)	-50%
1.2 Fringe Benefits		\$ 72,969	\$ 46,761	\$ (26,208)	-36%
1.3 Operating Exp and Equipment		\$ 32,474	\$ 30,411	\$ (2,063)	-6%
Office Supplies		1,668	2,558	890	53%
Communications		4,000	4,535	535	13%
Telephone		400	568	168	42%
Membership Dues		2,750	2,750	-	0%
Computer/Printer/Software Costs		5,000	2,200	(2,800)	-56%
Building Occupancy		4,500	6,600	2,100	47%
Auto Mileage-Employee		4,200	750	(3,450)	-82%
In-State Travel		1,400	2,000	600	43%
Training & Registration		6,640	6,500	(140)	-2%
Educational Supplies & Courses		1,916	1,950	34	2%
1.4 Out-of-State Travel		10,000	9,000	(1,000)	-10%
1.6 Other Costs (Indirect)		105,000	94,000	(11,000)	-10%
Subtotal Adm Costs (A)		\$ 334,457	\$ 252,761	\$ (81,696)	-24%
PROGRAM COSTS:					
Line Item					
2.1 Salaries and Wages	0.85	\$ 255,183	\$ 284,008	\$ 28,825	11%
Sr Business Systems Analyst	0.05	10,451	5,226	(5,226)	-50%
Adm Services Asst III	0.20	24,963	16,642	(8,321)	-33%
Personnel Services Asst II	0.10	10,622	7,081	(3,541)	-33%
Comprehensive Services Asst Mgr	0.20	9,934	9,934	0	0%
Senior Clerk	0.20	16,712	9,550	(7,162)	-43%
Senior Clerk	0.10	11,370	4,548	(6,822)	-60%
Assistant Trainees (18)		171,132	231,028	59,896	35%
2.2 Fringe Benefits		\$ 74,329	\$ 58,850	\$ (15,479)	-21%
2.3 Operating Exp and Equipment		\$ 15,450	\$ -	\$ (15,450)	-100%
In-State Travel		1,000	-	(1,000)	-100%
Training & Registration		9,450	-	(9,450)	-100%
Educational Supplies & Courses		5,000	-	(5,000)	-100%
2.5 Subcontractor Services		\$ 111,200	\$ 195,000	\$ 83,800	75%
Subtotal Program Costs (B)		\$ 456,162	\$ 537,858	\$ 81,696	18%
Total CSBG Budget (Subtotals A + B)		\$ 790,619	\$ 790,619	\$ (0)	0%

Date Prepared: December 15, 2014

2015 CSBG Subcontractors:

The following outside programs are being funded FY 2015 and were selected by the EOC through a RFI bidding process. A total of \$195,000 of the CSBG funds are allocated to nine sub-contractors:

1. **Bay Area Community Resources (\$25,000)**
BACR provides HEART: Healing, Educating, And Reducing Trauma, a violence prevention initiative program targeting 10 high risk youth in Antioch ages 14-17. This also includes 100 hours of paid internship, academic engagement services and life skill & violence prevention.
2. **Loaves and Fishes of Contra Costa County (\$25,000)**
Loaves and Fishes will procure fresh produce for \$21,500 which would amount to about 4000 additional nutritious meals. \$3,500 will go towards hiring an outreach referral case worker.
3. **Pivotal Point Youth Services (\$25,000)**
Pivotal Point Youth Services will provide Employment and Entrepreneurship training to 100 current and former foster youth for a productive and prosperous transition into adulthood. Ten of these youth ages 18-24 will also be selected to enroll and participate in the Stepping Stone Housing Program. This housing program will be complemented by intensive employment training and supportive services designed to surround the youth with a comprehensive system of support and promote self-sufficiency.
4. **RYSE (\$20,000)**
RYSE uses Restorative Option and Reentry Project (ROAR) and would enroll 35 young people through probation referrals, Community Services, Juvenile Hall Workshops, and hospital linked violence prevention program.
5. **Food Bank of Contra Costa/Solano (\$22,000)**
Food Bank will provide fresh fruits and vegetables to 6,800 low-income students from 60 Contra Cost County schools in the Farms to Kids (F2K) program. The students will be able to take 3-5 pound bags of the fresh produce home weekly.
6. **Contra Costa Clubhouse – Putnam Clubhouse (\$18,000)**
A peer support and vocational rehabilitation program for adult mental health consumers. The Clubhouse will provide pre-vocational and social skills to 250 participants. Daily carrier development activities include individual and group support to gain and sustain employment at local businesses. At least 30 participants are expected to begin employment and remain employed 90 days and more. All the 250 participants receive food assistance through the subsidized meal program.
7. **Opportunity Junction (\$20,000)**
A minimum of 50 low income Contra Costa residents will enroll in JTPP (Job Training and Placement Program). Case management, alumni mentoring and therapeutic services in addition to life skills, computer skills, business English,

and business math training will also be provided. Over 90% of the graduates get regular jobs within 6 months of completion of the training.

8. **Bay Area Legal Aid (\$20,000)**

BALA will provide family law/immigration legal assistance, counsel & referrals, brief legal assistance, representation in courts, restraining orders to 15 low income Contra Costa residents. BALA will also provide housing legal assistance to 40 low income residents and health insurance counselling, health benefits counselling, and representation at the administrative hearings to 15 low income residents.

9. **Monument Crisis Center (\$20,000)**

Monument Crisis Center will provide improvement in Economic Security and Neighborhood Safety for 100 families through the availability of culturally appropriate, comprehensive resources, referrals and on-site services. In addition 25 teens will improve their Math and reading skills and will be introduced to life skills through MCC TEEN Program during fall 2015. Sixty Children & 25 Teens will be more safe, engaged, educated, and aware through nature activities and field excursions through MCC Summer Camp 2015. In addition 10 Teens will be mentored through Community Services for Juvenile Offenders (CSJO) Program during Summer/Fall 2015.

The Clerical Assistant Trainee Program (\$255,748):

This internal two-year program is also being funded through CSBG dollars. Since 2009, Community Services Bureau has successfully administered the Clerical Assistant Trainee (CAT) Program funded with Community Service Block Grant (CSBG) dollars. For the past two years, CSB has provided meaningful work experience in clerical and administrative services through on-the-job training (OJT) and mentoring to forty (40) participants.

During the program year, participants prepare a professional development plan with their mentor, which includes annual career, educational, professional and training goals and is evaluated with their job performance every 6 months. The participants receive additional professional growth and development support within their assigned Units/Center in specialized trainings with on-going guidance, mentoring & coaching and on-the-job computer and technical skills.

In addition, participants receive training on Customer Service, Interviewing Skills and Techniques, and Professionalism in the Workplace to encourage effective work habits and skills that will prepare them for future employment opportunities.

This year we are working closely with the Workforce Development Board to develop a targeted individualized training plan for each individual through the on-line Metrix training program.

Since the program started in 2013, of the 28 participants who completed the two year program, 20 have gained full-time permanent employment. We are also proud that 15 of the total participants are former or current Head Start parents. In 2015, 15 of the participants are in year two of the program.



LINNÉ K. STOUT
DIRECTOR

State of California-Health and Human Services
DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
2389 Gateway Oaks Drive, Suite 100, Sacramento, CA 95833
Telephone: (916) 576-7109 | Fax: (916) 263-1406
www.csd.ca.gov



EDMUND G. BROWN JR.
GOVERNOR

August 7, 2014

*Camilla - 8/19/14
Congrats!
Kathy*

RECEIVED

AUG 19 2014

Employment & Human Services
40 Douglas Dr.
Martinez, CA 94553

Kathy Gallagher, Executive Director
Contra Costa County Community Services Bureau
40-Douglas Drive
Martinez, CA 94553

SUBJECT: Desk Review Monitoring Report Number C-14-008

Dear Ms. Gallagher:

On May 27, 2014 the Department of Community Services and Development (CSD) conducted a Community Services Block Grant Program (CSBG) Desk Review for Contra Costa County Community Services Bureau. Review of the appropriate documents provided CSD the opportunity to analyze the administrative and programmatic operations for CSBG contract number 14F-3007.

Enclosed for your reference is the Desk Review Monitoring Report. If you have any questions regarding this report, please call me at (916) 576-4372 or email me at kwalker@csd.ca.gov

Sincerely,

Katie Walker

Katie Walker
Field Representative

c: Leslie Taylor, Manager
Field Operations

DEPARTMENT OF COMMUNITY SERVICES & DEVELOPMENT
Monitoring Desk Review Report C-14-008

Agency Name: Contra Costa County Community Services Bureau

CSD Field Representative: Katie Walker

Date of Desk Review: May 27, 2014

Date of Report: August 7, 2014

Contracts Reviewed:

Contract Number	Program Term	Contract Amount	Type of Contract
14F-3007	1/1/14 - 12/31/14	\$790,619	CSBG

Board Governance

Tripartite Board

The tripartite board is composed of fifteen (15) board members; five (5) in the public sector, five (5) in the private sector and five (5) in the low-income sector. The current board roster dated March 25, 2014 indicates that there are no board vacancies.

Board Minutes

Contra Costa County submits approved board minutes to Department of Community Services and Development (CSD) no later than 30 days after the minutes are approved.

A review of the board minutes from January 2014 through May 2014 indicates that the tripartite board fully participates in the development, planning, implementation and evaluation of the programs. Program and financial reports are presented at every meeting. In addition, revenue and expense reports are presented on each program and included with the board minutes.

Noted in the May 8, 2014 board minutes, EOC Chair, Rachele Gomez, updated the group on the golf tournament stating that an outside consultant will be organizing the event together with the committee's assistance.

Renee Zeimer shared the results of the Contra Costa Affordable Care Act (ACA) Team's enrollment events. During the Covered California open enrollment period, from October 2013 to April 2014, the team sponsored 108 enrollment events, served 2,555 people and completed 551 applications representing coverage for many more individuals and families.

Reverend McGarvey expressed the frustration of the faith community with the scarcity of resources in the County to address the growing numbers of very poor and homeless, particularly in East County and throughout Contra Costa County overall. In response, the faith community has formed a Multi-Faith Action Coalition to: (1) Raise the faith community's voice for system-wide change; (2) Identify gaps in the safety net; and (3) Increase the number of volunteer direct service providers. He cited that \$100 million in CalFresh went unused while increasing numbers of needy clients waited in line for food at Food Banks. He also noted that the CalFresh application is too long and complicated.

Fiscal Review Expenditure Reports

Contract 14F-3007

A review of the Expenditure Activity Reporting System (EARS) bimonthly expenditure reports from January through June 2014 indicated that the expenditure reports have been submitted in a timely manner.

Expenditure Progress

Contract 14F-3007

The year-to-date expenditures reported in EARS as of June 30, 2014 indicate that 38.94% of \$ 790,619 has been expended. The agency is on target for expending the funds by the end of the contract term.

Annual Audit:

A review of the Audit Services Unit TR Report 12-031 dated July 23, 2013 states that the report did not disclose any findings requiring corrective action.

Program Review

Program Reports

The Annual 2013 National Performance Indicator (NPI) Report and Client Characteristics Report were submitted timely and accurately. The mid-year 2014 National Performance Indicator (NPI) Report and Client Characteristics Report were not due at the time of this report.

Program Performance

CSBG Contract 13F-3007

A review of the agencies annual 2013 National Performance Indicator report shows that the agency achieved the following results:

- Agency projected to assist 355. The 2013 annual report indicated that 323 low income participants obtained a job or became self-employed.
- Agency projected to assist 3,323. The 2013 annual report indicated that 3320 low income participants obtained care for a child or other dependent.

CSBG Contract 14F-3007

A review of the agency's 2014 work plan shows that the agency has adjusted projections based on the 2013 annual outcomes.

California

Section E: CSBG Expenditures by Service Category

Number of Agencies Reporting: 60

Table 1: Total amount of CSBG funds expended in FY 2013 by Service Category

Service Category	CSBG Funds
1. Employment	\$9,038,819
2. Education	\$10,379,941
3. Income Management	\$2,826,454
4. Housing	\$3,982,366
5. Emergency Services	\$9,332,273
6. Nutrition	\$4,283,046
7. Linkages	\$5,133,230
8. Self Sufficiency	\$7,177,031
9. Health	\$1,871,338
10. Other	\$943,015
Totals	\$54,967,513

Of the CSBG funds reported above \$16,733,075 were for administration.

30.44%

Please consult the instructions regarding what constitutes "administration."

Table 2: Of the funding listed in Table 1: Funds for Services by Demographic Category, FY 2013

Demographic Category	CSBG Funds
1. Youth (Aged 12-18)	\$4,410,806
2. Seniors (Aged 55+)	\$5,387,355

Section E: CSBG Expenditures by Service Category

NASCSP CSBG IS FY 2013

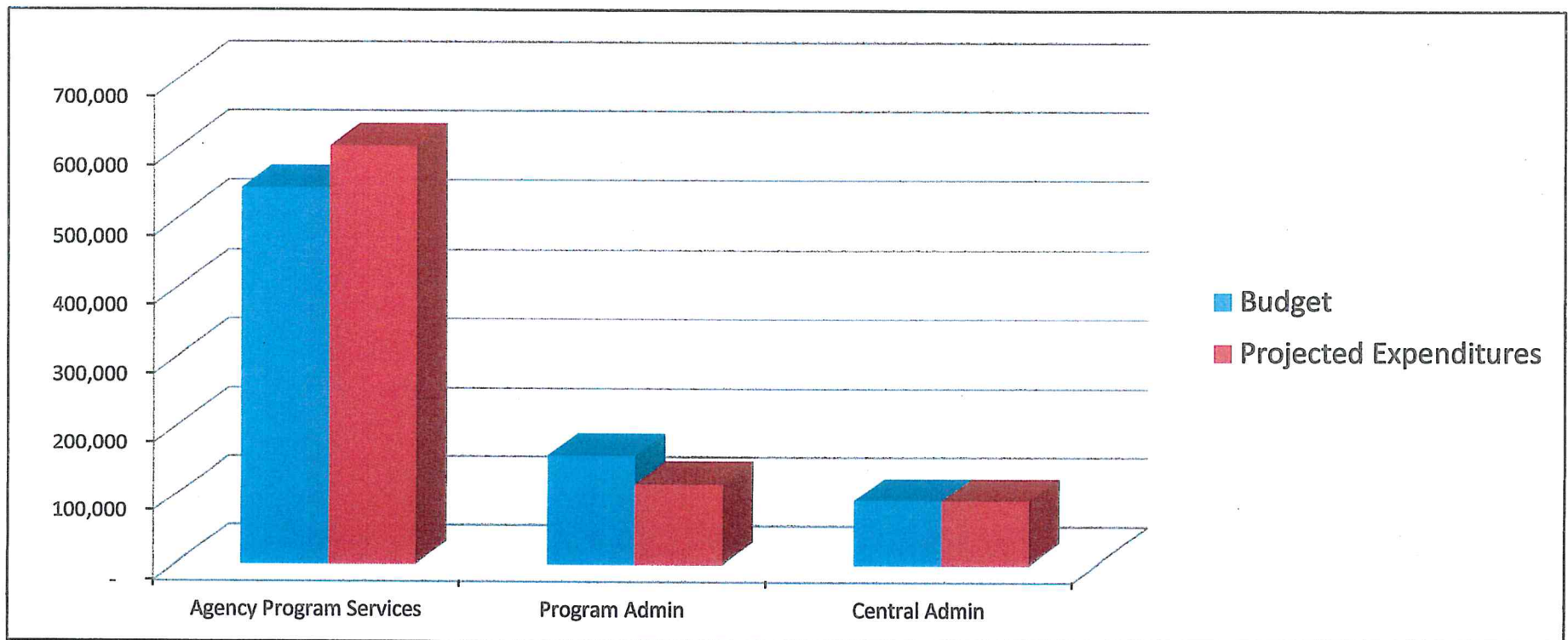
Printed On: 10/14/2014

	Employment	Education	Income Management	Housing	Emergency Services	Nutrition	Linkages	Self-Sufficiency	Health	Other	Administration
Community Action of Napa Valley	\$3,412	\$46,998	\$0	\$28,415	\$65,932	\$99,206	\$0	\$0	\$16,034	\$3,379	94.60%
Nevada County Department of Housing and Community	\$9,702	\$42,448	\$0	\$1,213	\$0	\$41,235	\$29,107	\$29,107	\$89,746	\$6,410	31.97%
Community Action Partnership of Orange County	\$200,671	\$401,343	\$267,562	\$167,226	\$200,671	\$468,233	\$367,897	\$234,117	\$200,671	\$0	42.75%
Community Action Partnership of Riverside County	\$507,426	\$561,343	\$321,708	\$193,132	\$256,504	\$0	\$0	\$362,121	\$224,362	\$0	13.93%
Sacramento Employment and Training Agency	\$0	\$0	\$0	\$0	\$1,048,673	\$0	\$0	\$573,222	\$0	\$100,000	7.93%
San Benito County Department of Community Services and Workforce	\$5,395	\$0	\$0	\$13,000	\$206,394	\$0	\$0	\$0	\$0	\$21,099	28.71%
Community Action Partnership of San Bernardino County	\$110,379	\$66,228	\$88,301	\$162,247	\$1,567,179	\$412,206	\$22,077	\$42,704	\$0	\$0	49.89%
County of San Diego, Health and Human Services Agency Community Action	\$1,692,949	\$192,540	\$962,866	\$0	\$132,322	\$0	\$0	\$180,433	\$0	\$0	27.72%
Economic Opportunity Council of San Francisco	\$0	\$784,786	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	33.55%
San Joaquin County Department of Aging, Children and Community Services	\$4,491	\$14,484	\$134,313	\$4,194	\$289,444	\$213,157	\$73,015	\$153,288	\$108,438	\$0	25.02%
Community Action Partnership of San Luis Obispo County	\$16,140	\$114,287	\$56,159	\$12,150	\$78,357	\$22,444	\$20,214	\$64,158	\$14,724	\$0	5.52%
Community Action Commission of Santa Barbara County	\$10,249	\$301,086	\$0	\$0	\$30,978	\$82,640	\$0	\$120,549	\$40,819	\$0	82.95%
Sacred Heart Community Service	\$0	\$195,624	\$0	\$106,063	\$0	\$268,164	\$242,625	\$486,873	\$0	\$0	51.06%
Community Action Board of Santa Cruz County Incorporation	\$130,521	\$13,555	\$0	\$33,109	\$31,538	\$12,102	\$40,951	\$0	\$4,561	\$0	55.65%
Shasta County Community Action Agency	\$0	\$0	\$0	\$150,245	\$0	\$0	\$124,614	\$0	\$0	\$0	54.66%
Community Action Partnership of Solano	\$16,871	\$52,744	\$0	\$89,050	\$0	\$0	\$64,534	\$156,266	\$0	\$73,595	12.00%
Community Action Partnership of Sonoma County	\$0	\$73,869	\$21,144	\$50,572	\$0	\$0	\$182,282	\$21,144	\$0	\$145,873	10.66%
Central Valley Opportunity Center, Incorporation	\$343,916	\$151,719	\$40,045	\$0	\$55,640	\$0	\$441,144	\$197,186	\$0	\$0	12.00%
Sutter County Community Action Agency	\$0	\$9,217	\$21,000	\$21,000	\$130,720	\$43,017	\$3,320	\$0	\$18,741	\$0	11.49%
Tehama County Community Action Agency	\$10,493	\$8,535	\$15,581	\$83,042	\$40,087	\$14,694	\$47,109	\$41,441	\$1,091	\$0	39.10%
Community Services and Employment Training Incorporation	\$334,033	\$123,716	\$0	\$334,034	\$2,474	\$0	\$0	\$30,517	\$0	\$0	40.89%
Community Action of Ventura County, Incorporation	\$0	\$2,504	\$0	\$192,212	\$105,588	\$0	\$192,212	\$76,234	\$57,144	\$0	57.82%
County of Yolo, Department of Employment and Social Services	\$0	\$225	\$0	\$126,339	\$0	\$74,321	\$0	\$0	\$0	\$69,448	11.91%
Yuba County Community Services Commission	\$0	\$72,731	\$0	\$0	\$18,700	\$70,731	\$3,072	\$69,883	\$15,000	\$0	16.61%
California Human Development Corporation	\$195,572	\$41,383	\$0	\$105,440	\$84,616	\$0	\$807,107	\$70,458	\$41,381	\$0	30.72%
Center for Employment Training	\$1,914,115	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	6.13%
Proteus, Incorporation	\$1,717,262	\$322,686	\$0	\$109,100	\$80,637	\$35,549	\$0	\$0	\$0	\$0	33.48%
Ikaruk Tribe of California	\$44,171	\$0	\$0	\$0	\$40,417	\$29,750	\$0	\$0	\$0	\$0	0.00%

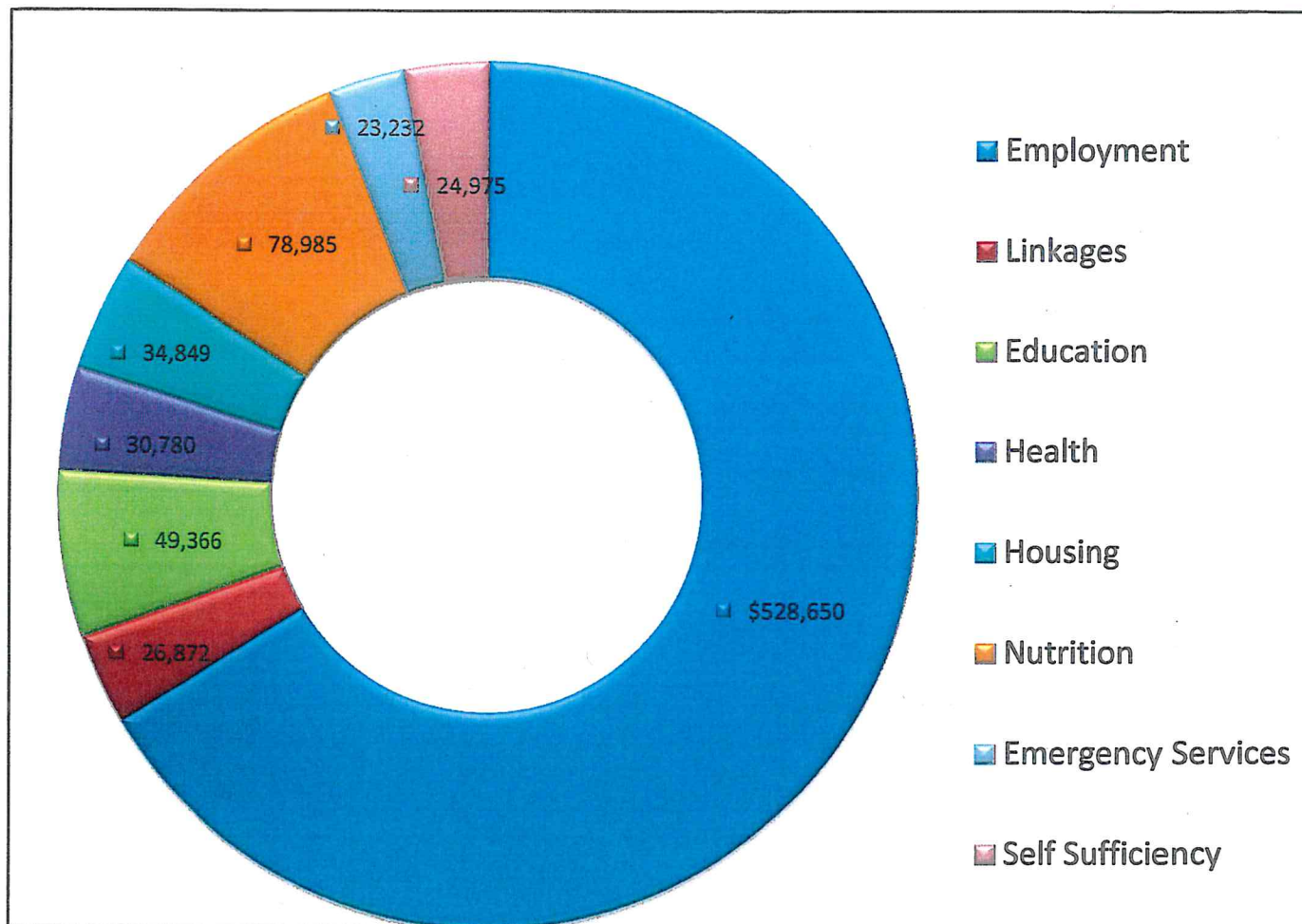
	Employment	Education	Income Management	Housing	Emergency Services	Nutrition	Linkages	Self- Sufficiency	Health	Other	Administration
Los Angeles City/County Native American Indian Commission of Los Angeles	\$0	\$0	\$0	\$0	\$258,184	\$0	\$0	\$0	\$0	\$0	0.00%
Northern California Indian Development Council Incorporation	\$306,786	\$421,920	\$135,910	\$157,533	\$378,809	\$120,999	\$395,245	\$31,076	\$119,041	\$0	13.46%
Community Design Center	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$123,262	11.63%
Rural Community Assistance Corporation	\$0	\$31,677	\$0	\$59,305	\$0	\$0	\$0	\$0	\$47,071	\$0	0.00%
San Mateo County Human Services Agency	\$0	\$0	\$0	\$500,680	\$15,465	\$0	\$0	\$0	\$0	\$0	12.00%
Project Go, Inc.	\$0	\$0	\$0	\$66,500	\$79,000	\$52,000	\$0	\$109,323	\$0	\$0	7.47%
Total	\$9,038,819	\$10,379,941	\$2,826,454	\$3,982,366	\$9,332,273	\$4,283,046	\$5,133,230	\$7,177,031	\$1,871,338	\$943,015	\$16,733,075
Count	35	44	25	37	46	36	32	37	30	17	56
% of Total	16.4%	18.9%	5.1%	7.2%	17.0%	7.8%	9.3%	13.1%	3.4%	1.7%	30.4%

Employment and Human Services Department
Community Services Bureau
2015 CSBG Budget Compared to Projected Expenditures

	Agency Program Services	Program Admin	Central Admin	Total
Budget	544,948	158,761	94,000	797,709
Projected Expenditures	605,470	118,602	94,000	818,072
Under (Over) Budget	(60,522)	40,159	-	(20,363)



Employment and Human Services Department
Community Services Bureau
2015 CSBG Projected Expenditures by Service Category



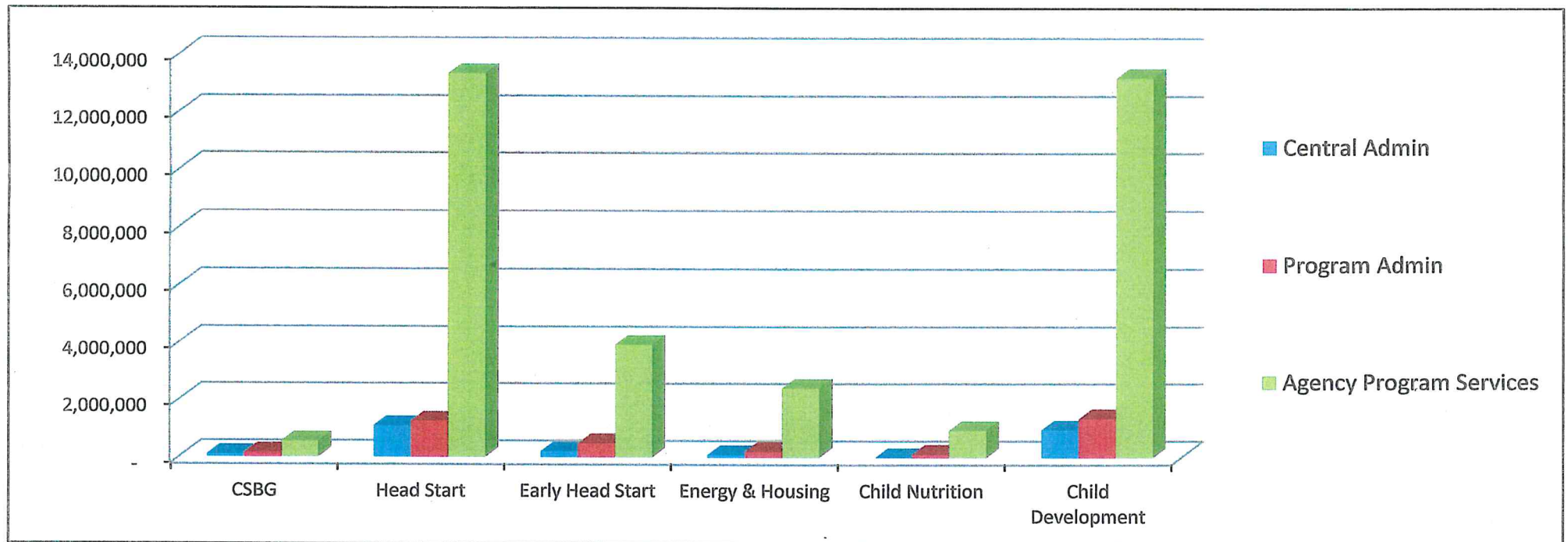
* Admin costs are proportionately allocated based on direct cost of each service category.

** Clerical Assistant Trainee (CAT) Program expenses are included under Employment.

	Service Category	2015 Projected Expenditures
1	Employment	\$ 528,650
2	Linkages	26,872
3	Education	49,366
4	Health	30,780
5	Housing	34,849
6	Nutrition	78,985
7	Emergency Services	23,232
8	Self Sufficiency	24,975
	Total	\$ 797,709

Employment and Human Services Department
Community Services Bureau
2015 Community Action Program Contracts & Grants by Service and Category

	CSBG	Head Start	Early Head Start	Energy & Housing	Child Nutrition	Child Development	Total
Central Admin	94,000	1,093,600	204,405	96,289	-	968,496	2,456,790
Program Admin	158,761	1,259,859	489,721	215,890	116,620	1,358,987	3,599,838
Agency Program Services	544,948	13,336,271	3,933,384	2,430,302	945,439	13,189,073	34,379,417
2015 Amount	797,709	15,689,730	4,627,510	2,742,481	1,062,059	15,516,556	40,436,045



Central Admin includes charges from Human Resources, Auditor's Office, County Counsel, General Services, Information Technology, Risk Management, Contract & Grants Unit and Personnel Unit.

Program Admin refers to general and administrative expenses that are directly attributable to a particular program, e.g. salaries of program manager, support staff and program materials and supplies.

Agency Program Services refer to direct operating costs related to personnel, contracted services and other operating costs of a particular program