



AGENDA

IRVINE CHILD CARE PROJECT REGULAR MEETING

January 8, 2018
8:30 AM

Conference and Training Center
One Civic Center Plaza
Irvine, California

Speaker's Form/Request to Speak - If you would like to address the Board on a scheduled agenda item, please complete the [Request to Speak Form](#). Speaker's Forms are located on the table at the entrance to the Conference Room. Please identify on the card your name, address and the item on which you would like to speak and return to the Recording Secretary. The [Request to Speak Form](#) assists the Chair in ensuring that all persons wishing to address the Board are recognized. Your name will be called at the time the matter is heard by the Board.

CALL TO ORDER

A regular meeting of the Irvine Child Care Project will be called to order on Monday, January 8, 2018 at 8:30 AM in the Conference and Training Center at Irvine City Hall, One Civic Center Plaza, Irvine.

ROLL CALL

BOARD MEMBER:
BOARD MEMBER:
CLERK:
VICE PRESIDENT:
PRESIDENT:

RUTH ANDERSON
LYNN SCHOTT
IRA GLASKY
ALAN BATTENFIELD
DARIN LOUGHREY

PLEDGE OF ALLEGIANCE

INTRODUCTIONS

ANNOUNCEMENTS

PRESENTATIONS

ADDITIONS AND DELETIONS TO THE AGENDA

Additions to the agenda are limited by California Government Code Section 54954.2 of the Brown Act and for those items that arise after the posting of the Agenda and must be acted upon prior to the next Board meeting.

PUBLIC COMMENTS

Any member of the public may address the Board on items within the Board's subject matter jurisdiction, but which are not listed on the Agenda during PUBLIC COMMENTS. However, no action may be taken on matters that are not part of the posted agenda. PUBLIC COMMENTS are scheduled for 30 minutes and are limited to 3 minutes per person.

CONSENT CALENDAR

All matters listed under Consent Calendar are considered to be routine and enacted by one roll call vote. There will be no discussion of these items unless members of the Board request specific items to be removed from the Consent Calendar for separate discussion. Any member of the public may address the Board on items on the Consent Calendar. Public comments on any item or items on the consent calendar are limited to three minutes per speaker. If you wish to speak to a particular item or items, please complete a Speakers Form and submit to Recording Secretary.

1. APPROVAL OF IRVINE CHILD CARE PROJECT (ICCP) MINUTES

ACTION: Approve minutes of the Irvine Child Care Project regular meeting of November 13, 2017.

2. WARRANT REQUEST – CHILD DEVELOPMENT CENTERS, INC.

RECOMMENDED ACTION: Approve payment of \$37,933.13 to Child Development Centers, Inc. for child care development services for November 1-30, 2017.

3. WARRANT REQUESTS – IRVINE CHILDREN'S FUND (ICF) SCHOLARSHIPS

RECOMMENDED ACTION: Approve payments for warrants totaling the amount of \$8,638.10 for ICF Scholarships during the month of November 2017.

- \$7,108.75 to Rainbow Rising
- \$ 555.00 to Kids Stuff
- \$ 974.35 to Child Development Centers, Inc.
- \$ 0.00 to Creekers Club
- \$ 0.00 to Dolphin Club

4. WARRANT REQUEST – ICCP SCHOLARSHIPS

RECOMMENDED ACTION: Approve payments for warrants totaling the amount of \$475.00 for ICCP Scholarships during the month of November 2017.

- \$ 475.00 to Rainbow Rising
- \$ 0.00 to Child Development Centers, Inc.
- \$ 0.00 to Dolphin Club
- \$ 0.00 to Creekers Club
- \$ 0.00 to Koala Klub
- \$ 0.00 to Kids Stuff

5. WARRANT REQUEST – CITY OF IRVINE

RECOMMENDED ACTION: Approve payment of \$25,395.77 to the City of Irvine for Program Administration, Grant Administration, and Supplies for the month of November 2017.

- \$24,481.77 for Program Administration
- \$ 914.00 for Grant Administration
- \$ 0.00 for Supplies

6. WARRANT REQUEST – IRVINE UNIFIED SCHOOL DISTRICT (IUSD)

RECOMMENDED ACTION: Approve payment of \$60,600.71 for Facilities and Financial Support Services, Utilities, Custodial Services, Custodial Equipment Amortization and payment for sale of IUSD-owned portables to ICCP for the month of November 2017.

- \$35,823.50 for Custodial Services
- \$ 675.00 for Custodial Equip Amortization
- \$10,589.42 for Payment of Portable Purchase
- \$ 7,262.79 for Utilities
- \$ 6,250.00 for Facilities & Financial Support

7. ICCP PAYMENTS FOR DECEMBER 2017

RECOMMENDED ACTION: Review and approve December 2017 payments attached.

8. ICCP EXPENSES PAID BY IUSD

RECOMMENDED ACTION: Review and accept attached invoices in the total amount of \$10,480.00 paid by IUSD on behalf of ICCP.

9. DEPOSIT OF STATE GRANT APPORTIONMENT

RECOMMENDED ACTION: Authorize the deposit of grant funds from the State Department of Education into the appropriate account as follows:

- \$23,051.00 01-005-50100-8290
- \$10,596.00 01-005-50100-8290
- \$80,649.00 01-005-50100-8590

10. PROGRAM ASSESSMENT REVIEW COMMITTEE (PARC) VISITS

RECOMMENDED ACTION: PARC recommends the Board approve lease renewal for: Canyon View Child Development Center; Culverdale Rainbow Rising; and Santiago Hills Kids Stuff.

11. CALIFORNIA DEPARTMENT OF EDUCATION GENERAL CHILD CARE AND DEVELOPMENT PROGRAM GRANT FUNDING FY 2017-18, AMENDMENT 01

RECOMMENDED ACTION: Submitted for Board's information.

BOARD BUSINESS

1. FISCAL YEAR 2016-17 FINANCIAL YEAR-END AUDIT

RECOMMENDED ACTION: Receive and file FY 2016-17 Year-end Financial Audit.

2. ICCP FY 2017-18 REVISED FACILITY REHABILITATION AND REPAIR PLAN

RECOMMENDED ACTION: Approve the FY 2017-18 Revised ICCP Facility Rehabilitation and Repair Plan to spend up to \$129,500.

3. WARRANT REQUEST – CHILD DEVELOPMENT CENTERS, INC.

RECOMMENDED ACTION: Approve payment of \$23,820.72 to Child Development Centers, Inc. for child care development services for the months of July through October 2017.

4. APPOINTMENT PROCEDURE FOR PROVIDER SELECTION AT CADENCE PARK

RECOMMENDED ACTION: Submitted for the Board's information.

5. ICCP TECHNOLOGY UPDATE

RECOMMENDED ACTION: Submitted for the Board's information.

REPORTS

1. FACILITIES AND BUDGET REPORT – JOHN FOGARTY

2. ICCP ADMINISTRATOR'S REPORT – TRACI STUBBLER

ADJOURNMENT

The next Regular Irvine Child Care Project Board Meeting will convene on **Monday, March 12, 2018**, at 8:30 AM, Irvine Civic Center, One Civic Center Plaza, Room L102, Irvine, California.

NOTICE TO THE PUBLIC

At 11:00 a.m., the Irvine Child Care Project will determine which of the remaining agenda items can be considered and acted upon prior to 12:00 noon and will continue all other items on which additional time is required until a future Committee meeting. All meetings are scheduled to terminate at 12:00 noon.

STAFF REPORTS

As a general rule, staff reports or other written documentation have been prepared or organized with respect to each item of business listed on the agenda. Copies of these materials are on file with the Irvine Child Care Project liaison and are available for public inspection and copying once the agenda is publicly posted, (at least 72 hours prior to a regular Irvine Child Care Project meeting).

If you have any questions regarding any item of business on the agenda for this meeting, or any of the staff reports or other documentation relating to any agenda item, please contact Irvine Child Care Project liaison at (949) 724-6690.

SUPPLEMENTAL MATERIAL RECEIVED AFTER THE POSTING OF THE AGENDA

Any supplemental writings or documents distributed to a majority of the Irvine Child Care Project regarding any item on this agenda after the posting of the agenda will be available for public review in the Community Services Department, One Civic Center Plaza, Irvine, California, during normal business hours. In addition, such writings or documents will be made available for public review at the respective public meeting.

SUBMITTAL OF INFORMATION BY MEMBERS OF THE PUBLIC FOR DISSEMINATION OR PRESENTATION AT PUBLIC MEETINGS

Written Materials/handouts:

Any member of the public who desires to submit documentation in hard copy form may do so prior to the meeting or at the time he/she addresses the Irvine Child Care Project Board. Please provide 15 copies of the information to be submitted and file with the Recording Secretary at the time of arrival to the meeting. This information will be disseminated to the Irvine Child Care Project at the time testimony is given.

CITY SERVICES TO FACILITATE ACCESS TO PUBLIC MEETINGS

AMERICANS WITH DISABILITIES ACT: It is the intention of the City of Irvine to comply with the Americans with Disabilities Act (ADA) in all respects. If, as an attendee or a participant at this meeting, you will need special assistance beyond what is normally provided, the City of Irvine will attempt to accommodate you in every reasonable manner. Please contact Irvine Child Care Project liaison at 949-724-6690 at least 48 hours prior to the meeting to inform us of your particular needs and to determine if accommodation is feasible. Please advise us at the time if you will need accommodations to attend or participate in meetings on a regular basis.

COMMUNICATION DEVICES

To minimize distractions, please be sure all personal communication devices are turned off or on silent mode.

MEETING SCHEDULE

Regular meetings of the Irvine Child Care Project are held on the second Monday of each month at 8:30 a.m. unless otherwise noted. The Irvine Child Care Project Agenda is posted in the Police Department. Meeting agendas and approved minutes are kept current on the City web site at cityofirvine.org.

I hereby certify that the agenda for the Irvine Child Care Project meeting was posted at the main entrance of City Hall and in the posting book located in the Public Safety Lobby, One Civic Center Plaza, Irvine, California on January 4, 2018 by 5:00 p.m. as well as on the City's web page.


Board Recording Secretary

CONSENT

MINUTES

ITEM 1



MINUTES

IRVINE CHILD CARE PROJECT REGULAR MEETING

November 13, 2017

Conference Room L102
One Civic Center Plaza
Irvine, California

CALL TO ORDER

A regular meeting of the Irvine Child Care Project was called to order on Monday, November 13, 2017 at 8:33 AM in Conference Room L102 at Irvine City Hall, One Civic Center Plaza, Irvine; President Loughrey presiding.

ROLL CALL

BOARD MEMBER:
CLERK:
VICE PRESIDENT:
PRESIDENT:

RUTH ANDERSON
IRA GLASKY
ALAN BATTENFIELD
DARIN LOUGHREY

ABSENT

BOARD MEMBER:

LYNN SCHOTT

PLEDGE OF ALLEGIANCE

President Loughrey led the Pledge of Allegiance.

INTRODUCTIONS

There were none.

ANNOUNCEMENTS

Board Member Anderson announced the passing of former Board Member Sue Kuwabara who was very well-respected and appreciated by Irvine Unified School District and City of Irvine staff and families throughout Irvine.

PRESENTATIONS

There were none.

ADDITIONS AND DELETIONS TO THE AGENDA

There were none.

PUBLIC COMMENTS

There were none.

CONSENT CALENDAR

Moved by Clerk Glasky, seconded by Board Member Anderson and carried unanimously by members present to approve Consent Calendar items 1 through 11.

Ayes:	4	Anderson, Battenfield, Glasky, Loughrey
Noes:		
Absent:	1	Schott

1. APPROVAL OF IRVINE CHILD CARE PROJECT (ICCP) MINUTES

ACTION:

- 1) Approved minutes of the Irvine Child Care Project regular meeting of September 12, 2017.
- 2) Approved minutes of the Irvine Child Care Project regular meeting of October 16, 2017.

2. WARRANT REQUEST – CHILD DEVELOPMENT CENTERS, INC.

ACTION: Approved payment of \$37,403.95 to Child Development Centers, Inc. for child care development services for September 1-30, 2017.

3. WARRANT REQUESTS – IRVINE CHILDREN’S FUND (ICF) SCHOLARSHIPS

ACTION: Approved payments for warrants totaling the amount of \$8,268.20 for ICF Scholarships during the month of September 2017.

- \$6,726.35 to Rainbow Rising
- \$ 567.50 to Kids Stuff
- \$ 974.35 to Child Development Centers, Inc.
- \$ 0.00 to Creekers Club
- \$ 0.00 to Dolphin Club

4. WARRANT REQUEST – CITY OF IRVINE

ACTION: Approved payment of \$21,291.02 to the City of Irvine for Program Administration, Grant Administration, and Supplies for the month of September 2017.

- \$20,377.02 for Program Administration
- \$ 914.00 for Grant Administration
- \$ 0.00 for Supplies

5. WARRANT REQUEST – IRVINE UNIFIED SCHOOL DISTRICT (IUSD)

ACTION: Approved payment of \$60,600.71 for Facilities and Financial Support Services, Utilities, Custodial Services, Custodial Equipment Amortization and payment for sale of IUSD-owned portables to ICCP for the month of September 2017.

- \$35,823.50 for Custodial Services
- \$ 675.00 for Custodial Equip Amortization
- \$10,589.42 for Payment of Portable Purchase
- \$ 7,262.79 for Utilities
- \$ 6,250.00 for Facilities & Financial Support

6. WARRANT REQUEST – IUSD WORK ORDER AND TECHNOLOGY CHARGE BACKS

ACTION: Approved payment of \$8,733.11 for ICCP Work Order and Technology charge backs for July through September 2017.

- \$ 8,525.49 for Work Order charge backs
- \$ 207.62 for Technology charges

7. ICCP PAYMENTS FOR OCTOBER 2017

ACTION: Reviewed and approved October 2017 payments attached.

8. ICCP EXPENSES PAID BY IUSD

ACTION: Reviewed and accepted attached invoices in the total amount of \$4,128.71 paid by IUSD on behalf of ICCP.

9. DEPOSIT OF SCHOLARSHIP FUNDS FROM ICF

ACTION: Authorized the deposit of funds from ICF into the appropriate account as follows:

- \$25,114.53 01-005-712-00-8699
- \$ 1,329.48 01-005-712-00-8689

10. DEPOSIT OF STATE GRANT APPORTIONMENT

ACTION: Authorized the deposit of grant funds from the State Department of Education into the appropriate account as follows:

- \$13,446.00 01-005-50100-8290
- \$ 6,180.00 01-005-50100-8290
- \$26,821.00 01-005-50100-8590

11. ENGAGEMENT LETTER WITH VAVRINEK, TRINE, DAY & CO., LLP FOR YEAR END AUDITS JUNE 30, 2017 THROUGH JUNE 30, 2019

ACTION: Received and filed engagement letter agreement with Vavrinek, Trine, Day & Co., LLP for the ICCP fiscal year audits ending June 30, 2107 through June 30, 2019.

BOARD BUSINESS

1. ICCP PURCHASE OF CHILD CARE PORTABLES

John Fogarty, IUSD Assistant Superintendent and Chief Financial Officer, presented the item. Superintendent Fogarty and Kim Coffeen, IUSD Director of Facilities Planning, responded to Board Member inquiries.

Discussion included: research to increase space originated at Board's request; impact to fiscal year budget over next three years; provision of additional child care slots will occur school year 2018-19 versus 2019-20; impacted providers aware of licensing and staffing responsibilities; ADA requirements to be addressed and met at each school site; steps taken to address waitlisted families.

ACTION: Moved by Board Member Anderson, seconded by Vice President Battenfield and carried unanimously by members present to approve the plan to spend up to \$884,668 for the purchase and installation of one 24' x 40' child care portable to be placed at Stonegate Elementary, Eastshore Elementary and Portola Springs Elementary in FY 2017-18.

2. ICCP EXPANSION CAPABILITY

Traci Stubbler, Community Services Supervisor and ICCP Administrator, presented the item and responded to Board Member inquiries.

Discussion included: potential to increase the licensed capacity of some existing sites due to fire clearance/State license issued at Educational Occupancy rather than modified Child Care; provider responsibility for licensing new buildings; enrollment priorities; varying space modifications and impacts of modifications at each site; types of scholarships available.

ACTION: Submitted for the Board's information.

3. ICCP 2018 MEETING SCHEDULE

Supervisor Stubbler presented the item.

ACTION: Moved by President Loughrey, seconded by Clerk Glasky and carried unanimously by members present to approve the ICCP 2018 meeting schedule.

Ayes: 4 Anderson, Battenfield, Glasky, Loughrey

Noes:

Absent: 1 Schott

END OF BOARD BUSINESS

REPORTS

1. FACILITIES AND BUDGET REPORT – JOHN FOGARTY

Report included in the packet was reviewed. Superintendent Fogarty described impacts to FY 2017-18 and 2018-19 budgets due to approval of Business Item 1 above.

2. ICCP ADMINISTRATOR’S REPORT – TRACI STUBBLER

Report included in the packet was reviewed.

At this time, President Loughrey thanked staff from Stone Creek Creekers Club, Deerfield Child Development Center and College Park Rainbow Rising sites for the informative tours provided to the Board in October and for the great work they are doing.

ADJOURNMENT at 9:11 AM on Monday, November 13, 2017.

Darin Loughrey, President
Irvine Child Care Project

Date _____

Athena Martinez
Recording Secretary

ITEM 2

IRVINE CHILD CARE PROJECT

TOPIC: **WARRANT REQUEST – CHILD DEVELOPMENT CENTERS, INC.**

DESCRIPTION: Child Development Centers, Inc. has submitted an invoice in the amount of \$37,933.13 for child care development services for the month November 2017. This provider served a total of 87 children during this month.

A site-by-site breakdown of service follows.

The attached invoice and warrant request in the amount of \$37,933.13 are submitted for the Board's review and approval.

RECOMMENDATION: Approve payment of \$37,933.13 to Child Development Centers, Inc. for child care development services for November 1-30, 2017.

IRVINE CHILD CARE PROJECT

DATE: January 8, 2018

<u>VENDOR</u>	<u>EXPENDITURE CLASSIFICATION</u>	<u>AMOUNT</u>
CHILD DEVELOPMENT CENTERS	00550159-5810	\$37,933.13
	TOTAL	\$37,933.13

EXPENDITURE CLASSIFICATION SUMMARY

00550159-5810 \$37,933.13

On motion of _____, seconded by _____, at a regular meeting of the Irvine Child Care Project Board on this 8th day of January, 2018 BE IT RESOLVED that the above warrant for reimbursement to Child Development Centers, Inc. for Child Development services from State grant funds for November 2017 was approved for payment from the General Child Care fund of the Irvine Child Care Project.

Ira Glasky, Clerk, Irvine Child Care Project

**ATTENDANCE SUMMARY
CERTIFIED CHILDREN**

STATE GRANT

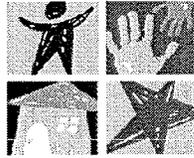
**November 2017
(19 days of service)**

CHILD DEVELOPMENT CENTERS:

Stonegate	4 children served 67 child days of enrollment
Oak Creek	13 children served 222 child days of enrollment
Vista Verde	1 child served 19 child days of enrollment
Plaza Vista	16 children served 218 child days of enrollment
Canyon View	5 children served 94 child days of enrollment
Turtle Rock	16 children served 254 child days of enrollment
Springbrook	19 children served 300 child days of enrollment
Deerfield	13 children served 189 child days of enrollment

**TOTALS: 87 children served
1,363 child days of enrollment**

**YEAR-TO-
DATE: 114 children served
7,392 child days of enrollment**



**Child
Development
Centers**
Continuing Development Inc.

20 Great Oaks Blvd., Suite 200
San Jose, CA 95119
(408)556-7300

INVOICE NUMBER
5040-NOV17

DATE: December 7, 2017

SOLD TO: Irvine Child Care Project
14341 Yale Avenue
Irvine, CA 92604

Attention: Traci Stubbler / Barbara Belfield

DESCRIPTION	PRICE	AMOUNT
General child development services provided in period <u>November 1, 2017</u> through <u>November 30, 2017</u>		
Fiscal Year 2017-2018 Contract Type: CCTR-7161		
Service fees of <u>895.55</u> days @ \$45.44	\$40,693.79	
Less Certified Parent fees	- \$2,002.00	
Contract earnings to District	\$38,691.79	
Adjustment for District Indirect Cost $\$38,691.79 \div 1.02 =$	\$758.66	
Balance due to Child Development Centers		\$37,933.13
<u>Billing Summary:</u>		
Cumulative Prior Period Amount Billed	\$196,488.13	
Current Period Billing	<u>\$37,933.13</u>	
Cumulative Fiscal Year Amount Billed	\$234,421.26	
Contract Maximum Billable	\$620,166.67	
Available remaining balance	\$385,745.41	

ITEM 3

IRVINE CHILD CARE PROJECT

TOPIC: **WARRANT REQUESTS – IRVINE CHILDREN’S FUND (ICF) SCHOLARSHIPS**

DESCRIPTION: Warrant requests in the amount of \$8,638.10 are submitted for the Board’s review and approval for ICF Scholarships during the month of November 2017. The warrants to be issued are as follows:

The amounts of:
\$7,108.75 to Rainbow Rising
\$ 555.00 to Kids Stuff
\$ 974.35 to Child Development Centers, Inc.
\$ 0.00 to Creekers Club
\$ 0.00 to Dolphin Club

A site-by-site breakdown follows.

RECOMMENDATIONS: Approve payments for warrants totaling the amount of \$8,638.10 for ICF Scholarships during the month of November 2017.

IRVINE CHILD CARE PROJECT
IRVINE CHILDREN'S FUND SCHOLARSHIP PROGRAM

DATE: January 8, 2018

<u>VENDOR</u>	<u>EXPENDITURE CLASSIFICATION</u>	<u>AMOUNT</u>
Rainbow Rising	00571259-5817	\$ 7,108.75
Kids Stuff	00571259-5817	\$ 555.00
Child Development Centers, Inc.	00571259-5817	\$ 974.35
Creekers Club	00571259-5817	\$ 0.00
Dolphin Club	00571259-5817	\$ 0.00
	TOTAL	\$ 8,638.10

EXPENDITURE CLASSIFICATION SUMMARY

00571259-5817 \$8,638.10

On motion of _____, seconded by
_____, at a regular meeting of the Irvine Child
Care Project Board on this 8th day of January 2018, BE IT RESOLVED that the above
warrants were approved for payment from the Irvine Child Care Project Fund.

Ira Glasky, Clerk, Irvine Child Care Project

ATTENDANCE SUMMARY
IRVINE CHILDREN'S FUND SCHOLARSHIP PROGRAM
November 2017

<i>Alderwood</i>	5 children served
<i>Beacon Park</i>	2 children served
<i>Bonita Canyon</i>	0 children served
<i>Brywood</i>	2 children served
<i>Canyon View</i>	0 children served
<i>College Park</i>	1 child served
<i>Culverdale</i>	6 children served
<i>Cypress Village</i>	1 child served
<i>Deerfield</i>	0 children served
<i>Eastshore</i>	0 children served
<i>Eastwood</i>	1 child served
<i>Greentree</i>	4 children served
<i>Meadow Park</i>	4 children served
<i>Northwood</i>	2 children served
<i>Oak Creek</i>	0 children served
<i>Plaza Vista</i>	0 children served
<i>Portola Springs</i>	0 children served
<i>Santiago Hills</i>	0 children served
<i>Springbrook</i>	0 children served
<i>Stone Creek</i>	0 children served
<i>Stonegate</i>	0 children served
<i>Turtle Rock</i>	1 child served
<i>University Park</i>	0 children served
<i>Vista Verde</i>	0 children served
<i>Westpark</i>	2 children served
<i>Woodbury</i>	2 children served

Number of Children Served This Month: 33

Number of Sites Served This Month: 13

Funds Awarded This Month: \$8,638.10

Number of Children Served Year-to-Date: 42

Number of Sites Served Year-to-Date: 16

Funds Awarded Year-to-Date: \$43,674.80

Number of Children Added to Program This Month: 0

Number of Children Removed From Program This Month: 1

Number of Children On Waiting List: 0

**IRVINE CHILD CARE PROJECT / IRVINE CHILDREN'S FUND
SCHOLARSHIP PROGRAM
INVOICE**

November 2017

Invoice to the Irvine Child Care Project, One Civic Center Plaza, Irvine, CA 92623-9575

Long Term scholarships awarded to students in the **Rainbow Rising** program operating at **Alderwood** School, Irvine, for **November 2017**, reimbursement in the amount of **\$1,345.00**.

Long Term scholarships awarded to students in the **Rainbow Rising** program operating at **Beacon Park** School, Irvine, for **November 2017**, reimbursement in the amount of **\$485.00**.

Long Term scholarships awarded to students in the **Rainbow Rising** program operating at **College Park** School, Irvine, for **November 2017**, reimbursement in the amount of **\$247.50**.

Long Term scholarships awarded to students in the **Rainbow Rising** program operating at **Culverdale** School, Irvine, for **November 2017**, reimbursement in the amount of **\$1,775.00**.

Long Term scholarships awarded to students in the **Rainbow Rising** program operating at **Cypress Village** School, Irvine, for **November 2017**, reimbursement in the amount of **\$272.50**.

Long Term scholarships awarded to students in the **Rainbow Rising** program operating at **Eastwood** School, Irvine, for **November 2017**, reimbursement in the amount of **\$312.50**.

Long Term scholarships awarded to students in the **Rainbow Rising** program operating at **Greentree** School, Irvine, for **November 2017**, reimbursement in the amount of **\$1,143.75**.

Long Term scholarships awarded to students in the **Rainbow Rising** program operating at **Meadow Park** School, Irvine, for **November 2017**, reimbursement in the amount of **\$1,047.50**.

Long Term scholarships awarded to students in the **Rainbow Rising** program operating at **Northwood** School, Irvine, for **November 2017**, reimbursement in the amount of **\$247.50**.

Long Term scholarships awarded to students in the **Rainbow Rising** program operating at **Westpark** School, Irvine, for **November 2017**, reimbursement in the amount of **\$232.50**.

Total amount due to Rainbow Rising is \$7,108.75.

**IRVINE CHILD CARE PROJECT / IRVINE CHILDREN'S FUND
SCHOLARSHIP PROGRAM
INVOICE**

November 2017

Invoice to the Irvine Child Care Project, One Civic Center Plaza, Irvine, CA 92623-9575

Long Term scholarships awarded to students in the **Kids Stuff** program operating at **Brywood** School, Irvine, for **November 2017**, reimbursement in the amount of **\$555.00**.

Total amount due to Kids Stuff is \$555.00.

**IRVINE CHILD CARE PROJECT / IRVINE CHILDREN'S FUND
SCHOLARSHIP PROGRAM
INVOICE**

November 2017

Invoice to the Irvine Child Care Project, One Civic Center Plaza, Irvine, CA 92623-9575

Long Term scholarships awarded to students in the **Child Development Centers, Inc.** program operating at **Turtle Rock** School, Irvine, for **November 2017**, reimbursement in the amount of **\$297.00**.

Long Term scholarships awarded to students in the **Child Development Centers, Inc.** program operating at **Woodbury** School, Irvine, for **November 2017**, reimbursement in the amount of **\$677.35**.

Total amount due to Child Development Centers, Inc. is \$974.35.

ITEM 4

IRVINE CHILD CARE PROJECT

TOPIC: **WARRANT REQUESTS – IRVINE CHILD CARE PROJECT SCHOLARSHIPS**

DESCRIPTION: Warrant requests in the amount of \$475.00 are submitted for the Board's review and approval for ICCP Scholarships during the month of November 2017. The warrants to be issued are as follows:

The amounts of:

- \$ 475.00 to Rainbow Rising
- \$ 0.00 to Child Development Centers, Inc.
- \$ 0.00 to Dolphin Club
- \$ 0.00 to Creekers Club
- \$ 0.00 to Koala Klub
- \$ 0.00 to Kids Stuff

A site-by-site breakdown follows.

RECOMMENDATIONS: Approve payments for warrants totaling the amount of \$475.00 for ICCP Scholarships during the month of November 2017.

**IRVINE CHILD CARE PROJECT
SCHOLARSHIP PROGRAM**

DATE: January 8, 2018

<u>VENDOR</u>	<u>EXPENDITURE CLASSIFICATION</u>	<u>AMOUNT</u>
Rainbow Rising	00571259-5817	\$ 475.00
Child Development Centers, Inc	00571259-5817	\$ 0.00
Creekers Club	00571259-5817	\$ 0.00
Dolphin Club	00571259-5817	\$ 0.00
Koala Klub	00571259-5817	\$ 0.00
Kids Stuff	00571259-5817	\$ 0.00
	TOTAL	\$ 475.00

EXPENDITURE CLASSIFICATION SUMMARY

00571259-5817 \$475.00

On motion of _____, seconded by
_____, at a regular meeting of the Irvine Child
Care Project Board on this 8th day of January 2018, BE IT RESOLVED that the above
warrants were approved for payment from the Irvine Child Care Project Fund.

Ira Glasky, Clerk, Irvine Child Care Project

ATTENDANCE SUMMARY
IRVINE CHILD CARE PROJECT SCHOLARSHIP PROGRAM
November 2017

<i>Alderwood</i>	0 children served
<i>Bonita Canyon</i>	0 children served
<i>Brywood</i>	0 children served
<i>Canyon View</i>	0 children served
<i>College Park</i>	0 children served
<i>Culverdale</i>	1 child served
<i>Cypress Village</i>	0 children served
<i>Deerfield</i>	0 children served
<i>Eastshore</i>	0 children served
<i>Greentree</i>	0 children served
<i>Meadow Park</i>	0 children served
<i>Northwood</i>	0 children served
<i>Oak Creek</i>	0 children served
<i>Plaza Vista</i>	0 children served
<i>Portola Springs</i>	0 children served
<i>Santiago Hills</i>	0 children served
<i>Springbrook</i>	0 children served
<i>Stone Creek</i>	0 children served
<i>Stonegate</i>	0 children served
<i>Turtle Rock</i>	0 children served
<i>University Park</i>	0 children served
<i>Vista Verde</i>	0 children served
<i>Westpark</i>	0 children served
<i>Westwood</i>	0 children served
<i>Woodbury</i>	0 children served

Number of Children Served This Month: 1
Number of Sites Served This Month: 1
Funds Awarded This Month: \$475.00
Number of Children Served Year-to-Date: 1
Number of Sites Served Year-to-Date: 1
Funds Awarded Year-to-Date: \$475.00
Number of Children Added to Program This Month: 1

**IRVINE CHILD CARE PROJECT
SCHOLARSHIP PROGRAM
INVOICE**

November 2017

Invoice to the Irvine Child Care Project, One Civic Center Plaza, Irvine, CA 92623-9575

Transitional scholarships awarded to students in **Rainbow Rising** program operating at **Culverdale** School, Irvine, for **November 2017**, reimbursement in the amount of **\$475.00**.

Total amount due to Rainbow Rising is \$475.00.

ITEM 5

IRVINE CHILD CARE PROJECT

TOPIC: **WARRANT REQUEST – CITY OF IRVINE**

DESCRIPTION: The City of Irvine has submitted an invoice for the Board's review and approval for Program Administration, Grant Administration and Supplies for the month of November 2017 in the total amount of \$25,395.77.

The specific breakdown is as follows:

- \$ 24,481.77 for Program Administration
- \$ 914.00 for Grant Administration
- \$ 0.00 for Supplies

RECOMMENDATION: Approve payment of \$25,395.77 to the City of Irvine for Program Administration, Grant Administration and Supplies for the month of November 2017.

IRVINE CHILD CARE PROJECT

DATE: *January 8, 2018*

<u>VENDOR</u>	<u>EXPENDITURE CLASSIFICATION</u>	<u>AMOUNT</u>
CITY OF IRVINE	005710-59-5864	\$ 24,481.77
CITY OF IRVINE	005501-59-5810	\$ 914.00
CITY OF IRVINE	005710-59-5811	\$
CITY OF IRVINE	005710-59-4305	\$
	TOTAL	\$ 25,395.77

EXPENDITURE CLASSIFICATION SUMMARY

005710-59-5864	\$ 24,481.77
005501-59-5810	\$ 914.00
005710-59-5811	\$
005710-59-4305	\$

Total \$ 25,395.77

On motion of _____, seconded by
_____, at a regular meeting of the
Irvine Child Care Project Board on this 8th day of January 2018, BE IT
RESOLVED that the above warrant was approved for payment from the Irvine
Child Care Project Fund.

Ira Glasky, Clerk, Irvine Child Care Project



City of Irvine

FINANCE DEPARTMENT
P.O. BOX 19575
IRVINE, CALIFORNIA 92623-9575
(949) 724-6049

INVOICE NO. 189959
INVOICE DATE 12/14/17

C4604
IRVINE CHILD CARE PROJECT
5050 BARRANCA PKWY
IRVINE, CA 92604-4652

Terms: Please remit payment within
30 days to avoid 10% late fee and
interest charges.

Past due accounts are referred to a
collection agent.

NOVEMBER 2017 STAFFING:

ADMINISTRATION: \$23,836.17
STAFFING GRANT ADMINISTRATION: \$914.00
SUPPLIES: \$0.00
DUPLICATING: \$200.00
CONTRACT SERVICES PAID ON PCARD: \$0.00
CONTRACT SERVICES: \$445.60
LOCAL TRAVEL: \$0.00
TOTAL DUE \$25,395.77

AMOUNT DUE CITY OF IRVINE: \$ 25,395.77
=====

THANK YOU FOR YOUR PROMPT PAYMENT

ACC ID: C4604

REMITTANCE ADVICE

Please make check payable to: City of Irvine, include invoice#, and mail in enclosed envelope.

City of Irvine, Finance Department, P.O. Box 19575, CA 92623-9575

DATE 12/14/17
INVOICE NO. 189959
\$ _____



<input type="radio"/> Check	Check # _____		
<input type="radio"/> Credit Card			
<input type="radio"/> Cash			
Card # _____	Exp _____		
Verification Code _____			
_____ Authorized Credit Card Holder Signature			

ITEM 6

IRVINE CHILD CARE PROJECT

TOPIC: **WARRANT REQUEST– IRVINE UNIFIED SCHOOL DISTRICT (IUSD)**

DESCRIPTION: IUSD has submitted an invoice for the Board's review and approval in the amount of \$60,600.71 for Facilities and Financial Support Services, Utilities, Custodial Services, Custodial Equipment Amortization and payment for sale of IUSD-owned portables to ICCP for the month of November 2017.

The specific breakdown is as follows:

- \$35,823.50 for Custodial Services
- \$ 675.00 for Custodial Equip Amortization
- \$10,589.42 for Payment of Portable Purchase
- \$ 7,262.79 for Utilities
- \$ 6,250.00 for Facilities & Financial Support

RECOMMENDATION: Approve payment of \$60,600.71 for Facilities and Financial Support Services, Utilities, Custodial Services, Custodial Equipment Amortization and payment for sale of IUSD-owned portables to ICCP for the month of November 2017.

IRVINE CHILD CARE PROJECT

DATE: *January 8, 2018*

<u>VENDOR</u>	<u>EXPENDITURE CLASSIFICATION</u>	<u>AMOUNT</u>
IUSD	00571059-5862	\$35,823.50
IUSD	00571081-7439	\$ 675.00
IUSD	00571059-7439	\$10,589.42
IUSD	00571081-5500	\$ 7,262.79
IUSD	00571059-5861	\$ 6,250.00
	TOTAL	\$60,600.71 IUSD

EXPENDITURE CLASSIFICATION SUMMARY

00571059-5862	\$35,823.50	
00571081-7439	\$ 675.00	
00571059-7439	\$10,589.42	
00571081-5500	\$ 7,262.79	
00571059-5861	\$ 6,250.00	
	TOTAL	\$60,600.71

On motion of _____, seconded by
_____, at a regular meeting of the
Irvine Child Care Project Board on this 8th day of January 2018, BE IT
RESOLVED that the above warrants were approved for payment from the Irvine
Child Care Project Fund.

Ira Glasky, Clerk, Irvine Child Care Project



INVOICE

Page # 1

Irvine Unified School District

5050 Barranca Parkway
Irvine, CA 92604-4698
Phone: (949) 936-5000

IRVINE CHILD CARE PROJECT (ICCP)
5050 BARRANCA PARKWAY
IRVINE, CA 92604

ACCT ID:	V7501158
INVOICE NUMBER:	75LI0030
DIVISION:	75GN
TERM:	1718
INVOICE DATE:	11/01/17
DUE DATE:	11/30/17
AMOUNT DUE	\$60,600.71

Item	Qty	Unit Amt	Ref. #	Account	Description	Amount
1	1	35823.50		0100505400 8699	NOV 2017 CUSTODIAL SVCS	35,823.50
2	1	675.00		0100000000 8699	NOV 2017 CUSTODIAL EQUIPMENT (5 YEAR AMORTIZATION)	675.00
3	1	10589.42		0100000000 8953	NOV 2017 SALE OF IUSD OWNED PORTABLE CLASSROOM TO I.C.C.P.	10,589.42
4	1	7,262.79		0100000000 8650	NOV 2017 UTILITIES	7,262.79
5	1	6,250.00		0100000000 8699	NOV 2017 FACILITIES & FINANCIAL SUPPORT	6,250.00
						Tax
INVOICE TOTAL						\$60,600.71

Please remit a copy with payment-thank you

Remit to: **Irvine Unified School District**
5050 Barranca Parkway
Irvine, CA 92604-4698

Account ID	V7501158
Account Name	IRVINE CHILD CARE PROJECT (ICC)
Invoice Number	75LI0030
DIV:	75GN
TERM:	1718
Due Date	11/30/17
Amount Due	\$60,600.71

Amount Paid \$ _____

ITEM 7

IRVINE CHILD CARE PROJECT

TOPIC: **IRVINE CHILD CARE PROJECT (ICCP) PAYMENTS FOR DECEMBER 2017**

DESCRIPTION: The ICCP Board was not scheduled to meet in December 2017, therefore, the following invoices were approved by ICCP President Darin Loughrey and Vice President Alan Battenfield.

The accounting sheet is attached for review.

RECOMMENDATION: Review and approve December 2017 payments attached.

IRVINE CHILD CARE PROJECT

Board Approval Date:

Date Accounting Received:

ICCP Contact Person:

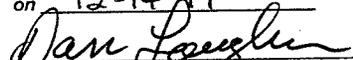
Traci Stubbler 949-724-6635

USD Contact Person: Richard Felix

949-936-5013

	VENDOR #	DESC.	EXP./Classification	SVC Month/Inv #	AMT. DUE	
Child Development Centers (CDC)	V4100001	State Grants	01-005-501-59-5810	5040-OCT 17	\$ 41,612.23	\$ 41,612.23
Rainbow Rising	V4100007	Scholarships	01-005-712-59-5817	Oct-17	\$ 7,063.34	
Kids Stuff	V4100005	Scholarships	01-005-712-59-5817	Oct-17	\$ 555.00	
CDC	V4100001	Scholarships	01-005-712-59-5817	Oct-17	\$ 974.35	
Creekers Club	V4100002	Scholarships	01-005-712-59-5817			\$ 8,592.69
Dolphin Club	V4100003	Scholarships	01-005-712-59-5817			
Rainbow Rising	V4100007	Scholarships-ICCP	01-005-710-59-5817			
CDC	V4100001	Scholarships-ICCP	01-005-710-59-5817			
Kid's Stuff	V4100005	Scholarships-ICCP	01-005-710-59-5817			
Dolphin Club	V4100003	Scholarships-ICCP	01-005-710-59-5817			\$ -
Creekers Club	V4100002	Scholarships-ICCP	01-005-712-59-5817			
Irvine Unified School District	V4100011	Custodial Service	01-005-710-59-5862	75LI0021 Oct 17	\$ 35,823.50	
	V4100011	Custodial Equip-5 yr amortization	01-005-710-91-7439	75LI0021 Oct 17	\$ 675.00	
	V4100011	Debt Service on Portable Purchase	01-005-710-91-7439	75LI0021 Oct 17	\$ 10,589.42	
	V4100011	Utilities	01-005-710-81-5500	75LI0021 Oct 17	\$ 7,262.79	
	V4100011	Facilities & Financial Support	01-005-710-59-5861	75LI0021 Oct 17	\$ 6,250.00	
	V4100011	Work Order Charges	01-005-710-81-4306			
	V4100011	Site Improvement	01-005-710-85-6110			\$ 60,600.71
	V4100011	Rehab & Repair	01-005-710-85-5601			
	V4100011	Portable Replacement	01-005-710-85-6230			
CITY OF IRVINE	V4100010	Program Administration	01-005-710-59-5864	188992 Oct 17	\$ 19,665.44	
	V4100010	Grant Administration	01-005-501-59-5810	188992 Oct 17	\$ 914.00	
	V4100010	Program Supplies	01-005-710-59-4305	188992 Oct 17	\$ 451.10	\$ 21,030.54

This is to certify that the above items were approved for payment on 12-14-17


(Authorized Board Member)


(Authorized Board Member)

IRVINE CHILD CARE PROJECT

TOPIC: **WARRANT REQUEST – CHILD DEVELOPMENT CENTERS, INC.**

DESCRIPTION: Child Development Centers, Inc. has submitted an invoice in the amount of \$41,612.23 for child care development services for the month October 2017. This provider served a total of 88 children during this month.

A site-by-site breakdown of service follows.

The attached invoice and warrant request in the amount of \$41,612.23 are submitted for the Board's review and approval.

RECOMMENDATION: Approve payment of \$41,612.23 to Child Development Centers, Inc. for child care development services for October 1-31, 2017.

ICCP/Stubler
Board Agenda
No Meeting

IRVINE CHILD CARE PROJECT

DATE: No Meeting

<u>VENDOR</u>	<u>EXPENDITURE CLASSIFICATION</u>	<u>AMOUNT</u>
CHILD DEVELOPMENT CENTERS	00550159-5810	\$41,612.23
	TOTAL	\$41,612.23

EXPENDITURE CLASSIFICATION SUMMARY

00550159-5810 \$41,612.23

On motion of _____, seconded by _____, at a regular meeting of the Irvine Child Care Project Board on this 8th day of January, 2018 BE IT RESOLVED that the above warrant for reimbursement to Child Development Centers, Inc. for Child Development services from State grant funds for October 2017 was approved for payment from the General Child Care fund of the Irvine Child Care Project.

Ira Glasky, Clerk, Irvine Child Care Project

**ATTENDANCE SUMMARY
CERTIFIED CHILDREN**

STATE GRANT

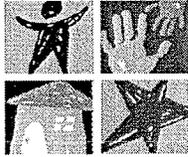
**October 2017
(22 days of service)**

CHILD DEVELOPMENT CENTERS:

Stonegate	4 children served 76 child days of enrollment
Oak Creek	12 children served 234 child days of enrollment
Vista Verde	1 child served 22 child days of enrollment
Plaza Vista	16 children served 281 child days of enrollment
Canyon View	5 children served 109 child days of enrollment
Turtle Rock	18 children served 317 child days of enrollment
Springbrook	19 children served 364 child days of enrollment
Deerfield	13 children served 272 child days of enrollment

**TOTALS: 88 children served
1,675 child days of enrollment**

**YEAR-TO-
DATE: 113 children served
6,029 child days of enrollment**



**Child
Development
Centers**
Continuing Development Inc.

20 Great Oaks Blvd., Suite 200
San Jose, CA 95119
(408)556-7300

INVOICE NUMBER
5040-OCT17

DATE: November 7, 2017

SOLD TO: Irvine Child Care Project
14341 Yale Avenue
Irvine, CA 92604

Attention: Traci Stubbler / Barbara Belfield

DESCRIPTION	PRICE	AMOUNT
General child development services provided in period <u>October 1, 2017</u> through <u>October 31, 2017</u>		
Fiscal Year 2017-2018 Contract Type: CCTR-7161		
Service fees of <u>1,114.39</u> days @ \$40.20	\$44,798.48	
Less Certified Parent fees	- \$2,354.00	
Contract earnings to District	\$42,444.48	
Adjustment for District Indirect Cost $42,444.48 \div 1.02 =$	\$832.24	
Balance due to Child Development Centers		\$41,612.23
<u>Billing Summary:</u>		
Cumulative Prior Period Amount Billed	\$131,055.19	
Current Period Billing	<u>\$41,612.23</u>	
Cumulative Fiscal Year Amount Billed	\$172,667.42	
Contract Maximum Billable	\$620,166.67	
Available remaining balance	\$447,499.24	

IRVINE CHILD CARE PROJECT

TOPIC: **WARRANT REQUESTS – IRVINE CHILDREN’S FUND (ICF) SCHOLARSHIPS**

DESCRIPTION: Warrant requests in the amount of \$8,592.69 are submitted for the Board’s review and approval for ICF Scholarships during the month of October 2017. The warrants to be issued are as follows:

The amounts of:

\$7,063.34 to Rainbow Rising

\$ 555.00 to Kids Stuff

\$ 974.35 to Child Development Centers, Inc.

\$ 0.00 to Creekers Club

\$ 0.00 to Dolphin Club

A site-by-site breakdown follows.

RECOMMENDATIONS: Approve payments for warrants totaling the amount of \$8,592.69 for ICF Scholarships during the month of October 2017.

IRVINE CHILD CARE PROJECT

IRVINE CHILDREN'S FUND SCHOLARSHIP PROGRAM

DATE: No Meeting

<u>VENDOR</u>	<u>EXPENDITURE CLASSIFICATION</u>	<u>AMOUNT</u>
Rainbow Rising	00571259-5817	\$ 7,063.34
Kids Stuff	00571259-5817	\$ 555.00
Child Development Centers, Inc.	00571259-5817	\$ 974.35
Creekers Club	00571259-5817	\$ 0.00
Dolphin Club	00571259-5817	\$ 0.00
	TOTAL	\$ 8,592.69

EXPENDITURE CLASSIFICATION SUMMARY

00571259-5817 \$8,592.69

On motion of _____, seconded by
_____, at a regular meeting of the Irvine Child
Care Project Board on this 8th day of January 2018, BE IT RESOLVED that the above
warrants were approved for payment from the Irvine Child Care Project Fund.

Ira Glasky, Clerk, Irvine Child Care Project

ATTENDANCE SUMMARY
IRVINE CHILDREN'S FUND SCHOLARSHIP PROGRAM
October 2017

<i>Alderwood</i>	5 children served
<i>Beacon Park</i>	2 children served
<i>Bonita Canyon</i>	0 children served
<i>Brywood</i>	2 children served
<i>Canyon View</i>	0 children served
<i>College Park</i>	1 child served
<i>Culverdale</i>	6 children served
<i>Cypress Village</i>	1 child served
<i>Deerfield</i>	0 children served
<i>Eastshore</i>	0 children served
<i>Eastwood</i>	1 child served
<i>Greentree</i>	4 children served
<i>Meadow Park</i>	4 children served
<i>Northwood</i>	3 children served
<i>Oak Creek</i>	0 children served
<i>Plaza Vista</i>	0 children served
<i>Portola Springs</i>	0 children served
<i>Santiago Hills</i>	0 children served
<i>Springbrook</i>	0 children served
<i>Stone Creek</i>	0 children served
<i>Stonegate</i>	0 children served
<i>Turtle Rock</i>	1 child served
<i>University Park</i>	0 children served
<i>Vista Verde</i>	0 children served
<i>Westpark</i>	2 children served
<i>Woodbury</i>	2 children served

Number of Children Served This Month: 34

Number of Sites Served This Month: 13

Funds Awarded This Month: \$8,592.69

Number of Children Served Year-to-Date: 42

Number of Sites Served Year-to-Date: 16

Funds Awarded Year-to-Date: \$35,036.70

Number of Children Added to Program This Month: 2

Number of Children Removed From Program This Month: 0

Number of Children On Waiting List: 0

**IRVINE CHILD CARE PROJECT / IRVINE CHILDREN'S FUND
SCHOLARSHIP PROGRAM
INVOICE**

October 2017

Invoice to the Irvine Child Care Project, One Civic Center Plaza, Irvine, CA 92623-9575

Long Term scholarships awarded to students in the **Rainbow Rising** program operating at **Alderwood** School, Irvine, for **October 2017**, reimbursement in the amount of **\$1,158.34**.

Long Term scholarships awarded to students in the **Rainbow Rising** program operating at **Beacon Park** School, Irvine, for **October 2017**, reimbursement in the amount of **\$485.00**.

Long Term scholarships awarded to students in the **Rainbow Rising** program operating at **College Park** School, Irvine, for **October 2017**, reimbursement in the amount of **\$247.50**.

Long Term scholarships awarded to students in the **Rainbow Rising** program operating at **Culverdale** School, Irvine, for **October 2017**, reimbursement in the amount of **\$1,775.00**.

Long Term scholarships awarded to students in the **Rainbow Rising** program operating at **Cypress Village** School, Irvine, for **October 2017**, reimbursement in the amount of **\$242.50**.

Long Term scholarships awarded to students in the **Rainbow Rising** program operating at **Eastwood** School, Irvine, for **October 2017**, reimbursement in the amount of **\$312.50**.

Long Term scholarships awarded to students in the **Rainbow Rising** program operating at **Greentree** School, Irvine, for **October 2017**, reimbursement in the amount of **\$1,143.75**.

Long Term scholarships awarded to students in the **Rainbow Rising** program operating at **Meadow Park** School, Irvine, for **October 2017**, reimbursement in the amount of **\$1,047.50**.

Long Term scholarships awarded to students in the **Rainbow Rising** program operating at **Northwood** School, Irvine, for **October 2017**, reimbursement in the amount of **\$535.00**.

Long Term scholarships awarded to students in the **Rainbow Rising** program operating at **Westpark** School, Irvine, for **October 2017**, reimbursement in the amount of **\$116.25**.

Total amount due to Rainbow Rising is \$7,063.34.

IRVINE CHILD CARE PROJECT / IRVINE CHILDREN'S FUND
SCHOLARSHIP PROGRAM
INVOICE

October 2017

Invoice to the Irvine Child Care Project, One Civic Center Plaza, Irvine, CA 92623-9575

Long Term scholarships awarded to students in the **Kids Stuff** program operating at **Brywood** School, Irvine, for **October 2017**, reimbursement in the amount of **\$555.00**.

Total amount due to Kids Stuff is \$555.00.

**IRVINE CHILD CARE PROJECT / IRVINE CHILDREN'S FUND
SCHOLARSHIP PROGRAM
INVOICE**

October 2017

Invoice to the Irvine Child Care Project, One Civic Center Plaza, Irvine, CA 92623-9575

Long Term scholarships awarded to students in the **Child Development Centers, Inc.** program operating at **Turtle Rock** School, Irvine, for **October 2017**, reimbursement in the amount of **\$297.00**.

Long Term scholarships awarded to students in the **Child Development Centers, Inc.** program operating at **Woodbury** School, Irvine, for **October 2017**, reimbursement in the amount of **\$677.35**.

Total amount due to Child Development Centers, Inc. is \$974.35.

IRVINE CHILD CARE PROJECT

TOPIC: **WARRANT REQUEST– IRVINE UNIFIED SCHOOL DISTRICT (IUSD)**

DESCRIPTION: IUSD has submitted an invoice for the Board's review and approval in the amount of \$60,600.71 for Facilities and Financial Support Services, Utilities, Custodial Services, Custodial Equipment Amortization and payment for sale of IUSD-owned portables to ICCP for the month of October 2017.

The specific breakdown is as follows:

- \$35,823.50 for Custodial Services
- \$ 675.00 for Custodial Equip Amortization
- \$10,589.42 for Payment of Portable Purchase
- \$ 7,262.79 for Utilities
- \$ 6,250.00 for Facilities & Financial Support

RECOMMENDATION: Approve payment of \$60,600.71 for Facilities and Financial Support Services, Utilities, Custodial Services, Custodial Equipment Amortization and payment for sale of IUSD-owned portables to ICCP for the month of October 2017.

ICCP/Stubler
Board Agenda
No Meeting

IRVINE CHILD CARE PROJECT

DATE: No Meeting

<u>VENDOR</u>	<u>EXPENDITURE CLASSIFICATION</u>	<u>AMOUNT</u>
IUSD	00571059-5862	\$35,823.50
IUSD	00571081-7439	\$ 675.00
IUSD	00571059-7439	\$10,589.42
IUSD	00571081-5500	\$ 7,262.79
IUSD	00571059-5861	\$ 6,250.00
	TOTAL	\$60,600.71 IUSD

EXPENDITURE CLASSIFICATION SUMMARY

00571059-5862	\$35,823.50	
00571081-7439	\$ 675.00	
00571059-7439	\$10,589.42	
00571081-5500	\$ 7,262.79	
00571059-5861	\$ 6,250.00	
	TOTAL	\$60,600.71

On motion of _____, seconded by
_____, at a regular meeting of the
Irvine Child Care Project Board on this 8th day of January 2018, BE IT
RESOLVED that the above warrants were approved for payment from the Irvine
Child Care Project Fund.

Ira Glasky, Clerk, Irvine Child Care Project



INVOICE

Page # 1

Irvine Unified School District

5050 Barranca Parkway
Irvine, CA 92604-4698
Phone: (949) 936-5000

IRVINE CHILD CARE PROJECT (ICCP)
5050 BARRANCA PARKWAY
IRVINE, CA 92604

ACCT ID:	V7501158
INVOICE NUMBER:	75LI0021
DIVISION:	75GN
TERM:	1718
INVOICE DATE:	10/01/17
DUE DATE:	10/30/17
AMOUNT DUE	\$60,600.71

Item	Qty	Unit Amt	Ref. #	Account	Description	Amount
1	1	35823.50		0100505400 8699	OCT 2017 CUSTODIAL SVCS	35,823.50
2	1	675.00		0100000000 8699	OCT 2017 CUSTODIAL EQUIPMENT (5 YEAR AMORTIZATION)	675.00
3	1	10589.42		0100000000 8953	OCT 2017 SALE OF IUSD OWNED PORTABLE CLASSROOMS TO I.C.C.P.	10,589.42
4	1	7,262.79		0100000000 8650	OCT 2017 UTILITIES	7,262.79
5	1	6,250.00		0100000000 8699	OCT 2017 FACILITIES & FINANCIAL SUPPORT	6,250.00
						Tax
INVOICE TOTAL						\$60,600.71

Please remit a copy with payment-thank you

Remit to: **Irvine Unified School District**
5050 Barranca Parkway
Irvine, CA 92604-4698

Account ID	V7501158
Account Name	IRVINE CHILD CARE PROJECT (ICC
Invoice Number	75LI0021
DIV:	75GN
TERM:	1718
Due Date	10/30/17
Amount Due	\$60,600.71
Amount Paid	\$ _____

IRVINE CHILD CARE PROJECT

TOPIC: **WARRANT REQUEST – CITY OF IRVINE**

DESCRIPTION: The City of Irvine has submitted an invoice for the Board's review and approval for Program Administration, Grant Administration and Supplies for the month of October 2017 in the total amount of \$21,030.54.

The specific breakdown is as follows:

- \$ 19,665.44 for Program Administration
- \$ 914.00 for Grant Administration
- \$ 451.10 for Supplies

RECOMMENDATION: Approve payment of \$21,030.54 to the City of Irvine for Program Administration, Grant Administration and Supplies for the month of October 2017.

IRVINE CHILD CARE PROJECT

DATE: *No Meeting*

<u>VENDOR</u>	<u>EXPENDITURE CLASSIFICATION</u>	<u>AMOUNT</u>
CITY OF IRVINE	005710-59-5864	\$ 19,665.44
CITY OF IRVINE	005501-59-5810	\$ 914.00
CITY OF IRVINE	005710-59-5811	\$
CITY OF IRVINE	005710-59-4305	\$ 451.10
	TOTAL	\$ 21,030.54

EXPENDITURE CLASSIFICATION SUMMARY

005710-59-5864	\$ 20,377.02
005501-59-5810	\$ 914.00
005710-59-5811	\$
005710-59-4305	\$ 451.10

Total \$ 21,030.54

On motion of _____, seconded by
_____, at a regular meeting of the
Irvine Child Care Project Board on this 8th day of January 2018, BE IT
RESOLVED that the above warrant was approved for payment from the Irvine
Child Care Project Fund.

Ira Glasky, Clerk, Irvine Child Care Project



City of Irvine

FINANCE DEPARTMENT
P.O. BOX 19575
IRVINE, CALIFORNIA 92623-9575
(949) 724-6049

188992

INVOICE NO.

11/09/17

INVOICE DATE

C4604
IRVINE CHILD CARE PROJECT
5050 BARRANCA PKWY
IRVINE, CA 92604-4652

Terms: Please remit payment within
30 days to avoid 10% late fee and
interest charges.

Past due accounts are referred to a
collection agent.

OCTOBER 2017 :
STAFFING ADMINISTRATION - \$19,141.46
STAFFING GRANT ADMINISTRATION - \$914.00
SUPPLIES - \$471.09
DUPLICATING - \$200.00
CONTRACT SERVICES PAID ON PCARD -- \$0.00
CONTRACT SERVICES - \$250.16
LOCAL TRAVEL - \$53.83
TOTAL DUE \$21,030.54

AMOUNT DUE CITY OF IRVINE: \$ 21,030.54

THANK YOU FOR YOUR PROMPT PAYMENT

ACC ID: C4604

REMITTANCE ADVICE

Please make check payable to: City of Irvine, include invoice#, and mail in enclosed envelope.

City of Irvine, Finance Department, P.O. Box 19575, CA 92623-9575

DATE 11/09/17
INVOICE NO. 188992

\$ _____



- Check
Credit Card
Cash

Check # _____



Card # _____ Exp _____

Verification Code _____

Authorized Credit Card Holder Signature

ITEM 8

IRVINE CHILD CARE PROJECT

TOPIC: **ICCP EXPENSES PAID BY IRVINE UNIFIED SCHOOL DISTRICT (IUSD)**

DESCRIPTION: The following invoices, in the total amount of \$10,480.00, have been paid by IUSD on behalf of ICCP:

- \$8,500.00 to Vavrinek, Trine, Day and Company LLP for Audit and Professional Services.
- \$1,980.00 to Philadelphia Insurance Companies for Directors and Officers Liability Insurance for 2017-18 and to add Eastwood to 2016-17 Property Insurance.

RECOMMENDATION: Review and accept attached invoices in the total amount of \$10,480.00 paid by IUSD on behalf of ICCP.

LEDGER: 41 DATE ISSUED: 10/27/17 VENDOR NAME: VAVRINEK TRINE DA VENDOR: V4100016 CHECK: 41003363

INVOICE DATE	INVOICE / REF NUMBER	PURCHASE ORDER NUMBER	AMOUNT
09/30/17	0138301-IN		5,480.00
TOTAL AMOUNT OF INVOICES			5,480.00
PAID BY: IRVINE CHILD CARE PROJECT 5050 BARRANCA PARKWAY IRVINE, CA 92604-4698 949-651-0444		SUMMARY 0100571059 5838 5,480.00	

ORANGE COUNTY SUPERINTENDENT OF SCHOOLS
IRVINE CHILD CARE PROJECT

Sub Fund
0101

56-382
412

No. 41003363
Date: 10/27/17
Acct#: 9600058619

Pay FIVE Thousand FOUR Hundred EIGHTY Dollars and ZERO Cents

\$*****5,480.00

To The
Order
of
VAVRINEK TRINE DAY AND COMPANY
SUITE 300
10681 FOOTHILL BLVD
RANCHO CUCAMONGA, CA 91730

VOID UNLESS PRESENTED WITHIN 6 MONTHS
WELLS FARGO BANK, N.A.
115 HOSPITAL DRIVE
VAN WERT, OH. 45091

NOT NEGOTIABLE NOT NEGOTIABLE NOT NEGOTIABLE NOT NEGOTIABLE

LEDGER: 41 DATE ISSUED: 12/04/17 VENDOR NAME: VAVRINEK TRINE DA VENDOR: V4100016 CHECK: 41003370

INVOICE DATE	INVOICE / REF NUMBER	PURCHASE ORDER NUMBER	AMOUNT
10/31/17	0139360-IN		3,020.00
TOTAL AMOUNT OF INVOICES			3,020.00

COPY

PAID BY:
IRVINE CHILD CARE PROJECT
5050 BARRANCA PARKWAY
IRVINE, CA 92604-4698
949-651-0444

SUMMARY
0100571059 5838 3,020.00

ORANGE COUNTY SUPERINTENDENT OF SCHOOLS
IRVINE CHILD CARE PROJECT

Sub Fund
0101

No. 41003370
Date: 12/04/17
Acct#: 9600058619

56-382
412

Pay THREE Thousand TWENTY Dollars and ZERO Cents

\$*****3,020.00

To The
Order
of
VAVRINEK TRINE DAY AND COMPANY
SUITE 300
10681 FOOTHILL BLVD
RANCHO CUCAMONGA, CA 91730

VOID UNLESS PRESENTED WITHIN 6 MONTHS
WELLS FARGO BANK, N.A.
115 HOSPITAL DRIVE
VAN WERT, OH. 45892

NOT NEGOTIABLE NOT NEGOTIABLE NOT NEGOTIABLE NOT NEGOTIABLE

LEDGER: 41 DATE ISSUED: 10/27/17 VENDOR NAME: PHILADELPHIA INSU VENDOR: V4100044 CHECK: 41003362

INVOICE DATE	INVOICE / REF NUMBER	PURCHASE ORDER NUMBER	AMOUNT
10/12/17	04027281345		1,980.00
TOTAL AMOUNT OF INVOICES			1,980.00

PAID BY:
 IRVINE CHILD CARE PROJECT
 5050 BARRANCA PARKWAY
 IRVINE, CA 92604-4698
 949-651-0444

SUMMARY
 0100571059 5450 1,980.00

Sub Fund
 0101

ORANGE COUNTY SUPERINTENDENT OF SCHOOLS
 IRVINE CHILD CARE PROJECT

No. 41003362
 Date: 10/27/17
 Acct#: 9600058619

56-382
 412

Pay ONE Thousand NINE Hundred EIGHTY Dollars and ZERO Cents

\$*****1,980.00

To The
 Order
 of
 PHILADELPHIA INSURANCE COMPANIES
 P O BOX 70251
 PHILADELPHIA, PA 19176-0251

VOID UNLESS PRESENTED WITHIN 6 MONTHS
 WELLS FARGO BANK, N.A.
 115 HOSPITAL DRIVE
 VAN HERT, OH. 45891

NOT NEGOTIABLE NOT NEGOTIABLE NOT NEGOTIABLE NOT NEGOTIABLE

ITEM 9

IRVINE CHILD CARE PROJECT

TOPIC: DEPOSIT OF STATE GRANT APPORTIONMENT

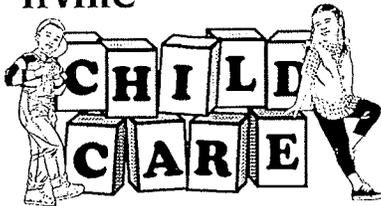
DESCRIPTION: The Irvine Child Care Project has received 2 checks in the total amount of \$114,296.00 from the State Department of Education, Child Development Division.

- \$46,448.00 represents the 3rd apportionment received for the FY 2017-18 State Grant.
- \$67,848.00 represents the 4th apportionment received for the FY 2017-18 State Grant.

RECOMMENDATION: Authorize the deposit of grant funds from the State Department of Education into the appropriate account as follows:

\$ 23,051.00	01-005-50100-8290
\$ 10,596.00	01-005-50100-8290
\$ 80,649.00	01-005-50100-8590

Irvine



Project

BOARD
DARIN LOUGHREY, President
ALAN BATTENFIELD, Vice President
IRA GLASKY, Clerk
RUTH ANDERSON, Member
LYNN SCHOTT, Member

November 1, 2017

To: Becky Myers
From: Traci Stubbler
ICCP Administrator
Subject: Deposit of State Grant Apportionment for CCTR-7161

I have enclosed a check from the State of California to deposit as the 3rd State Grant Apportionment, for FY 2017-18, in the amount \$46,448.00.

Please deposit into the following accounts:

3rd Apportionment:

\$ 13,446.00 Grant CDD-deposit to account # 01-005-50100-8290
\$ 6,181.00 Grant CDD-deposit to account # 01-005-50100-8290
\$ 26,821.00 Grant CDD-deposit to account # 01-005-50100-8590

Submitted for your action.

Thank you for your help,

A handwritten signature in black ink that reads 'Traci Stubbler'. The signature is written in a cursive, flowing style.

Traci Stubbler
ICCP Administrator

bb

REMITTANCE ADVICE

STD. 404C (REV. 4-95)

VENDOR-ID
000000Q553-00

PAGE 1

STATE OF CALIFORNIA
DOF

THE ENCLOSED WARRANT IS IN PAYMENT OF THE INVOICES SHOWN BELOW

DEPARTMENT NAME	ORG. CODE	INVOICE DATE	INVOICE NUMBER	INVOICE AMOUNT	RPI
DEPARTMENT OF EDUCATION	6100	10/06/17	13609 CCTR7161	13446.00	
DEPARTMENT ADDRESS	CLAIM SCHED. NO.	10/06/17	15136 CCTR7161	6181.00	
1430 N ST STE 2213	1790047B	10/06/17	23254 CCTR7161	26821.00	
SACRAMENTO CA 95814-5901					
VENDOR					
IRVINE CHILD CARE PROJECT ONE CIVIC CENTER PLAZA PO BOX 19575 IRVINE CA 92623-9575					
PYMT INQUIRIES: (916)445-3497					
FEDERAL TAX ID NO. OR SSAN	RP TYPE	TAX YR	TOTAL REPORTED TO IRS	TOTAL PAYMENT	
			.00	46448.00	

THE BACK OF THIS DOCUMENT CONTAINS AN ARTIFICIAL WATERMARK - VIEW AT AN ANGLE



STATE OF CALIFORNIA

WARRANT NUMBER

08-016888

THE TREASURER OF THE STATE WILL PAY OUT OF THE
IDENTIFICATION NO.

FUND NO. FUND NAME
0001 GENERAL FUND

MO. DAY YR.

6100 10 19 2017

90-1342/1211

08016888

TO: 016888
--- IRVINE CHILD CARE PROJECT

DOLLARS CENTS
\$***46448.00

Betty T. Yee
BETTY T. YEE

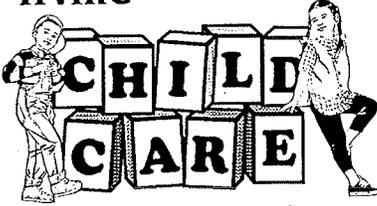


CALIFORNIA STATE CONTROLLER

⑆121113423⑆ 080168888⑆

FORM 04-08 (2-97) CONTROLLERS WARRANT

Irvine



Project

BOARD

DARIN LOUGHREY, President
ALAN BATTENFIELD, Vice President
IRA GLASKY, Clerk
RUTH ANDERSON, Member
LYNN SCHOTT, Member

December 12, 2017

To: Becky Myers

From: Traci Stubbler
ICCP Administrator

Subject: Deposit of State Grant Apportionment for CCTR-7161

I have enclosed a check from the State of California to deposit as the 4th State Grant Apportionment, for FY 2017-18, in the amount \$67,848.00.

Please deposit into the following accounts:

4th Apportionment:

\$ 9,605.00 Grant CDD-deposit to account # 01-005-50100-8290
\$ 4,415.00 Grant CDD-deposit to account # 01-005-50100-8290
\$ 53,828.00 Grant CDD-deposit to account # 01-005-50100-8590

Submitted for your action.

Thank you for your help,

A handwritten signature in cursive script that reads 'Traci Stubbler'.

Traci Stubbler
ICCP Administrator

bb

REMITTANCE ADVICE

VENDOR-ID

PAGE 1

STATE OF CALIFORNIA
DOF

STD. 404C (REV. 4-95)

000000Q553-00

THE ENCLOSED WARRANT IS IN PAYMENT OF THE INVOICES SHOWN BELOW

DEPARTMENT NAME	ORG. CODE	INVOICE DATE	INVOICE NUMBER	INVOICE AMOUNT	RPI
DEPARTMENT OF EDUCATION	6100	11/07/17	13609 CCTR7161	9605.00	
DEPARTMENT ADDRESS	CLAIM SCHED. NO.	11/07/17	15136 CCTR7161	4415.00	
1430 N ST STE 2213	1790060D	11/07/17	23254 CCTR7161	53828.00	
SACRAMENTO CA 95814-5901					
VENDOR					
IRVINE CHILD CARE PROJECT ONE CIVIC CENTER PLAZA PO BOX 19575 IRVINE CA 92623-9575					
PYMT INQUIRIES: (916)445-3497					
FEDERAL TAX ID NO. OR SSAN	RP TYPE	TAX YR	TOTAL REPORTED TO IRS	TOTAL PAYMENT	
			.00	67848.00	

THE BACK OF THIS DOCUMENT CONTAINS AN ARTIFICIAL WATERMARK - VIEW AT AN ANGLE



STATE OF CALIFORNIA

WARRANT NUMBER

08-070237

H THE TREASURER OF THE STATE WILL PAY OUT OF THE
IDENTIFICATION NO.

FUND NO. FUND NAME
0001 GENERAL FUND

6100

MO. DAY YR.
11 17 2017

90-1342/1211
08070237

TO: 070237
--- IRVINE CHILD CARE PROJECT

DOLLARS CENTS
\$***67848.00

Betty T. Yee
BETTY T. YEE



CALIFORNIA STATE CONTROLLER

FORM 04-08 (2-97) CONTROLLERS WARRANT

⑆121113423⑆ 080702379⑈

ITEM 10

IRVINE CHILD CARE PROJECT

TOPIC: **PROGRAM ASSESSMENT REVIEW COMMITTEE (PARC) VISITS**

DESCRIPTION: Volunteer Program Assessment Review Committee (PARC) members, accompanied by Peer Reviewers, are currently conducting comprehensive reviews at ICCP sites. The following five programs met the ICCP program quality criteria for lease renewal in November 2017:

Canyon View, Child Development Center
Culverdale, Rainbow Rising
Santiago Hills, Kids Stuff

RECOMMENDATION: PARC recommends the Board approve lease renewal for Canyon View Child Development Center, Culverdale Rainbow Rising, and Santiago Hills Kids Stuff.

ITEM 11

IRVINE CHILD CARE PROJECT

TOPIC: CALIFORNIA DEPARTMENT OF EDUCATION
GENERAL CHILD CARE AND DEVELOPMENT
PROGRAM GRANT FUNDING
FY 2017-18 AMENDMENT 01

DESCRIPTION: The California Department of Education (CDE) has approved an increase in the General Child Care and Development (CCTR) grant to the Irvine Child Care Project (ICCP) for FY 2017-18 of \$72,956 for a total grant amount of \$632,570.

A copy of CCTR-7161 Amendment 01 is attached for the Board's information.

RECOMMENDATIONS: Submitted for the Board's information.



CALIFORNIA DEPARTMENT OF EDUCATION

1430 N Street

Sacramento, CA 95814-5901

F.Y. 17 - 18

Amendment 01

DATE: July 01, 2017

LOCAL AGREEMENT FOR CHILD DEVELOPMENT SERVICES

Budget Act

CONTRACT NUMBER: CCTR-7161

PROGRAM TYPE: GENERAL CHILD CARE & DEV PROGRAMS

PROJECT NUMBER: 30-Q553-00-7

CONTRACTOR'S NAME: IRVINE CHILD CARE PROJECT

This agreement with the State of California dated July 01, 2017 designated as number CCTR-7161 shall be amended in the following particulars but no others:

The Maximum Reimbursable Amount (MRA) payable pursuant to the provisions of this agreement shall be amended by deleting reference to \$559,614.00 and inserting \$632,570.00 in place thereof.

The Maximum Rate per child day of enrollment payable pursuant to the provisions of the agreement shall be amended by deleting reference to \$40.20 and inserting \$45.44 in place thereof.

SERVICE REQUIREMENTS

The minimum Child Days of Enrollment (CDE) Requirement shall be 13,921.0. (No change)

Minimum Days of Operation (MDO) Requirement shall be 249. (No change)

EXCEPT AS AMENDED HEREIN all terms and conditions of the original agreement shall remain unchanged and in full force and effect.

STATE OF CALIFORNIA		CONTRACTOR	
BY (AUTHORIZED SIGNATURE) 		BY (AUTHORIZED SIGNATURE) 	
PRINTED NAME OF PERSON SIGNING VALARIE BLISS,		PRINTED NAME AND TITLE OF PERSON SIGNING Darin Loughrey, President	
TITLE CONTRACT MANAGER		ADDRESS One Civic Center Plaza, Irvine, CA 92606	
AMOUNT ENCUMBERED BY THIS DOCUMENT \$ 72,956	PROGRAM/CATEGORY (CODE AND TITLE) Child Development Programs	FUND TITLE	
PRIOR AMOUNT ENCUMBERED FOR THIS CONTRACT \$ 559,614	(OPTIONAL USE) See Attached	Department of General Services use only	
TOTAL AMOUNT ENCUMBERED TO DATE \$ 632,570	ITEM See Attached	CHAPTER	STATUTE
	OBJECT OF EXPENDITURE (CODE AND TITLE) 706	FISCAL YEAR	
I hereby certify upon my own personal knowledge that budgeted funds are available for the period and purpose of the expenditure stated above.		T.B.A. NO.	B.R. NO.
SIGNATURE OF ACCOUNTING OFFICER See Attached		DATE OCT 31 2017	

CONTRACTOR'S NAME: IRVINE CHILD CARE PROJECT

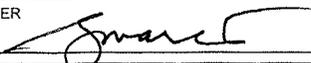
CONTRACT NUMBER: CCTR-7161

Amendment 01

AMOUNT ENCUMBERED BY THIS DOCUMENT \$ 0	PROGRAM/CATEGORY (CODE AND TITLE) Child Development Programs	FUND TITLE Federal		
PRIOR AMOUNT ENCUMBERED \$ 162,003	(OPTIONAL USE)0656 13609-Q553	FC# 93.596	PC# 000321	
TOTAL AMOUNT ENCUMBERED TO DATE \$ 162,003	ITEM 30.10.020.001 6100-194-0890	CHAPTER B/A	STATUTE 2017	FISCAL YEAR 2017-2018
	OBJECT OF EXPENDITURE (CODE AND TITLE) 706 SACS: Res-5025 Rev-8290			

AMOUNT ENCUMBERED BY THIS DOCUMENT \$ 0	PROGRAM/CATEGORY (CODE AND TITLE) Child Development Programs	FUND TITLE Federal		
PRIOR AMOUNT ENCUMBERED \$ 74,466	(OPTIONAL USE)0656 15136-Q553	FC# 93.575	PC# 000324	
TOTAL AMOUNT ENCUMBERED TO DATE \$ 74,466	ITEM 30.10.020.001 6100-194-0890	CHAPTER B/A	STATUTE 2017	FISCAL YEAR 2017-2018
	OBJECT OF EXPENDITURE (CODE AND TITLE) 706 SACS: Res-5025 Rev-8290			

AMOUNT ENCUMBERED BY THIS DOCUMENT \$ 72,956	PROGRAM/CATEGORY (CODE AND TITLE) Child Development Programs	FUND TITLE General		
PRIOR AMOUNT ENCUMBERED \$ 323,145	(OPTIONAL USE)0656 23254-Q553			
TOTAL AMOUNT ENCUMBERED TO DATE \$ 396,101	ITEM 30.10.020.001 6100-194-0001	CHAPTER B/A	STATUTE 2017	FISCAL YEAR 2017-2018
	OBJECT OF EXPENDITURE (CODE AND TITLE) 706 SACS: Res-6105 Rev-8590			

I hereby certify upon my own personal knowledge that budgeted funds are available for the period and purpose of the expenditure stated above.	T.B.A. NO.	B.R. NO.
SIGNATURE OF ACCOUNTING OFFICER 	DATE OCT 31 2017	

BUSINESS

ITEM 1

IRVINE CHILD CARE PROJECT

TOPIC: **FISCAL YEAR 2016-17 FINANCIAL YEAR-END
AUDIT**

DESCRIPTION: The Irvine Child Care Project Fiscal Year 2016-17 Financial Year-end Audit has been completed by the independent auditing firm of Vavrinek, Trine, Day & Co., LLP as required by the California Department of Education.

There were no significant findings or notations. Tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

RECOMMENDATION: Receive and file FY 2016-17 Year-end Financial Audit.

**IRVINE CHILD CARE PROJECT
(A CALIFORNIA JOINT POWERS AUTHORITY)**

ANNUAL FINANCIAL REPORT

JUNE 30, 2017

IRVINE CHILD CARE PROJECT
(A California Joint Powers Authority)

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Irvine Child Care Project
Irvine, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and the major fund of Irvine Child Care Project (the Authority), a California Joint Powers Authority, as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of Irvine Child Care Project, as of June 30, 2017, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the supplementary information, such as management's discussion and analysis on pages 4 through 10 and the budgetary comparison information on page 26, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Irvine Child Care Project's basic financial statements. The supplementary information, presented on pages 26 through 32, and the audited attendance and fiscal reports as listed in the table of contents, is presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The supplementary information, presented on pages 29 through 32 and pages 35 through 37 has been audited by other independent auditors who noted no material weaknesses in their respective reports. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, in conformity with the CDE Audit Guide by the California Department of Education, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 13, 2017, on our consideration of Irvine Child Care Project's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Authority's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Irvine Child Care Project's internal control over financial reporting and compliance.

Varrinck, Trini, Day & Co., LLP

Rancho Cucamonga, California
November 13, 2017

IRVINE CHILD CARE PROJECT
(A California Joint Powers Authority)

MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2017

Introduction

The following discussion and analysis provides an overview of the financial position and activities of the Irvine Child Care Project (the Authority), a California Joint Powers Authority, for the year ended June 30, 2017. This discussion has been prepared by management and should be read in conjunction with the financial statements and notes thereto which follow this section.

The Management's Discussion and Analysis (MD&A) is an element of the reporting model adopted by the Governmental Accounting Standards Board (GASB) in its Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*, issued June 1999. Certain comparative information between the current and the prior year is required to be presented in the MD&A.

The Irvine Child Care Project was established on November 27, 1984, through a joint powers authority agreement entered into by the City of Irvine and the Irvine Unified School District.

The primary purpose of the Authority is to promote child care and child development opportunities utilizing several Irvine Unified School District sites by subleasing portable classrooms to non-profit groups that sponsor child care programs within the City.

Financial Highlights

This section provides an overview of the Authority's financial activities.

- Expenditures for the General Fund were \$23,713 less than revenues with overall revenue at \$2,037,947.

Statement of Net Position

The Statement of Net Position presents the assets and liabilities of the Authority as of the end of the fiscal year and is prepared using the accrual basis of accounting, which is similar to the accounting basis used by most private-sector organizations. The Statement of Net Position is a point of time financial statement whose purpose is to present to the readers a fiscal snapshot of the Authority. The Statement of Net Position presents end-of-year data concerning assets (current and noncurrent), liabilities (current and noncurrent), and net position (assets minus liabilities).

From the data presented, readers of the Statement of Net Position are able to determine the assets available to continue the operations of the Authority. Readers are also able to determine the amount owed by the Authority to vendors and employees. Finally, the Statement of Net Position provides a picture of the net position and the availability of those assets for expenditure.

The difference between total assets and total liabilities (net position) is one indicator of the current financial condition of the Authority, and the change in net position is an indicator of whether the overall financial condition has improved or worsened during the year. Assets and liabilities are generally measured using current values. One notable exception is capital assets, which are stated at historical cost less an allocation for depreciation expense.

IRVINE CHILD CARE PROJECT
(A California Joint Powers Authority)

MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2017

The Net Position is presented in three major categories. The first category provides the information in regards to equity amounts in property, plant, and equipment owned by the Authority. The second category provides information on amounts restricted for special purposes. The third category provides information on unrestricted net position that are available for obligations as may be approved by the Board.

The Statement of Net Position is summarized below:

	<u>2017</u>	<u>2016</u>	<u>% Change</u>
Assets			
Cash	\$ 2,251,170	\$ 2,181,755	3.2 %
Accounts receivable	35,575	24,388	45.9
Capital assets, net	<u>3,050,559</u>	<u>2,836,276</u>	<u>7.6</u>
Total Assets	<u>5,337,304</u>	<u>5,042,419</u>	<u>5.8</u>
Liabilities			
Accounts payable	321,091	264,202	21.5
Long-term obligations	<u>789,495</u>	<u>884,214</u>	<u>(10.7)</u>
Total Liabilities	<u>1,110,586</u>	<u>1,148,416</u>	<u>(3.3)</u>
Net Position			
Net investment in capital assets	2,261,064	1,952,062	15.8
Unrestricted	<u>1,965,654</u>	<u>1,941,941</u>	<u>1.2</u>
Total Net Position	<u>\$ 4,226,718</u>	<u>\$ 3,894,003</u>	<u>8.5 %</u>

Cash with the Authority is explained in the notes to the financial statements and is invested with the Orange County Treasury to maximize interest income.

- Accounts receivable are amounts due from State and Federal government sources as well as accrued interest income.
- Accounts payable consist mainly of expenditures for services and supplies received prior to June 30, but not yet invoiced or paid.
- Net investment in capital assets reflects the difference between the assets of buildings and improvements and the associated debt.
- Unrestricted net position reflects the current undesignated amounts.

Statement of Activities

Changes in total net position are presented in the Statement of Activities. The purpose of this statement is to present the results of operations and includes revenues earned, whether received or not by the Authority, and the expenses incurred, whether paid or not by the Authority.

IRVINE CHILD CARE PROJECT
(A California Joint Powers Authority)

MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2017

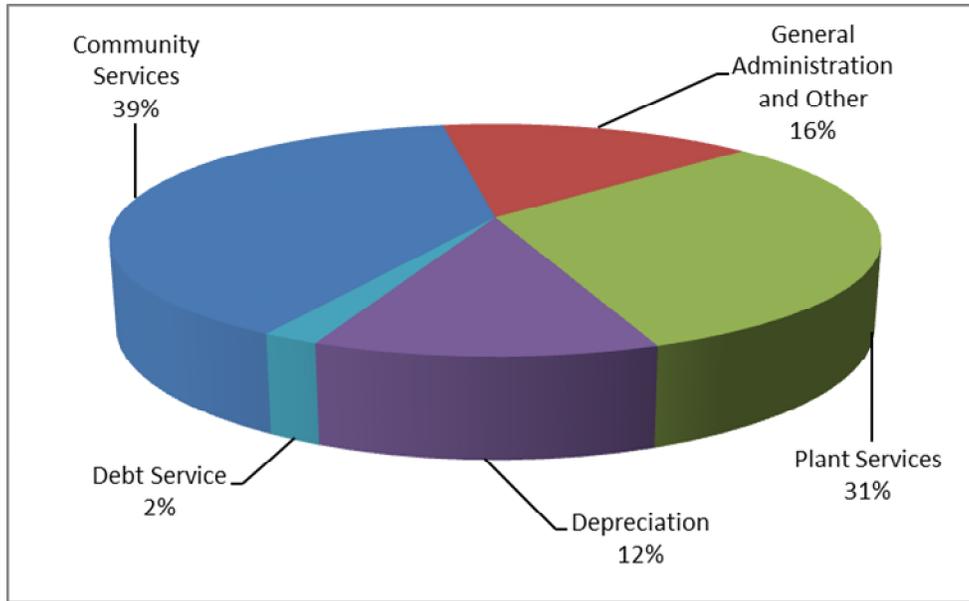
The Statement of Activities is summarized below:

	<u>2017</u>	<u>2016</u>	<u>% Change</u>
Revenues			
Program revenues:			
Grants	\$ 538,002	\$ 640,792	(16.0) %
Contract fees	1,478,107	1,372,364	7.7
General revenues:			
Interest and investment earnings	21,838	13,435	62.5
Total Revenues	<u>2,037,947</u>	<u>2,026,591</u>	<u>0.6</u>
Expenses			
Community services	656,947	667,696	(1.6)
Other outgo	105,921	133,705	(20.8)
General administration	165,156	171,490	(3.7)
Plant services	530,853	484,435	9.6
Debt service	40,454	44,612	(9.3)
Depreciation (unallocated)	205,901	235,574	(12.6)
Total Expenses	<u>1,705,232</u>	<u>1,737,512</u>	<u>(1.9)</u>
Change in Net Position	<u>332,715</u>	<u>289,079</u>	<u>15.1</u>
Net Position, Beginning of Year	<u>3,894,003</u>	<u>3,604,924</u>	<u>8.0</u>
Net Position, End of Year	<u>\$ 4,226,718</u>	<u>\$ 3,894,003</u>	<u>8.5 %</u>

**IRVINE CHILD CARE PROJECT
(A California Joint Powers Authority)**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2017**

Expenses for Governmental Activities



- The activities of the Authority are fully supported by contract fees and grants and contributions.

Fund Financial Statements

More detailed information about the Authority's General Fund, not the Authority as a whole, is provided in the fund financial statements. Funds are accounting formats the Authority uses to keep track of specific sources of funding and expenditures in particular programs. Some funds are required by State law and other funds are established by the Authority to control and manage a variety of activities for particular purposes. Other funds may also address specific accounting requirements for certain revenue and expenditure classifications (such as Federal grants).

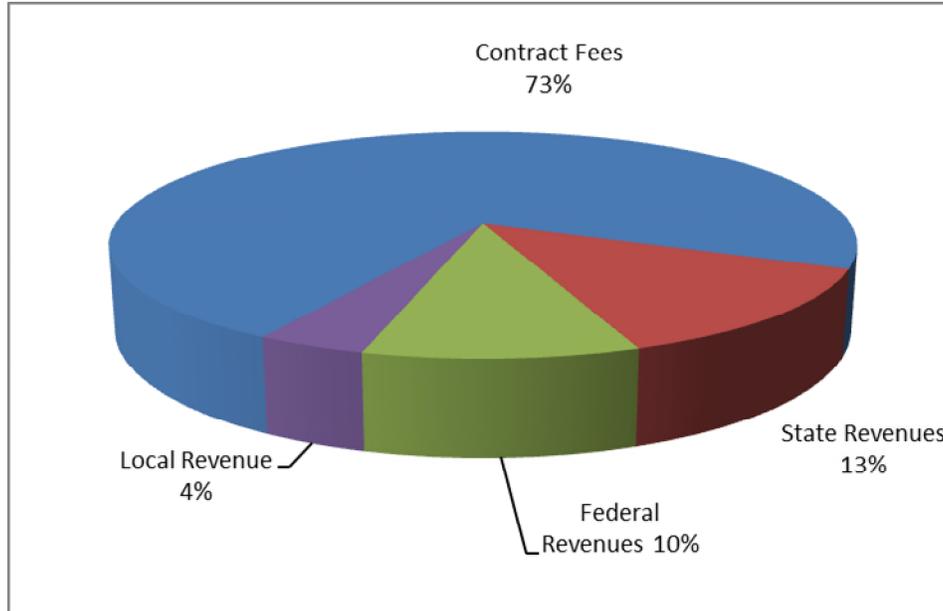
The Authority maintains only one class of funds:

Governmental funds: All of the Authority's basic services are included in governmental funds, which generally focus on how cash and other financial assets can readily be converted to cash flow (in and out) and the balances left at year-end that are available for expenditure in subsequent years. A detailed short-term view is provided by the governmental fund statements. These help determine whether there are more or fewer financial resources that can be spent in the near future for financing the Authority's programs. Because this information does not encompass the additional long-term focus of the Authority-wide statements, additional information is provided in the reconciliation provided after the governmental fund statements that explains the differences (or relationships).

**IRVINE CHILD CARE PROJECT
(A California Joint Powers Authority)**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2017**

Revenue Sources for Governmental Activities



- Interest income of \$21,838 is considered nonoperating revenue. Interest income was primarily generated by the cash invested in the Orange County Treasury.
- One of the Authority's largest operating expenses are primarily for community services. The Authority expended \$656,947 of the total General Fund budget on these programs.

IRVINE CHILD CARE PROJECT
(A California Joint Powers Authority)

MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2017

General Fund Budget

During the fiscal year, the Board authorized revisions to the original budget to accommodate differences from the original budget to the actual expenditures of the Authority. A budgetary comparison schedule for the General Fund is presented below.

Variations between final budget amounts and actual results were a direct result of actions taken by the Board to reduce or defer expenditures and increase income during the fiscal year.

Variations between the original and final budget amounts were primarily created by carry over of funds and new funding for categorical programs. These amounts were unknown at the time the original budget was adopted.

	Adopted Budget July 1, 2016	Revised Budget	Actual Revenues/ Expenditures June 30, 2017	Differences
Total Revenues	<u>\$ 2,156,004</u>	<u>\$ 2,037,947</u>	<u>\$ 2,037,947</u>	<u>\$ -</u>
Supplies and services	\$ 2,067,348	\$ 1,879,061	\$ 1,879,061	\$ -
Debt service	135,173	135,173	135,173	-
Total Expenditures	<u>\$ 2,202,521</u>	<u>\$ 2,014,234</u>	<u>\$ 2,014,234</u>	<u>\$ -</u>

Capital Asset and Debt Administration

Capital Assets

GASB Statement No. 34 requires that governmental agencies account for fixed assets in the same way that private and public corporations do. This involves recognizing the value of the Authority's fixed assets, such as land, buildings, and equipment, in the fixed asset section of the Statement of Net Position. The Authority must now track annual and accumulated depreciation on major assets.

As of June 30, 2017, the Authority had \$6,898,320 invested in capital assets, primarily related to facilities and other capital improvements.

Note 5 to the financial statements provide additional information on capital assets. A summary of capital assets, net of depreciation, is presented below:

Site improvements	\$ 610,492
Buildings and improvements	6,247,520
Equipment	40,308
Less: Accumulated depreciation	(3,847,761)
Net Capital Assets	<u><u>\$ 3,050,559</u></u>

**IRVINE CHILD CARE PROJECT
(A California Joint Powers Authority)**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2017**

Long-Term Obligations

Note 10 to the financial statements provides additional information on outstanding long-term obligations. A summary of the Authority's outstanding obligations at year-end is presented below:

Notes payable	<u>\$ 789,495</u>
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General Fund Budget Information

The Authority's budget is prepared in accordance with California law and is based on the cash basis of accounting, utilizing cash receipts, disbursements, and encumbrances.

The Authority begins the budget process in February of each year to be completed by June 30. After updating of the forecast for changes in revenue and expenditure assumptions, the operating budget begins at the program level determining service, supply, and equipment requirements based on the projected contracts and program activities.

Factors Bearing on the Authority's Future

At the time these financial statements were prepared and audited, the only known circumstance that could significantly affect its financial health in the future would be the State's continuing economic decline and its impact on the State budget.

Contacting the Authority's Financial Management

This financial report is designed to provide the community, investors, creditors, etc. with a general overview of the Authority's financial condition and to show the Authority's accountability for the funding it receives. If you have questions regarding this report or need additional financial information, contact:

Traci Stubbler
Irvine Child Care Project Administrator
P.O. Box 19575
Irvine, CA 92623-9575
(949) 724-6635

IRVINE CHILD CARE PROJECT
(A California Joint Powers Authority)

STATEMENT OF NET POSITION
JUNE 30, 2017

	<u>Governmental Activities</u>
ASSETS	
Cash in county treasury	\$ 2,251,170
Accounts receivable	35,575
Capital assets, net	<u>3,050,559</u>
Total Assets	<u>5,337,304</u>
LIABILITIES	
Accounts payable	321,091
Long-term obligations	
Current portion of long-term obligations	99,087
Noncurrent portion of long-term obligations	<u>690,408</u>
Total Long-Term Obligations	<u>789,495</u>
Total Liabilities	<u>1,110,586</u>
NET POSITION	
Net investment in capital assets	2,261,064
Unrestricted	<u>1,965,654</u>
Total Net Position	<u>\$ 4,226,718</u>

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

IRVINE CHILD CARE PROJECT
(A California Joint Powers Authority)

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2017

Functions	Expenses	Program Revenues		Net (Expenses)
		Charges for Services	Operating Grants and Contributions	Revenues and Changes in Net Position
				Governmental Activities
Governmental Activities:				
Community services	\$ 656,947	\$ 1,478,107	\$ 469,027	\$ 1,290,187
Other outgo	105,921	-	68,975	(36,946)
General administration	165,156	-	-	(165,156)
Plant services	530,853	-	-	(530,853)
Debt service - interest	40,454	-	-	(40,454)
Depreciation - unallocated	205,901	-	-	(205,901)
Total Governmental Activities	<u>\$ 1,705,232</u>	<u>\$ 1,478,107</u>	<u>\$ 538,002</u>	<u>310,877</u>
General Revenues:				
Interest income				<u>21,838</u>
Change in Net Position				332,715
Net Position - Beginning				<u>3,894,003</u>
Net Position - Ending				<u>\$ 4,226,718</u>

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

IRVINE CHILD CARE PROJECT
(A California Joint Powers Authority)

GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2017

	<u>General Fund</u>
ASSETS	
Cash in county treasury	\$ 2,251,170
Accounts receivable	35,575
Total Assets	<u>\$ 2,286,745</u>
LIABILITIES AND FUND BALANCE	
LIABILITIES	
Accounts payable	<u>\$ 321,091</u>
FUND BALANCE	
Unassigned	<u>1,965,654</u>
Total Liabilities and Fund Balance	<u>\$ 2,286,745</u>

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

**IRVINE CHILD CARE PROJECT
(A California Joint Powers Authority)**

**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE
STATEMENT OF NET POSITION
FOR THE YEAR ENDED JUNE 30, 2017**

Total Fund Balance - Governmental Funds		\$ 1,965,654
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds.		
The cost of capital assets is	\$ 6,898,320	
Accumulated depreciation is	<u>(3,847,761)</u>	
Total Capital Assets		3,050,559
Long-term obligations, including notes payable, are not due and payable in the current period and, therefore, are not reported as liabilities in the funds. Long-term obligations at year end consist of:		
Notes payable		<u>(789,495)</u>
Total Net Position - Governmental Activities		<u><u>\$ 4,226,718</u></u>

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

IRVINE CHILD CARE PROJECT
(A California Joint Powers Authority)

GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2017

	<u>General Fund</u>
REVENUES	
General child care grant	\$ 257,740
Federal apportionments	211,287
Contract fees	1,478,107
Interest income	21,838
Other income	68,975
Total Revenues	<u>2,037,947</u>
EXPENDITURES	
Community services	656,947
Other outgo	105,921
General administration	165,156
Plant services	951,037
Debt service	
Principal	94,719
Interest	40,454
Total Expenditures	<u>2,014,234</u>
Excess of Revenues Over Expenditures	<u>23,713</u>
Fund Balance at Beginning of Year	<u>1,941,941</u>
Fund Balance at End of Year	<u><u>\$ 1,965,654</u></u>

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

IRVINE CHILD CARE PROJECT
(A California Joint Powers Authority)

RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2017

Total Net Change in Fund Balances - Governmental Funds \$ 23,713

Amounts reported for governmental activities in the Statement of Activities are different because:

Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures; however, for governmental activities, those costs are shown in the Statement of Activities.

This is the amount by which capital outlays exceed depreciation in the period.

Capital outlays	\$ 420,184	
Depreciation expense	<u>(205,901)</u>	214,283

Repayment of long-term obligations is reported as an expenditure in governmental funds, but the repayment reduces long-term obligations in the Statement of Net Position.

Notes payable principal payments	<u>94,719</u>
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Change in Net Position of Governmental Activities	<u><u>\$ 332,715</u></u>
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The accompanying notes are an integral part of these financial statements.

**IRVINE CHILD CARE PROJECT
(A California Joint Powers Authority)**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The Irvine Child Care Project (the Authority), a California Joint Powers Authority, was established on November 27, 1984, through a joint powers authority agreement (the Agreement) entered into by the City of Irvine (the City) and the Irvine Unified School District (the District).

The primary purpose of the Authority is to promote child care and child development opportunities utilizing District sites by subleasing portable classrooms to non-profit groups that sponsor child care programs within the City.

The Authority is also allocated child care and child care related funds through the California Department of Education. The Authority subcontracts with an independent, non-profit organization to deliver subsidized child development services to District children. Certain supplemental financial information is included for the Authority and its subcontractor. The Authority pays the subcontractor at a rate of approximately \$36.10 per child per day of enrollment. The rate is the \$36.84 State maximum rate less an administrative fee of two percent, allowing for subsidized parent fees.

The Governing Board (the Board) of the Authority administers the Agreement and the Authority. The Authority is a public entity separate from the respective parties of the Agreement. The Board carries out the managerial and financial functions of the Authority and is responsible for all of its debts and obligations.

Basis of Presentation

The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB), including Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*, issued by the American Institutes of Certified Public Accountants.

The Authority's basic financial statements consist of government-wide financial statements, including a Statement of Net Position and a Statement of Activities, and fund financial statements.

Government-Wide Financial Statements

The Statement of Net Position and the Statement of Activities display information about the Authority as a whole. The Statement of Net Position presents the financial condition of the governmental activities of the Authority at year-end. The Statement of Activities presents a comparison between direct expenses and program revenues for each program or function of the Authority's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and, therefore, clearly identifiable to a particular function.

**IRVINE CHILD CARE PROJECT
(A California Joint Powers Authority)**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program, and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the Authority. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the Authority.

Fund Financial Statements

During the year, the Authority segregates transactions related to certain Authority functions or activities in separate programs in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Authority at this more detailed level. The focus of governmental fund financial statements is on major funds.

The fund financial statement expenditures are presented in a function-oriented format. The following is a brief description of the functions:

- Community services - includes activities that provide services to community participants other than students.
- Other outgo - includes activities that provide subsidies for child care fees to community participants.
- General administration - includes data processing services and all other general administration services.
- Plant services - includes activities of maintaining the physical plant. This also includes facilities acquisition and construction expenditures.
- Debt service - includes activities for payment of notes payable.

Fund Accounting

The accounting records of the Authority are organized on the basis of a major fund as follows:

- General Fund - The General Fund is the general operating fund to the Authority and accounts for all revenues and expenditures of the Authority. It is used to account for all resources over which the Board has discretionary control and in carrying on the operations of the Authority in accordance with the limitation of its bylaws and joint powers authority agreement.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing or measurement made, regardless of the measurement focus applied.

**IRVINE CHILD CARE PROJECT
(A California Joint Powers Authority)**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year, or are expected to be collected soon enough thereafter, to be used to pay liabilities of the current fiscal year. Generally, available is defined as collectible within 45 or 60 days. Differences between the accrual and the modified basis of accounting arise in the recognition of revenue, the recording of unearned revenue, and the presentation of expenses versus expenditures.

Capital Assets

Generally, capital assets result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide Statement of Net Position, but are not reported in the fund financial statements.

Capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirement during the year. The Authority does not own any infrastructure as defined in GASB Statement No. 34. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized.

All reported capital assets except for land and construction in progress are depreciated. Improvements are depreciated over the remaining useful life of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Buildings and improvements	20 years
Furniture and equipment	7 years

Fund Balances - Governmental Funds

As of June 30, 2017, fund balances of the governmental funds are classified as follows:

Nonspendable - amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact. The Authority currently does not have any nonspendable funds.

Restricted - amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments. The Authority currently does not have any restricted funds.

Committed - amounts that can be used only for specific purposes determined by a formal action of the Board of Directors. The Board of Directors is the highest level of decision-making authority for the Authority. Commitments may be established, modified, or rescinded only through resolutions or other action as approved by the Board of Directors. The Authority currently does not have any committed funds.

**IRVINE CHILD CARE PROJECT
(A California Joint Powers Authority)**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

Assigned - amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the Authority's adopted policy, only the Board of Directors or designee may assign amounts for specific purposes. The Authority currently does not have any assigned funds.

Unassigned - all other spendable amounts.

Spending Order Policy

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the Authority considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Authority considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Board of Directors has provided otherwise in its commitment or assignment actions.

Net Position

The net position represents the difference between assets and liabilities. Net position invested in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction, or improvements of those assets. Net position is reported as restricted when there are limitations imposed on their use through external restrictions imposed by donors, grantors, or laws or regulations of other governments.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

Budgets and Budgetary Accounting

An annual budget of the general operations of the Authority is adopted by the Board. The adopted budget is prepared on the modified accrual basis which is consistent with the basis of accounting used for financial reporting purposes. The budget may be revised by the Board during the year to give consideration to unanticipated revenues and expenditures. It is this final revised budget that is presented in the financial statements. Expenditures are budgeted based upon available fund resources. If expenditures exceed or are likely to exceed revenues, a Board-appointed internal auditor is required to notify the Board in writing. This report is made to the Board at a public meeting. The Board is required to respond, no later than 15 days after receipt of such a report, with its proposed actions or recommendations.

**IRVINE CHILD CARE PROJECT
(A California Joint Powers Authority)**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

New Accounting Pronouncements

In November 2016, the GASB issued Statement No. 83, *Certain Asset Retirement Obligations*. This Statement addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability based on the guidance in this Statement.

This Statement establishes criteria for determining the timing and pattern of recognition of a liability and a corresponding deferred outflow of resources for AROs. This Statement requires that recognition occur when the liability is both incurred and reasonably estimable. The determination of when the liability is incurred should be based on the occurrence of external laws, regulations, contracts, or court judgments, together with the occurrence of an internal event that obligates a government to perform asset retirement activities. Laws and regulations may require governments to take specific actions to retire certain tangible capital assets at the end of the useful lives of those capital assets, such as decommissioning nuclear reactors and dismantling and removing sewage treatment plants. Other obligations to retire tangible capital assets may arise from contracts or court judgments. Internal obligating events include the occurrence of contamination, placing into operation a tangible capital asset that is required to be retired, abandoning a tangible capital asset before it is placed into operation, or acquiring a tangible capital asset that has an existing ARO.

The requirements of this Statement are effective for reporting periods beginning after June 15, 2018. Early implementation is encouraged.

In March 2017, the GASB issued Statement No. 85, *Omnibus 2017*. The objective of this Statement is to address practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits [OPEB]). Specifically, this Statement addresses the following topics:

- Blending a component unit in circumstances in which the primary government is a business-type activity that reports in a single column for financial statement presentation;
- Reporting amounts previously reported as goodwill and "negative" goodwill;
- Classifying real estate held by insurance entities;
- Measuring certain money market investments and participating interest-earning investment contracts at amortized cost;
- Timing of the measurement of pension or OPEB liabilities and expenditures recognized in financial statements prepared using the current financial resources measurement focus;
- Recognizing on-behalf payments for pensions or OPEB in employer financial statements;
- Presenting payroll-related measures in required supplementary information for purposes of reporting by OPEB plans and employers that provide OPEB;

**IRVINE CHILD CARE PROJECT
(A California Joint Powers Authority)**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

- Classifying employer-paid member contributions for OPEB;
- Simplifying certain aspects of the alternative measurement method for OPEB;
- Accounting and financial reporting for OPEB provided through certain multiple-employer defined benefit OPEB plans.

The requirements of this Statement are effective for reporting periods beginning after June 15, 2017. Early implementation is encouraged.

In May 2017, the GASB issued Statement No. 86, *Certain Debt Extinguishment Issues*. The primary objective of this Statement is to improve consistency in accounting and financial reporting for in-substance defeasance of debt by providing guidance for transactions in which cash and other monetary assets acquired with only existing resources—resources other than the proceeds of refunding debt—are placed in an irrevocable trust for the sole purpose of extinguishing debt. This Statement also improves accounting and financial reporting for prepaid insurance on debt that is extinguished and notes to financial statements for debt that is defeased in substance.

The requirements of this Statement are effective for reporting periods beginning after June 15, 2017. Early implementation is encouraged.

In June 2017, the GASB issued Statement No. 87, *Leases*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

The requirements of this Statement are effective for the reporting periods beginning after December 15, 2019. Early implementation is encouraged.

NOTE 2 - CASH IN COUNTY

Cash at June 30, 2017, consisted of \$2,251,170 in pooled funds held in the Orange County Treasury. The County pools the cash held in the Orange County Treasury with funds from public education agencies and is allowed to invest them as prescribed by the California Government Code. These pooled funds are carried at cost. The fair market value is \$2,247,571. The investment has an average weighted maturity of 325 days.

The Treasury Oversight Committee established in December 1995, which consists of the elected County Auditor-Controller, the County Executive Officer, the elected County Superintendent of Schools, one special district representative member, and one member from the public sector appointed by the Board, conducts Treasury oversight of the pool. The pool is not registered with the SEC.

**IRVINE CHILD CARE PROJECT
(A California Joint Powers Authority)**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE 3 - FAIR VALUE MEASUREMENTS

The Authority categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value. The following provides a summary of the hierarchy used to measure fair value:

Level 1 - Quoted prices in active markets for identical assets that the Authority has the ability to access at the measurement date. Level 1 assets may include debt and equity securities that are traded in an active exchange market and that are highly liquid and are actively traded in over-the-counter markets.

Level 2 - Observable inputs, other than Level 1 prices, such as quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, or other inputs that are observable, such as interest rates and curves observable at commonly quoted intervals, implied volatilities, and credit spreads. For financial reporting purposes, if an asset has a specified term, a Level 2 input is required to be observable for substantially the full term of the asset.

Level 3 - Unobservable inputs should be developed using the best information available under the circumstances, which might include the Authority's own data. The Authority should adjust that data if reasonably available information indicates that other market participants would use different data or certain circumstances specific to the Authority are not available to other market participants.

Uncategorized - Investments in the Orange County Treasury Investment Pool are not measured using the input levels above because the Authority's transactions are based on a stable net asset value per share. All contributions and redemptions are transacted at \$1.00 net asset value per share.

The fair value measurement is as follows at June 30, 2017:

<u>Investment Type</u>	<u>Amount</u>	<u>Uncategorized</u>
Orange County Treasury Investment Pool	<u>\$ 2,251,170</u>	<u>\$ 2,251,170</u>

NOTE 4 - ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2017, consisted of the following:

Other Local Sources	<u>Governmental Activities</u>
	<u>\$ 35,575</u>

**IRVINE CHILD CARE PROJECT
(A California Joint Powers Authority)**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017**

NOTE 5 - CAPITAL ASSETS

Capital assets by type for the year ended June 30, 2017, are as follows:

	Balance July 1, 2016	Additions	Deductions	Balance June 30, 2017
Governmental Activities				
Site improvements	\$ 610,492	\$ -	\$ -	\$ 610,492
Buildings and improvements	5,827,336	420,184	-	6,247,520
Equipment	40,308	-	-	40,308
Total Capital Assets	6,478,136	420,184	-	6,898,320
Less Accumulated Depreciation				
Site improvements	262,139	30,525	-	292,664
Buildings and improvements	3,339,415	175,374	-	3,514,789
Equipment	40,306	2	-	40,308
Total Accumulated Depreciation	3,641,860	205,901	-	3,847,761
Governmental Activities Capital Assets, Net	\$ 2,836,276	\$ 214,283	\$ -	\$ 3,050,559

There were no disposals of fixed assets during 2017. Depreciation expense for the current period was \$205,901.

NOTE 6 - CONTRACT FEES

The Authority leases portable buildings to non-profit groups with terms covering one fiscal year. Lease contracts are renewed on an annual basis with each non-profit group. Contracted lease rates are determined based on the Authority's expenditure budget for the fiscal year and amounted to \$1,478,107 for the 2017 fiscal year.

NOTE 7 - AUDIT FEES

The California State Legislature mandates California Department of Education (CDE) responsibility for ensuring that audit fees are disclosed annually in the Agency's audit report. Audit fees expensed in the current year are \$9,100.

NOTE 8 - RELATED PARTY TRANSACTIONS

The Authority pays the District and the City for certain accounting and administrative services and facilities provided to the Authority. During the fiscal year, \$745,356 was paid to the District and the City for such services.

IRVINE CHILD CARE PROJECT
(A California Joint Powers Authority)

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 9 - ACCOUNTS PAYABLE

Accounts payable at June 30, 2017, consisted of the following:

	Governmental Activities
Child Care Services	\$ 254,396
State Grant Payable	59,432
Other	7,263
Total	<u>\$ 321,091</u>

NOTE 10 - LONG-TERM OBLIGATIONS

Summary

The changes in the Authority's long-term obligations during the year consisted of the following:

	Balance July 1, 2016	Additions	Deductions	Balance June 30, 2017	Due in One Year
Notes payable	<u>\$ 884,214</u>	<u>\$ -</u>	<u>\$ 94,719</u>	<u>\$ 789,495</u>	<u>\$ 99,087</u>

Payments for the notes payable are made by the General Fund.

Notes Payable

In September 2009, the Authority entered into an agreement with Irvine Unified School District to purchase several portable buildings. The Authority agreed to pay \$1,377,050 plus interest at a rate of 4.93 percent and matures on September 1, 2024.

In November 2015, the Authority purchased custodial equipment. The Authority agreed to pay \$40,500, interest free, and matures in June 2019.

Payment requirements are as follows:

Fiscal Year Ended June 30,	Principal	Interest	Total
2018	\$ 99,087	\$ 36,086	\$ 135,173
2019	103,676	31,497	135,173
2020	100,395	26,678	127,073
2021	105,458	21,615	127,073
2022	110,538	16,535	127,073
2023-2025	270,341	15,573	285,914
	<u>\$ 789,495</u>	<u>\$ 147,984</u>	<u>\$ 937,479</u>

SUPPLEMENTARY INFORMATION

IRVINE CHILD CARE PROJECT
(A California Joint Powers Authority)

SCHEDULE OF BUDGETARY COMPARISON FOR THE GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2017

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES				
General child care grant	\$ 303,448	\$ 257,740	\$ 257,740	\$ -
Federal apportionments	262,272	211,287	211,287	-
Contract fees	1,478,709	1,478,107	1,478,107	-
Interest income	15,021	21,838	21,838	-
Other income	96,554	68,975	68,975	-
Total Revenues	<u>2,156,004</u>	<u>2,037,947</u>	<u>2,037,947</u>	<u>-</u>
EXPENDITURES				
Supplies	1,200	1,200	1,200	-
Insurance	58,420	59,735	59,735	-
Contract services and operating expenditures	2,007,728	1,818,126	1,818,126	-
Debt service:				
Principal	94,719	94,719	94,719	-
Interest	40,454	40,454	40,454	-
Total Expenditures	<u>2,202,521</u>	<u>2,014,234</u>	<u>2,014,234</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	<u>\$ (46,517)</u>	<u>\$ 23,713</u>	23,713	<u>\$ -</u>
Fund Balance at Beginning of Year			<u>1,941,941</u>	
Fund Balance at End of Year			<u>\$ 1,965,654</u>	

See the independent auditor's report.

**IRVINE CHILD CARE PROJECT
(A California Joint Powers Authority)**

**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2017**

Program	CFDA Number	Pass-Through	Program or Award Amount	Prior Year Carryover	Total	Revenue Recognized	Disbursements/ Expenditures
		Entity Identifying Number			Program or Award Amount		
FEDERAL							
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES							
Passed through California							
Department of Education:							
General Center Child Care -							
CCTR-6159	93.575/93.596	15136/13609	\$ 177,841	\$ -	\$ 177,841	\$ 177,841	\$ 177,841
 U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT							
Passed through Irvine							
Children's Fund							
Community Development							
Block Grant	14.218	[1]	33,446	-	33,446	33,446	33,446
Total Federal			\$ 211,287	\$ -	\$ 211,287	\$ 211,287	\$ 211,287
Program	Contract Number	Pass-Through Entity Identifying Number	Program or Award Amount	Prior Year Carryover	Total Program or Award Amount	Revenue Recognized	Disbursements/ Expenditures
STATE							
Child Development Division:							
General Center Child Care	CCTR-6159	23254	\$ 257,740	\$ -	\$ 257,740	\$ 257,740	\$ 257,740
TOTAL FEDERAL AND STATE			\$ 469,027	\$ -	\$ 469,027	\$ 469,027	\$ 469,027

[1] Pass-Through Entity Identifying Number Not Available

See the independent auditor's report.

IRVINE CHILD CARE PROJECT
(A California Joint Powers Authority)

COMBINING STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2017

	General Child Care and Development Programs CCTR-6159	Non-CDE Programs	Total
SUPPORT AND REVENUE			
Support			
State Apportionment			
General child care	\$ 257,740	\$ -	\$ 257,740
Federal Apportionment			
General child care	211,287	-	211,287
Total Support	<u>469,027</u>	<u>-</u>	<u>469,027</u>
Revenue			
Contract fees	-	1,478,107	1,478,107
Interest	-	21,838	21,838
Other income	-	68,975	68,975
Total Revenue	<u>-</u>	<u>1,568,920</u>	<u>1,568,920</u>
TOTAL SUPPORT AND REVENUE	<u>469,027</u>	<u>1,568,920</u>	<u>2,037,947</u>
EXPENSES			
Program Services			
General child care program	469,027	-	469,027
Community services	-	187,920	187,920
Other outgo	-	105,921	105,921
General administration	-	165,156	165,156
Plant services	-	951,037	951,037
Debt service:			
Principal	-	94,719	94,719
Interest	-	40,454	40,454
Total Expenses	<u>469,027</u>	<u>1,545,207</u>	<u>2,014,234</u>
INCREASE IN NET POSITION	<u>\$ -</u>	<u>\$ 23,713</u>	<u>\$ 23,713</u>

See the independent auditor's report.

IRVINE CHILD CARE PROJECT
(A California Joint Powers Authority)

COMBINING SCHEDULE OF EXPENDITURES BY STATE CATEGORIES
FOR THE YEAR ENDED JUNE 30, 2017

		Child Development Programs - Contracts
		<u> </u>
1000	CERTIFICATED SALARIES	
1100	Teachers	\$ 1,385,652
1300	Site Supervisors	627,886
	Total Certificated Salaries	<u>2,013,538</u>
2000	CLASSIFIED SALARIES	
2100	Instructional Aides	30,029
2300	Clerical	154,827
2500	Food Service	23,268
	Total Classified Salaries	<u>208,124</u>
3000	EMPLOYEE BENEFITS	
3300	FICA Taxes	158,070
3400	Health and Welfare	299,175
3500	State Unemployment Insurance	27,721
3600	Workers' Compensation Insurance	84,460
3800	Other Benefits	36,424
	Total Employee Benefits	<u>605,850</u>
4000	BOOKS AND SUPPLIES	
4300	Instructional Supplies	177,404
4500	Other Supplies	56,271
4700	Food Supplies	119,743
	Total Books and Supplies	<u>353,418</u>
5000	SERVICES AND OTHER OPERATING EXPENSES	
5100	Contracts for Personal Services	1,025,750
5200	Travel and Conferences	18,106
5400	Insurance	4,357
5500	Utilities and Housekeeping	121,975
5600	Contracts, Rents, and Leases	554,972
5800	Other Services and Expenses	2,326
	Total Services and Other Operating Expenses	<u>1,727,486</u>
	TOTAL EXPENDITURES	<u>\$ 4,908,416</u>
	Indirect Cost Charged by School District	<u>\$ 8,541</u>
	Total Cost of Contract	<u>\$ 4,916,957</u>

See the independent auditor's report.

**IRVINE CHILD CARE PROJECT
(A California Joint Powers Authority)**

**SCHEDULE OF REIMBURSABLE EQUIPMENT EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2017**

		General Child Care and Development Programs CCTR-6159
<u>Unit Cost Under \$7,500 Per Item</u>		
None		<u>\$ -</u>
	Subtotal	<u>-</u>
<u>Unit Cost Over \$7,500 Per Item With Prior Written Approval</u>		
None		<u>\$ -</u>
	Subtotal	<u>-</u>
<u>Unit Cost Over \$7,500 Per Item Without Prior Approval</u>		
None		<u>\$ -</u>
	Subtotal	<u>-</u>
	Total	<u><u>\$ -</u></u>

Note: Irvine Child Care Project's capitalization threshold is \$500 or more.

See the independent auditor's report.

**IRVINE CHILD CARE PROJECT
(A California Joint Powers Authority)**

**SCHEDULE OF REIMBURSABLE EXPENDITURES FOR RENOVATIONS AND REPAIRS
FOR THE YEAR ENDED JUNE 30, 2017**

		General Child Care and Development Programs CCTR-6159
<u>Unit Cost Under \$10,000 Per Item</u>		
None		<u>\$ -</u>
	Subtotal	<u>-</u>
 <u>Approval</u>		
None		<u>\$ -</u>
	Subtotal	<u>-</u>
 <u>Unit Cost \$10,000 or More Per Item Without Prior Approval</u>		
None		<u>\$ -</u>
	Subtotal	<u>-</u>
	Total	<u><u>\$ -</u></u>

Note: Irvine Child Care Project's capitalization threshold is \$500 or more.

See the independent auditor's report.

IRVINE CHILD CARE PROJECT
(A California Joint Powers Authority)

SCHEDULE OF ADMINISTRATIVE COSTS
FOR THE YEAR ENDED JUNE 30, 2017

	Center and Block Grant Child Development Programs
Certified salaries	\$ 251,096
Classified salaries	25,954
Employee benefits	75,552
Books and supplies	44,073
Services and other operating expenditures	215,424
Irvine Unified School District's indirect costs	8,541
Total Administrative Costs	<u>\$ 620,640</u>

See the independent auditor's report.



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

Board of Directors
Irvine Child Care Project
Irvine, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the major fund of Irvine Child Care Project (the Authority) as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise Irvine Child Care Project's basic financial statements, and have issued our report thereon dated November 13, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Irvine Child Care Project's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Irvine Child Care Project's internal control. Accordingly, we do not express an opinion on the effectiveness of Irvine Child Care Project's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Authority's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

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

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Authority's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Vavrinich, Trine, Day & Co., LLP

Rancho Cucamonga, California
November 13, 2017

**AUDITED FINAL ATTENDANCE
AND
FISCAL REPORT FORMS**

**AUDITED ATTENDANCE AND FISCAL REPORT
for General or Migrant Center-Based Programs**

Agency Name: Irvine Child Care Project Vendor No. Q553

Fiscal Year Ended: June 30, 2017 Contract No. CCTR-6159

Independent Auditor's Name: Randolph Scott & Company, CPA's, Inc.

SECTION I - CERTIFIED CHILDREN DAYS OF ENROLLMENT	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E
	CUMULATIVE FISCAL YEAR PER FORM CDFS 9500	AUDIT ADJUSTMENTS	CUMULATIVE FISCAL YEAR PER AUDIT	ADJUSTMENT FACTOR	ADJUSTED DAYS OF ENROLLMENT PER AUDIT
<i>Infants (up to 18 months)</i>					
Full-time-plus	-	-	-	2.006	-
Full-time	-	-	-	1.700	-
Three-quarters-time	-	-	-	1.275	-
One-half-time	-	-	-	0.935	-
<i>FCCH Infants (up to 18 months)</i>					
Full-time plus	-	-	-	1.652	-
Full-time	-	-	-	1.400	-
Three-quarters-time	-	-	-	1.050	-
One-half-time	-	-	-	0.770	-
<i>Toddlers (18 up to 36 months)</i>					
Full-time-plus	-	-	-	1.652	-
Full-time	-	-	-	1.400	-
Three-quarters-time	-	-	-	1.050	-
On-half-time	-	-	-	0.770	-
<i>Three Years and Older</i>					
Full-time-plus	421	-	421	1.180	496.780
Full-time	3,863	-	3,863	1.000	3,863.000
Three-quarters-time	4,115	-	4,115	0.750	3,086.250
One-half-time	8,145	-	8,145	0.550	4,479.750
<i>Exceptional Needs</i>					
Full-time-plus	-	-	-	1.416	-
Full-time	-	-	-	1.200	-
Three-quarters-time	-	-	-	0.900	-
One-half-time	-	-	-	0.660	-
<i>Limited and Non-English Proficient</i>					
Full-time-plus	-	-	-	1.298	-
Full-time	15	-	15	1.100	16.500
Three-quarters-time	-	-	-	0.825	-
One-half-time	-	-	-	0.605	-
<i>At Risk of Abuse or Neglect</i>					
Full-time-plus	-	-	-	1.298	-
Full-time	-	-	-	1.100	-
Three-quarters-time	-	-	-	0.825	-
One-half-time	-	-	-	0.605	-
<i>Severely Disabled</i>					
Full-time-plus	-	-	-	1.770	-
Full-time	-	-	-	1.500	-
Three-quarters-time	-	-	-	1.125	-
One-half-time	-	-	-	0.825	-
TOTAL DAYS OF ENROLLMENT	16,559	-	16,559		11,942.280
DAYS OF OPERATION	250	-	250		
DAYS OF ATTENDANCE	16,323	-	16,323		

NO NONCERTIFIED CHILDREN - Check box, omit page 2 & continue to Section III if no noncertified children were enrolled in the program.

Comments - If necessary, attach additional sheets to explain adjustments:

**AUDITED ATTENDANCE AND FISCAL REPORT
for General or Migrant Center-Based Programs**

Agency Name: Irvine Child Care Project Vendor No. Q553
 Fiscal Year Ended: June 30, 2017 Contract No. CCTR-6159
 Independent Auditor's Name: Randolph Scott & Company, CPA's, Inc.

SECTION II - NONCERTIFIED CHILDREN Report all children who were not certified, but who were served at the same sites as certified children DAYS OF ENROLLMENT	COLUMN A CUMULATIVE FISCAL YEAR PER FORM CDFS 9500	COLUMN B AUDIT ADJUSTMENTS	COLUMN C CUMULATIVE FISCAL YEAR PER AUDIT	COLUMN D ADJUSTMENT FACTOR	COLUMN E ADJUSTED DAYS OF ENROLLMENT PER AUDIT
<i>Infants (up to 18 months)</i>					
Full-time-plus	-	-	-	2.006	-
Full-time	-	-	-	1.700	-
Three-quarters-time	-	-	-	1.275	-
One-half-time	-	-	-	0.935	-
<i>FCCH Infants (up to 18 months)</i>					
Full-time plus	-	-	-	1.652	-
Full-time	-	-	-	1.400	-
Three-quarters-time	-	-	-	1.050	-
One-half-time	-	-	-	0.770	-
<i>Toddlers (18 up to 36 months)</i>					
Full-time-plus	-	-	-	1.652	-
Full-time	-	-	-	1.400	-
Three-quarters-time	-	-	-	1.050	-
On-half-time	-	-	-	0.770	-
<i>Three Years and Older</i>					
Full-time-plus	11,761	-	11,761	1.180	13,877.980
Full-time	28,110	-	28,110	1.000	28,110.000
Three-quarters-time	34,802	-	34,802	0.750	26,101.500
One-half-time	52,345	-	52,345	0.550	28,789.750
<i>Exceptional Needs</i>					
Full-time-plus	-	-	-	1.416	-
Full-time	-	-	-	1.200	-
Three-quarters-time	25	-	25	0.900	22.500
One-half-time	5	-	5	0.660	3.300
<i>Limited and Non-English Proficient</i>					
Full-time-plus	-	-	-	1.298	-
Full-time	-	-	-	1.100	-
Three-quarters-time	-	-	-	0.825	-
One-half-time	-	-	-	0.605	-
<i>At Risk of Abuse or Neglect</i>					
Full-time-plus	-	-	-	1.298	-
Full-time	-	-	-	1.100	-
Three-quarters-time	-	-	-	0.825	-
One-half-time	-	-	-	0.605	-
<i>Severely Disabled</i>					
Full-time-plus	-	-	-	1.770	-
Full-time	-	-	-	1.500	-
Three-quarters-time	-	-	-	1.125	-
One-half-time	-	-	-	0.825	-
TOTAL DAYS OF ENROLLMENT	127,048	-	127,048		96,905.030

Comments - If necessary, attach additional sheets to explain adjustments:

**AUDITED ATTENDANCE AND FISCAL REPORT
for General or Migrant Center-Based Programs**

Agency Name: Irvine Child Care Project Vendor No. Q553

Fiscal Year End: June 30, 2017 Contract No. CCTR-6159

Independent Auditor's Name: Randolph Scott & Company, CPA's, Inc.

	COLUMN A	COLUMN B	COLUMN C
	CUMULATIVE FISCAL YEAR PER FORM CDFS 9500	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	CUMULATIVE FISCAL YEAR PER AUDIT
SECTION III - REVENUE			
RESTRICTED INCOME			
Child Nutrition Programs	\$23,184	\$0	\$23,184
County Maintenance of Effort (EC § 8279)			-
Uncashed Checks to Providers			-
Other: ICCP Grant			-
Subtotal	\$23,184	\$0	\$23,184
Transfer from Reserve			-
Family Fees for Certified Children	44,492		44,492
Interest Earned on Apportionments	890		890
UNRESTRICTED INCOME			
Family Fees for Noncertified Children	4,404,661		4,404,661
Head Start Program (EC § 8235 (b))			0
Other:	13,568		13,568
TOTAL REVENUE	\$4,486,795	\$0	\$4,486,795
SECTION IV - REIMBURSABLE EXPENSES			
<i>Direct Payments to Providers (FCCH Only)</i>			
1000 Certificated Salaries	2,013,538		2,013,538
2000 Classified Salaries	208,124		208,124
3000 Employee Benefits	605,850		605,850
4000 Books and Supplies	353,418		353,418
5000 Services and Other Operating Expenses	1,727,486		1,727,486
6100/6200 Other Approved Capital Outlay			0
6400 New Equipment (program-related)			0
6500 Replacement Equipment (program-related)			0
Depreciation or Use Allowance			0
Start-Up Expenses (service level exemption)			0
Budget Impasse Credit			0
Indirect Costs. Rate: 0.17% (Rate is Self-Calculating)	8,541		8,541
FOR CDE-A&I USE ONLY:			
TOTAL EXPENSES CLAIMED FOR REIMBURSEMENT	\$4,916,957	\$0	\$4,916,957
TOTAL ADMINISTRATIVE COSTS (included in section IV above)	\$620,640	\$0	\$620,640

Independent Auditor's Assurances on Agency's compliance with Contract Funding Terms and Conditions and Program Requirements of the California Department of Education, Early Education and Support Division:

Eligibility, enrollment, and attendance records are being maintained as required (check YES or NO):

- YES
 NO - Explain any discrepancies.

COMMENTS - If necessary, attach additional sheets to explain adjustments:

Reimbursable expenses claimed above are eligible for reimbursement, reasonable, necessary, and adequately supported (check YES or NO):

- YES
 NO - Explain any discrepancies.

NO SUPPLEMENTAL REVENUES OR EXPENSES - Check this box and omit page 4 if there are no supplemental revenues or expenses to report.

**IRVINE CHILD CARE PROJECT
(A California Joint Powers Authority)**

**SUMMARY OF AUDITOR'S RESULTS
FOR THE YEAR ENDED JUNE 30, 2017**

FINANCIAL STATEMENTS

Type of auditor's report issued:	<u>Unmodified</u>
Internal control over financial reporting:	
Material weakness identified?	<u>No</u>
Significant deficiency identified not considered to be material weaknesses?	<u>None reported</u>
Noncompliance material to financial statements noted?	<u>No</u>

IRVINE CHILD CARE PROJECT
(A California Joint Powers Authority)

FINANCIAL STATEMENT FINDINGS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2017

None reported.

**IRVINE CHILD CARE PROJECT
(A California Joint Powers Authority)**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2017**

There were no audit findings reported in the prior year's Schedule of Findings and Questioned Costs.

ITEM 2

IRVINE CHILD CARE PROJECT

TOPIC: **IRVINE CHILD CARE PROJECT (ICCP) FISCAL YEAR 2017-18 REVISED FACILITY REHABILITATION AND REPAIR PLAN**

DESCRIPTION: Staff requests Board authorization to move forward with implementation of the Revised FY 2017-18 ICCP Facility Rehabilitation and Repair Plan, as long as the overall Rehabilitation and Repair Plan does not exceed the total budget of \$129,500.

Once IUSD Facilities Planning shared the detailed construction plan which includes Measure E, Campus Modernization and ICCP building expansion, the ICCP FY 2017-18 Rehabilitation and Repair was revised to more effectively coordinate work at each site. After a more detailed review of the initial budget, the total amount of all proposed projects is currently estimated at \$129,500. This represents an increase of \$9,500.

Also provided for the Board's information are Projected ICCP Facility Rehabilitation and Repair Plans for FY 2018-19 and FY 2019-20.

RECOMMENDATION: Approve the FY 2017-18 Revised ICCP Facility Rehabilitation and Repair Plan to spend up to \$129,500.



Revised Rehabilitation & Repair Plan FY 2017-2018



Site	Project	Cost
Bonita Canyon	Ramp - Replacement of side ramps CC 1 and 2	\$ 17,500
Alderwood	Kitchen Renovations - Replace sinks and extend counter top	\$ 15,000
Brywood	Roof - Replace	\$ 37,500
Deerfield	Fire Alarm - Replace	\$ 10,000
Greentree	Fire Alarm - Replace	\$ 10,000
Eastshore	Flooring - Replace vinyl flooring	\$ 10,000
Plaza Vista	Flooring - Replace Carpet and sheet vinyl flooring in CC 3	\$ 6,000
Various Sites	Painting - Exterior or interior as needed	\$ 13,500
Various Sites	Balance to be allocated	\$ 10,000
Total		\$ 129,500



Projected Rehabilitation & Repair Plan FY 2018-2019



Site	Project	Cost
Bonita Canyon	Gutters - Replace gutters and down spouts	\$ 5,000
Brywood	Kitchen Renovations - Replace counters, cabinets and farm sink.	\$ 13,000
Brywood	Flooring - Replace carpet and sheet vinyl flooring in CC 1 and CC-2	\$ 17,000
Brywood	Asphalt - Add asphalt band around portables	\$ 3,000
Stonegate	Kitchen Renovations - Replace counter tops and sinks	\$ 13,000
Meadow Park	Roof - Replace	\$ 35,000
Meadow Park	Kitchen Renovations - Replace sinks and counter tops	\$ 17,500
Meadow Park	Flooring - Replace carpet and sheet vinyl flooring in CC 5	\$ 12,000
Turtle Rock	Kitchen Renovations - Replace sink and counter top	\$ 17,500
Various Sites	Painting - Exterior or interior as needed	\$ 6,000
Various Sites	Balance to be allocated	\$ 6,000
Total		\$ 145,000



Projected Rehabilitation & Repair Plan FY 2019-2020



Site	Project	Cost
Culverdale	Roof - Replace	\$ 35,000
Oak Creek	Flooring - Replace carpet and sheet vinyl in CC 1-3	\$ 17,000
Santiago Hills	Roof - Replace	\$ 35,000
Greentree	Kitchen Renovations - Replace farm sink and extend counter top	\$ 13,000
Woodbury	Kitchen Renovations - Replace counter tops and sinks	\$ 10,000
Various Sites	Painting - Painting of exterior or interior as needed	\$ 15,000
Various Sites	Balance to be allocated	\$ 20,000
Total		\$ 145,000

ITEM 3

IRVINE CHILD CARE PROJECT

TOPIC: **WARRANT REQUEST – CHILD DEVELOPMENT CENTERS, INC.**

DESCRIPTION: Child Development Centers, Inc. has submitted an invoice in the amount of \$23,820.72 for child care development services for the months of July 2017 through October 2017. The State of California approved an increase in the Maximum Rate per child day of enrollment from \$40.20 to \$45.44 for FY 2017-18 in August 2017, effective July 1, 2017. This increased amount was reflected starting on the November 2017 invoice from Child Development Centers upon ICCP's receipt of the executed amendment from the State of California Department of Education. This bill applies the increase to prior months.

The attached invoice and warrant request in the amount of \$23,820.72 are submitted for the Board's review and approval.

RECOMMENDATION: Approve payment of \$23,820.72 to Child Development Centers, Inc. for child care development services for the months of July through October 2017.

IRVINE CHILD CARE PROJECT

DATE: January 8, 2018

<u>VENDOR</u>	<u>EXPENDITURE CLASSIFICATION</u>	<u>AMOUNT</u>
CHILD DEVELOPMENT CENTERS	00550159-5810	\$23,820.72
	TOTAL	\$23,820.72

EXPENDITURE CLASSIFICATION SUMMARY

00550159-5810 \$23,820.72

On motion of _____, seconded by _____, at a regular meeting of the Irvine Child Care Project Board on this 8th day of January, 2018 BE IT RESOLVED that the above warrant for reimbursement to Child Development Centers, Inc. for Child Development services from State grant funds for July through October 2017 was approved for payment from the General Child Care fund of the Irvine Child Care Project.

Ira Glasky, Clerk, Irvine Child Care Project



**Child
Development
Centers**

Continuing Development Inc.

20 Great Oaks Blvd., Suite 200
San Jose, CA 95119
(408)556-7300

INVOICE NUMBER
FY18-5040ADJ

DATE: December 7, 2017

SOLD TO: Irvine Child Care Project
14341 Yale Avenue
Irvine, CA 92604

Attention: Traci Stubbler / Barbara Belfield

DESCRIPTION		AMOUNT																								
General child development services provided in period July 1, 2017 through October 31, 2017																										
Fiscal Year 2017-2018 Contract Type: CCTR-7161																										
Adjustments due to daily rate increase effective 7/1/2017:																										
<table border="1"> <thead> <tr> <th>Month</th> <th>Original Invoice</th> <th>Adjusted Invoice</th> <th>Total Variances (Adjusted Balance Due)</th> </tr> </thead> <tbody> <tr> <td>JUL</td> <td>\$46,056.82</td> <td>\$52,543.94</td> <td>\$6,487.12</td> </tr> <tr> <td>AUG</td> <td>\$47,594.42</td> <td>\$54,152.36</td> <td>\$6,557.94</td> </tr> <tr> <td>SEP</td> <td>\$37,403.95</td> <td>\$42,454.70</td> <td>\$5,050.75</td> </tr> <tr> <td>OCT</td> <td>\$41,612.23</td> <td>\$47,337.14</td> <td>\$5,724.91</td> </tr> <tr> <td>Grand Total for Jul-Oct</td> <td>\$172,667.42</td> <td>\$196,488.14</td> <td>\$23,820.72</td> </tr> </tbody> </table>		Month	Original Invoice	Adjusted Invoice	Total Variances (Adjusted Balance Due)	JUL	\$46,056.82	\$52,543.94	\$6,487.12	AUG	\$47,594.42	\$54,152.36	\$6,557.94	SEP	\$37,403.95	\$42,454.70	\$5,050.75	OCT	\$41,612.23	\$47,337.14	\$5,724.91	Grand Total for Jul-Oct	\$172,667.42	\$196,488.14	\$23,820.72	
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OCT	\$41,612.23	\$47,337.14	\$5,724.91																							
Grand Total for Jul-Oct	\$172,667.42	\$196,488.14	\$23,820.72																							
Adjusted Balance due to Child Development Centers [for Jul17-Oct17]		\$23,820.72																								

ITEM 4

IRVINE CHILD CARE PROJECT

TOPIC: **APPOINTMENT PROCEDURE FOR PROVIDER
SELECTION AT CADENCE PARK**

DESCRIPTION: The Provider Selection Committee will be reviewing provider applications and holding oral interviews in March/April 2018 for the provider selection at Cadence Park Elementary School. The Provider Selection Committee will consist of one member of the Irvine Child Care Project Board, one Irvine Unified School District representative, up to two members of the Program Assessment and Review Committee (PARC), one member of the Irvine Child Care Committee, the school site principal, one parent representative and one teacher representative. The ICCP Administrator will coordinate the process and observe the interviews. Staff will present the Committee's recommendation for the Board's approval at the May 14, 2018 ICCP Board meeting. The draft timeline for the selection process is attached.

RECOMMENDATION: Submitted for the Board's information.

IRVINE CHILD CARE PROJECT
Draft Provider Selection Process Timeline

Child care provider selection process timeline for Cadence Park School:

January	Identify Selection Committee Members*
January 29	Publish Press Release
February 1 – Mar 15	Application Process Open
March 19 – April 9	Selection Committee Review of Applications <ul style="list-style-type: none">• March 16 - 26 ICCP staff preparation and delivery of proposals to Selection Committee Members• March 27 – April 9 Selection Committee Review of Applications
Mid April	Applicant Interviews/Provider Selection
April 30	Notify Selected Provider of Recommendation to ICCP Board
May 14	ICCP Board Approval
May 14	Notify Selected Provider Notify Providers Not Selected Child Care Information to Principal for School Website
June	Registration Open
August	Provider Given Access to Portables
August 23	Opening Date

*The Provider Applicant Selection Committee will consist of:

- Irvine Child Care Project Board (1 member)
- Irvine Unified School District representative (1)
- The school site principal
- Parent representative (1)
- Teacher representative (1)
- Program Assessment and Review Committee (PARC) (up to 2 members)
- Irvine Child Care Committee (1 member)

City of Irvine ICCP Administrator to coordinate and observe interviews.

ITEM 5

IRVINE CHILD CARE PROJECT

TOPIC: **IRVINE CHILD CARE PROJECT (ICCP)
TECHNOLOGY UPDATE**

DESCRIPTION: At the March 13, 2017 ICCP Board meeting, the Board approved the plan to spend up to \$105,072 for the purchase of data cabling and conduit, one network switch and two wireless access points per ICCP child care site.

As indicated in the 2017-18 ICCP Goals/Action Plan adopted at the Board's June 12, 2017 meeting, quarterly updates are to be provided to the Board on the status of ICCP child care programs' ability to access the internet wirelessly through Irvine Unified School District (IUSD) technology infrastructure.

As of December 14, 2017, thirteen ICCP sites (Alderwood, Beacon Park, Bonita Canyon, College Park, Culverdale, Deerfield, Eastshore, Eastwood, Greentree, Northwood, Santiago Hills, Turtle Rock and University Park) are fully operational. One ICCP site is in the final stages of equipment installation and is anticipated to be cut-over to IUSD internet by January 17, 2018. Five sites will be transitioned over the next six months as the campus LAN Upgrade Project is completed on their campus. Four sites will be transitioned during their campus modernization project. IUSD will obtain infrastructure cost estimates for the remaining two sites, Cypress Village and Portola Springs, as these campuses are not included in the IUSD LAN Upgrade Project.

Staff will provide the next update at the May 14, 2018 ICCP Board Meeting.

RECOMMENDATION: Submitted for the Board's information.

ICCP/Stubbler/Fogarty
Board Agenda
January 8, 2018

REPORTS

Facilities and Budget Report

Irvine Child Care Project

(A California Joint Powers Authority)

Statement Of Revenues, Expenditures, and Changes In Fund Balances As Of December 31, 2017

Fiscal Year 2017-18 Budget

	2017-18	Current	Encumbered	Actual	<i>Percentage of Year Completed: 50%</i>	
OPERATING FUND	Adopted	(Adjusted)	Funds	Recvd/Spent		%
Program Description	Budget	Budget	(PO's)	To Date	Balance	Used/ Rec'vd
ICCP - Regular Programs						
<i>COST CENTER 005710</i>						
REVENUE						
8650 Portable Fees Cnty	\$1,598,594	\$1,598,594	\$0	\$794,623	\$803,971	50%
8660 Interest Income Cnty	\$19,982	\$19,982	\$0	\$9,029	\$10,953	45%
Total Revenue:	\$1,618,576	\$1,618,576	\$0	\$803,652	\$814,924	50%
OPERATING EXPENDITURES						
4305 Program Supplies	\$1,400	\$1,400	\$0	\$451	\$949	32%
4306 M & O Repairs done by IUSD	\$40,000	\$40,000	\$0	\$9,155	\$30,845	23%
5450 Insurance	\$59,735	\$59,735	\$0	\$3,960	\$55,775	7%
5500 Utilities <i>(\$7,262.79X12)</i>	\$87,153	\$87,153	\$0	\$29,051	\$58,102	33%
5601 Non-Cap Site/Bldg Improve./Rehab	\$45,000	\$45,000	\$0	\$2,845	\$42,155	6%
5839 Legal	\$2,000	\$2,000	\$0	\$0	\$2,000	0%
5817 Scholarships	\$30,000	\$30,000	\$0	\$0	\$30,000	0%
5837 Interest Expense	\$2,200	\$2,200	\$0	(\$382)	\$2,582	-17%
5838 Audit	\$9,100	\$9,100	\$0	\$8,500	\$600	93%
5861 Facilities & Financial Support / IUSD	\$75,000	\$75,000	\$0	\$25,000	\$50,000	33%
5862 Custodial Services	\$429,882	\$429,882	\$0	\$143,294	\$286,588	33%
5864 Program Coordination / City	\$297,500	\$297,500	\$242	\$79,208	\$218,049	27%
Total Operating Expenditures:	\$1,078,970	\$1,078,970	\$242	\$301,083	\$777,645	28%
Total Excess (Deficiency):	\$539,606	\$539,606	(\$242)	\$502,569		
CAPITAL EXPENDITURES						
6210 Building Improvement / \$5K Threshold	\$75,000	\$75,000	\$0	\$0	\$75,000	0%
6230 Portables <i>(Replacement/New)</i>	\$0	\$0	\$0	\$0	\$0	0%
6410 Technology	\$105,072	\$105,072	\$0	\$208	\$104,864	0%
7439 Debt Service	\$135,173	\$135,173	\$0	\$45,058	\$90,115	33%
Total Capital Expenditures:	\$315,245	\$315,245	\$0	\$45,265	\$269,980	14%
Net Increase (Decrease):	\$224,362	\$224,361		\$457,304		
Beginning Balance, July 1	\$1,950,334	\$1,965,653		\$1,965,653		
Ending Balance, June 30	\$2,174,696	\$2,190,014		\$2,422,957		
Components of Ending Balance:						
<i>Capital Facilities (Modular Replacement) Reserve</i>	\$2,132,870	\$2,148,188		\$2,412,567		
<i>3% Operation Reserve</i>	\$41,826	\$41,826		\$10,390		

Irvine Child Care Project

(A California Joint Powers Authority)

Statement Of Revenues, Expenditures, and Changes In Fund Balances As Of December 31, 2017

Fiscal Year 2017-18 Budget

GRANT PROGRAM FUNDS Program Description	2017-18 Adopted Budget	Current (Adjusted) Budget	Encumbered Funds (PO's)	Actual Recvd/Spent To Date	Balance	% Used/ Rec'vd
STATE GRANT/CDD						
COST CENTER 005501						
REVENUE						
8290 Child Development Apportionments	\$232,185	\$236,469	\$0	\$125,543	\$110,926	53%
8590 Other State Revenue	\$327,429	\$396,101	\$0	\$165,798	\$230,303	42%
8660 Interest	\$2,600	\$2,600	\$0	\$0	\$2,600	0%
Total Revenue:	\$562,214	\$635,170	\$0	\$291,341	\$343,829	46%
EXPENDITURES						
5810 Serv./Contracts	\$562,214	\$635,170	\$0	\$176,323	\$458,847	28%
Total Expenditures:	\$562,214	\$635,170	\$0	\$176,323	\$458,847	28%
Deferred Revenue (Carry-over):	\$0	\$0	\$0	\$115,018		
LOCAL GRANT / Irvine Childrens Fund (ICF)						
COST CENTER 005712						
REVENUE						
8689 All Other Fees & Contracts	\$96,554	\$96,554	\$0	\$1,329	\$95,225	1%
8699 Other Local Revenue/CDBG	\$33,446	\$35,133	\$0	\$25,115	\$10,018	71%
Total Revenue:	\$130,000	\$131,687	\$0	\$26,444	\$105,243	20%
EXPENDITURES						
5817 Scholarships	\$130,000	\$131,687	\$0	\$35,037	\$96,650	27%
Total Expenditures:	\$130,000	\$131,687	\$0	\$35,037	\$96,650	27%
Fund Balance (U):	\$0	\$0	\$0	(\$8,593)		
GRANT PROGRAM FUND SUMMARY						
REVENUE	\$692,214	\$766,857	\$0	\$317,785	\$449,072	41%
EXPENDITURES	\$692,214	\$766,857	\$0	\$211,360	\$555,497	28%
Total Excess (Deficiency):	\$0	\$0	\$0	\$106,425		
Beginning Balance, July 1	\$0	\$0	\$0	\$0		
Ending Balance, June 30	\$0	\$0	\$0	\$106,425		
TOTAL ICCP FUND BALANCE:	\$2,174,696	\$2,190,014	\$0	\$2,529,383		
(Operating Fund + Grant Program Funds)						

ICCP Administrator's Report

Irvine Child Care Project (ICCP) Administrator's Report
January 8, 2018

Finances:

- Fiscal Year 2018-19 Continued Funding Application for the General Child Care and Development (CCTR) grant was submitted to the California Department of Education by the December 1, 2017 deadline.

Scholarships/Financial Assistance:

- Irvine Children's Fund approved \$26,000 in materials grants to ICCP sites (\$1,000 per site). Site proposals have been submitted and approved.
- Staff is currently researching options for income eligible families unable to access care at impacted sites.

Program Quality:

- Winter Directors' Forum - December 7, 2017 "Emergency Preparedness and Lockdown Procedures" Presented by: Ray Chips, Irvine Public Safety. All 26 sites were represented with 55 Directors and Assistant Directors in attendance. In addition, Stephen Bayne, IUSD Director of Risk Management and Insurance, addressed the Directors sharing the District's plan to include child care providers in campus based emergency planning and training.
- Super Saturday Staff Development Day for School-Age Care and Education Professionals (5-12 years) was held on December 2, 2017 at Lakeview Senior Center. Approximately 230 participants went to 4 sessions on topics including STEM (Science, Technology, Engineering and Math), Behavior Guidance, Leadership Development, Supporting Children with Special Needs, Physical Activity, Literacy and Visual and Performing Arts.

Facilities:

- The State of California Community Care Licensing Division has granted Cypress Village Rainbow Rising's request for an increase in licensed capacity to 130 (originally issued capacity 105). The program has communicated with all families on the Waiting List to inform them of the change and will be communicating with individual families regarding enrollment from the Waiting List over the next month.