



AGENDA

IRVINE CHILD CARE PROJECT REGULAR MEETING

Cyril Yu
President

**February 12, 2024
8:30 AM**

Vacant
Vice President

Vacant
Clerk

**Irvine City Hall, L102
1 Civic Center Plaza
Irvine, CA 92604**

Board Members:
Jenna Berumen
Tammy Kim
Ryan Painter
Christine Knowland

PARTICIPATION AT IRVINE CHILD CARE PROJECT BOARD MEETINGS

MEETINGS ARE AVAILABLE TO ATTEND IN-PERSON OR WATCHED LIVE THROUGH THE "ZOOM" APPLICATION. INFORMATION FOR ZOOM CAN BE FOUND ONLINE AT CITYOFIRVINE.ORG/CHILD-CARE-DEVELOPMENT/IRVINE-CHILD-CARE-PROJECT-BOARD-INFORMATION. YOU MAY SUBMIT COMMENTS ON ANY AGENDA ITEM OR ON ANY ITEM NOT ON THE AGENDA, IN WRITING VIA MAIL TO "ATTN: TRACI STUBBLER, 1 CIVIC CENTER PLAZA, IRVINE, CA 92606, OR BY EMAIL TO ICCP@CITYOFIRVINE.ORG. YOU MAY ALSO PROVIDE LIVE COMMENTS VIA "ZOOM." FOR MORE INFORMATION, VISIT CITYOFIRVINE.ORG/CHILD-CARE-DEVELOPMENT/IRVINE-CHILD-CARE-PROJECT-BOARD-INFORMATION.

REQUEST TO SPEAK IN PERSON: IF YOU WOULD LIKE TO ADDRESS THE IRVINE CHILD CARE PROJECT ON A SCHEDULED AGENDA ITEM, OR NON-AGENDA ITEM PLEASE FILL OUT A REQUEST TO SPEAK FORM AVAILABLE AT THE ENTRANCE TO THE MEETING ROOM AND SUBMIT TO THE RECORDING SECRETARY. WE RESPECTFULLY ASK THAT YOU IDENTIFY ON THE FORM YOUR NAME AND THE ITEM(S) ON WHICH YOU WOULD LIKE TO SPEAK. THE REQUEST TO SPEAK FORM ASSISTS THE CHAIR IN ENSURING THAT ALL PERSONS WISHING TO ADDRESS THE IRVINE CHILD CARE PROJECT ARE RECOGNIZED. IT ALSO ENSURES THE ACCURATE IDENTIFICATION OF MEETING PARTICIPANTS IN THE IRVINE CHILD CARE PROJECT MINUTES. YOUR NAME WILL BE CALLED AT THE TIME PUBLIC COMMENTS ARE HEARD BY THE IRVINE CHILD CARE PROJECT. CITY POLICY IS TO LIMIT PUBLIC TESTIMONY TO UP TO THREE MINUTES PER SPEAKER DEPENDING ON RELEVANT CIRCUMSTANCES, WHICH INCLUDES THE PRESENTATION OF ELECTRONIC OR AUDIO-VISUAL INFORMATION. SPEAKERS MAY NOT YIELD THEIR TIME TO OTHER PERSONS.

PLEASE TAKE NOTICE THAT THE ORDER OF SCHEDULED AGENDA ITEMS BELOW AND/OR THE TIME THEY ARE ACTUALLY HEARD, CONSIDERED, AND DECIDED MAY BE MODIFIED BY THE CHAIR DURING THE COURSE OF THE MEETING, SO PLEASE STAY ALERT.

PLEASE NOTE: THE IRVINE CHILD CARE PROJECT MEETING IS MAKING EVERY EFFORT TO FOLLOW THE SPIRIT AND INTENT OF THE BROWN ACT AND OTHER APPLICABLE LAWS REGULATING THE CONDUCT OF PUBLIC MEETINGS, IN ORDER TO MAXIMIZE TRANSPARENCY AND PUBLIC ACCESS. FOR QUESTIONS OR ASSISTANCE, PLEASE CONTACT THE IRVINE CHILD CARE PROJECT AT 949-724-6632, OR VIA EMAIL AT ICCP@CITYOFIRVINE.ORG. IT WOULD BE APPRECIATED IF WRITTEN COMMUNICATIONS OF PUBLIC COMMENTS RELATED TO ITEMS ON THE AGENDA, OR ITEMS NOT ON THE AGENDA, ARE PROVIDED PRIOR TO THE COMMENCEMENT OF THE MEETING.

CALL TO ORDER

ROLL CALL

PLEDGE OF ALLEGIANCE

INTRODUCTIONS

PUBLIC COMMENTS – NON-AGENDIZED ITEMS

Public comments on non-agendized items will be heard no sooner than 8:30 a.m. Any member of the public may address the Board on items within the Board’s subject matter jurisdiction but which are not listed on this agenda. If 20 or fewer requests to provide public comments are submitted, each speaker shall be limited to three minutes. If between 21 and 30 speakers submit public comments, each speaker shall be limited to two minutes. If more than 30 speakers submit public comments, each speaker shall be limited to 90 seconds. The time limit per speaker shall be established based on the number of requests to speak submitted to the Recording Secretary before the first speaker is called. Requests to speak submitted after the first speaker is called shall receive 90 seconds. These time limits may be shortened or extended, or a cumulative limit on the time for all public speakers may be imposed, at the discretion of the President or by a majority vote of the Board.

1. REPORTS

1.1 FINANCIAL REPORT

1.2 ADMINISTRATOR’S REPORT

BOARD ANNOUNCEMENTS/COMMITTEE REPORTS/COMMITTEE UPDATES

Board Announcements and Reports are for the purpose of presenting brief comments or reports, are subject to California Government Code Section 54954.2 of the Brown Act, and are limited to three minutes per member of the Irvine Child Care Project. In addition, the President shall receive any necessary additional time to deliver announcements of community events and opportunities.

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.

2. 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 on these items unless members of the Irvine Child Care Project 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 Consent Calendar items will be heard at the time the Consent Calendar is considered, but no sooner than 8:30 a.m. If 10 or fewer requests to speak on agendized items are submitted, each speaker shall be limited to three minutes per item. If between 11 and 15 speakers submit requests to speak, each speaker shall be limited to two minutes per item. If 16 or more requests to speak are submitted, each speaker shall be limited to 90 seconds. The time limit per speaker shall be established based on the number of requests to speak submitted to the Recording Secretary before the first speaker is called. Requests to speak submitted after the first speaker is called shall receive 90 seconds. These time limits may be shortened or extended, or a cumulative limit on the time for all public speakers may be imposed, at the discretion of the President or by a majority vote of the Board.

2.1 MINUTES

RECOMMENDED ACTION:

Approve the minutes of the Irvine Child Care Project Board's regular meeting held on January 8, 2024.

2.2 WARRANT REQUEST – CATALYST FAMILY INC.

RECOMMENDED ACTION:

Approve payment of \$61,414.94 to Catalyst Family Inc. for child care development services for December 1-31, 2023.

2.3 WARRANT REQUEST – CATALYST FAMILY INC.

RECOMMENDED ACTION:

Approve payment of \$39,840.00 to Catalyst Family Inc. for SB140 Cost of Care Plus Rate Quarterly Payment.

2.4 WARRANT REQUEST – IRVINE CHILDREN'S FUND (ICF) SCHOLARSHIPS

RECOMMENDED ACTION:

Approve payments for warrants totaling the amount of \$15,019.00 (\$2,220.15 CDBG; \$12,798.85 IRP) for child care services for December 1-31, 2023 funded by ICF scholarships.

- \$ 7,429.75 to Catalyst Family Inc. (IRP)
- \$ 0.00 to Creekers Club
- \$ 547.50 to Dolphin Club (IRP)
- \$ 1,373.75 to Kids Stuff (IRP)
- \$ 5,668.00 to Rainbow Rising (\$2,220.15 CDBG; \$3,447.85 IRP)

2.5 WARRANT REQUEST – IRVINE CHILDREN'S FUND CORONAVIRUS (ICF-CV) SCHOLARSHIPS

RECOMMENDED ACTION:

Approve payments for warrants totaling the amount of \$28,651.32 (ICCP) for child care services for December 1-31, 2023 funded by ICF (CDBG-CV).

- \$ 7,576.80 to Catalyst Family Inc. (ICCP)
- \$ 835.00 to Creekers Club (ICCP)
- \$ 1,660.00 to Dolphin Club (ICCP)
- \$ 820.00 to Kids Stuff (ICCP)
- \$ 17,759.52 to Rainbow Rising (ICCP)

2.6 WARRANT REQUEST – IRVINE UNIFIED SCHOOL DISTRICT (IUSD)

RECOMMENDED ACTION:

Approve payment of \$83,311.51 for payment for sale of IUSD-owned portables to ICCP, Utilities, Facilities and Financial Support Services, Custodial Equipment Amortization and Custodial Services for the month of December 2023.

- \$ 55,283.75 for Custodial Services
- \$ 675.00 for Custodial Equip Amortization
- \$ 10,589.42 for Payment of Portable Purchase
- \$ 8,827.92 for Utilities
- \$ 7,935.42 for Facilities & Financial Support

2.7 WARRANT REQUEST – IRVINE UNIFIED SCHOOL DISTRICT (IUSD)

RECOMMENDED ACTION:

Approve payment of \$9,376.71 for ICCP Work Order charge backs for Fiscal Year 2023-24, Quarter 1.

2.8 WARRANT REQUEST – CITY OF IRVINE

RECOMMENDED ACTION:

Approve payment of \$27,257.17 to the City of Irvine for Contract Services and Program and Grant Administration for the month of December 2023.

- \$ 20,028.88 for Program Administration
- \$ 1,228.29 for Grant Administration
- \$ 6,000.00 for Contract Services

2.9 DEPOSIT OF SCHOLARSHIP FUNDS FROM IRVINE CHILDREN’S FUND (ICF)

RECOMMENDED ACTION:

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

- \$32,070.40 01-005-712-00-8290
- \$12,798.85 01-005-712-00-8689

2.10 DEPOSIT OF CDBG-CV SCHOLARSHIP FUNDS FROM IRVINE CHILDREN’S FUND (ICF)

RECOMMENDED ACTION:

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

- \$65,075.84 01-005-712-00-8290

2.11 IRVINE CHILD CARE PROJECT (ICCP) EXPENSES PAID BY IRVINE UNIFIED SCHOOL DISTRICT (IUSD)

RECOMMENDED ACTION:

Receive and file the record of payment for attached invoices in the total amount of \$153,338.89 paid by IUSD on behalf of ICCP.

3. BOARD BUSINESS

Public comments on Board items will be heard at the time the matters are considered. If 10 or fewer requests to speak are submitted, each speaker shall be limited to three minutes per item. If between 11 and 15 speakers submit requests to speak, each speaker shall be limited to two minutes per item. If 16 or more requests to speak are submitted, each speaker shall be limited to 90 seconds per item. The time limit per speaker shall be established based on the number of requests to speak submitted to the Recording Secretary before the first speaker is called. Requests to speak submitted after the first speaker is called shall receive 90 seconds. These time limits may be shortened or extended, or a cumulative limit on the time for all public speakers may be imposed, at the discretion of the President or by a majority vote of the Board.

3.1 IRVINE CHILD CARE PROJECT (ICCP) PROPOSED BUDGET FOR FISCAL YEAR 2024-25 WITH MULTI-YEAR BUDGET PROJECTIONS

RECOMMENDED ACTION:

Submitted for the Board’s review and discussion.

3.2 FISCAL YEAR 2022-23 FINANCIAL YEAR-END AUDIT

RECOMMENDED ACTION:

Receive and file Fiscal Year 2022-23 Year-end Financial Audit.

3.3 IRVINE CHILD CARE PROJECT BOARD REORGANIZATION

RECOMMENDED ACTION:

Conduct elections for the positions of Board President, Vice President, and Clerk.

ADJOURNMENT

NOTICE TO THE PUBLIC

At 11 a.m., the Irvine Child Care Project will determine which of the remaining agenda items can be considered and acted upon prior to 12 p.m. noon and will continue all other items on which additional time is required until a future Irvine Child Care Project meeting. All meetings are scheduled to terminate at 12 p.m. 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 7 days prior to a regular Irvine Child Care Project meeting). Staff reports can also be downloaded from the City’s website at cityofirvine.org at least 7 days prior to the scheduled 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) 724-6635.

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, 1 Civic Center Plaza, Irvine, California, during normal business hours. In addition, such writings or documents will be made available for public review on the City's website and at the respective public 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) 724-6635.

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. Please provide 10 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

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 the Irvine Child Care Project liaison at 949-724-6635.

Assisted listening devices are available at the meeting for individuals with hearing impairments. Notification 48 hours prior to the meeting will enable the City to make reasonable arrangements to ensure accessibility to this meeting. (28 DFR 35. 102-35. 104 ADA Title II)

COMMUNICATION AND ELECTRONIC 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 select months at 8:30 a.m. Agendas are available at the following locations:

- Community Services Department
- Police Department
- Front Entrance of City Hall
- City's web page 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 of City Hall, 1 Civic Center Plaza, Irvine, California on February 5, 2024 by 5:30 p.m. as well as on the City's web page.

_____, Board Liaison

1. REPORTS

ITEM 1.1

FINANCIAL REPORT

Irvine Child Care Project

(A California Joint Powers Authority)

Statement Of Revenues, Expenditures, and Changes In Fund Balances As Of Dec 31, 2023

Fiscal Year 2023-24 Budget

Percentage of Year Completed: 50%

OPERATING FUND	2023-24	Current	Encumbered	Actual	%	
Program Description	Adopted	(Adjusted)	Funds	Recvd/Spent	Balance	Used/
ICCP - Regular Programs	Budget	Budget	(PO's)	To Date		Rec'vd
COST CENTER 005710						
REVENUE						
8650 Portable Fees Cnty	\$1,970,668	\$1,970,668	\$0	\$985,334	\$985,334	50%
8660 Interest Income Cnty	\$30,000	\$30,000	\$0	\$50,222	(\$20,222)	167%
8662 Net Changes in Investments	\$0	\$26,141	\$0	\$26,141	\$0	100%
8699 Other Local Revenue	\$0	\$0	\$0	\$301	(\$301)	0%
Total Revenue:	\$2,000,668	\$2,026,809	\$0	\$1,061,997	\$964,812	52%
OPERATING EXPENDITURES						
4305 Campus Safety	\$2,250	\$3,786	\$0	\$3,786	\$0	100%
4306 M & O Repairs done by IUSD	\$40,000	\$40,000	\$630	\$0	\$39,370	0%
4401 Non-Capitalized Equipment	\$0	\$0	\$0	\$0	\$0	0%
5450 Insurance	\$118,935	\$130,491	\$0	\$130,491	\$0	100%
5500 Utilities	\$105,935	\$105,935	\$0	\$35,312	\$70,623	33%
5601 Non-Cap Site/Bldg Improve./Rehab	\$40,000	\$40,000	\$0	\$0	\$40,000	0%
5810 Services/Contracts (Water testing Req)	\$0	\$0	\$0	\$0	\$0	0%
5811 Consultants	\$65,000	\$65,000	\$0	\$8,000	\$57,000	12%
5817 Scholarships	\$30,000	\$30,000	\$0	\$0	\$30,000	0%
5837 Interest Expense	\$2,200	\$2,200	\$0	(\$48)	\$2,248	-2%
5838 Audit	\$13,500	\$32,000	\$0	\$11,500	\$20,500	36%
5861 Facilities & Financial Support / IUSD	\$95,225	\$95,225	\$0	\$31,742	\$63,483	33%
5862 Custodial Services	\$663,405	\$663,405	\$0	\$221,135	\$442,270	33%
5864 Program Coordination / City	\$370,500	\$370,500	\$0	\$107,299	\$263,201	29%
Total Operating Expenditures:	\$1,546,950	\$1,578,542	\$630	\$549,216	\$1,028,696	35%
Total Excess (Deficiency):	\$453,718	\$448,267	(\$630)	\$512,781		
CAPITAL EXPENDITURES						
6210 Building Improvement / \$5K Threshold	\$125,000	\$125,000	\$0	\$30,244	\$94,756	24%
6230 Portables (Replacement/New)	\$0	\$0	\$0	\$0	\$0	0%
5862 Custodial Vehicles	\$0	\$0	\$0	\$0	\$0	0%
7439 Debt Service	\$135,173	\$135,173	\$0	\$45,058	\$90,115	33%
Total Capital Expenditures:	\$260,173	\$260,173	\$0	\$75,302	\$184,871	29%
Net Increase (Decrease):	\$193,545	\$188,094		\$437,479		
Beginning Balance, July 1	\$2,141,897	\$2,141,897		\$2,141,897		
Ending Balance, June 30	\$2,335,442	\$2,329,991		\$2,579,376		
Components of Ending Balance:						
Capital Facilities (Modular Replacement) Reserve	\$2,281,229	\$2,274,829		\$2,560,641		
3% Operation Reserve	\$54,214	\$55,161		\$18,736		

Irvine Child Care Project

(A California Joint Powers Authority)

Statement Of Revenues, Expenditures, and Changes In Fund Balances As Of Dec 31, 2023

Fiscal Year 2023-24 Budget

GRANT PROGRAM FUNDS Program Description	2023-24 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	\$679,000	\$346,168	\$0	\$223,443	\$122,725	65%
8590 Other State Revenue	\$679,000	\$1,025,766	\$0	\$568,797	\$456,970	55%
Total Revenue:	\$1,358,000	\$1,371,934	\$0	\$792,240	\$579,695	58%
EXPENDITURES						
5810 Serv./Contracts	\$1,358,000	\$1,371,934	\$0	\$334,905	\$1,037,029	24%
Total Expenditures:	\$1,358,000	\$1,371,934	\$0	\$334,905	\$1,037,029	24%
Deferred Revenue (Carry-over):	\$0	\$0	\$0	\$457,335		
LOCAL GRANT / Irvine Childrens Fund (ICF)						
COST CENTER 005712						
REVENUE						
8689 All Other Fees & Contracts/ICF	\$136,000	\$136,000	\$0	\$6,688	\$129,312	5%
8290 Other Revenue/CDBG	\$64,000	\$64,000	\$0	\$141,784	(\$77,784)	222%
Total Revenue:	\$200,000	\$200,000	\$0	\$148,473	\$51,527	74%
EXPENDITURES						
5817 Scholarships	\$200,000	\$200,000	\$0	\$196,941	\$3,059	98%
Total Expenditures:	\$200,000	\$200,000	\$0	\$196,941	\$3,059	98%
Fund Balance (U):	\$0	\$0	\$0	(\$48,469)		
GRANT PROGRAM FUND SUMMARY						
REVENUE	\$1,558,000	\$1,571,934	\$0	\$940,712	\$631,222	60%
EXPENDITURES	\$1,558,000	\$1,571,934	\$0	\$531,846	\$1,040,088	34%
Total Excess (Deficiency):	\$0	\$0	\$0	\$408,866		
Beginning Balance, July 1	\$0	\$0	\$0	\$0		
Ending Balance, June 30	\$0	\$0	\$0	\$408,866		
TOTAL ICCP FUND BALANCE:	\$2,335,441	\$2,329,991	\$0	\$2,988,242		
(Operating Fund + Grant Program Funds)						

ITEM 1.2
ADMINISTRATOR'S REPORT

Irvine Child Care Project Administrator's Report
February 12, 2024

Scholarships/Grants to Fund Scholarships:

- Beginning with the 2024-25 fiscal year the \$30,000 in scholarship funding allocated by the ICCP Board will be utilized to fund ICCP Scholarships. This will be in addition to funds donated by Irvine Children's Fund to support the ICCP Scholarship. Transitional/one-time scholarships in the amount of \$500 per child will no longer be awarded.
- Children's Home Society of California (CHS) offers subsidized child care programs to assist income eligible families with all or part of their child care expenses. CHS has received an increase of funding and is currently enrolling new families. The application is available online at cityofirvine.org/child-care-development.

Program Quality:

- The next Quarterly Directors' Forum was held on February 8, 2024 at Irvine City Hall. During the Forum Site Supervisors met in small groups to review and share their draft ICCP Administrative Notebooks and asked clarifying questions of quality assessment staff and contractors as needed in order to ensure evidence of all criteria being met is thorough and complete before Notebook submission deadline of February 26, 2024.

2. CONSENT CALENDAR

ITEM 2.1

MINUTES



MINUTES

IRVINE CHILD CARE PROJECT REGULAR MEETING

Cyril Yu
President

January 8, 2024
8:30 AM

Vacant
Vice President

Stephanie Bynon
Clerk

Irvine City Hall, L102
1 Civic Center Plaza
Irvine, CA 92604

Board Members:
Jenna Berumen
Tammy Kim
Ryan Painter

CALL TO ORDER

The regular meeting of the Irvine Child Care Project Board (Board) was called to order at 8:31 a.m. on January 8, 2024, in Conference Room L102, Irvine Civic Center, 1 Civic Center Plaza, Irvine, California: President Yu presiding.

ROLL CALL

Present:	3	CLERK:	Stephanie Bynon
		BOARD MEMBER:	Ryan Painter
		PRESIDENT:	Cyril Yu
Absent	2	BOARD MEMBER:	Tammy Kim
		BOARD MEMBER:	Jenna Berumen

PLEDGE OF ALLEGIANCE

President Yu led the Pledge of Allegiance.

INTRODUCTIONS

There were no introductions.

PUBLIC COMMENTS – NON-AGENDIZED ITEMS

There were no requests to speak.

1. REPORTS

1.1 FINANCIAL REPORT

John Fogarty, Irvine Unified School District Assistant Superintendent, reported on the Fiscal Year 2023-24 budget.

1.2 ADMINISTRATOR'S REPORT

Traci Stubbler, ICCP Administrator, reported on: the status of the ICCP scholarship program; the upcoming Directors' Forum to be held February 8; and the status of the ICCP fiscal audit.

BOARD ANNOUNCEMENTS/COMMITTEE REPORTS/COMMITTEE UPDATES

There were no announcements, reports, or committee updates.

ADDITIONS AND DELETIONS TO THE AGENDA

There were no additions or deletions to the agenda.

2. CONSENT CALENDAR

ACTION: Moved by Clerk Bynon, seconded by Board Member Painter, and unanimously carried by those members present to approve Consent Calendar items 2.1 through 2.11.

2.1 MINUTES

ACTION:

Approved the minutes of the Irvine Child Care Project Board's regular meeting held on November 13, 2023.

2.2 WARRANT REQUEST – CATALYST FAMILY INC.

ACTION:

Approved payment of \$63,794.97 to Catalyst Family Inc. for child care development services for November 1-30, 2023.

2.3 WARRANT REQUEST – IRVINE CHILDREN'S FUND (ICF) SCHOLARSHIPS

ACTION:

Approved payments for warrants totaling the amount of \$14,939.00 (CDBG) for child care services for November 1-30, 2023 funded by ICF scholarships.

- \$ 7,264.75 to Catalyst Family Inc. (CDBG)
- \$ 0.00 to Creekers Club
- \$ 592.50 to Dolphin Club (CDBG)
- \$ 1,423.75 to Kids Stuff (CDBG)
- \$ 5,658.00 to Rainbow Rising (CDBG)

2.4 WARRANT REQUEST – IRVINE CHILDREN’S FUND CORONAVIRUS (ICF-CV) SCHOLARSHIPS

ACTION:

Approved payments for warrants totaling the amount of \$33,239.72 (\$31,518.47 CDBG-CV, \$1,720.90 ICCP) for child care services for November 1-30, 2023 funded by ICF (CDBG-CV).

- \$ 11,570.00 to Catalyst Family Inc.
- \$ 655.00 to Creekers Club
- \$ 1,250.00 to Dolphin Club
- \$ 730.00 to Kids Stuff
- \$ 19,034.37 to Rainbow Rising

2.5 WARRANT REQUEST – IRVINE UNIFIED SCHOOL DISTRICT (IUSD)

ACTION:

Approved payment of \$83,311.51 for payment for sale of IUSD-owned portables to ICCP, Utilities, Facilities and Financial Support Services, Custodial Equipment Amortization and Custodial Services for the month of November 2023.

- \$ 55,283.75 for Custodial Services
- \$ 675.00 for Custodial Equip Amortization
- \$ 10,589.42 for Payment of Portable Purchase
- \$ 8,827.92 for Utilities
- \$ 7,935.42 for Facilities & Financial Support

2.6 WARRANT REQUEST – CITY OF IRVINE

ACTION:

Approved payment of \$36,550.89 to the City of Irvine for Contract Services and Program and Grant Administration for the month of November 2023.

- \$ 18,290.99 for Program Administration
- \$ 5,259.90 for Grant Administration
- \$ 13,000.00 for Contract Services

2.7 WARRANT REQUEST – ICCP PAYMENTS ISSUED DECEMBER 2023

ACTION:

Received and filed attached record of payments issued December 2023 for service month October 2023.

**2.8 DEPOSIT OF FINAL STATE GRANT APPORTIONMENT – CCTR 1167
FY2021-22**

ACTION:

Received and filed record of deposit from the California Department of Social Services as follows:

- \$ 76.00 01-005-712-00-8290
- \$ 850.00 01-005-712-00-8590

**2.9 DEPOSIT OF STIPENDS FOR CHILD CARE CONTRACTORS FUNDED BY
THE AMERICAN RESCUE ACT**

ACTION:

Received and filed attached record of deposits of stipends for child care contractors funded by the American Rescue Act as follows:

- \$ 131,222.00 01-005-712-00-8290
- \$ 40,040.00 01-005-712-00-8290
- \$ 25,025.00 01-005-712-00-8290

2.10 DEPOSIT OF PLUS RATE PAYMENT PURSUANT TO SENATE BILL (SB) 140

ACTION:

Received and filed record of deposit of funds from the California Department of Social Services as follows:

- \$ 43,824.00 01-005-50100-8590

**2.11 IRVINE CHILD CARE PROJECT (ICCP) EXPENSES PAID BY IRVINE UNIFIED
SCHOOL DISTRICT (IUSD)**

ACTION:

Received and filed the record of payment for attached invoices in the total amount of \$28,656.00 paid by IUSD on behalf of ICCP.

3. BOARD BUSINESS

**3.1 RESOLUTION TO AUTHORIZE DESIGNATED ICCP PERSONNEL TO SIGN
CALIFORNIA DEPARTMENT OF SOCIAL SERVICES CONTRACT
DOCUMENTS**

ACTION:

Moved by Clerk Bynon, seconded by Board Member Painter, and unanimously carried by those members present to adopt resolution to certify the approval of the ICCP Board of Directors to enter into this transaction with the California Department of Social Services for the purpose of providing child care and development services and to authorize the designated personnel to sign contract documents for Fiscal Year 2024-25.

3.2 MEMBER AT LARGE APPOINTMENT

DISCUSSION INCLUDED: President Yu thanked the pool of qualified applicants, and shared that Christine stood out based on her experience and background. He expressed that it was a privilege to have someone of her expertise joining the ICCP Board.

ACTION:

Moved by Clerk Bynon, seconded by Board Member Painter, and unanimously carried by those members present to appoint Christine Knowland to the ICCP Board of Directors to serve for a regular term of office to commence February 1, 2024 through January 2025.

ADJOURNMENT

Moved by Clerk Bynon, seconded by Board Member Painter, and unanimously carried by those members present to adjourn the meeting at 8:44 a.m.

CYRIL YU, PRESIDENT
IRVINE CHILD CARE PROJECT

SHANE DINEEN
RECORDING SECRETARY

Date Approved: _____

ITEM 2.2

**WARRANT REQUEST –
CATALYST FAMILY INC.
December 1-31, 2023**

IRVINE CHILD CARE PROJECT

TOPIC: WARRANT REQUEST – CATALYST FAMILY INC.

DESCRIPTION: Catalyst Family Inc. has submitted an invoice in the amount of **\$61,414.94** for child care development services for the month of **December 2023**. This provider served a total of 81 children during this month.

A site-by-site breakdown of service follows.

The attached invoice and warrant request in the amount of **\$61,414.94** are submitted for the Board's review and approval.

RECOMMENDATION: Approve payment of **\$61,414.94** to Catalyst Family Inc. for child care development services for December 1 - 31, 2023.

IRVINE CHILD CARE PROJECT

DATE: February 12, 2024

<u>VENDOR</u>	<u>EXPENDITURE CLASSIFICATION</u>	<u>AMOUNT</u>
CATALYST FAMILY INC.	00550159-5810	\$61,414.94
	TOTAL	\$61,414.94

EXPENDITURE CLASSIFICATION SUMMARY

00550159-5810	\$61,414.94
TOTAL	\$61,414.94

**ATTENDANCE SUMMARY
CERTIFIED CHILDREN**

STATE GRANT

**December 2023
(19 days of service)**

CATALYST FAMILY INC.:

Stonegate	0	Children served
	0	Child days of enrollment
Oak Creek	10	Children served
	167	Child days of enrollment
Vista Verde	0	Children served
	0	Child days of enrollment
Plaza Vista	18	Children served
	278	Child days of enrollment
Canyon View	0	Children served
	0	Child days of enrollment
Turtle Rock	14	Children served
	263	Child days of enrollment
Springbrook	4	Children served
	76	Child days of enrollment
Deerfield	16	Children served
	264	Child days of enrollment
University Park	19	Children served
	334	Child days of enrollment
<u>TOTALS:</u>	81	Children served
	1,382	Child days of enrollment
<u>YEAR-TO-DATE:</u>	500	Children served
	8,710	Child days of enrollment



350 Woodview Ave, Suite 100
 Morgan Hill, CA. 95037
 (408)556-7300

INVOICE NUMBER
5040-DEC23

DATE: January 9, 2024

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

Attention: Traci Stubbler

DESCRIPTION	PRICE	AMOUNT
General child development services provided in period <u>December 1, 2023</u> through <u>December 31, 2023</u>		
Fiscal Year 2023-2024 Contract Type: CCTR-3191		
Service fees of <u>1,027.31</u> days @ \$61.26	\$62,933.08	
Less Certified Parent fees	- \$289.85	
Contract earnings to District	\$62,643.23	
Adjustment for District Indirect Cost 1.02 =	\$1,228.29	
Total Balance Due to Catalyst Family Inc.		<u>\$61,414.94</u>
<u>Billing Summary:</u>		
Cumulative Prior Period Amount Billed	\$339,349.56	
Current Period Billing	<u>\$61,414.94</u>	
Cumulative Fiscal Year Amount Billed	\$400,764.50	
Contract Maximum Billable	\$1,436,211.76	
Available remaining balance	\$1,035,447.26	

ITEM 2.3

**WARRANT REQUEST –
CATALYST FAMILY INC.
SB140 Cost of Care Plus Rate
Quarterly Payment**

IRVINE CHILD CARE PROJECT

TOPIC: **WARRANT REQUEST – CATALYST FAMILY INC.**

DESCRIPTION: Catalyst Family Inc. has submitted an invoice in the amount of \$39,840.00 to receive quarterly 'Cost of Care Plus Rate Payment' pursuant to Senate Bill (SB) 140.

Payments will be issued on a quarterly basis for services rendered December 2023 through June 2025.

This is the first disbursement, which is to cover estimated payments for January, February, and March 2024 and has been issued through the State controller's office, outside of regular contracts.

RECOMMENDATION: Approve payment of \$39,840.00 to Catalyst Family Inc. for SB140 Cost of Care Plus Rate Quarterly Payment.

IRVINE CHILD CARE PROJECT

DATE: February 12, 2024

<u>VENDOR</u>	<u>EXPENDITURE CLASSIFICATION</u>	<u>AMOUNT</u>
CATALYST FAMILY INC.	005501-59-5810	\$ 39,840.00
	TOTAL	\$ 39,840.00

EXPENDITURE CLASSIFICATION SUMMARY

005501-59-5810	\$ 39,840.00
TOTAL	\$ 39,840.00



350 Woodview Ave, Suite 100
 Morgan Hill, CA. 95037
 (408)556-7300

Invoice

DATE	INVOICE #
12/13/2023	1906-ICCP-01

BILL TO
Irvine Child Care Project 14341 Yale Avenue Irvine, CA. 92604 Attention: Traci Stubbler

DESCRIPTION	AMOUNT																								
<p>Pursuant to SB 140 and WIC Sections 10277.1 and 10277.2, all types of child care providers will receive a monthly, per-child payment intended to supplement subsidized child care reimbursement. Payments to child care providers shall begin on January 1, 2024, beginning with service month December 2023. Payments will continue through service month May 2025 with final payments made in June 2025.</p> <p><i>Catalyst requests for the distribution of this monthly per child Cost of Care Plus Rate pursuant to Senate Bill (SB) 140 based on the estimate amount ICCP has received. The estimate is as follow and based on the Southern Region (\$160/child) where Catalyst Kids sites serving ICCP CCTR contract.</i></p> <p>Estimate Payment for months: January - March 2024</p> <table> <thead> <tr> <th><u>Catalyst Kids site(s):</u></th> <th><u>Estimate # of children</u></th> <th></th> </tr> </thead> <tbody> <tr> <td>50576 OAK CREEK - Catalyst Kids</td> <td>12</td> <td>\$5,760</td> </tr> <tr> <td>50585 PLAZA VISTA - Catalyst Kids</td> <td>21</td> <td>\$10,080</td> </tr> <tr> <td>50588 TURTLE ROCK - Catalyst Kids</td> <td>14</td> <td>\$6,720</td> </tr> <tr> <td>50589 SPRINGBROOK - Catalyst Kids</td> <td>4</td> <td>\$1,920</td> </tr> <tr> <td>50590 DEERFIELD - Catalyst Kids</td> <td>15</td> <td>\$7,200</td> </tr> <tr> <td>50591 UNIVERSITY PARK - Catalyst Kids</td> <td>17</td> <td>\$8,160</td> </tr> <tr> <td>Total estimate enrolling children</td> <td><u>83</u></td> <td></td> </tr> </tbody> </table>	<u>Catalyst Kids site(s):</u>	<u>Estimate # of children</u>		50576 OAK CREEK - Catalyst Kids	12	\$5,760	50585 PLAZA VISTA - Catalyst Kids	21	\$10,080	50588 TURTLE ROCK - Catalyst Kids	14	\$6,720	50589 SPRINGBROOK - Catalyst Kids	4	\$1,920	50590 DEERFIELD - Catalyst Kids	15	\$7,200	50591 UNIVERSITY PARK - Catalyst Kids	17	\$8,160	Total estimate enrolling children	<u>83</u>		
<u>Catalyst Kids site(s):</u>	<u>Estimate # of children</u>																								
50576 OAK CREEK - Catalyst Kids	12	\$5,760																							
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50589 SPRINGBROOK - Catalyst Kids	4	\$1,920																							
50590 DEERFIELD - Catalyst Kids	15	\$7,200																							
50591 UNIVERSITY PARK - Catalyst Kids	17	\$8,160																							
Total estimate enrolling children	<u>83</u>																								
<p>Please make payable to Catalyst Family Inc.</p> <p>For question, please contact Tracy Pham-Trang via email ttrang@catalystfamily.org or (408)556-7392</p>	<p>Total \$39,840</p>																								

ITEM 2.4

**WARRANT REQUEST –
IRVINE CHILDREN’S FUND (ICF)
SCHOLARSHIPS**

IRVINE CHILD CARE PROJECT

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

DESCRIPTION: Warrant requests in the amount of **\$15,019.00 (\$2,220.15 CDBG; \$12,798.85 IRP)** are submitted for the Board’s review and approval for ICF Scholarships during the month of **December 2023**. The warrants to be issued are as follows:

- \$7,429.75** to Catalyst Family Inc. **(IRP)**
- \$0.00** to Creekers Club
- \$547.50** to Dolphin Club **(IRP)**
- \$1,373.75** to Kids Stuff **(IRP)**
- \$5,668.00** to Rainbow Rising **(\$2,220.15 CDBG; \$3,447.85 IRP)**

A site-by-site breakdown follows.

RECOMMENDATION: Approve payments for warrants totaling the amount of **\$15,019.00 (\$2,220.15 CDBG; \$12,798.85 IRP)** for child care services for December 1-31, 2023 funded by ICF scholarships.

IRVINE CHILD CARE PROJECT

DATE: February 12, 2024

<u>VENDOR</u>	<u>EXPENDITURE CLASSIFICATION</u>	<u>AMOUNT</u>
CATALYST FAMILY INC.	00571259-5817	\$7,429.75
CREEKERS CLUB	00571259-5817	\$0.00
DOLPHIN CLUB	00571259-5817	\$547.50
KIDS STUFF	00571259-5817	\$1,373.75
RAINBOW RISING	00571259-5817	\$5,668.00
	TOTAL	\$15,019.00

ATTENDANCE SUMMARY
IRVINE CHILDREN'S FUND SCHOLARSHIP PROGRAM
December 2023

<i>Alderwood</i>	1	Children served
<i>Beacon Park</i>	2	Children served
<i>Bonita Canyon</i>	1	Children served
<i>Brywood</i>	3	Children served
<i>Cadence Park</i>	1	Children served
<i>Canyon View</i>	0	Children served
<i>College Park</i>	0	Children served
<i>Culverdale</i>	1	Children served
<i>Cypress Village</i>	1	Children served
<i>Deerfield</i>	0	Children served
<i>Eastshore</i>	1	Children served
<i>Eastwood</i>	0	Children served
<i>Greentree</i>	0	Children served
<i>Loma Ridge</i>	0	Children served
<i>Meadow Park</i>	2	Children served

<i>Northwood</i>	2	Children served
<i>Oak Creek</i>	1	Children served
<i>Plaza Vista</i>	1	Children served
<i>Portola Springs</i>	0	Children served
<i>Santiago Hills</i>	0	Children served
<i>Solis Park</i>	0	Children served
<i>Springbrook</i>	0	Children served
<i>Stone Creek</i>	0	Children served
<i>Stonegate</i>	3	Children served
<i>Turtle Rock</i>	0	Children served
<i>University Park</i>	1	Children served
<i>Vista Verde</i>	2	Children served
<i>Westpark</i>	1	Children served
<i>Woodbury</i>	1	Children served

December 2023:

Number of Children Served: 25
Number of Child Days of Enrollment: 340
Number of Sites Served: 17
Funds Awarded: \$15,019.00
Number of Children Added to Program This Month: 0
Number of Children Removed From Program This Month: 0
Number of Children on Waiting List: 8

Year-to-Date:

Number of Children Served: 29
Number of Child Days of Enrollment: 2,086
Number of Sites Served: 18
Funds Awarded: \$81,699.25

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

For the Month of December 2023

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

Long Term scholarships awarded to the students in the **Catalyst Family Inc.** program operating at the following schools in Irvine, for **December 2023**, reimbursement amounts of:

Oak Creek	\$950.00 (IRP)
Plaza Vista	\$948.75 (IRP)
Stonegate	\$2,278.75 (IRP)
University Park	\$859.00 (IRP)
Vista Verde	\$1,632.00 (IRP)
Woodbury	\$761.25 (IRP)
Total Amount due to Catalyst Family Inc.:	\$7,429.75 (IRP)

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

For the Month of December 2023

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

Long Term scholarships awarded to the students in the **Dolphin Club** program operating at the following schools in Irvine, for **December 2023**, reimbursement amounts of:

Eastshore	\$547.50 (IRP)
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Total Amount due to Dolphin Club:	\$547.50 (IRP)
--	-----------------------

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

For the Month of December 2023

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

Long Term scholarships awarded to the students in the **Kids Stuff.** program operating at the following schools in Irvine, for **December 2023**, reimbursement amounts of:

Brywood	1,373.75 (IRP)
---------	----------------

Total Amount due to Kids Stuff:	1,373.75 (IRP)
--	-----------------------

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

For the Month of December 2023

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

Long Term scholarships awarded to the students in the **Rainbow Rising** program operating at the following schools in Irvine, for **December 2023**, reimbursement amounts of:

Alderwood	\$264.50	(CDBG)
Beacon Park	\$805.00	(CDBG)
Bonita Canyon	\$287.00	(CDBG)
Cadence Park	\$669.75	(CDBG)
Culverdale	\$358.50	(\$193.90 CDBG: \$164.60 IRP)
Cypress Village	\$357.00	(IRP)
Meadow Park	\$1,139.25	(IRP)
Northwood	\$1,389.50	(IRP)
Westpark	\$397.50	(IRP)
Total Amount due to Rainbow Rising:	\$5,668.00	(\$2,220.15 CDBG \$3,447.85 IRP)

ITEM 2.5

**WARRANT REQUEST –
IRVINE CHILDREN’S FUND
CORONAVIRUS (ICF-CV) SCHOLARSHIPS**

IRVINE CHILD CARE PROJECT

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

DESCRIPTION: Warrant requests in the amount of **\$28,651.32 (ICCP)** are submitted for the Board’s review and approval for ICF-CV Scholarships during the month of **December 2023**. The warrants to be issued are as follows:

\$7,576.80 to Catalyst Family Inc. (ICCP)

\$835.00 to Creekers Club (ICCP)

\$1,660.00 to Dolphin Club (ICCP)

\$820.00 to Kids Stuff (ICCP)

\$17,759.52 to Rainbow Rising (ICCP)

A site-by-site breakdown follows.

RECOMMENDATION: Approve payments for warrants totaling the amount of **\$28,651.32 (ICCP)** for child care services for December 1-31, 2023 funded by ICF-CV scholarships.

IRVINE CHILD CARE PROJECT

IRVINE CHILDREN'S FUND CORONAVIRUS SCHOLARSHIP PROGRAM

DATE: February 12, 2024

<u>VENDOR</u>	<u>EXPENDITURE CLASSIFICATION</u>	<u>AMOUNT</u>
CATALYST FAMILY INC.	00571059-5817	\$7,576.80
CREEKERS CLUB	00571059-5817	\$835.00
DOLPHIN CLUB	00571059-5817	\$1,660.00
KIDS STUFF	00571059-5817	\$820.00
RAINBOW RISING	00571059-5817	\$17,759.52
	TOTAL	\$28,651.32

ATTENDANCE SUMMARY
IRVINE CHILDREN'S FUND CORONAVIRUS SCHOLARSHIP PROGRAM
December 2023

<i>Alderwood</i>	1	Children served
<i>Beacon Park</i>	0	Children served
<i>Bonita Canyon</i>	0	Children served
<i>Brywood</i>	0	Children served
<i>Cadence Park</i>	2	Children served
<i>Canyon View</i>	0	Children served
<i>College Park</i>	0	Children served
<i>Culverdale</i>	5	Children served
<i>Cypress Village</i>	3	Children served
<i>Deerfield</i>	1	Children served
<i>Eastshore</i>	2	Children served
<i>Eastwood</i>	0	Children served
<i>Greentree</i>	1	Children served
<i>Loma Ridge</i>	0	Children served
<i>Meadow Park</i>	4	Children served

<i>Northwood</i>	4	Children served
<i>Oak Creek</i>	0	Children served
<i>Plaza Vista</i>	2	Children served
<i>Portola Springs</i>	3	Children served
<i>Santiago Hills</i>	1	Children served
<i>Solis Park</i>	0	Children served
<i>Springbrook</i>	2	Children served
<i>Stone Creek</i>	1	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>	1	Children served
<i>Woodbury</i>	3	Children served

December 2023:

Number of Children Served: 36
Number of Child Days of Enrollment: 476
Number of Sites Served: 16
Funds Awarded: \$28,651.32
Number of Children Added to Program This Month: 0
Number of Children Removed From Program This Month: 6
Number of Children On Waiting List: 0

To-Date:

Number of Children Served: 85
Number of Child Days of Enrollment: 19,447
Number of Sites Served: 22
Funds Awarded: \$881,351.67

**IRVINE CHILD CARE PROJECT / IRVINE CHILDREN'S FUND
CORONAVIRUS (CV) SCHOLARSHIP PROGRAM
INVOICE**

For the Month of December 2023

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

Long Term scholarships awarded to the students in the **Catalyst Family Inc.** program operating at the following schools in Irvine, for **December 2023**, reimbursement amounts of:

Deerfield	\$950.00	(ICCP)
Plaza Vista	\$1,730.90	(ICCP)
Springbrook	\$1,900.00	(ICCP)
Woodbury	\$2,995.90	(ICCP)
Total Amount due to Catalyst Family Inc.:	\$7,576.80	(ICCP)

**IRVINE CHILD CARE PROJECT / IRVINE CHILDREN'S FUND
CORONAVIRUS (CV) SCHOLARSHIP PROGRAM
INVOICE**

For the Month of December 2023

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

Long Term scholarships awarded to the students in the **Creeker's Club**. program operating at the following schools in Irvine, for **December 2023**, reimbursement amounts of:

Stone Creek	\$835.00 (ICCP)
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Total Amount due to Creeker's Club:	\$835.00 (ICCP)
--	------------------------

**IRVINE CHILD CARE PROJECT / IRVINE CHILDREN'S FUND
CORONAVIRUS (CV) SCHOLARSHIP PROGRAM
INVOICE**

For the Month of December 2023

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

Long Term scholarships awarded to the students in the **Dolphin Club** program operating at the following schools in Irvine, for **December 2023**, reimbursement amounts of:

Eastshore	\$1,660.00 (ICCP)
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Total Amount due to Dolphin Club:	\$1,660.00 (ICCP)
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**IRVINE CHILD CARE PROJECT / IRVINE CHILDREN'S FUND
CORONAVIRUS (CV) SCHOLARSHIP PROGRAM
INVOICE**

For the Month of December 2023

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

Long Term scholarships awarded to the students in the **Kids Stuff.** program operating at the following schools in Irvine, for **December 2023**, reimbursement amounts of:

Santiago Hills	\$820.00 (ICCP)
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Total Amount due to Kids Stuff:	\$820.00 (ICCP)
--	------------------------

**IRVINE CHILD CARE PROJECT / IRVINE CHILDREN'S FUND
CORONAVIRUS (CV) SCHOLARSHIP PROGRAM
INVOICE**

For the Month of December 2023

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

Long Term scholarships awarded to the students in the Rainbow Rising program operating at the following schools in Irvine, for **December 2023**, reimbursement amounts of:

Alderwood	\$893.00	(ICCP)
Cadence Park	\$1,610.00	(ICCP)
Culverdale	\$3,801.00	(ICCP)
Cypress Village	\$2,327.00	(ICCP)
Greentree	\$837.00	(ICCP)
Meadow Park	\$2,349.00	(ICCP)
Northwood	\$3,044.00	(ICCP)
Portola Springs	\$1,927.52	(ICCP)
Westpark	\$971.00	(ICCP)
Total Amount due to Rainbow Rising:	\$17,759.52	(ICCP)

ITEM 2.6

**WARRANT REQUESTS –
IRVINE UNIFIED SCHOOL DISTRICT (IUSD)
December 2023**

IRVINE CHILD CARE PROJECT

TOPIC: WARRANT REQUESTS – IRVINE UNIFIED SCHOOL DISTRICT (IUSD)

DESCRIPTION: IUSD has submitted an invoice for the Board’s review and approval in the amount of **\$83,311.51** for payment for sale of IUSD-owned portables to ICCP, Utilities, Facilities and Financial Support Services, Custodial Equipment Amortization and Custodial Services for the month of December 2023.

The specific breakdown is as follows:

- \$55,283.75 for Custodial Services
- \$675.00 for Custodial Equip Amortization
- \$10,589.42 for Payment of Portable Purchase
- \$8,827.92 for Utilities
- \$7,935.42 for Facilities & Financial Support

RECOMMENDATION: Approve payment of **\$83,311.51** for payment for sale of IUSD-owned portables to ICCP, Utilities, Facilities and Financial Support Services, Custodial Equipment Amortization and Custodial Services for the month of December 2023.

IRVINE CHILD CARE PROJECT

DATE: February 12, 2024

<u>VENDOR</u>	<u>EXPENDITURE CLASSIFICATION</u>	<u>AMOUNT</u>
IUSD	00571059-5862	\$55,283.75
IUSD	00571081-7439	\$675.00
IUSD	00571081-7439	\$10,589.42
IUSD	00571081-5500	\$8,827.92
IUSD	00571059-5861	\$7,935.42
	TOTAL	\$83,311.51

EXPENDITURE CLASSIFICATION SUMMARY

00571059-5862	\$55,283.75
00571081-7439	\$675.00
00571081-7439	\$10,589.42
00571081-5500	\$8,827.92
00571059-5861	\$7,935.42
TOTAL	\$83,311.51



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:	75TI0077
DIVISION:	75GN
TERM:	2324
INVOICE DATE:	12/01/23
DUE DATE:	12/31/23
AMOUNT DUE	\$83,311.51

Item	Qty	Unit Amt	Ref. #	Account	Description	Amount
1	1	10589.42		0100000000 8953	December 2023: Sale of IUSD - Owned Portables	10,589.42
2	1	8,827.92		0100000000 8650	December 2023: Utilities	8,827.92
3	1	7,935.42		0100000000 8699	December 2023: Facilities & Financial Support Services	7,935.42
4	1	675.00		0100000000 8699	December 2023: Custodian Equipment	675.00
5	1	55283.75		0100505400 8699	December 2023: Custodian Services	55,283.75
INVOICE TOTAL						\$83,311.51

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	75TI0077
DIV:	75GN
TERM:	2324
Due Date	12/31/23
Amount Due	\$83,311.51
Amount Paid	\$ _____

ITEM 2.7

**WARRANT REQUEST –
IRVINE UNIFIED SCHOOL DISTRICT (IUSD)
Work Order Charge Backs
FY 2023-24, Quarter 1**

IRVINE CHILD CARE PROJECT

TOPIC: **WARRANT REQUEST – IRVINE UNIFIED SCHOOL DISTRICT (IUSD) WORK ORDER CHARGE BACKS, FISCAL YEAR 2021-22, QUARTER 4**

DESCRIPTION: IUSD has submitted an invoice for the Board's review and approval in the amount of \$9,376.71 for Irvine Child Care Project (ICCP) Work Order charge backs for Fiscal Year 2023-24, Quarter 1.

The specific breakdown is as follows:

- \$9,376.71 for Work Order charge backs

RECOMMENDATION: Approve payment of \$9,376.71 for ICCP Work Order charge backs for Fiscal Year 2023-24, Quarter 1.

IRVINE CHILD CARE PROJECT

DATE: February 12, 2024

<u>VENDOR</u>	<u>EXPENDITURE CLASSIFICATION</u>	<u>AMOUNT</u>
IUSD	00571081-4306	\$9,376.71
IUSD	00571085-5601	
IUSD	00571085-6210	
IUSD	00571085-6230	
IUSD	00571085-6410	
	TOTAL	\$9,376.71

EXPENDITURE CLASSIFICATION SUMMARY

00571081-4306	\$9,376.71	
00571085-5601		
00571085-6210		
00571085-6230		
00571085-6410		
	TOTAL	\$9,376.71



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:	75TI0096
DIVISION:	75GN
TERM:	2324
INVOICE DATE:	01/10/24
DUE DATE:	01/31/24
AMOUNT DUE	\$9,376.71

Item	Qty	Unit Amt	Ref. #	Account	Description	Amount
1	1	9,376.71		0100505300 8699	WORKORDER CHARGEBACKS 2023-2024 SCHOOL YEAR - 1ST QUARTER INVOICE	9,376.71
					Tax	
INVOICE TOTAL						\$9,376.71

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	75TI0096
DIV:	75GN
TERM:	2324
Due Date	01/31/24
Amount Due	\$9,376.71
Amount Paid	\$ _____

ITEM 2.8

**WARRANT REQUEST –
CITY OF IRVINE
December 2023**

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 in the amount of **\$27,257.17** for Contract Services and Program and Grant Administration for the month of December 2023.

The specific breakdown is as follows:

\$20,028.88 for Program Administration

\$1,228.29 for Grant Administration

\$6,000.00 for Contract Services

RECOMMENDATION: Approve payment of **\$27,257.17** to the City of Irvine for Contract Services and Program and Grant Administration for the month of December 2023.

IRVINE CHILD CARE PROJECT

DATE: February 12, 2024

<u>VENDOR</u>	<u>EXPENDITURE CLASSIFICATION</u>	<u>AMOUNT</u>
IUSD	005710-59-5864	\$20,028.88
IUSD	005501-59-5810	\$1,228.29
IUSD	005710-59-5811	\$6,000.00
IUSD	005710-59-4305	
	TOTAL	\$27,257.17

EXPENDITURE CLASSIFICATION SUMMARY

005710-59-5864	\$20,028.88
005501-59-5810	\$1,228.29
005710-59-5811	\$6,000.00
005710-59-4305	
TOTAL	\$27,257.17



City of Irvine
 FINANCE DEPARTMENT
 P.O. BOX 19575
 IRVINE, CA 92623-9575
 949-724-6041

CUSTOMER NO. C4604

INVOICE NO. 219447

INVOICE DATE 01/17/2024

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

Terms: Please remit payment within 30 days to avoid 10 percent late fee and penalties.

Past due accounts may be referred to a collection agency.

Original Amount \$27,257.17

DECEMBER 2023 STAFFING:
 ADMINISTRATION = \$20,028.88
 STAFFING: GRANT ADMINISTRATION = \$1,228.29
 SUPPLIES= \$0
 DUPLICATING = \$0
 CONTRACT SERVICES PAID ON CARD = \$0
 CONTRACT SERVICES = \$6,000
 LOCAL TRAVEL = \$0

 TOTAL= \$27,257.17

Total Due: \$27,257.17

PAYMENT OPTIONS:



ELECTRONIC

Bank of America, 275 S. Valencia Ave, Brea CA 92823. City of Irvine General Account
 Bank Account #: 14330-00006 ACH Routing: 121000358 Wire Transfers: 026009593
 ** Please include invoice and customer numbers in payment details section



CREDIT/DEBIT CARDS

Please pay online at: <https://arpayments.cityofirvine.org>



CHECKS

Please mail to: Finance Department, City of Irvine, PO Box 19575, Irvine 92623-9575
 ** Please include payment slip with check

PAYMENT SLIP

CUSTOMER #: C4604
INVOICE #: 219447
INVOICE DATE: 01/17/2024
TOTAL AMOUNT DUE: \$27,257.17

TOTAL PAYMENT:
 \$ _____

ITEM 2.9

**DEPOSIT OF SCHOLARSHIP FUNDS FROM
IRVINE CHILDREN'S FUND (ICF)**

IRVINE CHILD CARE PROJECT

TOPIC: **DEPOSIT OF SCHOLARSHIP FUNDS FROM
IRVINE CHILDREN'S FUND (ICF)**

DESCRIPTION: The Irvine Child Care Project has received checks in the total amount of \$44,869.25 from ICF for scholarships awarded in October, November, and December 2023.

\$14,911.25 October 2023

\$14,939.00 November 2023

\$12,798.85 December 2023

\$2,220.15 December 2023

RECOMMENDATION: Authorize the deposit of funds from ICF into the appropriate account as follows:

\$32,070.40 01-005-712-00-8290

\$12,798.85 01-005-712-00-8689



BOARD
CYRIL YU, President
TAMMY KIM, Member
RYAN PAINTER, Member
JENNA BERUMEN, Member
CHRISTINE KNOWLAND, Member

January 9, 2024

TO: IUSD

**FROM: TRACI STUBBLER
ICCP ADMINISTRATOR**

SUBJECT: DEPOSIT OF ICF CHECKS

I have enclosed check #5324 for \$14,911.25 from the Irvine Children's Fund (ICF) for services in the month of October 2023.

Please deposit into the following account as follows:

\$14,911.25	CDBG/ICF	deposit to account #	01-005-712-00-8290
\$0.00	ICF	deposit to account #	01-005-712-00-8689

Submitted for your action.

Thanks for your help,

Traci Stubbler

Traci Stubbler
ICCP Administrator



Irvine Children's Fund

Irvine Children's Fund

Board of Directors

ICF President
Lauren S. Brooks
 IUSD Board of Trustees
ICF Immediate Past President
Greg S. Goodrich
 Bank of America Private Bank
ICF Vice President
Kelly Reynolds
 HOAG Irvine
ICF Secretary
Susan Whittaker
 Whittaker Planning Services
ICF Treasurer
Wendy Bokota
 Irvine Prevention Coalition

Marcy Brown
 ICF Past President
 HOAG
Anthony Kuo
 Irvine Community Leader
Rob Poetsch
 Taco Bell
Sheri Reynolds
 SPLATT Design

Honorary
Dan Borland
 Pacific Premier Bank
Stan Machesky
 Irvine Unified School District
Michael Means
 KLAA-AM 830, Retired

Ex Officio
Farrah Khan
 Mayor
 City of Irvine

Terry Walker
 Superintendent
 Irvine Unified School District

Sharon Wellikson
 Executive Director
 Irvine Junior Games
 Irvine Children's Fund

Theresa Collins
 Director
 Irvine Junior Games
 Irvine Children's Fund

Cyril Yu
 President
 Irvine Child Care Project
 14341 Yale Avenue
 Irvine, CA 92604

Dear President Yu:

Enclosed please find:
 Check #5324 in the amount of \$14,911.25 for the before and after school child care scholarships provided in October 2023.

The \$14,911.25 is from the CDBG Public Service Grant 2023 - 2024.

The \$14,911.25 provided scholarships for 25 children at 18 child care sites for 451 child care days.

Sincerely,

Lauren S. Brooks
 President
 Irvine Children's Fund

Sharon Wellikson
 Irvine Children's Fund

C: Traci Stubbler and Shane Dineen, ICCP
 John Fogarty, ICCP Treasurer

2023 – 2024 Before and After School Child Care Scholarship Funds					
Month 2023 – 2024	ICF Funds 2023-2024 Hoag Community Benefit Grant	CDBG Public Service 2023 – 2024	Total	Child Care Days	Check #
July 2023	\$6,236.25	\$0.00	\$6,236.25	114	#5317
August 2023	\$452.15	\$13,090.60	\$13,542.75	321	#5318
September 2023	0.00	\$17,051.00	\$17,051.00	469	#5321
October 2023		\$14,911.25	\$14,911.25	451	#5324
November 2023					
December 2023					
January 2024					
February 2024					
March 2024					
April 2024					
May 2024					
June 2024					
Total	\$6,688.40	\$45,052.85	\$51,741.25	1,355	



IRVINE CHILDREN'S FUND
IRVINE JUNIOR GAMES
14301 YALE AVE
IRVINE, CA 92604-1901

WELLS FARGO BANK, N.A.
www.wellsfargo.com
11-4288/1210

5324

12/8/2023

Irvine Children's Fund

PAY TO THE ORDER OF Irvine Child Care Project
Fourteen Thousand Nine Hundred Eleven and 25/100*****

\$ **14,911.25

DOLLARS

Irvine Child Care Project
14341 Yale Ave
Irvine, CA 92604



[Signature]
T. Sherman Ellison
AUTHORIZED SIGNATURE

MEMO



IRVINE CHILDREN'S FUND IRVINE JUNIOR GAMES
Irvine Child Care Project
ICF:PROGRAMS:SCHOLARSHIPS:CDBG P October 2023

12/8/2023

5324

14,911.25

*CDBG Public Service
2023-2024
October 2023*

Wells Fargo Checking 7

14,911.25



BOARD
CYRIL YU, President
TAMMY KIM, Member
RYAN PAINTER, Member
JENNA BERUMEN, Member
CHRISTINE KNOWLAND, Member

January 9, 2024

TO: IUSD

**FROM: TRACI STUBBLER
ICCP ADMINISTRATOR**

SUBJECT: DEPOSIT OF ICF CHECK

I have enclosed check #5326 for \$14,939.00 from the Irvine Children's Fund (ICF) for services in the month of November 2023.

Please deposit into the following account as follows:

\$14,939.00	CDBG/ICF	deposit to account #	01-005-712-00-8290
\$0.00	ICF	deposit to account #	01-005-712-00-8689

Submitted for your action.

Thanks for your help,

Traci Stubbler

Traci Stubbler
ICCP Administrator



Irvine Children's Fund

Irvine Children's Fund

Board of Directors

ICF President
Lauren S. Brooks
 IUSD Board of Trustees
ICF Immediate Past President
Greg S. Goodrich
 Bank of America Private Bank
ICF Vice President
Kelly Reynolds
 HOAG Irvine
ICF Secretary
Susan Whittaker
 Whittaker Planning Services
ICF Treasurer
Wendy Bokota
 Irvine Prevention Coalition

Marcy Brown
 ICF Past President
 HOAG
Anthony Kuo
 Irvine Community Leader
Rob Poetsch
 Taco Bell
Sheri Reynolds
 SPLATT Design

Honorary
Dan Borland
 Pacific Premier Bank
Stan Machesky
 Irvine Unified School District
Michael Means
 KLAA-AM 830, Retired

Ex Officio
Farrah Khan
 Mayor
 City of Irvine

Terry Walker
 Superintendent
 Irvine Unified School District

Sharon Wellikson
 Executive Director
 Irvine Junior Games
 Irvine Children's Fund

Theresa Collins
 Director
 Irvine Junior Games
 Irvine Children's Fund

Cyril Yu
 President
 Irvine Child Care Project
 14341 Yale Avenue
 Irvine, CA 92604

Dear President Yu:

Enclosed please find:
 Check #5326 in the amount of \$14,939.00 for the before and after school child care scholarships provided in November 2023.

The \$14,939.00 is from the CDBG Public Service Grant 2023 – 2024 and provided scholarships for 25 children at 17 child care sites for 391 child care days.

To date, the ICF scholarship fund has provided scholarships for 29 children at 18 child care sites.

Sincerely,

Lauren S. Brooks
 President
 Irvine Children's Fund

Sharon Wellikson
 Irvine Children's Fund

2023 – 2024 Before and After School Child Care Scholarship Funds					
Month 2023 – 2024	ICF Funds 2023-2024 Hoag Community Benefit Grant	CDBG Public Service 2023 – 2024	Total	Child Care Days	Check #
July 2023	\$6,236.25	\$0.00	\$6,236.25	114	#5317
August 2023	\$452.15	\$13,090.60	\$13,542.75	321	#5318
September 2023	0.00	\$17,051.00	\$17,051.00	469	#5321
October 2023		\$14,911.25	\$14,911.25	451	#5324
November 2023		\$14,939.00	\$14,939.00	391	#5325
December 2023					
January 2024					
February 2024					
March 2024					
April 2024					
May 2024					
June 2024					
Total	\$6,688.40	\$59,991.85	\$66,680.25	1,746	

C: Traci Stubbler and Shane Dineen, ICCP
 John Fogarty, ICCP Treasurer

SECURITY FEATURES INCLUDE TRUE WATERMARK PAPER, HEAT SENSITIVE ICON AND FOIL HOLOGRAM



**IRVINE CHILDREN'S FUND
IRVINE JUNIOR GAMES**
14301 YALE AVE
IRVINE, CA 92604-1901

WELLS FARGO BANK, N.A.
www.wellsfargo.com
11-4288/1210

5326

12/18/2023

Irvine Children's Fund

PAY TO THE ORDER OF Irvine Child Care Project

\$ ****14,939.00**

Fourteen Thousand Nine Hundred Thirty-Nine Only*****

DOLLARS

Irvine Child Care Project
14341 Yale Ave
Irvine, CA 92604



[Handwritten Signature]
AUTHORIZED SIGNATURE

MEMO CDBG PS 23-24 Nov 2023



IRVINE CHILDREN'S FUND IRVINE JUNIOR GAMES
Irvine Child Care Project
ICF:PROGRAMS:SCHOLARSHIPS:CDBG P Nov 2023

12/18/2023

5326

14,939.00

*CDBG Public Service
2023-2024*

November 2023

Wells Fargo Checking 7 CDBG PS 23-24 Nov 2023

14,939.00



BOARD
CYRIL YU, President
TAMMY KIM, Member
RYAN PAINTER, Member
JENNA BERUMEN, Member
CHRISTINE KNOWLAND, Member

January 15, 2024

TO: IUSD

**FROM: TRACI STUBBLER
ICCP ADMINISTRATOR**

SUBJECT: DEPOSIT OF ICF CHECK

I have enclosed checks #5329 for \$2,220.15 and #5330 for \$12,798.85 from the Irvine Children's Fund (ICF) for services in the month of December 2023.

Please deposit into the following account as follows:

\$2,220.15	CDBG/ICF	deposit to account #	01-005-712-00-8290
\$0.00	ICF	deposit to account #	01-005-712-00-8689
\$12,798.85	IRP/ICF	deposit to account #	01-005-712-00-8689

Submitted for your action.

Thanks for your help,

Traci Stubbler

Traci Stubbler
ICCP Administrator



Irvine Children's Fund

Irvine Children's Fund

Board of Directors

ICF President
Lauren S. Brooks
 IUSD Board of Trustees
ICF Immediate Past President
Greg S. Goodrich
 Bank of America Private Bank
ICF Vice President
Kelly Reynolds
 HOAG Irvine
ICF Secretary
Susan Whittaker
 Whittaker Planning Services
ICF Treasurer
Wendy Bokota
 Irvine Prevention Coalition

Marcy Brown
 ICF Past President
 HOAG
Anthony Kuo
 Irvine Community Leader
Rob Poetsch
 Taco Bell
Sheri Reynolds
 SPLATT Design

Honorary
Dan Borland
 Pacific Premier Bank
Stan Machesky
 Irvine Unified School District
Michael Means
 KLAAM 830, Retired

Ex Officio
Farrah Khan
 Mayor
 City of Irvine
Terry Walker
 Superintendent
 Irvine Unified School District

Sharon Wellikson
 Executive Director
 Irvine Junior Games
 Irvine Children's Fund

Theresa Collins
 Director
 Irvine Junior Games
 Irvine Children's Fund

Cyril Yu
 President
 Irvine Child Care Project
 14341 Yale Avenue
 Irvine, CA 92604

Dear President Yu:

Enclosed please find:
 Check #5330 in the amount of \$12,798.85 for the before and after school child care scholarships provided in December 2023.

The \$12,798.85 is from the Irvine Recovery Program Grant. This funding provided 281 child care days for 20 children.

Sincerely,

Lauren S. Brooks

President
 Irvine Children's Fund

Sharon Wellikson

Irvine Children's Fund

Irvine Recovery Program Before and After School Child Care Scholarship Funds					
Month 2023 - 2024	Irvine Recovery Program		Total	Child Care Days	Check #
July 2023					
August 2023					
September 2023					
October 2023					
November 2023					
December 2023	\$12,798.85		\$12,798.85	281	#5330
January 2024					
February 2024					
March 2024					
April 2024					
May 2024					
June 2024					
Total	\$12,798.85		\$12,798.85	281	

C: Traci Stubbler and Shane Dineen, ICCP
 John Fogarty, ICCP Treasurer



**IRVINE CHILDREN'S FUND
IRVINE JUNIOR GAMES**
14301 YALE AVE
IRVINE, CA 92604-1901

WELLS FARGO BANK, N.A.
www.wellsfargo.com
11-4288/1210

5330

1/12/2024

Irvine Children's Fund

PAY TO THE ORDER OF Irvine Child Care Project

\$ **12,798.85

Twelve Thousand Seven Hundred Ninety-Eight and 85/100*****

DOLLARS

Irvine Child Care Project
14341 Yale Ave
Irvine, CA 92604



A. Sharon Weir
AUTHORIZED SIGNATURE



MEMO IRP Dec 2023



IRVINE CHILDREN'S FUND IRVINE JUNIOR GAMES
Irvine Child Care Project
ICF:PROGRAMS:SCHOLARSHIPS:Irvine Re Dec 2023

1/12/2024

5330

12,798.85

*Scholarships
IRP
Dec 2023*

Wells Fargo Checking 7 IRP Dec 2023

12,798.85

IRVINE CHILDREN'S FUND IRVINE JUNIOR GAMES
Irvine Child Care Project
ICF:PROGRAMS:SCHOLARSHIPS:Irvine Re Dec 2023

1/12/2024

5330

12,798.85

*Scholarships
IRP
Dec 2023*

Wells Fargo Checking 7 IRP Dec 2023

12,798.85



104521



Irvine Children's Fund

Irvine Children's Fund

Board of Directors

ICF President
Lauren S. Brooks
 IUSD Board of Trustees

ICF Immediate Past President
Greg S. Goodrich
 Bank of America Private Bank

ICF Vice President
Kelly Reynolds
 HOAG Irvine

ICF Secretary
Susan Whittaker
 Whittaker Planning Services

ICF Treasurer
Wendy Bokota
 Irvine Prevention Coalition

Marcy Brown
 ICF Past President
 HOAG

Anthony Kuo
 Irvine Community Leader

Rob Poetsch
 Taco Bell

Sheri Reynolds
 SPLATT Design

Honorary
Dan Borland
 Pacific Premier Bank

Stan Machesky
 Irvine Unified School District

Michael Means
 KLAAM 830, Retired

Ex Officio
Farrah Khan
 Mayor
 City of Irvine

Terry Walker
 Superintendent
 Irvine Unified School District

Sharon Wellikson
 Executive Director
 Irvine Junior Games
 Irvine Children's Fund

Theresa Collins
 Director
 Irvine Junior Games
 Irvine Children's Fund

Cyril Yu
 President
 Irvine Child Care Project
 14341 Yale Avenue
 Irvine, CA 92604

Dear President Yu:

Enclosed please find:
 Check #5329 in the amount of \$2,220.15 for the before and after school child care scholarships provided in December 2023.

The \$2,220.15 is from the CDBG Public Service Grant 2023 – 2024.

To date, the ICF scholarship fund has provided scholarships for 29 children at 18 child care sites. The CDBG Public Service 2023-2024 grant funding of \$62,212.00 has been completed

Sincerely,

Lauren S. Brooks

President
Irvine Children's Fund

Sharon Wellikson

Irvine Children's Fund

2023 – 2024 Before and After School Child Care Scholarship Funds					
Month 2023 – 2024	ICF Funds 2023-2024 Hoag Community Benefit Grant	CDBG Public Service 2023 – 2024	Total	Child Care Days	Check #
July 2023	\$6,236.25	\$0.00	\$6,236.25	114	#5317
August 2023	\$452.15	\$13,090.60	\$13,542.75	321	#5318
September 2023	0.00	\$17,051.00	\$17,051.00	469	#5321
October 2023		\$14,911.25	\$14,911.25	451	#5324
November 2023		\$14,939.00	\$14,939.00	391	#5325
December 2023		\$2,220.15	\$2,220.15	281	#5329
January 2024					
February 2024					
March 2024					
April 2024					
May 2024					
June 2024					
Total	\$6,688.40	\$62,212.00	\$68,900.40	2,027	

C: Traci Stubbler and Shane Dineen, ICCP
 John Fogarty, ICCP Treasurer



**IRVINE CHILDREN'S FUND
IRVINE JUNIOR GAMES**
14301 YALE AVE
IRVINE, CA 92604-1901

WELLS FARGO BANK, N.A.
www.wellsfargo.com
11-4288/1210

5329

1/12/2024

Irvine Children's Fund

PAY TO THE ORDER OF Irvine Child Care Project

\$ ****2,220.15**

Two Thousand Two Hundred Twenty and 15/100*****

DOLLARS

Irvine Child Care Project
14341 Yale Ave
Irvine, CA 92604

MEMO CDBG PS Dec 2023



D. Sharon Bell
AUTHORIZED SIGNATURE



IRVINE CHILDREN'S FUND IRVINE JUNIOR GAMES
Irvine Child Care Project

1/12/2024

5329

-Split-

Dec 2023

2,220.15

*CDBG Public Service
2023-2024
Dec. 2023*

Wells Fargo Checking 7 CDBG PS Dec 2023

2,220.15

IRVINE CHILDREN'S FUND IRVINE JUNIOR GAMES
Irvine Child Care Project

1/12/2024

5329

-Split-

Dec 2023

2,220.15

*CDBG Public Service
2023-2024
Dec. 2023*

Wells Fargo Checking 7 CDBG PS Dec 2023

2,220.15



ITEM 2.10

**DEPOSIT OF CDBG-CV SCHOLARSHIP FUNDS
FROM IRVINE CHILDREN'S FUND (ICF)**

IRVINE CHILD CARE PROJECT

TOPIC: **DEPOSIT OF CDBG-CV SCHOLARSHIP FUNDS FROM IRVINE CHILDREN'S FUND (ICF)**

DESCRIPTION: The Irvine Child Care Project has received three checks totaling the amount of \$153,435.36 for CDBG-CV scholarships awarded in October and November 2023.

\$33,557.37 October 2023

\$31,518.47 November 2023

RECOMMENDATION: Authorize the deposit of funds from ICF into the appropriate account as follows:

\$65,075.84 01-005-712-00-8290



BOARD
CYRIL YU, President
TAMMY KIM, Member
RYAN PAINTER, Member
JENNA BERUMEN, Member
CHRISTINE KNOWLAND, Member

January 9, 2024

TO: IUSD
FROM: TRACI STUBBLER
ICCP ADMINISTRATOR

SUBJECT: DEPOSIT OF ICF CHECK

I have enclosed check #5325 in the amount of \$33,557.37 (CDBG-CV) from the Irvine Children's Fund (ICF) for the service month of October 2023.

Please deposit into the following account as follows:

\$ 33,557.37 CDBG-CV/ICF – deposit to account # 01-005-712-00-8290

Submitted for your action.

Thanks for your help,

Traci Stubbler

Traci Stubbler
ICCP Administrator



Irvine Children's Fund

Irvine Children's Fund

Board of Directors

ICF President

Lauren S. Brooks

IUSD Board of Trustees

ICF Past President

Greg S. Goodrich

Bank of America Private
Bank

ICF Vice President

Kelly Reynolds

HOAG Irvine

ICF Secretary

Susan Whittaker

Whittaker Planning Services

ICF Treasurer

Wendy Bokota

Irvine Prevention Coalition

Marcy Brown

HOAG

Anthony Kuo

Irvine Community Leader

Rob Poetsch

Taco Bell

Sheri Reynolds

SPLATT Design

Honorary

Dan Borland

Pacific Premier Bank

Stan Machesky

Irvine Unified School District

Michael Means

KLAA-AM 830, Retired

Ex Officio

Farrah Khan

Mayor

City of Irvine

Terry Walker

Superintendent

Irvine Unified School District

Sharon Wellikson

Executive Director

Irvine Junior Games

Irvine Children's Fund

Theresa Collins

Director

Irvine Junior Games

Irvine Children's Fund

Cyril Yu

President

Irvine Child Care Project

14341 Yale Avenue

Irvine, CA 92604

Dear ICCP President Yu:

Enclosed please find:

Check #5325 in the amount of \$33,557.37 for the before and after school child care scholarships provided in October 2023.

The scholarship funding of \$33,557.37 is from the CDBG CV Grant and provided scholarships for 42 children at 18 child care sites for 701 child care days.

Sincerely,

Lauren S. Brooks

President

Irvine Children's Fund

Sharon Wellikson

Executive Director

Irvine Children's Fund

C: Traci Stubbler and Shane Dineen, ICCP
John Fogarty, ICCP Treasurer

CDBG CV Child Care Scholarship Funds \$979,821

Scholarship Month	CDBG CV Funds	Children served	Child Care Days	Balance	Check #
June 2021	\$250.00	1 child at 1 child care site	3		#5084
July 2021	\$ 7,541.50	14 children at 8 child care sites	189		#5097
August 2021	\$10,778.57	25 children at 10 child care sites	313		#5091
September 2021	\$16,788.02	35 children at 15 child care sites	552		#5094
October 2021	\$21,263.74	38 children at 16 child care sites	646		#5100
November 2021	\$23,232.86	42 children at 18 child care sites	641		#5105
December 2021	\$23,336.59	44 children at 19 child care sites	609		#5107
January 2022	\$24,425.29	44 children at 19 child care sites	645		#5109
February 2022	\$23,355.11	43 children at 19 child care sites	656		#5118
March 2022	\$23,277.61	42 children at 19 child care sites	827		#5119
April 2022	\$23,646.07	43 children at 19 child care sites	644		#5188
May 2022	\$24,348.39	44 children at 19 child care sites	750		#5194
June 2022	\$22,774.02	45 children at 19 child care sites	504		#5199
Total June 30, 2022	\$245,017.77	49 children at 22 ICCP child care sites	6,979	\$734,803.23	

**CDBG CV
July 2022 - June 2023**

Scholarship Month	CDBG CV Funds	Children served	Child Care Days	Balance	Check #
July 2022	\$20,459.03	42 children at 17 sites	414		#5204
August 2022	\$21,693.63	40 children at 15 sites	592		#5206
September 2022	\$23,620.02	38 children at 15 sites	675		#5208
October 2022	\$24,226.87	39 children at 15 sites	665		#5211
November 2022	\$31,775.86	43 children at 16 sites	635		#5214
December 2022	\$33,163.04	44 children at 16 sites	491		#5216
January 2023	\$36,476.50	46 children at 15 sites	709		#5219
February 2023	\$37,549.00	49 children at 17 sites	710		#5225
March 2023	\$46,844.01	60 children at 20 sites	1,091		#5227
April 2023	\$48,750.30	60 children at 20 sites	896		#5293
May 2023	\$46,998.30	60 children at 20 sites	1094		#5309
June 2023	\$57,686.76	60 children at 20 sites	1034		#5308
TOTAL July 2022 June 30, 2023	\$429,243.32		9,006		
TOTAL scholarships July 2021 to June 30, 2023	\$674,261.09	85 children at 22 ICCP child care sites	15,985	\$305,559.91	
Grant reduced by \$165,041.58 to new grant total of \$814,779.42				\$140,518.33	

CDBG CV					
July 1, 2023 – June 30, 2024					
August 2023 – Grant increased from \$814,779.42 by \$36,200.03 to \$850,979.45					
				Balance June 30, 2023 \$140,518.33	
				Additional funds August 2023 \$36,200.03	
Scholarship Month	CDBG CV Funds	Children served	Child Care Days	Balance	Check #
July 2023	\$37,186.10	51 children at 20 sites	441		#5316
August 2023	\$41,458.70	48 children at 20 sites	618		#5319
September 2023	\$32,997.72	42 children at 18 sites	667		#5320
October 2023	\$33,557.37	42 children at 18 sites	701		#5325
November 2023					
December 2023					
TOTAL scholarships July 2023 to Oct 2023	\$111,642.52		1,726	\$31,518.47	
Total July 2021 to Oct 2023	\$819,460.98	85 children at 22 ICCP child care sites	18,412	\$31,518.47	

SECURITY FEATURES INCLUDE TRUE WATERMARK PAPER, HEAT SENSITIVE ICON AND FOIL HOLOGRAM



IRVINE CHILDREN'S FUND
IRVINE JUNIOR GAMES
14301 YALE AVE
IRVINE, CA 92604-1901

WELLS FARGO BANK, N.A.
www.wellsfargo.com
11-4288/1210

5325

12/8/2023

Irvine Children's Fund

PAY TO THE ORDER OF Irvine Child Care Project

\$ **33,557.37

Thirty-Three Thousand Five Hundred Fifty-Seven and 37/100*****

DOLLARS

Irvine Child Care Project
14341 Yale Ave
Irvine, CA 92604



Shaun Welton
AUTHORIZED SIGNATURE

MEMO



IRVINE CHILDREN'S FUND IRVINE JUNIOR GAMES
Irvine Child Care Project
ICF:PROGRAMS:SCHOLARSHIPS:CDBG C October 2023

12/8/2023

5325

33,557.37

CDBG CV

October 2023

Wells Fargo Checking 7

33,557.37



BOARD
CYRIL YU, President
TAMMY KIM, Member
RYAN PAINTER, Member
JENNA BERUMEN, Member
CHRISTINE KNOWLAND, Member

January 9, 2024

TO: IUSD
FROM: TRACI STUBBLER
ICCP ADMINISTRATOR

SUBJECT: DEPOSIT OF ICF CHECK

I have enclosed check #5327 in the amount of \$31,518.47 (CDBG-CV) from the Irvine Children's Fund (ICF) for the service month of November 2023.

Please deposit into the following account as follows:

\$ 31,518.47 CDBG-CV/ICF – deposit to account # 01-005-712-00-8290

Submitted for your action.

Thanks for your help,

Traci Stubbler

Traci Stubbler
ICCP Administrator



Irvine Children's Fund

Irvine Children's Fund

Board of Directors

ICF President

Lauren S. Brooks

IUSD Board of Trustees

ICF Past President

Greg S. Goodrich

Bank of America Private Bank

ICF Vice President

Kelly Reynolds

HOAG Irvine

ICF Secretary

Susan Whittaker

Whittaker Planning Services

ICF Treasurer

Wendy Bokota

Irvine Prevention Coalition

Marcy Brown

HOAG

Anthony Kuo

Irvine Community Leader

Rob Poetsch

Taco Bell

Sheri Reynolds

SPLATT Design

Honorary

Dan Borland

Pacific Premier Bank

Stan Machesky

Irvine Unified School District

Michael Means

KLAA-AM 830, Retired

Ex Officio

Farah Khan

Mayor

City of Irvine

Terry Walker

Superintendent

Irvine Unified School District

Sharon Wellikson

Executive Director

Irvine Junior Games

Irvine Children's Fund

Theresa Collins

Director

Irvine Junior Games

Irvine Children's Fund

Cyril Yu

President

Irvine Child Care Project

14341 Yale Avenue

Irvine, CA 92604

Dear ICCP President Yu:

Enclosed please find:

Check #5327 in the amount of \$31,518.47 for the before and after school child care scholarships provided in November 2023.

The scholarship funding of \$31,518.47 is from the CDBG CV Grant and provided scholarships for 42 children at 18 child care sites for 559 child care days.

This completes the CDBG CV grant funds awarded by the City of Irvine. The original CDBG CV grant was \$979,821.00 and with two amendments from the City of Irvine, the final total CDBG CV grant allocation was \$850,979.45. As of the end of November 2023, the \$850,979.45 was completed. The CDBG CV grant provided scholarships for 85 children at 22 child care sites for a total of 18,971 child care days.

Sincerely,

Lauren S. Brooks
President
Irvine Children's Fund

Sharon Wellikson
Executive Director
Irvine Children's Fund

C: Traci Stubbler and Shane Dineen, ICCP
John Fogarty, ICCP Treasurer

CDBG CV Child Care Scholarship Funds \$979,821

Scholarship Month	CDBG CV Funds	Children served	Child Care Days	Balance	Check #
June 2021	\$250.00	1 child at 1 child care site	3		#5084
July 2021	\$7,541.50	14 children at 8 child care sites	189		#5097
August 2021	\$10,778.57	25 children at 10 child care sites	313		#5091
September 2021	\$16,788.02	35 children at 15 child care sites	552		#5094
October 2021	\$21,263.74	38 children at 16 child care sites	646		#5100
November 2021	\$23,232.86	42 children at 18 child care sites	641		#5105
December 2021	\$23,336.59	44 children at 19 child care sites	609		#5107
January 2022	\$24,425.29	44 children at 19 child care sites	645		#5109
February 2022	\$23,355.11	43 children at 19 child care sites	656		#5118
March 2022	\$23,277.61	42 children at 19 child care sites	827		#5119
April 2022	\$23,646.07	43 children at 19 child care sites	644		#5188
May 2022	\$24,348.39	44 children at 19 child care sites	750		#5194
June 2022	\$22,774.02	45 children at 19 child care sites	504		#5199
Total June 30, 2022	\$245,017.77	49 children at 22 ICCP child care sites	6,979	\$734,803.23	

**CDBG CV
July 2022 - June 2023**

Scholarship Month	CDBG CV Funds	Children served	Child Care Days	Balance	Check #
July 2022	\$20,459.03	42 children at 17 sites	414		#5204
August 2022	\$21,693.63	40 children at 15 sites	592		#5206
September 2022	\$23,620.02	38 children at 15 sites	675		#5208
October 2022	\$24,226.87	39 children at 15 sites	665		#5211
November 2022	\$31,775.86	43 children at 16 sites	635		#5214
December 2022	\$33,163.04	44 children at 16 sites	491		#5216
January 2023	\$36,476.50	46 children at 15 sites	709		#5219
February 2023	\$37,549.00	49 children at 17 sites	710		#5225
March 2023	\$46,844.01	60 children at 20 sites	1,091		#5227
April 2023	\$48,750.30	60 children at 20 sites	896		#5293
May 2023	\$46,998.30	60 children at 20 sites	1094		#5309
June 2023	\$57,686.76	60 children at 20 sites	1034		#5308
TOTAL July 2022 June 30, 2023	\$429,243.32		9,006		
TOTAL scholarships July 2021 to June 30, 2023	\$674,261.09	85 children at 22 ICCP child care sites	15,985	\$305,559.91	
Grant reduced by \$165,041.58 to new grant total of \$814,779.42				\$140,518.33	

CDBG CV					
July 1, 2023 – June 30, 2024					
August 2023 – Grant increased from \$814,779.42 by \$36,200.03 to \$850,979.45					
				Balance June 30, 2023 \$140,518.33	
				Additional funds August 2023 \$36,200.03	
Scholarship Month	CDBG CV Funds	Children served	Child Care Days	Balance	Check #
July 2023	\$37,186.10	51 children at 20 sites	441		#5316
August 2023	\$41,458.70	48 children at 20 sites	618		#5319
September 2023	\$32,997.72	42 children at 18 sites	667		#5320
October 2023	\$33,557.37	42 children at 18 sites	701		#5325
November 2023	\$31,518.47	42 children at 18 sites	559		@5327
TOTAL scholarships July 2023 to Nov. 2023	\$176,708.36		2,285	\$0.00	
Total July 2021 to Nov. 2023	\$850,979.45	85 children at 22 ICCP child care sites	18,971	\$0.00	

SECURITY FEATURES INCLUDE TRUE WATERMARK PAPER, HEAT SENSITIVE ICON AND FOIL HOLOGRAM



IRVINE CHILDREN'S FUND
IRVINE JUNIOR GAMES
14301 YALE AVE
IRVINE, CA 92604-1901

WELLS FARGO BANK, N.A.
www.wellsfargo.com
11-4288/1210

5327

12/18/2023

Irvine Children's Fund

PAY TO THE ORDER OF Irvine Child Care Project

\$ **31,518.47

Thirty-One Thousand Five Hundred Eighteen and 47/100*****

DOLLARS

Irvine Child Care Project
14341 Yale Ave
Irvine, CA 92604



Sharon Wilkerson
AUTHORIZED SIGNATURE

MEMO CDBG CV Nov 2023



IRVINE CHILDREN'S FUND IRVINE JUNIOR GAMES
Irvine Child Care Project
ICF:PROGRAMS:SCHOLARSHIPS:CDBG C Nov 2023

12/18/2023

5327

31,518.47

CDBG CV
November 2023

Wells Fargo Checking 7 CDBG CV Nov 2023

31,518.47

ITEM 2.11

**IRVINE CHILD CARE PROJECT (ICCP)
EXPENSES PAID BY
IRVINE UNIFIED SCHOOL DISTRICT (IUSD)**

IRVINE CHILD CARE PROJECT

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

DESCRIPTION: The following invoices, in the total amount of \$153,338.89 have been paid by IUSD on behalf of ICCP:

- \$3,785.89 to Bear Communications for Emergency Radio Batteries
- \$3,772.00 to Philadelphia Insurance Companies for fixed annual premium
- \$125,281.00 to Philadelphia Insurance Companies for fixed annual premium
- \$5,500.00 to Eide Bailly for progress billing related to the 2022-23 ICCP audit
- \$15,000.00 to Eide Bailly for final billing related to ICCP 2022-23 ICCP audit

RECOMMENDATION: Receive and file the record of payment for attached invoices in the total amount of \$153,338.89 paid by IUSD on behalf of ICCP.

LEDGER: 41 DATE ISSUED: 12/13/23 VENDOR NAME: BEAR COMMUNICATIO VENDOR:V4100111 CHECK: 41004064

INVOICE DATE	INVOICE / REF NUMBER	PURCHASE ORDER NUMBER	AMOUNT
11/30/23	5652716	T41R0002	3,785.89
TOTAL AMOUNT OF INVOICES			3,785.89

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

SUMMARY
 0100571059 4305 3,785.89

ORANGE COUNTY SUPERINTENDENT OF SCHOOLS
 IRVINE CHILD CARE PROJECT

56-382
 412

No. 41004064
 Date: 12/13/23

Sub Fund
 0101

Pay THREE Thousand SEVEN Hundred EIGHTY FIVE Dollars and 89/100

\$*****3,785.89

To The Order of
 BEAR COMMUNICATIONS INC
 PO BOX 670354
 DALLAS, TX 75267-0354

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

NOT NEGOTIABLE NOT NEGOTIABLE NOT NEGOTIABLE NOT NEGOTIABLE



INVOICE NUMBER	SALES ORDER NO.	PURCHASE ORDER NO.	PAGE
5652716	6459029 SO	T41R0002	1
INVOICE DATE	ORDER DATE	SHIPPED VIA	PAYMENT TERMS
11/30/23	11/30/23	FEDEX GROUND	NET 30
BILL TO ACCOUNT NO.	SHIP TO ACCOUNT NO.	ORDER PLACED BY	
www.BearCom.com	827403	874264	DON GRUDEM
SOLD TO:		SHIP TO:	
IRVINE UNIFIED SCHOOL DISTRICT 5050 BARRANCA PKWY ACCOUNTS PAYABLES IRVINE CA 92604-4652		IRVINE UNIFIED SCHOOL DISTRICT 4861 MICHELSON DR DON GRUDEM IRVINE CA 92612-2826	
Representative: Rick Sall ORANGE Branch Office: 800-513-2660			

Control Code E
Branch
20400
Sales ID 7870

QUANTITY SHIPPED	ITEM NUMBER	DESCRIPTION/SERIAL NUMBER	UNIT PRICE	AMOUNT
30	PMNN4491	MOT BAT IMPRES LIION IP68 2100	114.99	3,449.70

NET 30	Due Date: 12/30/23	Tax Rate 7.75 %	Sub-Total	3,449.70
SamanehKazem@iusd.org			Shipping and Handling	63.89
Thank you for your Business!		REMIT TO	Sales Tax	272.30
The equipment and/or services included are subject to our terms and conditions: https://bearcom.com/terms-of-sale		Please provide all invoice numbers and payment amounts on remittance in order to ensure correct account updates.	INVOICE TOTAL	USD \$ 3,785.89
Equipment returns over 30 days require an approved return authorization. Please call support services 1-800-458-9887 Credit Card Portal: https://invoices.bearcom.com		PO BOX 670354 Dallas, TX, 75267-0354 800-678-3840		

OK To Pay

When order received please sign this sheet and return to District Business Office.

Received By Michelle Ender
 Date 12/07/23

IRVINE UNIFIED
SCHOOL DISTRICT

PURCHASE ORDER

PURCHASE ORDER NUMBER T41R0002
(THIS NUMBER MUST APPEAR ON ALL SHIPPED MATERIAL AND CORRESPONDENCE)

ISSUED/PRINTED 11/30/23 11/30/23	BID/REQUISITION # T4100003	BUYER	CONTACT PHONE NUMBER DELIVERY HOURS	VENDOR # V4100111 P: F:	VENDOR ACCT #/TERMS	REQUESTOR/END USE M ESCOBAR	SHIP VIA/FOB
--	-------------------------------	-------	--	-------------------------------	---------------------	--------------------------------	--------------

DELIVERY DUE DATE

FROM/BILL TO:
IRVINE CHILD CARE PROJECT
5050 BARRANCA PARKWAY
IRVINE, CA 92604-4698

TO: BEAR COMMUNICATIONS INC
3505 CADILLAC AVE
UNIT L1
COSTA MESA, CA 92626

SHIP TO: WAREHOUSE - IUSD
100 NIGHTMIST
IRVINE, CA 92618

ITEM NO	ITEM DESCRIPTION	Page 1 of 1	QTY	UNIT	COST	EXTENSION
0001	QUOTE 619343 DATED 11/21/23 PART: PMNN4491 MOT BAT IMPRES LIION IP68 2100		30		114.99	3,449.70
0002	ESTIMATED SHIPPING		1		100.00	100.00

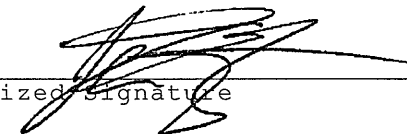
ACCOUNTS AND AMOUNTS

0100571059 4305 3,824.80

Subtotal: 3,549.70
Tax: 275.10
Discount:
Freight: 0.00
PO Total: 3,824.80

ACCOUNTS PAYABLE

Authorized Signature



LEDGER: 41 DATE ISSUED: 12/20/23 VENDOR NAME: PHILADELPHIA INSU VENDOR:V4100044 CHECK: 41004078

INVOICE DATE	INVOICE / REF NUMBER	PURCHASE ORDER NUMBER	AMOUNT
12/06/23	2006425351		3,772.00
TOTAL AMOUNT OF INVOICES			3,772.00
PAID BY: IRVINE CHILD CARE PROJECT 5050 BARRANCA PARKWAY IRVINE, CA 92604-4698 949-651-0444		SUMMARY 0100571059 5450 3,772.00	

ORANGE COUNTY SUPERINTENDENT OF SCHOOLS
IRVINE CHILD CARE PROJECT

Sub Fund
0101

No. 41004078
Date: 12/20/23

56-382
412

Pay THREE Thousand SEVEN Hundred SEVENTY TWO Dollars and 00/100

\$*****3,772.00

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 WERT, OH. 45891

NOT NEGOTIABLE NOT NEGOTIABLE NOT NEGOTIABLE NOT NEGOTIABLE

Billing terms

Policy The program

Term The policy length

Product Identifies PHLV niche product group

Bill plan Full or interval payment plan applied to this policy. For Surety bonds, only Fixed Annual bill plan will be available

Premium charged Policy premium at inception plus any additional premium or return premium endorsements

Premium applied Payments or adjustments made to date

Current installment amount Divided portion of premium invoiced this month based on the Bill Plan

Taxes/surcharges and fees State imposed taxes or surcharges based on specific coverage and/or premium

Payment / credits Payments or adjustments made for the current month

Current balance due Total amount currently due

Notice A \$5.00 monthly installment fee may be included. If payment is received after the invoice due date, a \$25.00 late fee will be incurred (some states may vary)

RECEIVED
DEC 07 2023
BY: *[Signature]*



PHILADELPHIA INSURANCE COMPANIES

A Member of the Tokio Marine Group
PO Box 70251 Philadelphia PA 19176-0251

Invoice Number:	2006425351
Account Number:	102152 <input type="checkbox"/>
Billing Date:	12/06/2023
Amount Due:	\$3,772.00

B

Irvine Child Care Project
5050 Barranca Pkwy
Irvine CA 92604-4698

Remittance Amount: \$

PHILADELPHIA INSURANCE COMPANIES
PO BOX 70251
PHILADELPHIA PA 19176-0251



Ledger 41

01-005-710-59-5450

service@phly.com 877-438-7459

Lines open Monday to Friday: 8.30am - 8.00pm EST

December Invoice

Irvine Child Care Project
Account number 102152

\$3,772.00

ACH / Check Total

\$3,885.16

Credit Card Total*

*Includes Convenience Fee

➤ Invoice number: 2006425351 Date: 12/06/2023

➤ Amount reflects both Past Due and Current Balance

Please pay \$3,772.00

➤ Visit **PHLY.com/myphly** to pay your invoice online by Electronic Funds Transfer (EFT).

✉ Or detach the coupon on the last page and return with check made payable to:
Philadelphia Insurance Companies
PO Box 70251
Philadelphia, PA 19176-0251

☎ Or call 877-438-7459 to make a single credit card or EFT payment.

Managing your policy

For coverage questions, policy changes or claims please contact your agent at:

☎ HUB International Insurance Services, Inc.
(310) 568-5900

To pay your invoice online or update your details access your account at **PHLY.com/myphly**

Balance breakdown

Amount	Due date
\$3,772.00	12/27/2023
\$0.00	Past due Pay immediately
\$3,772.00	Total due

Your account summary					Current month breakdown				
Product	Policy	Term / Bill plan	Premium charged (\$)	Premium applied (\$)	Current installment amount (\$) ⊕	Taxes / surcharge (\$) ⊕	Fees (\$) † ⊖	Payment / credits ⊖	Current balance due (\$)
102152 Irvine Child Care Project									
Real Estate Schedules Umbrella	PHUB891702	12/01/23 - 24 Fixed Annual	3,772.00	0.00	3,772.00 1 of 1	0.00	0.00	0.00	3,772.00
			3,772.00	0.00	3,772.00	0.00	0.00	0.00	3,772.00
								Payments will be allocated towards these charges first	
									Total Balance: 3,772.00

Applications, policy forms, risk management services, and claims management services are available at www.phly.com

*Denotes change in term premium ***Denotes the 25% down and 1st installment billed together †May include installment fee

LEDGER: 41 DATE ISSUED: 12/20/23 VENDOR NAME: PHILADELPHIA INSU. VENDOR: V4100044 CHECK: 41004079

INVOICE DATE	INVOICE / REF NUMBER	PURCHASE ORDER NUMBER	AMOUNT
12/05/23	2006419250		125,281.00
TOTAL AMOUNT OF INVOICES			125,281.00

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

SUMMARY
 0100571059 5450 125,281.00

ORANGE COUNTY SUPERINTENDENT OF SCHOOLS
 IRVINE CHILD CARE PROJECT

Sub Fund
 0101

56-382
 412
 No. 41004079
 Date: 12/20/23

Pay ONE Hundred TWENTY FIVE Thousand TWO Hundred EIGHTY ONE Dollars and 00/100

\$*****125,281.00

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 WERT, OH. 45891

NOT NEGOTIABLE NOT NEGOTIABLE NOT NEGOTIABLE NOT NEGOTIABLE

Billing terms

Policy The program

Term The policy length

Product Identifies PHLY niche product group

Bill plan Full or interval payment plan applied to this policy. For Surety bonds, only Fixed Annual bill plan will be available

Premium charged Policy premium at inception plus any additional premium or return premium endorsements

Premium applied Payments or adjustments made to date

Current installment amount Divided portion of premium invoiced this month based on the Bill Plan

Taxes/surcharges and fees State imposed taxes or surcharges based on specific coverage and/or premium

Payment / credits Payments or adjustments made for the current month

Current balance due Total amount currently due

Notice A \$5.00 monthly installment fee may be included. If payment is received after the invoice due date, a \$25.00 late fee will be incurred (some states may vary)

RECEIVED
DEC 06 2023
BY: *OR*



PHILADELPHIA INSURANCE COMPANIES

A Member of the Tokio Marine Group
PO Box 70251 Philadelphia PA 19176-0251

Invoice Number:	2006419250
Account Number:	102152 <input type="checkbox"/>
Billing Date:	12/05/2023
Amount Due:	\$125,281.00

Irvine Child Care Project
5050 Barranca Pkwy
Irvine CA 92604-4698

Remittance Amount: \$

PHILADELPHIA INSURANCE COMPANIES
PO BOX 70251
PHILADELPHIA PA 19176-0251



Ledger 41
01-005-710-59-5450

PHLY.com

service@phly.com 877-438-7459

Lines open Monday to Friday: 8.30am - 8.00pm EST

December Invoice

Irvine Child Care Project
Account number 102152

\$125,281.00

➤ Invoice number: 2006419250 Date: 12/05/2023

➤ Amount reflects both Past Due and Current Balance

Please pay \$125,281.00

➤ Visit **PHLY.com/myphly** to pay your invoice online by Electronic Funds Transfer (EFT).

✉ Or detach the coupon on the last page and return with check made payable to:
Philadelphia Insurance Companies
PO Box 70251
Philadelphia, PA 19176-0251

☎ Or call 877-438-7459 to make a single credit card or EFT payment.

Managing your policy

For coverage questions, policy changes or claims please contact your agent at:

☎ HUB International Insurance Services, Inc.
(310) 568-5900

To pay your invoice online or update your details access your account at **PHLY.com/myphly**

Balance breakdown

Amount	Due date
\$125,281.00	12/26/2023
\$0.00	Past due Pay immediately
\$125,281.00	Total due

Your account summary					Current month breakdown				
Product	Policy	Term / Bill plan	Premium charged (\$)	Premium applied (\$)	Current installment amount (\$) Ⓢ	Taxes / surcharge (\$) Ⓢ	Fees (\$) † Ⓢ	Payment / credits Ⓢ	Current balance due (\$)
102152 Irvine Child Care Project									
Real Estate Schedules Package	PHPK2630697	12/01/23 - 24 Fixed Annual	125,281.00	0.00	125,281.00 1 of 1	0.00	0.00	0.00	125,281.00
			125,281.00	0.00	125,281.00	0.00	0.00	0.00	125,281.00
							Payments will be allocated towards these charges first		
									Total Balance: 125,281.00

Applications, policy forms, risk management services, and claims management services are available at www.phly.com

*Denotes change in term premium ***Denotes the 25% down and 1st installment billed together †May include installment fee

LEDGER: 41 DATE ISSUED: 01/05/24 VENDOR NAME: EIDE BAILLY LLP VENDOR:V4100117 CHECK: 41004080

INVOICE DATE	INVOICE / REF NUMBER	PURCHASE ORDER NUMBER	AMOUNT
12/18/23	EI01603031		5,500.00
TOTAL AMOUNT OF INVOICES			5,500.00

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

SUMMARY
 0100571059 5838 5,500.00

ORANGE COUNTY SUPERINTENDENT OF SCHOOLS
 IRVINE CHILD CARE PROJECT

Sub Fund
 0101

No. 41004080
 Date: 01/05/24
 56-382
 412

Pay FIVE Thousand FIVE Hundred Dollars and 00/100

\$*****5,500.00

To The Order of
 EIDE BAILLY LLP
 SUITE 300
 10681 FOOTHILL BLVD
 RANCHO CUCAMONGA, CA 91730-3831

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

NOT NEGOTIABLE NOT NEGOTIABLE NOT NEGOTIABLE NOT NEGOTIABLE



CPAs & BUSINESS ADVISORS

INVOICE

Irvine Unified School District
5050 Barranca Pkwy
Irvine CA 92604

Client #: 207117
Online Pay Code: BXQBTB
Invoice #: EI01603031
Invoice Total: \$5,500.00

Please return top portion with payment or

Make a Payment

Invoice Is Due Upon Receipt

Progress billing related to the audit of the Irvine Child Care Project's financial statements for the year ended June 30, 2023.

5,500.00

Invoice Total

\$ 5,500.00

OK TO PAY

SM

DIRECT EXPENSE

Ledger 41

01-005-710-59-5838

Date: 12/18/23 Invoice #: EI01603031 Irvine Unified School District Page: 1

Pay by Mail:
Eide Bailly LLP
10681 Foothill Blvd., Ste. 300
Rancho Cucamonga, CA 91730-3831
Phone 909.466.4410 | Fax 909.466.4431

Pay Online: www.eidebailly.com/PayBill
Pay by ACH:
Please contact your local office or call
701.476.8700 for ACH Bank information

(A processing fee will be applied to any payments made by credit card)

LEDGER: 41 DATE ISSUED: 01/05/24 VENDOR NAME: EIDE BAILLY LLP VENDOR:V4100117 CHECK: 41004081

INVOICE DATE	INVOICE / REF NUMBER	PURCHASE ORDER NUMBER	AMOUNT
12/18/23	EI01603032		15,000.00
TOTAL AMOUNT OF INVOICES			15,000.00

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

SUMMARY
 0100571059 5838 15,000.00

ORANGE COUNTY SUPERINTENDENT OF SCHOOLS
 IRVINE CHILD CARE PROJECT

56-382
 412

No. 41004081
 Date: 01/05/24

Sub Fund
 0101

Pay FIFTEEN Thousand Dollars and 00/100

\$*****15,000.00

To The
 Order
 of
EIDE BAILLY LLP
SUITE 300
10681 FOOTHILL BLVD
RANCHO CUCAMONGA, CA 91730-3831

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

NOT NEGOTIABLE NOT NEGOTIABLE NOT NEGOTIABLE NOT NEGOTIABLE



CPAs & BUSINESS ADVISORS

INVOICE

Irvine Unified School District
5050 Barranca Pkwy
Irvine CA 92604

Client #: 207117
Online Pay Code: BXQBTB
Invoice #: EI01603032
Invoice Total: \$15,000.00

Please return top portion with payment or

Make a Payment

Invoice Is Due Upon Receipt

Final billing related to the single audit performed in accordance with the Uniform Guidance of the Irvine Child Care Project's financial statements for the year ended June 30, 2023.

15,000.00

Invoice Total

\$ 15,000.00

OK TO PAY

SM

DIRECT EXPENSE

Ledger 41

01-005-710-59-5838

Date: 12/18/23 Invoice #: EI01603032 Irvine Unified School District Page: 1

Pay by Mail:
Eide Bailly LLP
10681 Foothill Blvd., Ste. 300
Rancho Cucamonga, CA 91730-3831
Phone 909.466.4410 | Fax 909.466.4431

Pay Online: www.eidebailly.com/PayBill
Pay by ACH:
Please contact your local office or call
701.476.8700 for ACH Bank information

(A processing fee will be applied to any payments made by credit card)

3. BOARD BUSINESS

ITEM 3.1

IRVINE CHILD CARE PROJECT (ICCP) PROPOSED BUDGET FOR FISCAL YEAR 2024-25 WITH MULTI-YEAR BUDGET PROJECTIONS

IRVINE CHILD CARE PROJECT

TOPIC: **IRVINE CHILD CARE PROJECT (ICCP)
PROPOSED BUDGET FOR FY 2024-25 WITH
MULTI-YEAR BUDGET PROJECTIONS**

DESCRIPTION: Submitted for the Board's review and discussion are Proposed Budgets for FY 2024-25 with multi-year Budget Projection for FY 2025-26, FY 2026-27, and FY 2027-28. Three budget scenarios are included, one with a two percent rent increase, one with a one percent rent increase, and one with no rent increase.

Staff will submit Determination of Child Care Provider Rental Rate at the March ICCP meeting based on the Board's direction.

The FY 2024-25 Proposed Budget will be revised to reflect the Board approved 2024-25 Provider Rental Rate and submitted for the Board's final review and approval at the May ICCP meeting.

RECOMMENDATION: Submitted for the Board's review and discussion.

Irvine Child Care Project

(A California Joint Powers Authority)

Statement Of Revenues, Expenditures, and Changes

Proposed Budget FY 2024-25 with Multi Year Budget Projection - No Rent Increase

OPERATING FUND	2023-24	2024-25	2025-26	2026-27	2027-28
Program Description	Estimated	Proposed	Projected	Projected	Projected
ICCP - Regular Programs	Actuals	Budget	Budget	Budget	Budget
COST CENTER 005710					
REVENUE					
8650 Portable Fees Cnty	\$1,970,668	\$1,970,668	\$1,970,668	\$1,970,668	\$1,970,668
8660 Interest Income Cnty	\$100,000	\$80,000	\$80,000	\$80,000	\$80,000
Total Revenue:	\$2,070,668	\$2,050,668	\$2,050,668	\$2,050,668	\$2,050,668
OPERATING EXPENDITURES					
4305 Campus Safety	\$5,000	\$5,150 (1)	\$5,150 (1)	\$15,150 (1)	\$5,150 (1)
4306 M & O Repairs done by IUSD	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
5450 Insurance	\$130,491	\$137,016 (2)	\$143,866 (2)	\$151,060 (2)	\$158,613 (2)
5500 Utilities	\$105,935	\$111,232 (2)	\$116,793 (2)	\$122,633 (2)	\$128,765 (2)
5601 Non-Cap Site/Bldg Improve./Rehab	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
5810 Services/Contracts (Water testing Req)	\$0	\$0	\$0	\$0	\$30,000 (3)
5811 Consultants	\$65,000	\$65,000 (4)	\$65,000 (4)	\$65,000 (4)	\$65,000 (4)
5817 Scholarships	\$30,372	\$30,000	\$30,000	\$30,000	\$30,000
5837 Interest Expense	\$15,000	\$12,000	\$12,000	\$12,000	\$12,000
5838 Audit	\$32,000	\$18,500	\$20,000	\$22,000	\$24,000
5861 Facilities & Financial Support / IUSD	\$95,225	\$125,753 (5)	\$127,570 (5)	\$128,700 (5)	\$130,964 (5)
5862 Custodial Services	\$660,905	\$664,952 (6)	\$673,091 (6)	\$680,572 (6)	\$689,469 (6)
5864 Program Coordination / City	\$360,188	\$528,044 (7)	\$546,397 (7)	\$565,441 (7)	\$585,205 (7)
Total Operating Expenditures:	\$1,580,116	\$1,777,646	\$1,819,868	\$1,872,556	\$1,939,165
Total Excess (Deficiency):	\$490,552	\$273,022	\$230,800	\$178,112	\$111,503
CAPITAL EXPENDITURES					
6210 Building Improvement / \$5K Threshold	\$125,000	\$115,000	\$115,000	\$115,000	\$115,000
5862 Custodial Vehicles	\$0	\$35,000 (8)	\$0	\$35,000 (8)	\$0
7439 Debt Service	\$135,173	\$0	\$0	\$0	\$0
Total Capital Expenditures:	\$260,173	\$150,000	\$115,000	\$150,000	\$115,000
Net Increase (Decrease):	\$230,379	\$123,022	\$115,800	\$28,112	(\$3,497)
Beginning Balance, July 1	\$2,141,897	\$2,372,276	\$2,495,297	\$2,611,098	\$2,639,210
Ending Balance, June 30	\$2,372,276	\$2,495,297	\$2,611,098	\$2,639,210	\$2,635,712
Components of Ending Balance:					
Capital Facilities (Modular Replacement) Reserve	\$2,317,067	\$2,437,468	\$2,553,052	\$2,578,533	\$2,574,087
3% Operation Reserve	\$55,209	\$57,829	\$58,046	\$60,677	\$61,625

Irvine Child Care Project

(A California Joint Powers Authority)

Statement Of Revenues, Expenditures, and Changes

Proposed Budget FY 2024-25 with Multi Year Budget Projection - No Rent Increase

GRANT PROGRAM FUNDS Program Description	2023-24 Estimated Actuals	2024-25 Proposed Budget	2025-26 Projected Budget	2026-27 Projected Budget	2027-28 Projected Budget
STATE GRANT/CDD					
COST CENTER 005501					
REVENUE					
8290 Child Development Apportionments	\$461,637	\$679,000	\$679,000	\$679,000	\$679,000
8590 Other State Revenue	\$461,637	\$679,000	\$679,000	\$679,000	\$679,000
Total Revenue:	\$923,275	\$1,358,000	\$1,358,000	\$1,358,000	\$1,358,000
EXPENDITURES					
5810 Serv./Contracts	\$923,275	\$1,358,000	\$1,358,000	\$1,358,000	\$1,358,000
Total Expenditures:	\$923,275	\$1,358,000	\$1,358,000	\$1,358,000	\$1,358,000
Deferred Revenue (Carry-over):	\$0	\$0	\$0	\$0	\$0
LOCAL GRANT / Irvine Childrens Fund (ICF)					
COST CENTER 005712					
REVENUE					
8689 All Other Fees & Contracts	\$111,488	\$136,000	\$136,000	\$136,000	\$136,000
8699 Other Local Revenue/CDBG	\$238,930	\$64,000	\$64,000	\$64,000	\$64,000
Total Revenue:	\$350,418	\$200,000	\$200,000	\$200,000	\$200,000
EXPENDITURES					
5817 Scholarships	\$350,418	\$200,000	\$200,000	\$200,000	\$200,000
Total Expenditures:	\$350,418	\$200,000	\$200,000	\$200,000	\$200,000
Fund Balance (U):	\$0	\$0	\$0	\$0	\$0
GRANT PROGRAM FUND SUMMARY					
REVENUE	\$1,273,693	\$1,558,000	\$1,558,000	\$1,558,000	\$1,558,000
EXPENDITURES	\$1,273,693	\$1,558,000	\$1,558,000	\$1,558,000	\$1,558,000
Total Excess (Deficiency):	\$0	\$0	\$0	\$0	\$0
Beginning Balance, July 1	\$0	\$0	\$0	\$0	\$0
Ending Balance, June 30	\$0	\$0	\$0	\$0	\$0
TOTAL ICCP FUND BALANCE:	\$2,372,276	\$2,495,297	\$2,611,098	\$2,639,210	\$2,635,712
(Operating Fund + Grant Program Funds)					

Irvine Child Care Project

(A California Joint Powers Authority)

Statement Of Revenues, Expenditures, and Changes

Proposed Budget FY 2024-25 with Multi Year Budget Projection - No Rent Increase

Budget Assumptions

- (1) Budgeted \$10K for AED in FY 2026-27, ID Cards, and potential replacement or addition of one security radio per year.*
- (2) 5% increase year over year.*
- (3) Required water testing every 5 years beginning FY 2022-23.*
- (4) Consultant to assess and plan rehab and repair work on existing portables to be managed and supervised by IUSD staff.*
- (5) Increase due to addition of 1 IUSD employee, and projected increase for step in column & benefit increases of Facilities and Finance salaries for IUSD employees.*
- (6) Increase due to projected increase for step in column & benefit increases of custodial salaries, and additional fuel costs. Increased custodial supplies \$2K annually starting with FY 2020-21.*
- (7) Program Coordination includes \$2,900 in program supplies to be distributed to sites to support quality enhancement, a 3.5% increase for salaries, and an additional ICCP Coordinator as instructed by City's Finance/Payroll department.*
- (8) Starting FY 2020-21, projecting \$35k every other year to replace out dated custodial work vans.*

Irvine Child Care Project

(A California Joint Powers Authority)

Statement Of Revenues, Expenditures, and Changes

Proposed Budget FY 2024-25 with Multi Year Budget Projection - 1% Rent Increase

OPERATING FUND	2023-24	2024-25	2025-26	2026-27	2027-28
Program Description	Estimated	Proposed	Projected	Projected	Projected
ICCP - Regular Programs	Actuals	Budget	Budget	Budget	Budget
COST CENTER 005710					
REVENUE					
8650 Portable Fees Cnty	\$1,970,668	\$1,990,375	\$2,010,278	\$2,030,381	\$2,050,685
8660 Interest Income Cnty	\$100,000	\$80,000	\$80,000	\$80,000	\$80,000
Total Revenue:	\$2,070,668	\$2,070,375	\$2,090,278	\$2,110,381	\$2,130,685
OPERATING EXPENDITURES					
4305 Campus Safety	\$5,000	\$5,150 (1)	\$5,150 (1)	\$15,150 (1)	\$5,150 (1)
4306 M & O Repairs done by IUSD	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
5450 Insurance	\$130,491	\$137,016 (2)	\$143,866 (2)	\$151,060 (2)	\$158,613 (2)
5500 Utilities	\$105,935	\$111,232 (2)	\$116,793 (2)	\$122,633 (2)	\$128,765 (2)
5601 Non-Cap Site/Bldg Improve./Rehab	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
5810 Services/Contracts (Water testing Req)	\$0	\$0	\$0	\$0	\$30,000 (3)
5811 Consultants	\$65,000	\$65,000 (4)	\$65,000 (4)	\$65,000 (4)	\$65,000 (4)
5817 Scholarships	\$30,372	\$30,000	\$30,000	\$30,000	\$30,000
5837 Interest Expense	\$15,000	\$12,000	\$12,000	\$12,000	\$12,000
5838 Audit	\$32,000	\$18,500	\$20,000	\$22,000	\$24,000
5861 Facilities & Financial Support / IUSD	\$95,225	\$125,753 (5)	\$127,570 (5)	\$128,700 (5)	\$130,964 (5)
5862 Custodial Services	\$660,905	\$664,952 (6)	\$673,091 (6)	\$680,572 (6)	\$689,469 (6)
5864 Program Coordination / City	\$360,188	\$528,044 (7)	\$546,397 (7)	\$565,441 (7)	\$585,205 (7)
Total Operating Expenditures:	\$1,580,116	\$1,777,646	\$1,819,868	\$1,872,556	\$1,939,165
Total Excess (Deficiency):	\$490,552	\$292,728	\$270,411	\$237,825	\$191,520
CAPITAL EXPENDITURES					
6210 Building Improvement / \$5K Threshold	\$125,000	\$115,000	\$115,000	\$115,000	\$115,000
5862 Custodial Vehicles	\$0	\$35,000 (8)	\$0	\$35,000 (8)	\$0 (8)
7439 Debt Service	\$135,173	\$0	\$0	\$0	\$0
Total Capital Expenditures:	\$260,173	\$150,000	\$115,000	\$150,000	\$115,000
Net Increase (Decrease):	\$230,379	\$142,728	\$155,411	\$87,825	\$76,520
Beginning Balance, July 1	\$2,141,897	\$2,372,276	\$2,515,004	\$2,670,415	\$2,758,240
Ending Balance, June 30	\$2,372,276	\$2,515,004	\$2,670,415	\$2,758,240	\$2,834,760
Components of Ending Balance:					
Capital Facilities (Modular Replacement) Reserve	\$2,317,067	\$2,457,175	\$2,612,369	\$2,697,563	\$2,773,135
3% Operation Reserve	\$55,209	\$57,829	\$58,046	\$60,677	\$61,625

Irvine Child Care Project

(A California Joint Powers Authority)

Statement Of Revenues, Expenditures, and Changes

Proposed Budget FY 2024-25 with Multi Year Budget Projection - 1% Rent Increase

GRANT PROGRAM FUNDS Program Description	2023-24 Estimated Actuals	2024-25 Proposed Budget	2025-26 Projected Budget	2026-27 Projected Budget	2027-28 Projected Budget
STATE GRANT/CDD					
COST CENTER 005501					
REVENUE					
8290 Child Development Apportionments	\$461,637	\$679,000	\$679,000	\$679,000	\$679,000
8590 Other State Revenue	\$461,637	\$679,000	\$679,000	\$679,000	\$679,000
Total Revenue:	\$923,275	\$1,358,000	\$1,358,000	\$1,358,000	\$1,358,000
EXPENDITURES					
5810 Serv./Contracts	\$923,275	\$1,358,000	\$1,358,000	\$1,358,000	\$1,358,000
Total Expenditures:	\$923,275	\$1,358,000	\$1,358,000	\$1,358,000	\$1,358,000
Deferred Revenue (Carry-over):	\$0	\$0	\$0	\$0	\$0
LOCAL GRANT / Irvine Childrens Fund (ICF)					
COST CENTER 005712					
REVENUE					
8689 All Other Fees & Contracts	\$111,488	\$136,000	\$136,000	\$136,000	\$136,000
8699 Other Local Revenue/CDBG	\$238,930	\$64,000	\$64,000	\$64,000	\$64,000
Total Revenue:	\$350,418	\$200,000	\$200,000	\$200,000	\$200,000
EXPENDITURES					
5817 Scholarships	\$350,418	\$200,000	\$200,000	\$200,000	\$200,000
Total Expenditures:	\$350,418	\$200,000	\$200,000	\$200,000	\$200,000
Fund Balance (U):	\$0	\$0	\$0	\$0	\$0
GRANT PROGRAM FUND SUMMARY					
REVENUE	\$1,273,693	\$1,558,000	\$1,558,000	\$1,558,000	\$1,558,000
EXPENDITURES	\$1,273,693	\$1,558,000	\$1,558,000	\$1,558,000	\$1,558,000
Total Excess (Deficiency):	\$0	\$0	\$0	\$0	\$0
Beginning Balance, July 1	\$0	\$0	\$0	\$0	\$0
Ending Balance, June 30	\$0	\$0	\$0	\$0	\$0
TOTAL ICCP FUND BALANCE:	\$2,372,276	\$2,515,004	\$2,670,415	\$2,758,240	\$2,834,760
(Operating Fund + Grant Program Funds)					

Irvine Child Care Project

(A California Joint Powers Authority)

Statement Of Revenues, Expenditures, and Changes

Proposed Budget FY 2024-25 with Multi Year Budget Projection - 1% Rent Increase

Budget Assumptions

- (1) Budgeted \$10K for AED in FY 2026-27, ID Cards, and potential replacement or addition of one security radio per year.*
- (2) 5% increase year over year.*
- (3) Required water testing every 5 years beginning FY 2022-23.*
- (4) Consultant to assess and plan rehab and repair work on existing portables to be managed and supervised by IUSD staff.*
- (5) Increase due to addition of 1 IUSD employee, and projected increase for step in column & benefit increases of Facilities and Finance salaries for IUSD employees.*
- (6) Increase due to projected increase for step in column & benefit increases of custodial salaries, and additional fuel costs. Increased custodial supplies \$2K annually starting with FY 2020-21.*
- (7) Program Coordination includes \$2,900 in program supplies to be distributed to sites to support quality enhancement, a 3.5% increase for salaries, and an additional ICCP Coordinator as instructed by City's Finance/Payroll department.*
- (8) Starting FY 2020-21, projecting \$35k every other year to replace out dated custodial work vans.*

Irvine Child Care Project

(A California Joint Powers Authority)

Statement Of Revenues, Expenditures, and Changes

Proposed Budget FY 2024-25 with Multi Year Budget Projection - 2% Rent Increase

OPERATING FUND	2023-24	2024-25	2025-26	2026-27	2027-28
Program Description	Estimated	Proposed	Projected	Projected	Projected
	Actuals	Budget	Budget	Budget	Budget
ICCP - Regular Programs					
COST CENTER 005710					
REVENUE					
8650 Portable Fees Cnty	\$1,970,668	\$2,010,081	\$2,050,283	\$2,091,288	\$2,133,114
8660 Interest Income Cnty	\$100,000	\$80,000	\$80,000	\$80,000	\$80,000
Total Revenue:	\$2,070,668	\$2,090,081	\$2,130,283	\$2,171,288	\$2,213,114
OPERATING EXPENDITURES					
4305 Campus Safety	\$5,000	\$5,150 (1)	\$5,150 (1)	\$15,150 (1)	\$5,150 (1)
4306 M & O Repairs done by IUSD	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
5450 Insurance	\$130,491	\$137,016 (2)	\$143,866 (2)	\$151,060 (2)	\$158,613 (2)
5500 Utilities	\$105,935	\$111,232 (2)	\$116,793 (2)	\$122,633 (2)	\$128,765 (2)
5601 Non-Cap Site/Bldg Improve./Rehab	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
5810 Services/Contracts (Water testing Req)	\$0	\$0	\$0	\$0	\$30,000 (3)
5811 Consultants	\$65,000	\$65,000 (4)	\$65,000 (4)	\$65,000 (4)	\$65,000 (4)
5817 Scholarships	\$30,372	\$30,000	\$30,000	\$30,000	\$30,000
5837 Interest Expense	\$15,000	\$12,000	\$12,000	\$12,000	\$12,000
5838 Audit	\$32,000	\$18,500	\$20,000	\$22,000	\$24,000
5861 Facilities & Financial Support / IUSD	\$95,225	\$125,753 (5)	\$127,570 (5)	\$128,700 (5)	\$130,964 (5)
5862 Custodial Services	\$660,905	\$664,952 (6)	\$673,091 (6)	\$680,572 (6)	\$689,469 (6)
5864 Program Coordination / City	\$360,188	\$528,044 (7)	\$546,397 (7)	\$565,441 (7)	\$585,205 (7)
Total Operating Expenditures:	\$1,580,116	\$1,777,646	\$1,819,868	\$1,872,556	\$1,939,165
Total Excess (Deficiency):	\$490,552	\$312,435	\$310,415	\$298,733	\$273,949
CAPITAL EXPENDITURES					
6210 Building Improvement / \$5K Threshold	\$125,000	\$115,000	\$115,000	\$115,000	\$115,000
5862 Custodial Vehicles	\$0	\$35,000 (8)	\$0	\$35,000 (8)	\$0 (8)
7439 Debt Service	\$135,173	\$0	\$0	\$0	\$0
Total Capital Expenditures:	\$260,173	\$150,000	\$115,000	\$150,000	\$115,000
Net Increase (Decrease):	\$230,379	\$162,435	\$195,415	\$148,733	\$158,949
Beginning Balance, July 1	\$2,141,897	\$2,372,276	\$2,534,711	\$2,730,126	\$2,878,859
Ending Balance, June 30	\$2,372,276	\$2,534,711	\$2,730,126	\$2,878,859	\$3,037,808
Components of Ending Balance:					
Capital Facilities (Modular Replacement) Reserve	\$2,317,067	\$2,476,881	\$2,672,080	\$2,818,182	\$2,976,183
3% Operation Reserve	\$55,209	\$57,829	\$58,046	\$60,677	\$61,625

Irvine Child Care Project

(A California Joint Powers Authority)

Statement Of Revenues, Expenditures, and Changes

Proposed Budget FY 2024-25 with Multi Year Budget Projection - 2% Rent Increase

GRANT PROGRAM FUNDS Program Description	2023-24 Estimated Actuals	2024-25 Proposed Budget	2025-26 Projected Budget	2026-27 Projected Budget	2027-28 Projected Budget
STATE GRANT/CDD					
COST CENTER 005501					
REVENUE					
8290 Child Development Apportionments	\$461,637	\$679,000	\$679,000	\$679,000	\$679,000
8590 Other State Revenue	\$461,637	\$679,000	\$679,000	\$679,000	\$679,000
Total Revenue:	\$923,275	\$1,358,000	\$1,358,000	\$1,358,000	\$1,358,000
EXPENDITURES					
5810 Serv./Contracts	\$923,275	\$1,358,000	\$1,358,000	\$1,358,000	\$1,358,000
Total Expenditures:	\$923,275	\$1,358,000	\$1,358,000	\$1,358,000	\$1,358,000
Deferred Revenue (Carry-over):	\$0	\$0	\$0	\$0	\$0
LOCAL GRANT / Irvine Childrens Fund (ICF)					
COST CENTER 005712					
REVENUE					
8689 All Other Fees & Contracts	\$111,488	\$136,000	\$136,000	\$136,000	\$136,000
8699 Other Local Revenue/CDBG	\$238,930	\$64,000	\$64,000	\$64,000	\$64,000
Total Revenue:	\$350,418	\$200,000	\$200,000	\$200,000	\$200,000
EXPENDITURES					
5817 Scholarships	\$350,418	\$200,000	\$200,000	\$200,000	\$200,000
Total Expenditures:	\$350,418	\$200,000	\$200,000	\$200,000	\$200,000
Fund Balance (U):	\$0	\$0	\$0	\$0	\$0
GRANT PROGRAM FUND SUMMARY					
REVENUE	\$1,273,693	\$1,558,000	\$1,558,000	\$1,558,000	\$1,558,000
EXPENDITURES	\$1,273,693	\$1,558,000	\$1,558,000	\$1,558,000	\$1,558,000
Total Excess (Deficiency):	\$0	\$0	\$0	\$0	\$0
Beginning Balance, July 1	\$0	\$0	\$0	\$0	\$0
Ending Balance, June 30	\$0	\$0	\$0	\$0	\$0
TOTAL ICCP FUND BALANCE:	\$2,372,276	\$2,534,711	\$2,730,126	\$2,878,859	\$3,037,808
(Operating Fund + Grant Program Funds)					

Irvine Child Care Project

(A California Joint Powers Authority)

Statement Of Revenues, Expenditures, and Changes

Proposed Budget FY 2024-25 with Multi Year Budget Projection - 2% Rent Increase

Budget Assumptions

- (1) Budgeted \$10K for AED in FY 2026-27, ID Cards, and potential replacement or addition of one security radio per year.*
- (2) 5% increase year over year.*
- (3) Required water testing every 5 years beginning FY 2022-23.*
- (4) Consultant to assess and plan rehab and repair work on existing portables to be managed and supervised by IUSD staff.*
- (5) Increase due to addition of 1 IUSD employee, and projected increase for step in column & benefit increases of Facilities and Finance salaries for IUSD employees.*
- (6) Increase due to projected increase for step in column & benefit increases of custodial salaries, and additional fuel costs. Increased custodial supplies \$2K annually starting with FY 2020-21.*
- (7) Program Coordination includes \$2,900 in program supplies to be distributed to sites to support quality enhancement, a 3.5% increase for salaries, and an additional ICCP Coordinator as instructed by City's Finance/Payroll department.*
- (8) Starting FY 2020-21, projecting \$35k every other year to replace out dated custodial work vans.*

ITEM 3.2

**FISCAL YEAR 2022-23
FINANCIAL YEAR-END AUDIT**

IRVINE CHILD CARE PROJECT

TOPIC: **FISCAL YEAR 2022-23 FINANCIAL YEAR-END AUDIT**

DESCRIPTION: The Irvine Child Care Project Fiscal Year 2022-23 Financial Year-end Audit has been completed by the independent auditing firm of Eide Bailly, LLP as required by the California Department of Education.

With the additional CARES Act funding for ICCP Coronavirus scholarships and the General Child Care and Development (CCTR) Grant, ICCP expended over \$750,000 in federal funds in 2022-23 which triggered the requirement for a Single Audit.

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 Fiscal Year 2022-23 Year-end Financial Audit.



Financial Statements
June 30, 2023

Irvine Child Care Project

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Independent Auditor's Report

To the Board of Directors
Irvine Child Care Project
Irvine, California

Report on the Audit of the Financial Statements

Opinions

We have audited the 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, 2023, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Irvine Child Care Project, as of June 30, 2023, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Authority, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on page 4 through 10 and the budgetary comparison information on page 25, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 GAAS, 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.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Authority's basic financial statements. The accompanying supplementary information such as the Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* and other supplementary information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements. Such 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 information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, 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 GAAS. In our opinion, the Schedule of Expenditures of Federal Awards and other supplementary information listed in the table of contents are fairly stated, in all material respects, in relation to the 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 December 14, 2023 on our consideration of the Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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 the Authority's internal control over financial reporting and compliance.



Rancho Cucamonga, California
December 14, 2023

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, 2023, with comparative information for the year ended June 30, 2022. 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 facilitate the provision of child care and child development opportunities utilizing Irvine Unified School District elementary sites by leasing portable classrooms to non-profit groups that operate child care programs within the City.

FINANCIAL HIGHLIGHTS

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

- Revenues for the General Fund were \$560,800 more than expenditures with overall revenues at \$3,770,696.

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.

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>2023</u>	<u>2022</u>	<u>% Change</u>
Assets			
Investments	\$ 2,606,022	\$ 1,948,880	33.7 %
Receivable	312,976	220,978	41.6
Capital assets, net	<u>3,055,005</u>	<u>3,340,653</u>	<u>(8.6)</u>
Total assets	<u>5,974,003</u>	<u>5,510,511</u>	<u>8.4</u>
Liabilities			
Accounts payable	748,343	560,003	33.6
Long-term liabilities	<u>161,840</u>	<u>286,303</u>	<u>(43.5)</u>
Total liabilities	<u>910,183</u>	<u>846,306</u>	<u>7.5</u>
Net Position			
Net investment in capital assets	2,893,165	3,054,350	(5.3)
Unrestricted	<u>2,170,655</u>	<u>1,609,855</u>	<u>34.8</u>
Total net position	<u>\$ 5,063,820</u>	<u>\$ 4,664,205</u>	<u>8.6 %</u>

Investments 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.

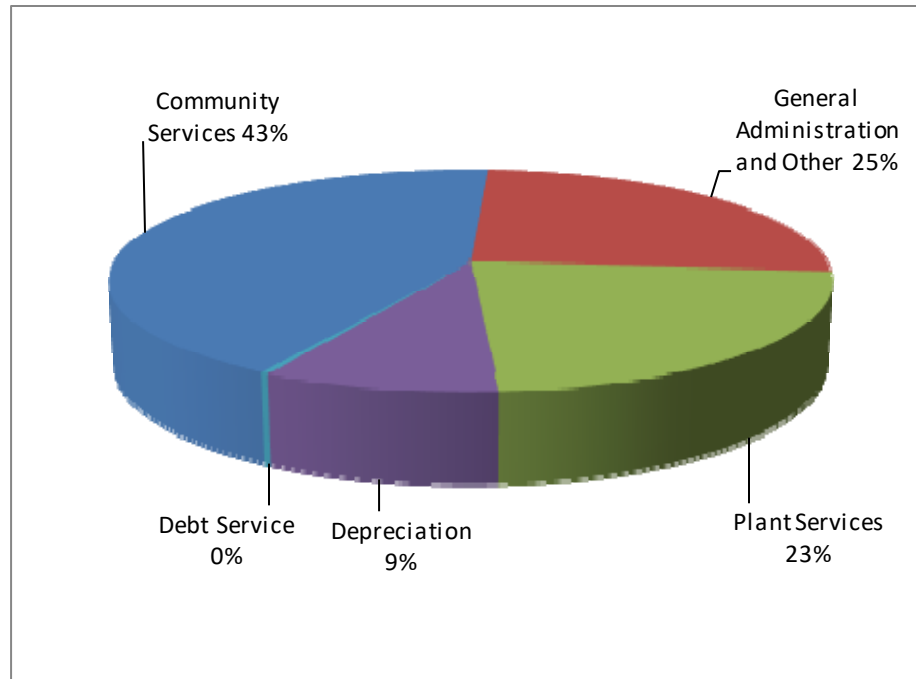
Statement of Activities

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.

The Statement of Activities is summarized below:

	2023	2022	% Change
Revenues			
Program revenues			
Grants	\$ 1,731,130	\$ 1,288,414	34.4 %
Contract fees	1,960,630	1,814,017	8.1
General revenues			
Interest and investment earnings	78,936	(20,155)	(491.6)
Total revenues	3,770,696	3,082,276	22.3
Expenses			
Community services	1,435,787	1,161,191	23.6
Other outgo	582,978	390,133	49.4
General administration	267,795	196,598	36.2
Plant services	766,749	717,150	6.9
Debt service interest	10,710	16,296	(34.3)
Depreciation unallocated	307,062	309,575	(0.8)
Total expenses	3,371,081	2,790,943	20.8
Change in Net Position	399,615	291,333	37.2
Net Position, Beginning	4,664,205	4,372,872	6.7
Net Position, Ending	\$ 5,063,820	\$ 4,664,205	8.6 %

Expenses for Governmental Activities



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

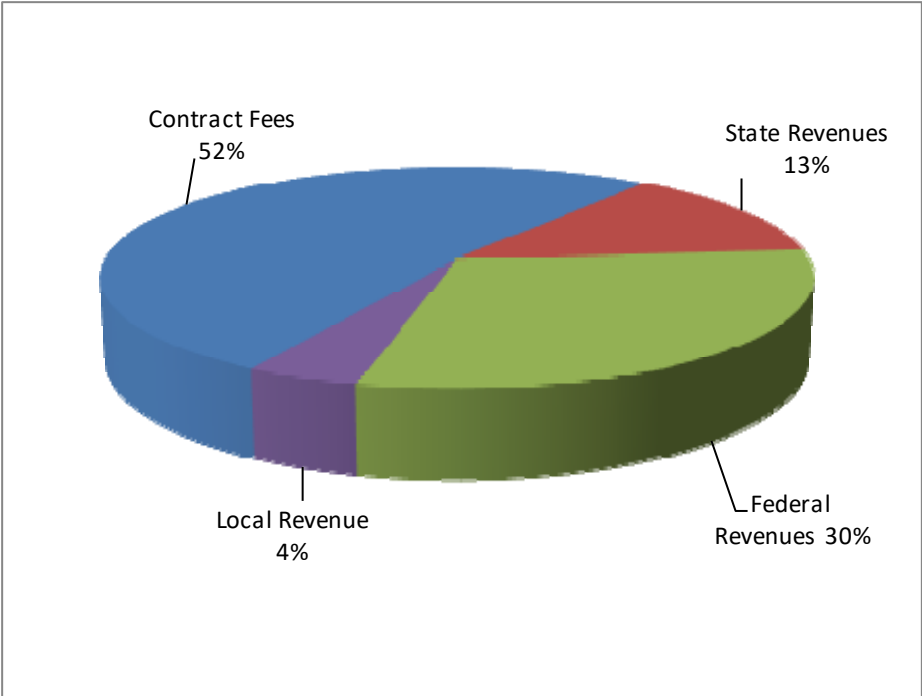
Fund Financial Statements

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. This helps 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).

Revenue Sources for Governmental Activities



- Interest income and the change in fair market value of the cash in county treasury of \$78,936 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 \$1,435,787 of the total General Fund budget on these programs.

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 and an increased amount of capital assets purchased. These amounts were unknown at the time the original budget was adopted.

	Adopted Budget July 1, 2022	Revised Budget	Actual Revenues/ Expenditures June 30, 2023	Differences
Total Revenues	<u>\$ 3,829,585</u>	<u>\$ 3,770,696</u>	<u>\$ 3,770,696</u>	<u>\$ -</u>
Supplies and services	\$ 3,411,365	\$ 3,074,723	\$ 3,074,723	\$ -
Debt service	<u>135,173</u>	<u>135,173</u>	<u>135,173</u>	<u>-</u>
Total expenditures	<u>\$ 3,546,538</u>	<u>\$ 3,209,896</u>	<u>\$ 3,209,896</u>	<u>\$ -</u>

CAPITAL ASSETS AND LONG-TERM LIABILITIES

Capital Assets

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

As of June 30, 2023, the Authority had \$8,775,377 invested in capital assets, primarily related to facilities and other capital improvements.

Note 4 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	7,957,901
Equipment	206,984
Less: Accumulated depreciation	<u>(5,720,372)</u>
Net capital assets	<u>\$ 3,055,005</u>

Long-Term Liabilities

Note 9 to the financial statements provides additional information on outstanding long-term liabilities. A summary of the Authority's outstanding liabilities at year-end is presented below:

Notes payable	<u>\$ 161,840</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:

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Assistant Superintendent of Business Services
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Irvine, CA 92604
(949) 936-5035
Johnfogarty@iusd.ord

Irvine Child Care Project
Statement of Net Position
June 30, 2023

	Governmental Activities
Assets	
Investments	\$ 2,606,022
Receivables	312,976
Capital assets, net of accumulated depreciation	3,055,005
Total assets	5,974,003
Liabilities	
Accounts payable	748,343
Long-term liabilities	
Current portion of long-term liabilities	130,331
Noncurrent portion of long-term liabilities	31,509
Total long-term liabilities	161,840
Total liabilities	910,183
Net Position	
Net investment in capital assets	2,893,165
Unrestricted	2,170,655
Total net position	\$ 5,063,820

Irvine Child Care Project
Statement of Activities
Year Ended June 30, 2023

Functions/Programs	Expenses	Program Revenues		Net (Expenses) Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Governmental Activities
Governmental Activities				
Community services	\$ 1,435,787	\$ 1,960,630	\$ 1,641,229	\$ 2,166,072
Other outgo	582,978	-	89,901	(493,077)
General administration	267,795	-	-	(267,795)
Plant services	766,749	-	-	(766,749)
Debt service - interest	10,710	-	-	(10,710)
Depreciation - unallocated	307,062	-	-	(307,062)
Total governmental activities	<u>\$ 3,371,081</u>	<u>\$ 1,960,630</u>	<u>\$ 1,731,130</u>	<u>320,679</u>
General Revenues				
Interest and investment earnings				<u>78,936</u>
Change in Net Position				399,615
Net Position - Beginning				<u>4,664,205</u>
Net Position - Ending				<u>\$ 5,063,820</u>

Irvine Child Care Project
Balance Sheet – Governmental Fund
June 30, 2023

	<u>General Fund</u>
Assets	
Investments	\$ 2,606,022
Receivables	<u>312,976</u>
Total assets	<u>\$ 2,918,998</u>
Liabilities and Fund Balance	
Liabilities	
Accounts payable	<u>\$ 748,343</u>
Fund Balance	
Unassigned	<u>2,170,655</u>
Total liabilities and fund balance	<u>\$ 2,918,998</u>

Irvine Child Care Project
 Reconciliation of the Governmental Fund Balance Sheet to the Statement of Net Position
 June 30, 2023

Total Fund Balance - Governmental Fund \$ 2,170,655

Amounts reported for governmental activities in the Statement of Net Position are different due to the following:

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	\$ 8,775,377
Accumulated depreciation is	<u>(5,720,372)</u>

Net capital assets	3,055,005
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Long-term liabilities, including notes payable, are not due and payable in the current period and, therefore, are not reported as liabilities in the funds. Long-term liabilities at year end consisted of the following:

Notes payable	<u>(161,840)</u>
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Total net position - governmental activities	<u><u>\$ 5,063,820</u></u>
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Irvine Child Care Project
Statement of Revenues, Expenditures, and Changes in Fund Balance – Governmental Fund
Year Ended June 30, 2023

	General Fund
Revenues	
State general child care grant	\$ 503,663
Federal general child care grant	644,323
Federal apportionments	493,243
Contract fees	1,960,630
Interest and investment earnings	78,936
Other income	89,901
	3,770,696
Total revenues	3,770,696
Expenditures	
Community services	1,435,787
Other outgo	582,978
General administration	267,795
Plant services	788,163
Debt service	
Principal	124,463
Interest	10,710
	3,209,896
Total expenditures	3,209,896
Net Change in Fund Balance	560,800
Fund Balance - Beginning	1,609,855
Fund Balance - Ending	\$ 2,170,655

Irvine Child Care Project

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of Governmental Fund
to the Statement of Activities
Year Ended June 30, 2023

Total Net Change in Fund Balances - Governmental Fund \$ 560,800

Amounts reported for governmental activities in the Statement of Activities are different due to the following:

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 Net Position and allocated over their estimated useful lives as annual depreciation and amortization expenses in the Statement of Activities.

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

Depreciation expense	\$ (307,062)
Capital outlays	<u>21,414</u>

Net expense adjustment	(285,648)
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Payment of principal on long-term liabilities is an expenditure in the governmental funds, but it reduces long-term liabilities in the Statement of Net Position and does not affect the Statement of Activities.

Notes payable principal payments	<u>124,463</u>
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Change in net position of governmental activities	<u><u>\$ 399,615</u></u>
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Note 1 - Summary of Significant Accounting Policies

Financial 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 facilitate the provision of child care and child development opportunities utilizing Irvine Unified School District elementary sites by leasing portable classrooms to non-profit groups that operate child care programs within the City.

The Authority is also allocated child care and child care related funds through the California Department of Education (CDE) and the California Department of Social Services (CDSS). The Authority subcontracts in full with Catalyst Family Incorporated under CCTR 2168 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 \$60.03 per child per day of enrollment. The rate is the \$61.26 State maximum rate less an administrative fee of two percent.

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 – Fund Accounting

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.

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.

Major Governmental Funds

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.

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 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 and Depreciation

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 lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

Description	Estimated Lives
Buildings and improvements	20 years
Furniture and equipment	7 years

The Authority records impairments of capital assets when it becomes probable that the carrying value of the assets will not be fully recovered over their estimated useful life. Impairments are recorded to reduce the carrying value of the assets to their net realizable value based on facts and circumstances in existence at the time of the determination. No impairments were recorded during the year June 30, 2023.

Long-Term Liabilities

All payables, accrued liabilities, and long-term liabilities are reported in the government-wide fund financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full, from current financial resources are reported as liabilities of the funds.

Notes and other long-term liabilities are recognized as liabilities in the governmental fund financial statements when due.

Fund Balance - Governmental Fund

As of June 30, 2023, the fund balance of the governmental fund is 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.

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

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.

Reconciliation of CDE and Generally Accepted Accounting Principles (U.S. GAAP) Expense Reporting

The supplementary statement of activities by contract and financial statements presents financial data in conformity with U.S. GAAP. The other supplementary financial data presented in the audit, including data in the schedule of expenditures by state categories, presents expenditures according to CDE reporting requirements. However, reporting differences arise because CDE contract funds must be expended during the contract period (usually one year). For example, program amounts that are capitalized and depreciated over multiple years under U.S. GAAP are expensed in the contract period under CDE requirements. To address such reporting differences, the audit report includes a Reconciliation of CDE and U.S. GAAP Expense reporting.

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 amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates, and those differences could be material.

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.

Note 2 - Investments

Investments at June 30, 2023, consisted of \$2,606,022 in pooled funds held in the Orange County Educational Investment Pool. 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. The fair value of the Authority's investment in the pool is reported in the accounting financial statements at amounts based upon the Authority's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). Positions in this pool is not required to be categorized within the fair value hierarchy. The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis. The investment has an average weighted maturity of 225 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.

Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The Authority's investment in the Orange County Educational Investment pool is rated AAAM as of June 30, 2023.

Note 3 - Accounts Receivable

Accounts receivable at June 30, 2023, consisted of the following:

	Governmental Activities
State Government Interest	\$ 305,209 <u>7,767</u>
Total	<u>\$ 312,976</u>

Note 4 - Capital Assets

Capital assets by type for the year ended June 30, 2023, are as follows:

	Balance July 1, 2022	Additions	Deductions	Balance June 30, 2023
Governmental Activities				
Site improvements	\$ 610,492	\$ -	\$ -	\$ 610,492
Buildings and improvements	7,936,487	21,414	-	7,957,901
Equipment	<u>206,984</u>	<u>-</u>	<u>-</u>	<u>206,984</u>
Total capital assets being depreciated	<u>8,753,963</u>	<u>21,414</u>	<u>-</u>	<u>8,775,377</u>
Less accumulated depreciation				
Site improvements	(441,409)	(25,153)	-	(466,562)
Buildings and improvements	(4,900,497)	(273,575)	-	(5,174,072)
Equipment	<u>(71,404)</u>	<u>(8,334)</u>	<u>-</u>	<u>(79,738)</u>
Total accumulated depreciation	<u>(5,413,310)</u>	<u>(307,062)</u>	<u>-</u>	<u>(5,720,372)</u>
Governmental Activities Capital Assets, Net	<u>\$ 3,340,653</u>	<u>\$ (285,648)</u>	<u>\$ -</u>	<u>\$ 3,055,005</u>

There were no disposals of capital assets during 2023. Depreciation expense for the current period was \$307,062.

Note 5 - 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 \$1,960,630 for the 2023 fiscal year.

Note 6 - Audit Fees

The California State Legislature mandates California Department of Education (CDE) and California Department of Social Services (CDSS) responsibility for ensuring that audit fees are disclosed annually in the Authority's audit report. Audit fees expensed in the current year are \$13,500.

Note 7 - 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, \$1,316,477 was paid to the District and the City for such services.

Note 8 - Accounts Payable

Accounts payable at June 30, 2023, consisted of the following:

	Governmental Activities
Child care services	\$ 640,605
State grant payable	82,941
Other	24,797
Total	\$ 748,343

Note 9 - Long-Term Liabilities

Summary

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

	Balance July 1, 2022	Additions	Deductions	Balance June 30, 2023	Due in One Year
Notes payable	\$ 286,303	\$ -	\$ 124,463	\$ 161,840	\$ 130,331

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% and matures on September 1, 2024.

In November 2020, the Authority purchased custodial equipment. The Authority agreed to pay \$40,500, interest free, and matures in June 2024.

Payment requirements are as follows:

Fiscal Year Ended June 30,	Principal	Interest	Total
2024	\$ 130,331	\$ 4,842	\$ 135,173
2025	31,509	259	31,768
Total	\$ 161,840	\$ 5,101	\$ 166,941



Required Supplementary Information
June 30, 2023

Irvine Child Care Project

Irvine Child Care Project
 Budgetary Comparison Schedule – General Fund
 Year Ended June 30, 2023

	Original Budget	Final Budget	Actual
Revenues			
State general child care grant	\$ 695,095	\$ 503,663	\$ 503,663
Federal general child care grant	374,281	644,323	644,323
Federal apportionments	773,000	493,243	493,243
Contract fees	1,967,209	1,960,630	1,960,630
Interest and investment earnings	-	78,936	78,936
Other income	20,000	89,901	89,901
Total revenues	<u>3,829,585</u>	<u>3,770,696</u>	<u>3,770,696</u>
Expenditures			
Insurance	108,884	113,271	113,271
Contract services and operating expenditures	3,302,481	2,961,452	2,961,452
Debt service			
Principal	113,558	124,463	124,463
Interest	21,615	10,710	10,710
Total expenditures	<u>3,546,538</u>	<u>3,209,896</u>	<u>3,209,896</u>
Net Change in Fund Balance	<u>\$ 283,047</u>	<u>\$ 560,800</u>	560,800
Fund Balance - Beginning			<u>1,609,855</u>
Fund Balance - Ending			<u>\$ 2,170,655</u>

Note 1 - Purpose of Schedules

Budgetary Comparison Schedule

The Authority employs budget control by object codes and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board and provisions of the *California Education Code*. The Board of Directors is required to hold a public hearing and adopt an operating budget no later than July 1 of each year. The adopted budget is subject to amendment throughout the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of the budget adoption with legal restriction that expenditures cannot exceed appropriations by major object account.

The amounts reported as the original budgeted amounts in the budgetary statements reflect amounts when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts after all budget amendments have been accounted for.

This schedule presents information for the original and final budgets and the actual results of operations, as well as the variances from the budget to actual results of operations.



Supplementary Information
June 30, 2023

Irvine Child Care Project

Irvine Child Care Project
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing Number	Pass-Through Entity Identifying Number	Program or Award Amount	Federal Expenditures
U.S. Department of Health and Human Services				
Passed through California Department of Social Services				
Child Care Development Fund (CCDF) Cluster				
Child Care and Development Block Grant	93.575	14551	\$ 245,750	\$ 156,468
Child Care and Development Block Grant	93.575	15136	104,764	67,183
Child Care and Development Block Grant	93.575	15554	49,480	6,369
COVID-19: Child Development: ARP				
California State Preschool Program				
One-time Stipend	93.575	15640	131,222	131,222
COVID-19: Child Development: ARP California				
California State Preschool Program				
Rate Supplements	93.575	15641	137,976	137,976
Child Care Mandatory and Matching				
Funds of the Child Care and				
Development Fund	93.596	13609	<u>227,900</u>	<u>145,105</u>
Subtotal Child Care Development				
Fund (CCDF) Cluster			<u>897,092</u>	<u>644,323</u>
Total U.S. Department of Health and				
Human Services			<u>897,092</u>	<u>644,323</u>
U.S. Department of Housing and Urban Development				
Passed through Irvine Children's Fund				
CDBG - Entitlement Grants Cluster				
COVID-19: Community Development Block Grant	14.218	[1]	569,771	429,243
Community Development Block Grant	14.218	[1]	<u>64,000</u>	<u>64,000</u>
Subtotal CDBG - Entitlement Grants Cluster			<u>633,771</u>	<u>493,243</u>
Total U.S. Department of Housing and				
Urban Development			<u>633,771</u>	<u>493,243</u>
Total Federal Financial Assistance			<u>\$ 1,530,863</u>	<u>\$ 1,137,566</u>

[1] Pass-Through Entity Identifying Number Not Available

Irvine Child Care Project
 Schedule of Expenditures of State Awards
 Year Ended June 30, 2023

Program	Contract Number	Pass-Through Entity Identifying Number	Program or Award Amount	Disbursements/ Expenditures
Passed through California Department of Social Services Child Development Division Child Care and Development Block Grant	CCTR-2168	23254	\$ 780,016	\$ 513,308
Total State Financial Assistance			<u>\$ 780,016</u>	<u>\$ 513,308</u>

Irvine Child Care Project
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Year Ended June 30, 2023

	General Child Care and Development Programs CCTR-2168	Non-CDE Programs	Total
Support and Revenue			
Support			
State apportionment			
General child care	\$ 503,663	\$ -	\$ 503,663
Federal apportionment			
General child care	644,323	-	644,323
Community development block grant	-	493,243	493,243
Total support	<u>1,147,986</u>	<u>493,243</u>	<u>1,641,229</u>
Revenue			
Contract fees	-	1,960,630	1,960,630
Interest and investment earnings	9,645	69,291	78,936
Other income	-	89,901	89,901
Total revenue	<u>9,645</u>	<u>2,119,822</u>	<u>2,129,467</u>
Total support and revenue	<u>1,157,631</u>	<u>2,613,065</u>	<u>3,770,696</u>
Expenses			
Program services			
General child care program	1,140,787	-	1,140,787
Community services	-	295,000	295,000
Other outgo	-	582,978	582,978
General administration	16,844 ¹	250,951	267,795
Plant services	-	788,163	788,163
Debt service			
Principal	-	124,463	124,463
Interest	-	10,710	10,710
Total expenses	<u>1,157,631</u>	<u>2,052,265</u>	<u>3,209,896</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ 560,800</u>	<u>\$ 560,800</u>

¹ This is the only direct contractor expense.

Irvine Child Care Project
Schedule of Expenditures by State Categories
Year Ended June 30, 2023

		Child Development Programs - Contracts
1000	Certificated Salaries	\$ 399,909
2000	Classified Salaries	41,622
3000	Employee Benefits	87,693
4000	Books and Supplies	25,895
5000	Services and Other Operating Expenses	360,362
	Total expenditures	\$ 915,481
	Indirect cost charged by school district	16,844
	Total cost of contract	\$ 932,325

We have examined the claims filed for reimbursement and the original records supporting the transactions recorded under the contracts listed above, to an extent considered necessary to assure ourselves that the amount claimed by the contractor were eligible for reimbursement, reasonable, necessary, and adequately supported, according to governing laws, regulations, and contract provisions.

Irvine Child Care Project
 Reconciliation of CCD and U.S. GAAP Expense Reporting
 Year Ended June 30, 2023

	General Child Care and Development Programs CCTR-2168
Expenses	
Schedule of Expenditures by State Categories (CCD)	\$ 932,325
Adjustments to reconcile difference in reporting	
Subcontract expenses included in the AUD form	-
Capitalized assets expensed on AUD form	-
Capitalized lease expensed on AUD form	-
	\$ 932,325
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance	\$ 932,325

There were no reconciling items between CCD and U.S. GAAP expense reporting in the current year.

Irvine Child Care Project
Schedule of Claimed Equipment Expenditures
Year Ended June 30, 2023

	<u>General Child Care and Development Programs CTTR-2168</u>
<u>Unit Cost Under \$5,000 per Item</u>	
Furniture/Equipment	\$ -
Computer and Software	-
Subtotal	-
<u>Unit Cost over \$5,000 per Item with Prior Written Approval</u>	
None	-
Subtotal	-
<u>Unit Cost over \$5,000 per Item Without Prior Approval</u>	
None	-
Subtotal	-
Total	\$ -

Note: Irvine Child Care Project's capitalization threshold is \$500 or more. There were no claimed equipment expenditures to report in the current year.

Irvine Child Care Project
Schedule of Claimed Expenditures for Renovations and Repairs
Year Ended June 30, 2023

	General Child Care and Development Programs CTTR-2168
Unit Cost Under \$10,000 per Item	
None	\$ -
Subtotal	-
Unit Cost \$10,000 or More per Item with Prior Written Approval	
None	\$ -
Subtotal	-
Unit Cost \$10,000 or More per Item Without Prior Approval	
None	\$ -
Subtotal	-
Total	\$ -

Note: Irvine Child Care Project's capitalization threshold is \$500 or more. There were not renovations and repairs expenditures to report in the current year.

Irvine Child Care Project
Schedule of Claimed Administrative Costs
Year Ended June 30, 2023

	<u>Center and Block Grant Child Development Programs</u>
Irvine Unified School District's indirect costs	<u>\$ 16,844</u>

Note 1 - Purpose of Schedules

Schedule of Expenditures of Federal Awards (SEFA)

Basis of Presentation

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of the Irvine Child Care Project (the Authority) under programs of the federal government for the year ended June 30, 2023. The information is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the Authority, it is not intended to and does not present the net position or changes in net position and fund balance of the Authority.

Summary of Significant Accounting Policies

Expenditures reported in the schedule are reported on the accrual basis of accounting. When applicable, such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. No federal financial assistance has been provided to a subrecipient.

Indirect Cost Rate

The District has not elected to use the ten percent de minimis cost rate.

Schedule of Expenditures of State Awards

The accompanying schedule of expenditures of state awards (the schedule) includes the state award activity of the Irvine Child Care Project for the for the year ended June 30, 2023. Because the schedule only presents a selected portion of the operations the Authority, it is not intended to and does not present the net position or changes in net position and fund balance of the Authority.

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance

The combining Statement of Revenues, Expenditures, and Changes in Fund Balance is included to provide information regarding the General Child Care and Development Programs and the Non-CDE Programs.

Schedule of Expenditures by State Categories

This schedule provides information about expenditures by state categories.

Reconciliation of CCD and U.S. GAAP Expense Reporting

This schedule provides a reconciliation of expenditures by state categories from CCD to the Combining Statement of Revenues, Expenditures, and Changes in Fund Balance (U.S. GAAP).

Schedule of Claimed Equipment Expenditures

This schedule provides information about reimbursable equipment expenditures.

Schedule of Claimed Expenditures for Renovations and Repairs

This schedule provides information about reimbursable expenditures for renovation and repairs.

Schedule of Claimed Administrative Costs

This schedule provides information about reimbursable administrative costs.

Interest Expense

No interest expense was claimed as a reimbursable expense for the year ended June 30, 2023.

Related Party Rent

No related party rent expense was claimed as a reimbursable expense for the year ended June 30, 2023.

Bad Debt Expense

Bad debt expense is unallowable unless it relates to uncollected family fees where documentation of adequate collection attempts exist. No bad debt expense was claimed for the year ended June 30, 2023.

AUDITED ENROLLMENT, ATTENDANCE AND FISCAL REPORT FOR CHILD CARE AND DEVELOPMENT PROGRAMS

Fiscal Year Ending	June 30, 2023
Contract Number	CCTR-2168
Vendor Code	30-Q553

Full Name of Contractor

Section 1 - Number of Counties Where Services are Provided

Number of counties where the agency provided services to certified children (Form AUD 9500.1):

Number of counties where the agency provided mental health consultation services to certified children (Form AUD 9500.2):

Number of counties where the agency provided services to non-certified children (Form AUD 9500.3):

Number of counties where the agency provided mental health consultation services to non-certified children (Form AUD 9500.4):

Total enrollment and attendance forms to attach:

Note: For each of the above categories, submit one form for each service county for the fiscal year.

Section 2 - Days of Enrollment, Attendance and Operation

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjusted Days per Audit
Total Certified Days of Enrollment	18,426		18,426	
Total Certified Days of Enrollment with Mental Health Consultation Services				
Days of Attendance (including MHCS)	13,814		13,814	N/A
Total Non-Certified Days of Enrollment				
Total Non-Certified Days of Enrollment with Mental Health Consultation Services				
Days of Operation	250		250	N/A

Full Name of Contractor Irvine Child Care Project

Contract Number CCTR-2168

Section 3 - Revenue

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs	34,815		34,815
Restricted Income - County Maintenance of Effort (WIC Section 10308.5)			
Restricted Income - American Rescue Plan Act (ARPA)			
Restricted Income - Other:			
Restricted Income - Subtotal	34,815		34,815
Transfer From Reserve			
Waived Family Fees for Certified Children	75,434		75,434
Interest Earned on Child Development Apportionment Payments	9,645		9,645
Unrestricted Income - Fees for Non-Certified Children			
Unrestricted Income - Head Start			
Unrestricted Income - Other:			
Total Revenue	119,894		119,894

Comments:

Full Name of Contractor **Irvine Child Care Project**

Contract Number **CCTR-2168**

Section 4 - Reimbursable Expenses

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers (FCCH only)			
1000 Certificated Salaries	399,909		399,909
2000 Classified Salaries	41,622		41,622
3000 Employee Benefits	87,693		87,693
4000 Books and Supplies	25,895		25,895
5000 Services and Other Operating Expenses	360,362		360,362
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)			
6500 Equipment Replacement (program-related)			
Depreciation or Use Allowance			
Start-up Expenses (service level exemption)			
Budget Impasse Credit			
Indirect Costs (include in Total Administrative Cost)	16,844		16,844
Non-Reimbursable (State use only)			
Total Reimbursable Expenses	932,325		932,325
Total Administrative Cost (included in Section 4 above)	16,844		16,844
Total Staff Training Cost (included in Section 4 above)			

Approved Indirect Cost Rate:

NO SUPPLEMENTAL REVENUE / EXPENSES Check this box and omit page 4.

Full Name of Contractor

Contract Number

Section 7 - Summary

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Total Certified Days of Enrollment (including MHCS)	18,426		18,426
Days of Operation	250		250
Days of Attendance (including MHCS)	13,814		13,814
Restricted Program Income	34,815		34,815
Transfer from Reserve			
Waived Family Fees for Certified Children	75,434		75,434
Interest Earned on Child Development Apportionment Payments	9,645		9,645
Direct Payments to Providers			
Start-up Expenses (service level exemption)			
Total Reimbursable Expenses	932,325		932,325
Total Administrative Cost	16,844		16,844
Total Staff Training Cost			

Total Certified Adjusted Days of Enrollment (including MHCS)

Total Non-Certified Adjusted Days of Enrollment (including MHCS)

Independent auditor's assurances on agency's compliance with contract funding terms and conditions and program requirements for programs that transferred to the California Department of Social Services on July 1, 2021 pursuant to WIC Section 10203(b):

Eligibility, enrollment and attendance records are being maintained as required (select YES or NO from the drop-down box):

Reimbursable expenses claimed on page 3 are eligible for reimbursement, reasonable, necessary, and adequately supported (select YES or NO from the drop-down box):

Include any comments in the comments box on page 2. If necessary, attach additional sheets to explain adjustments.

**CHILD CARE AND DEVELOPMENT PROGRAMS
CERTIFIED CHILDREN DAYS OF ENROLLMENT AND
ATTENDANCE**

Fiscal Year Ending **June 30, 2023**

Contract Number **CCTR-2168**

Vendor Code **30-Q553**

Full Name of Contractor **Irvine Child Care Project**

Service County: **Orange**

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Infants (up to 18 months) Full-time-plus				2.8792	
Infants (up to 18 months) Full-time				2.4400	
Infants (up to 18 months) One-half-time				1.5960	
Toddlers (18 up to 36 months) Full-time-plus				2.1240	
Toddlers (18 up to 36 months) Full-time				1.8000	
Toddlers (18 up to 36 months) One-half-time				1.1774	
Three Years and Older Full-time-plus	907		907	1.1800	1,070.2600
Three Years and Older Full-time	4,215		4,215	1.0000	4,215.0000
Three Years and Older One-half-time	13,033		13,033	0.6541	8,524.8853
Exceptional Needs Full-time-plus				1.8172	
Exceptional Needs Full-time				1.5400	
Exceptional Needs One-half-time				1.0073	

Full Name of Contractor Irvine Child Care Project

Contract Number CCTR-2168

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Dual Language Learner Full-time-plus	27		27	1.2980	35.0460
Dual Language Learner Full-time	83		83	1.1000	91.3000
Dual Language Learner One-half-time	161		161	0.6541	105.3101
At Risk of Abuse or Neglect Full-time-plus				1.2980	
At Risk of Abuse or Neglect Full-time				1.1000	
At Risk of Abuse or Neglect One-half-time				0.6541	
Severely Disabled Full-time-plus				2.2774	
Severely Disabled Full-time				1.9300	
Severely Disabled One-half-time				1.2624	
Total Certified Days of Enrollment	18,426		18,426	N/A	14,041.8014
Days of Attendance				N/A	N/A

Enter the sum of Total Certified Days of Enrollment from Form AUD9500.1(s) in the Total Certified Days of Enrollment line of AUD 9500, Section 2.

Enter the sum of Days of Attendance from all Form AUD9500.1(s) and Form AUD9500.2(s) in the Days of Attendance line of AUD 9500, Section 2.



Independent Auditor's Report
June 30, 2023

Irvine Child Care Project



Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Board of Directors
Irvine Child Care Project
Irvine, California

We have audited, 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 (*Government Auditing Standards*), the financial statements of the governmental activities and the major fund of the Irvine Child Care Project (the Authority) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Authority’s basic financial statements and have issued our report thereon dated December 14, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Authority’s internal control over financial reporting (internal control) as a basis for designing 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 the Authority’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority’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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Authority '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 financial statements. 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.

The image shows a handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Rancho Cucamonga, California
December 14, 2023



Independent Auditor’s Report on Compliance for the Major Federal Program; Report on Internal Control over Compliance Required by the Uniform Guidance

To the Board of Directors
Irvine Child Care Project
Irvine, California

Report on Compliance for the Major Federal Program

Opinion on the Major Federal Program

We have audited Irvine Child Care Project (the Authority) compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on the Authority's major federal program for the year ended June 30, 2023. The Authority's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Irvine Child Care Project complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2023.

Basis for Opinion on the Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Authority and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal program. Our audit does not provide a legal determination of the Authority’s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Authority's federal program.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Authority's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Authority's compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Authority's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Authority's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

The image shows a handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Rancho Cucamonga, California
December 14, 2023



Schedule of Findings and Questioned Costs
June 30, 2023

Irvine Unified School District

Financial Statements

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

Federal Awards

Internal control over major program	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None reported
Type of auditor's report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516(a)	No

Identification of major programs

Name of Federal Program or Cluster	Federal Financial Assistance Listing Number
CDBG - Entitlement Grants Cluster	14.218
Dollar threshold used to distinguish between type A and type B programs	\$750,000
Auditee qualified as low-risk auditee?	No

None reported.

None reported.

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

ITEM 3.3

**IRVINE CHILD CARE PROJECT
BOARD REORGANIZATION**

IRVINE CHILD CARE PROJECT

TOPIC: **IRVINE CHILD CARE PROJECT BOARD REORGANIZATION**

DESCRIPTION: Conduct election of officers for the following Irvine Child Care Project (ICCP) Board positions effective immediately and continuing through February 2024.

President
Vice President
Clerk

RECOMMENDATION: Conduct elections for the positions of ICCP Board President, Vice President, and Clerk.