



# REVISED AGENDA

## IRVINE CHILD CARE PROJECT REGULAR MEETING

Cyril Yu  
President

Christine Knowland  
Vice President

Kelli Cheshire  
Clerk

Kristin Auer  
Board Member

Vacant  
Board Member

**January 12, 2026  
8:30 AM**

**Irvine City Hall,  
Conference and Training Center  
1 Civic Center Plaza  
Irvine, California 92606**

**PARTICIPATION VIA ZOOM  
MEETING ID: 161 502 4813  
PASSCODE: 92606**

**WEBSITE: [zoomgov.com/join](https://zoomgov.com/join)  
TELEPHONE: 669-254-5252  
or 669-216-1590**

To participate virtually, visit [zoomgov.com/join](https://zoomgov.com/join) using any web browser, or the Zoom app on smartphones or tablets, and enter the Meeting ID and Passcode noted above. To participate by telephone, dial one of the numbers listed above and enter the same Meeting ID and Passcode. For technical assistance before or during the meeting, call 949-724-6078.

### **CALL TO ORDER**

### **ROLL CALL**

### **PLEDGE OF ALLEGIANCE**

### **PUBLIC COMMENTS – NON-AGENDIZED ITEMS**

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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.

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## INTRODUCTIONS

### 1. REPORTS

#### 1.1 *FINANCIAL REPORT*

#### 1.2 *ADMINISTRATOR'S REPORT*

### BOARD ANNOUNCEMENTS/COMMITTEE REPORTS/COMMITTEE UPDATES

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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.

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### ADDITIONS AND DELETIONS TO THE AGENDA

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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.

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### 2. CONSENT CALENDAR

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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.

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#### 2.1 *MINUTES*

**RECOMMENDED ACTION:**

Approve the minutes of the Irvine Child Care Project Board regular meeting held on November 10, 2025.

#### 2.2 *WARRANT REQUEST – CATALYST FAMILY INC.*

**RECOMMENDED ACTION:**

Approve payment of \$75,000.49 to Catalyst Family Inc. for child care development services for November 1-30, 2025.

#### 2.3 *WARRANT REQUEST – CATALYST FAMILY INC.*

**RECOMMENDED ACTION:**

Approve payment of \$43,962.00 to Catalyst Family Inc. for per child stipend one-time payment.

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

**RECOMMENDED ACTION:**

Approve payments for warrants totaling the amount of \$17,815.10 [Community Development Block Grant (CDBG)] for child care services for November 1-30, 2025 funded by ICF scholarships.

- \$ 6,291.60 to Catalyst Family Inc. (CDBG)
- \$ 0.00 to Creekers Club
- \$ 528.75 to Dolphin Club (CDBG)
- \$ 0.00 to Kids Stuff
- \$ 10,994.75 to Rainbow Rising (CDBG)

## **2.5 WARRANT REQUESTS – IRVINE UNIFIED SCHOOL DISTRICT (IUSD)**

### **RECOMMENDED ACTION:**

Approve payment of \$81,904.00 for Utilities, Facilities and Financial Support Services, and Custodial Services for the month of November 2025.

- \$ 60,986.00 for Custodial Services
- \$ 9,733.00 for Utilities
- \$ 11,185.00 for Facilities and Financial Support Services

## **2.6 WARRANT REQUEST – CITY OF IRVINE**

### **RECOMMENDED ACTION:**

Approve payment of \$50,585.46 to the City of Irvine for Contract Services and Program and Grant Administration for the month of November 2025.

- \$ 33,603.95 for Program Administration
- \$ 3,699.01 for Grant Administration
- \$ 13,282.50 for Contract Services

## **2.7 IRVINE CHILD CARE PROJECT (ICCP) PAYMENTS ISSUED DECEMBER 2025**

### **RECOMMENDED ACTION:**

Receive and file attached record of payments issued December 2025 for service month October 2025.

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

### **RECOMMENDED ACTION:**

Receive and file attached invoices in the total amount of \$114,838.12 paid by IUSD on behalf of ICCP.

## **2.9 DEPOSIT OF ONE TIME STIPENDS FOR CHILD CARE CONTRACTORS ISSUED PURSUANT TO SENATE BILL (SB) 151**

### **RECOMMENDED ACTION:**

Receive and file the record of deposit of funds from the California Department of Social Services as follows:

- \$ 46,161.00 01-005-50100-8590

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

### **RECOMMENDED ACTION:**

Receive and file the record of deposit of funds from ICF into the appropriate account as follows:

- \$ 15,606.50 01-005-712-00-8290
- \$ 0.00 01-005-712-00-8689

## **BOARD BUSINESS**

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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.

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## **3.1 FISCAL YEAR 2024-25 FINANCIAL YEAR-END AUDIT**

### **RECOMMENDED ACTION:**

Receive and file Fiscal Year 2024-25 Year-end Financial Audit.

## **3.2 MEMBER AT LARGE REAPPOINTMENT**

### **RECOMMENDED ACTION:**

Reappoint Christine Knowland to the ICCP Board of Directors to serve for a regular term of office to commence February 1, 2026 through January 2027.

## **ADJOURNMENT**

**NOTICE TO THE PUBLIC****PARTICIPATION AT IRVINE CHILD CARE PROJECT MEETINGS**

You may submit comments on any agenda item or on any item not on the agenda, in writing via mail to: "Attn: Irvine Child Care Project Board," 1 Civic Center Plaza, Irvine, CA 92606; or by email to [iccp@cityofirvine.org](mailto:iccp@cityofirvine.org). E-Comments submitted at least two hours prior to the commencement of the meeting will be distributed to the Board at the meeting. You may also provide live comments via "Zoom." For more information, visit [cityofirvine.org/child-care-development/irvine-child-care-project-board-information](https://cityofirvine.org/child-care-development/irvine-child-care-project-board-information).

**REQUEST TO SPEAK IN PERSON:** If you would like to address the Board on a scheduled agenda item, non-agenda item, or public hearing, please fill out a Request to Speak Form 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 Board are recognized. It also ensures the accurate identification of meeting participants in the Board minutes. Your name will be called at the time public comments are heard by the Board. 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 and/or the time they are actually heard, considered, and decided may be modified by the Chair or the Board during the course of the meeting, so please stay alert.

**PLEASE NOTE:** The Board 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 Administrator at 949-724-6635, or via email at [tstubbler@cityofirvine.org](mailto:tstubbler@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.

**ADJOURNMENT**

**At 11 a.m.**, the Board will determine which of the remaining agenda items can be considered and acted upon prior to 12 noon and will continue all other items on which additional time is required until a future Board meeting. All meetings are scheduled to terminate by 12 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 Child Care Services and are available for public inspection and copying once the agenda is publicly posted (at least 7 days prior to a regular Board meeting). Staff reports can also be downloaded from the City's website at [cityofirvine.org](https://cityofirvine.org) at least seven days prior to the scheduled Board 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 Administrator at 949-724-6635.

**SUPPLEMENTAL MATERIAL RECEIVED AFTER THE POSTING OF THE AGENDA**

Any supplemental writings or documents distributed to a majority of the Board regarding any item on this agenda after the posting of the agenda will be available for public review in Child Care Services, 14341 Yale, 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 the Irvine Child Care Project Administrator 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 Board. Please provide 15 copies of the information to be submitted and file with the Recording Secretary at the time of arrival to the meeting. This information will be disseminated to the Board 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 Child Care Services 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 CFR 35. 102-35. 104 ADA Title II).

**COMMUNICATION DEVICES**

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

**MEETING SCHEDULE**

Regular meetings of the Irvine Child Care Project Board are held on the second Monday of select months at 8:30 a.m. Agendas are available for viewing at the following locations:

- City Clerk's Office
- Irvine Police Department
- Main Entrance of City Hall
- Lakeview Senior Center, 20 Lake Rd
- Northwood Community Center, 4521 Bryan Ave
- Rancho Senior Center, 3 Ethel Coplen Way
- William Woollett Jr. Aquatics Center, 4601 Walnut Ave
- City's web page at [cityofirvine.org](http://cityofirvine.org)

I hereby certify that the agenda for the Irvine Child Care Project Board meeting was posted in accordance with law at the main entrance of City Hall, 1 Civic Center Plaza, Irvine, California, on January 6, 2026 by 5:30 p.m. as well as on the City's website.

Signed by:

*Mona Mojabi*

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Recording Secretary

# **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 November 30, 2025

**Fiscal Year 2025-26 Budget**

Percentage of Year Completed: 42%

|  | 2025-26            | Current            | Encumbered     | Actual             |                    | %               |
|--|--------------------|--------------------|----------------|--------------------|--------------------|-----------------|
| Program Description                              | Adopted            | (Adjusted)         | Funds          | Recvd/Spent        | Balance            | Used/<br>Rec'vd |
|  | Budget             | Budget             | (PO's)         | To Date            |                    |                 |
| <b>OPERATING FUND</b>                            |                    |                    |                |                    |                    |                 |
| <b>ICCP - Regular Programs</b>                   |                    |                    |                |                    |                    |                 |
| <b>COST CENTER 005710</b>                        |                    |                    |                |                    |                    |                 |
| <b>REVENUE</b>                                   |                    |                    |                |                    |                    |                 |
| 8650 Portable Fees Cnty                          | \$1,990,375        | \$1,990,375        | \$0            | \$829,323          | \$1,161,052        | 42%             |
| 8660 Interest Income Cnty                        | \$126,000          | \$126,000          | \$0            | \$48,113           | \$77,887           | 38%             |
| 8662 Net Changes in Investments                  | \$0                | (\$5,749)          | \$0            | (\$5,749)          | \$0                | 100%            |
| 8699 Other Local Revenue                         | \$0                | \$0                | \$0            | \$118              | (\$118)            | 0%              |
| <b>Total Revenue:</b>                            | <b>\$2,116,375</b> | <b>\$2,110,626</b> | <b>\$0</b>     | <b>\$871,805</b>   | <b>\$1,238,821</b> | <b>41%</b>      |
| <b>OPERATING EXPENDITURES</b>                    |                    |                    |                |                    |                    |                 |
| 4305 Campus Safety                               | \$5,250            | \$5,250            | \$0            | \$0                | \$5,250            | 0%              |
| 4306 M & O Repairs Done By IUSD                  | \$60,000           | \$60,000           | \$0            | \$24,329           | \$35,671           | 41%             |
| 4376 Materials/Supplies                          | \$1,000            | \$1,000            | \$0            | \$0                | \$1,000            | 0%              |
| 5450 Insurance                                   | \$159,892          | \$159,892          | \$0            | \$1,538            | \$158,354          | 1%              |
| 5500 Utilities                                   | \$116,794          | \$116,794          | \$0            | \$29,199           | \$87,595           | 25%             |
| 5601 Non-Cap Site/Bldg Improve./Rehab            | \$40,000           | \$40,000           | \$108          | \$7,311            | \$32,581           | 18%             |
| 5811 Consultants                                 | \$65,000           | \$65,000           | \$0            | \$21,735           | \$43,265           | 33%             |
| 5817 Scholarships                                | \$30,000           | \$30,000           | \$0            | \$0                | \$30,000           | 0%              |
| 5837 Interest Expense                            | \$8,820            | \$8,820            | \$0            | \$458              | \$8,362            | 5%              |
| 5838 Audit                                       | \$22,000           | \$22,000           | \$0            | \$15,000           | \$7,000            | 68%             |
| 5861 Facilities & Financial Support / IUSD       | \$134,221          | \$134,221          | \$0            | \$33,555           | \$100,666          | 25%             |
| 5862 Custodial Services                          | \$731,832          | \$731,832          | \$0            | \$182,958          | \$548,874          | 25%             |
| 5864 Program Coordination / City                 | \$664,444          | \$664,444          | \$0            | \$103,824          | \$560,620          | 16%             |
| <b>Total Operating Expenditures:</b>             | <b>\$2,039,253</b> | <b>\$2,039,253</b> | <b>\$108</b>   | <b>\$419,907</b>   | <b>\$1,619,238</b> | <b>21%</b>      |
| <b>Total Excess (Deficiency):</b>                | <b>\$77,122</b>    | <b>\$71,373</b>    | <b>(\$108)</b> | <b>\$451,898</b>   |                    |                 |
| <b>CAPITAL EXPENDITURES</b>                      |                    |                    |                |                    |                    |                 |
| 6210 Building Improvement                        | \$115,000          | \$115,000          | \$0            | \$62,328           | \$52,672           | 54%             |
| 6410 Custodial Vehicles                          | \$70,000           | \$70,000           | \$0            | \$60,447           | \$9,553            | 86%             |
| <b>Total Capital Expenditures:</b>               | <b>\$185,000</b>   | <b>\$185,000</b>   | <b>\$0</b>     | <b>\$122,776</b>   | <b>\$62,224</b>    | <b>66%</b>      |
| <b>Net Increase (Decrease):</b>                  | <b>(\$107,878)</b> | <b>(\$113,627)</b> | <b>(\$108)</b> | <b>\$329,123</b>   |                    |                 |
| Beginning Balance, July 1                        | <b>\$2,923,005</b> | <b>\$2,923,005</b> |                | <b>\$2,923,005</b> |                    |                 |
| Ending Balance, June 30                          | <b>\$2,815,127</b> | <b>\$2,809,378</b> |                | <b>\$3,252,127</b> |                    |                 |
| <b>Components of Ending Balance:</b>             |                    |                    |                |                    |                    |                 |
| Capital Facilities (Modular Replacement) Reserve | \$2,748,399        | \$2,742,650        |                | \$3,235,847        |                    |                 |
| 3% Operation Reserve                             | \$66,728           | \$66,728           |                | \$16,280           |                    |                 |



# Irvine Child Care Project

(A California Joint Powers Authority)

Statement Of Revenues, Expenditures, and Changes In Fund Balances As Of November 30, 2025

## Fiscal Year 2025-26 Budget

| GRANT PROGRAM FUNDS                              | 2025-26<br>Adopted<br>Budget | Current<br>(Adjusted)<br>Budget | Encumbered<br>Funds<br>(PO's) | Actual<br>Recvd/Spent<br>To Date | Balance            | %<br>Used/<br>Rec'd |
|--|------------------------------|---------------------------------|-------------------------------|----------------------------------|--------------------|---------------------|
| Program Description                              |                              |                                 |                               |                                  |                    |                     |
| <b>STATE GRANT/CDD</b>                           |                              |                                 |                               |                                  |                    |                     |
| <a href="#">COST CENTER 005501</a>               |                              |                                 |                               |                                  |                    |                     |
| <b>REVENUE</b>                                   |                              |                                 |                               |                                  |                    |                     |
| 8290 Child Development Apportionments            | \$679,000                    | \$1,034,949                     | \$0                           | \$259,537                        | \$775,412          | 25%                 |
| 8590 Other State Revenue                         | \$679,000                    | \$493,302                       | \$0                           | \$181,981                        | \$311,321          | 37%                 |
| <b>Total Revenue:</b>                            | <b>\$1,358,000</b>           | <b>\$1,528,251</b>              | <b>\$0</b>                    | <b>\$441,518</b>                 | <b>\$1,086,733</b> | <b>29%</b>          |
| <b>EXPENDITURES</b>                              |                              |                                 |                               |                                  |                    |                     |
| 5810 Serv./Contracts                             | \$1,358,000                  | \$1,528,251                     | \$0                           | \$374,007                        | \$1,154,244        | 24%                 |
| <b>Total Expenditures:</b>                       | <b>\$1,358,000</b>           | <b>\$1,528,251</b>              | <b>\$0</b>                    | <b>\$374,007</b>                 | <b>\$1,154,244</b> | <b>24%</b>          |
| Deferred Revenue (Carry-over):                   | \$0                          | \$0                             | \$0                           | \$67,511                         |                    |                     |
| <b>LOCAL GRANT / Irvine Childrens Fund (ICF)</b> |                              |                                 |                               |                                  |                    |                     |
| <a href="#">COST CENTER 005712</a>               |                              |                                 |                               |                                  |                    |                     |
| <b>REVENUE</b>                                   |                              |                                 |                               |                                  |                    |                     |
| 8689 All Other Fees & Contracts/ICF              | \$136,000                    | \$136,000                       | \$0                           | \$6,703                          | \$129,297          | 5%                  |
| 8290 Other Revenue/CDBG                          | \$64,000                     | \$64,000                        | \$0                           | \$28,679                         | \$35,321           | 45%                 |
| <b>Total Revenue:</b>                            | <b>\$200,000</b>             | <b>\$200,000</b>                | <b>\$0</b>                    | <b>\$35,382</b>                  | <b>\$164,618</b>   | <b>18%</b>          |
| <b>EXPENDITURES</b>                              |                              |                                 |                               |                                  |                    |                     |
| 5817 Scholarships                                | \$200,000                    | \$200,000                       | \$0                           | \$35,382                         | \$164,618          | 18%                 |
| <b>Total Expenditures:</b>                       | <b>\$200,000</b>             | <b>\$200,000</b>                | <b>\$0</b>                    | <b>\$35,382</b>                  | <b>\$164,618</b>   | <b>18%</b>          |
| <b>Fund Balance (U):</b>                         | <b>\$0</b>                   | <b>\$0</b>                      | <b>\$0</b>                    | <b>\$0</b>                       |                    |                     |
| <b>GRANT PROGRAM FUND SUMMARY</b>                |                              |                                 |                               |                                  |                    |                     |
| <b>REVENUE</b>                                   | \$1,558,000                  | \$1,728,251                     | \$0                           | \$476,900                        | \$1,251,351        | 28%                 |
| <b>EXPENDITURES</b>                              | \$1,558,000                  | \$1,728,251                     | \$0                           | \$409,389                        | \$1,318,862        | 24%                 |
| <b>Total Excess (Deficiency):</b>                | <b>\$0</b>                   | <b>\$0</b>                      | <b>\$0</b>                    | <b>\$67,511</b>                  |                    |                     |
| Beginning Balance, July 1                        | \$0                          | \$0                             | \$0                           | \$0                              |                    |                     |
| Ending Balance, June 30                          | \$0                          | \$0                             | \$0                           | \$67,511                         |                    |                     |
| <b>TOTAL ICCP FUND BALANCE:</b>                  | <b>\$2,815,127</b>           | <b>\$2,809,378</b>              | <b>\$0</b>                    | <b>\$3,319,638</b>               |                    |                     |
| (Operating Fund + Grant Program Funds)           |                              |                                 |                               |                                  |                    |                     |

**ITEM 1.2**  
**ADMINISTRATOR'S REPORT**

**Irvine Child Care Project (ICCP) Administrator's Report**  
January 12, 2026

**Scholarships/Grants to Fund Scholarships:**

- ICCP Scholarship applications continue to be accepted. As of December 1, 2025, 26 scholarships have been awarded across 14 ICCP sites totaling \$68,804.

**Program Quality:**

- The Directors' Forum was held on December 10 at Quail Hill Community Center. 36 individuals representing the 29 sites attended the Irvine Police Department's presentation "Staying Alert: Safety and Security in After-School Programs".
- Administrative Directors for each ICCP provider agency have been invited to join the District's Emergency/Safety Partnership (E/SPAR), a collaborative forum focused on the five phases of emergency management. Participation will support stronger coordination with school sites and ensure ICCP remains aligned with IUSD's emergency management practices.

## **2. CONSENT CALENDAR**

### **ITEM 2.1 MINUTES**



Cyril Yu  
President

Kelli Cheshire  
Clerk

Christine Knowland  
Board Member

Kristin Auer  
Board Member

Vacant  
Board Member

# MINUTES

## IRVINE CHILD CARE PROJECT REGULAR MEETING

**November 10, 2025  
8:30 AM**

**Irvine City Hall, L104  
1 Civic Center Plaza  
Irvine, California 92606**

### CALL TO ORDER

The regular meeting of the Irvine Child Care Project Board (Board) was called to order at 8:33 a.m. on November 10, 2025, in Conference Room L104, Irvine Civic Center, 1 Civic Center Plaza, Irvine, California: President Yu presiding.

### ROLL CALL

Present: 4

PRESIDENT:  
BOARD MEMBER:  
BOARD MEMBER:  
BOARD MEMBER:

Cyril Yu  
Christine Knowland  
Kelli Cheshire  
Kristin Auer

### PLEDGE OF ALLEGIANCE

President Yu led the Pledge of Allegiance.

### PUBLIC COMMENTS – NON-AGENDIZED ITEMS

There were no public comments.

### INTRODUCTIONS

Superintendent Traci Stubbler welcomed Kristin Auer, Community Services Manager as the new board member.

### 1. REPORTS

#### **1.1 FINANCIAL REPORT**

John Fogarty, Irvine Unified School District (IUSD) Assistant Superintendent, reported on the Fiscal Year 2025-26 budget.

**1.2 ADMINISTRATOR'S REPORT**

Superintendent Traci Stubbler reported that as of October 1, 2025, 26 scholarships have been awarded across 13 ICCP sites totaling \$35,382.

A Directors' Forum was held on September 10 at Portola Springs Community Center. The training, "Ready, Set, Feed! A Hands-On Emergency Meal Challenge for ICCP Directors," focused on emergency preparedness and meal planning for after-school programs. The next Directors' Forum is scheduled for December 10 at Quail Hill Community Center. The Irvine Police Department will be presenting "Staying Alert: Safety and Security in After-School Programs".

**BOARD ANNOUNCEMENTS/COMMITTEE REPORTS/COMMITTEE UPDATES**

There were no Board Member announcements.

**ADDITIONS AND DELETIONS TO THE AGENDA**

There were no additions or deletions to the agenda.

**2. CONSENT CALENDAR**

**ACTION:** Moved by Board Member Knowland, seconded by Board Member Cheshire and unanimously carried by those members present to approve consent calendar items 2.1 through 2.12.

**2.1 MINUTES**

**ACTION:**

Approved the minutes of the Irvine Child Care Project Board regular meeting held on September 8, 2025.

**2.2 WARRANT REQUEST – CATALYST FAMILY INC.**

**ACTION:**

Approved the minutes of the Irvine Child Care Project Board regular meeting held on October 20, 2025.

**2.3 WARRANT REQUEST – CATALYST FAMILY INC.**

**ACTION:**

Approved payment of \$87,419.59 to Catalyst Family Inc. for child care development services for September 1-30, 2025.

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

Approved payments for warrants totaling the amount of \$14,763.75 [Community Development Block Grant (CDBG)] for child care services for September 1-30, 2025 funded by ICF scholarships.

- \$ 4,414.00 to Catalyst Family Inc. (CDBG)
- \$ 0.00 to Creekers Club
- \$ 45.00 to Dolphin Club (CDBG)
- \$ 0.00 to Kids Stuff
- \$ 10,304.75 to Rainbow Rising (CDBG)

**2.5 WARRANT REQUESTS – IRVINE UNIFIED SCHOOL DISTRICT (IUSD)****ACTION:**

Approved payment of \$81,904.00 for Utilities, Facilities and Financial Support Services, and Custodial Services for the month of September 2025.

- \$ 60,986.00 for Custodial Services
- \$ 9,733.00 for Utilities
- \$ 11,185.00 for Facilities and Financial Support Services

**2.6 WARRANT REQUEST – IRVINE UNIFIED SCHOOL DISTRICT (IUSD) WORK ORDER CHARGE BACKS****ACTION:**

Approved payment of \$24,328.64 for ICCP Work Order charge backs for Fiscal Year 2025-26, Quarter 1.

**2.7 WARRANT REQUEST – CITY OF IRVINE****ACTION:**

Approved payment of \$36,625.22 to the City of Irvine for Contract Services and Program and Grant Administration for the month of September 2025.

- \$ 37,876.83 for Program Administration
- \$ 1,748.39 for Grant Administration
- \$ 0.00 for Contract Services

**2.8 IRVINE CHILD CARE PROJECT (ICCP) PAYMENTS ISSUED OCTOBER 2025****ACTION:**

Received and filed attached record of payments issued October 2025 for service month August 2025.

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

Received and filed attached invoices in the total amount of \$26,958.69 paid by IUSD on behalf of ICCP.

**2.10 DEPOSIT OF STATE GRANT APPORTIONMENT****ACTION:**

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

- 17,090.00 01-005-50100-8290
- \$ 0.00 01-005-50100-8590

**2.11 DEPOSIT OF PLUS RATE PAYMENT PURSUANT TO SENATE BILL (SB) 140****ACTION:**

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

- \$ 58,656.00 01-005-50100-8590

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

Received and filed the record of deposit of funds from ICF into the appropriate account as follows:

- \$ 28,679.03 01-005-712-00-8290
- \$ 6,703.43 01-005-712-00-8689

**3. BOARD BUSINESS****3.1 IRVINE CHILD CARE PROJECT BOARD REORGANIZATION**

President Yu declared nominations open for Vice President of the Irvine Child Care Project Board.

**ACTION:**

President Yu nominated Board Member Knowland, seconded by Board Member Cheshire and unanimously carried by those members present to select Board Member Knowland to serve as the Vice President of the Irvine Child Care Project Board.

President Yu declared nominations open for Clerk of the Irvine Child Care Project Board.



**ACTION:**

Board Member Knowland nominated Board Member Cheshire, seconded by President Yu and unanimously carried by those members present to select Board Member Cheshire to serve as the Clerk of the Irvine Child Care Project Board.

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

**ACTION:**

Moved by Board Member Knowland, seconded by Board Member Cheshire 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 2025-26.

**3.3      *IRVINE CHILD CARE PROJECT BOARD 2026 MEETING SCHEDULE***

**ACTION:**

Moved by Board Member Knowland, seconded by Board Member Cheshire and unanimously carried by those members present and approved the ICCP Board 2026 meeting schedule.

**ADJOURNMENT**

**Moved by Board Member Knowland, seconded by Board Member Cheshire, and unanimously carried by those members present to adjourn the meeting at 8:54 a.m.**

\_\_\_\_\_  
CYRIL YU, PRESIDENT

Date Approved: \_\_\_\_\_

\_\_\_\_\_  
Mona Mojabi  
RECORDING SECRETARY

## **ITEM 2.2**

**WARRANT REQUEST –  
CATALYST FAMILY INC.  
November 1-30, 2025**

## **IRVINE CHILD CARE PROJECT**

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

**DESCRIPTION:** Catalyst Family Inc. has submitted an invoice in the amount of **\$75,000.49** for child care development services for the month of **November 2025**. This provider served a total of 95 children during this month.

A site-by-site breakdown of service follows.

The attached invoice and warrant request in the amount of **\$75,000.49** are submitted for the Board's review and approval.

**RECOMMENDED ACTION:** Approve payment of **\$75,000.49** to Catalyst Family Inc. for child care development services for November 1-30,2025.

**IRVINE CHILD CARE PROJECT**

**DATE: January 12, 2026**

| <u>VENDOR</u>        | <u>EXPENDITURE<br/>CLASSIFICATION</u> | <u>AMOUNT</u>      |
|----------------------|---------------------------------------|--------------------|
| CATALYST FAMILY INC. | 00550159-5810                         | <b>\$75,000.49</b> |
|                      | <b>TOTAL</b>                          | <b>\$75,000.49</b> |

EXPENDITURE CLASSIFICATION SUMMARY

|               |                    |
|---------------|--------------------|
| 00550159-5810 | <b>\$75,000.49</b> |
| <b>TOTAL</b>  | <b>\$75,000.49</b> |

**ATTENDANCE SUMMARY  
CERTIFIED CHILDREN**

**STATE GRANT**

**November 2025  
(17 days of service)**

**CATALYST FAMILY INC.:**

|                             |                      |   |
|-----------------------------|----------------------|---|
| Oak Creek                   | 19<br>323            | Children served<br>Child days of enrollment         |
| Plaza Vista                 | 14<br>238            | Children served<br>Child days of enrollment         |
| Turtle Rock                 | 21<br>354            | Children served<br>Child days of enrollment         |
| Springbrook                 | 2<br>34              | Children served<br>Child days of enrollment         |
| Deerfield                   | 17<br>270            | Children served<br>Child days of enrollment         |
| University Park             | 22<br>357            | Children served<br>Child days of enrollment         |
| <b><u>TOTALS:</u></b>       | <b>95<br/>1,576</b>  | <b>Children served<br/>Child days of enrollment</b> |
| <b><u>YEAR-TO-DATE:</u></b> | <b>486<br/>9,393</b> | <b>Children served<br/>Child days of enrollment</b> |



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

INVOICE NUMBER  
**5040-NOV25**

DATE: **December 5, 2025**

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<br><b>November 1, 2025</b> through <b>November 30, 2025</b> |                    |                           |
| Fiscal Year 2025-2026 Contract Type: <b>CCTR-5213</b>   |                    |                           |
| Service fees of <b>1,251.8579</b> days @ <b>\$61.26</b>   | \$76,688.80        |                           |
| Less Certified Parent fees  | - <b>\$ 188.30</b> |                           |
| Contract earnings to District   | \$76,500.50        |                           |
| Adjustment for District Indirect Cost <b>1.02</b> =   | \$1,500.01         |                           |
| Balance due to <b>Catalyst Family Inc.</b>  |                    | <b><u>\$75,000.49</u></b> |
| <b><u>Billing Summary:</u></b>  |                    |                           |
| Cumulative Prior Period Amount Billed   | \$406,273.69       |                           |
| Current Period Billing  | <u>\$75,000.49</u> |                           |
| Cumulative Fiscal Year Amount Billed  | \$481,274.18       |                           |
| Contract Maximum Billable   | \$1,498,285.29     |                           |
| Available remaining balance   | \$1,017,011.11     |                           |

## **ITEM 2.3**

### **WARRANT REQUEST – CATALYST FAMILY INC.**

## **IRVINE CHILD CARE PROJECT**

|                        |   |
|------------------------|---|
| <b>TOPIC:</b>          | <b>WARRANT REQUEST – CATALYST FAMILY INC.</b>   |
| <b>DESCRIPTION:</b>    | <p>Catalyst Family Inc. has submitted an invoice in the amount of \$43,962.00 to receive a one-time payment pursuant to SB 151.</p> <p>Catalyst Family Inc. is eligible to receive a one-time \$431 per child stipend based on enrollment data from April 2025 under ICCP CCTR contract at Catalyst Kids sites.</p> |
| <b>RECOMMENDATION:</b> | Approve payment of \$43,962.00 to Catalyst Family Inc. for per child stipend one-time payment.  |



**IRVINE CHILD CARE PROJECT**

**DATE: January 12, 2026**

| <u>VENDOR</u>        | <u>EXPENDITURE<br/>CLASSIFICATION</u> | <u>AMOUNT</u>  |
|----------------------|---------------------------------------|----------------|
| CATALYST FAMILY INC. | 005501-59-5810                        | \$ \$43,962.00 |
|                      | <b>TOTAL</b>                          | \$ \$43,962.00 |

EXPENDITURE CLASSIFICATION SUMMARY

|                |                |
|----------------|----------------|
| 005501-59-5810 | \$ \$43,962.00 |
| <b>TOTAL</b>   | \$ \$43,962.00 |

## **IRVINE CHILD CARE PROJECT**

|                        |   |
|------------------------|---|
| <b>TOPIC:</b>          | <b>WARRANT REQUEST – CATALYST FAMILY INC.</b>   |
| <b>DESCRIPTION:</b>    | <p>Catalyst Family Inc. has submitted an invoice in the amount of \$43,962.00 to receive a one-time payment pursuant to SB 151.</p> <p>Catalyst Family Inc. is eligible to receive a one-time \$431 per child stipend based on enrollment data from April 2025 under ICCP CCTR contract at Catalyst Kids sites.</p> |
| <b>RECOMMENDATION:</b> | Approve payment of \$43,962.00 to Catalyst Family Inc. for per child stipend one-time payment.  |

**IRVINE CHILD CARE PROJECT**

**DATE: January 12, 2026**

| <u>VENDOR</u>        | <u>EXPENDITURE<br/>CLASSIFICATION</u> | <u>AMOUNT</u>  |
|----------------------|---------------------------------------|----------------|
| CATALYST FAMILY INC. | 005501-59-5810                        | \$ \$43,962.00 |
|                      | <b>TOTAL</b>                          | \$ \$43,962.00 |

EXPENDITURE CLASSIFICATION SUMMARY

|                |                |
|----------------|----------------|
| 005501-59-5810 | \$ \$43,962.00 |
| <b>TOTAL</b>   | \$ \$43,962.00 |



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

## Invoice

| DATE      | INVOICE #           |
|-----------|---------------------|
| 12/1/2025 | ICCP-SB151 STAB PMT |

|  |
|--|
| BILL TO  |
| <b>Irvine Child Care Project</b><br>14341 Yale Avenue<br>Irvine, CA. 92604<br>Attention: Traci Stubbler and Denise Chang |

| DESCRIPTION   | Amount   |                  |                  |                                  |     |       |             |
|---|--|------------------|------------------|----------------------------------|-----|-------|-------------|
| <p>Pursuant to the MOU and to WIC sections 10277.1 and 10277.2, as amended by SB 151, all child care providers who were paid based on April 2025 enrollments shall receive a one-time stabilization payment. That payment would be \$431 for licensed family childcare providers and childcare centers.</p> <p><i>Catalyst requests the distribution of the one-time per child stabilization funds as per Senate Bill (SB) 151, based on enrollment from the April 2025 801A report.</i></p> <table><tr><td></td><td>Enrollments</td><td>Amount Per Child</td></tr><tr><td><i>Per April 2025 801A Data:</i></td><td>102</td><td>\$431</td></tr></table> |  | Enrollments      | Amount Per Child | <i>Per April 2025 801A Data:</i> | 102 | \$431 | \$43,962.00 |
|   | Enrollments  | Amount Per Child |                  |                                  |     |       |             |
| <i>Per April 2025 801A Data:</i>  | 102  | \$431            |                  |                                  |     |       |             |
| <p>Please make <b>payable to Catalyst Family Inc.</b></p> <p>For question, please contact Tracy Pham-Trang via email ttrang@catalystfamily.org or (408)556-7392</p>   | <p><b>Total</b></p> <p><b><u>\$43,962.00</u></b></p> |                  |                  |                                  |     |       |             |

## **ITEM 2.4**

### **WARRANT REQUESTS – 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 **\$17,815.10 [\$17,815.10 Community Development Block Grant (CDBG)]** are submitted for the Board’s review and approval for ICF Scholarships during the month of **November 2025**. The warrants to be issued are as follows:

**\$6,291.60** to Catalyst Family Inc. **(CDBG)**

**\$0.00** to Creekers Club

**\$528.75** to Dolphin Club **(CDBG)**

**\$0.00** to Kids Stuff

**\$10,994.75** to Rainbow Rising **(CDBG)**

A site-by-site breakdown follows.

**RECOMMENDATION:** Approve payments for warrants totaling the amount of **\$17,815.10 [\$17,815.10 Community Development Block Grant (CDBG)]** for child care services for November 1-30, 2025 funded by ICF scholarships.

## IRVINE CHILD CARE PROJECT

**DATE:** January 12, 2026

| <u>VENDOR</u>        | <u>EXPENDITURE<br/>CLASSIFICATION</u> | <u>AMOUNT</u>      |
|----------------------|---------------------------------------|--------------------|
| CATALYST FAMILY INC. | 00571259-5817                         | <b>\$6,291.60</b>  |
| CREEKERS CLUB        | 00571259-5817                         | <b>\$0.00</b>      |
| DOLPHIN CLUB         | 00571259-5817                         | <b>\$528.75</b>    |
| KIDS STUFF           | 00571259-5817                         | <b>\$0.00</b>      |
| RAINBOW RISING       | 00571259-5817                         | <b>\$10,994.75</b> |
|                      | <b>TOTAL</b>                          | <b>\$17,815.10</b> |

**ATTENDANCE SUMMARY**  
**IRVINE CHILDREN'S FUND SCHOLARSHIP PROGRAM**  
**November 2025**

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

|                        |   |                 |
|------------------------|---|-----------------|
| <i>Northwood</i>       | 4 | Children served |
| <i>Oak Creek</i>       | 0 | Children served |
| <i>Plaza Vista</i>     | 0 | Children served |
| <i>Portola Springs</i> | 0 | Children served |
| <i>Santiago Hills</i>  | 0 | Children served |
| <i>Solis Park</i>      | 0 | Children served |
| <i>Springbrook</i>     | 0 | Children served |
| <i>Stone Creek</i>     | 0 | Children served |
| <i>Stonegate</i>       | 0 | Children served |
| <i>Turtle Rock</i>     | 0 | Children served |
| <i>University Park</i> | 3 | Children served |
| <i>Vista Verde</i>     | 1 | Children served |
| <i>Westpark</i>        | 1 | Children served |
| <i>Woodbury</i>        | 3 | Children served |

**November 2025:**

Number of Children Served: 26  
Number of Child Days of Enrollment: 345  
Number of Sites Served: 13  
Funds Awarded: \$17,815.10  
Number of Children Added to Program This Month: 3  
Number of Children Removed From Program This Month: 0  
Number of Children on Waiting List: 0

**Year-to-Date:**

Number of Children Served: 30  
Number of Child Days of Enrollment: 1,524  
Number of Sites Served: 14  
Funds Awarded: \$68,804.06



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

**For the Month of November 2025**

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 **November 2025**, reimbursement amounts of:

|  |                          |
|--|--------------------------|
| Canyon View  | \$888.75 (CDBG)          |
| University Park                                      | \$3,258.75 (CDBG)        |
| Vista Verde  | \$763.50 (CDBG)          |
| Woodbury   | \$1,380.60 (CDBG)        |
| <b>Total Amount due to<br/>Catalyst Family Inc.:</b> | <b>\$6,291.60 (CDBG)</b> |

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

**For the Month of November 2025**

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 **November 2025**, reimbursement amounts of:

|           |                 |
|-----------|-----------------|
| Eastshore | \$528.75 (CDBG) |
|-----------|-----------------|

|  |                        |
|--|------------------------|
| <b>Total Amount due to<br/>Dolphin Club:</b> | <b>\$528.75 (CDBG)</b> |
|--|------------------------|

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

**For the Month of November 2025**

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 **November 2025**, reimbursement amounts of:

|  |                    |               |
|--|--------------------|---------------|
| Alderwood                                      | \$2,290.50         | (CDBG)        |
| College Park                                   | \$789.75           | (CDBG)        |
| Culverdale                                     | \$1,874.75         | (CDBG)        |
| Cypress Village                                | \$1,266.00         | (CDBG)        |
| Greentree                                      | \$832.50           | (CDBG)        |
| Meadow Park                                    | \$564.75           | (CDBG)        |
| Northwood                                      | \$2,750.25         | (CDBG)        |
| Westpark                                       | \$626.25           | (CDBG)        |
| <b>Total Amount due to<br/>Rainbow Rising:</b> | <b>\$10,994.75</b> | <b>(CDBG)</b> |

**ITEM 2.5**

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

## **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 **\$81,904.00** for payment for Utilities, Facilities and Financial Support Services, and Custodial Services for the month of November 2025.

The specific breakdown is as follows:

\$60,986.00 for Custodial Services  
\$0.00 for Custodial Equip Amortization  
\$0.00 for Payment of Portable Purchase  
\$9,733.00 for Utilities  
\$11,185.00 for Facilities & Financial Support

**RECOMMENDED ACTION:** Approve payment of **\$81,904.00** for Utilities, Facilities and Financial Support Services, and Custodial Services for the month of November 2025.

## IRVINE CHILD CARE PROJECT

**DATE:** January 12, 2026

| <u>VENDOR</u> | <u>EXPENDITURE<br/>CLASSIFICATION</u> | <u>AMOUNT</u>      |
|---------------|---------------------------------------|--------------------|
| IUSD          | 00571059-5862                         | \$60,986.00        |
| IUSD          | 00571081-7439                         | \$0.00             |
| IUSD          | 00571081-7439                         | \$0.00             |
| IUSD          | 00571081-5500                         | \$9,733.00         |
| IUSD          | 00571059-5861                         | \$11,185.00        |
|               | <b>TOTAL</b>                          | <b>\$81,904.00</b> |

### EXPENDITURE CLASSIFICATION SUMMARY

|               |                    |
|---------------|--------------------|
| 00571059-5862 | \$60,986.00        |
| 00571081-7439 | \$0.00             |
| 00571081-7439 | \$0.00             |
| 00571081-5500 | \$9,733.00         |
| 00571059-5861 | \$11,185.00        |
| <b>TOTAL</b>  | <b>\$81,904.00</b> |



# 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: | 75WI0049           |
| DIVISION:       | 75GN               |
| TERM:           | 2526               |
| INVOICE DATE:   | 11/01/25           |
| DUE DATE:       | 11/30/25           |
| AMOUNT DUE      | <b>\$81,904.00</b> |

| Item          | Qty | Unit Amt | Ref. # | Account         | Description   | Amount             |
|---------------|-----|----------|--------|-----------------|---|--------------------|
| 1             | 1   | 9,733.00 |        | 0100000000 8650 | November 2025: Utilities                                  | 9,733.00           |
| 2             | 1   | 11185.00 |        | 0100000000 8699 | November 2025: Facilities &<br>Financial Support Services | 11,185.00          |
| 3             | 1   | 60986.00 |        | 0100505400 8699 | November 2025: Custodial Svcs                             | 60,986.00          |
| Tax           |     |          |        |                 |   |                    |
| INVOICE TOTAL |     |          |        |                 |   | <b>\$81,904.00</b> |

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 | 75WI0049                       |
| DIV:           | 75GN                           |
| TERM:          | 2526                           |
| Due Date       | 11/30/25                       |
| Amount Due     | \$81,904.00                    |
| Amount Paid    | \$ _____                       |

**ITEM 2.6**

**WARRANT REQUEST –  
CITY OF IRVINE**



## **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 **\$50,585.46** for Contract Services and Program and Grant Administration for the month of November 2025.

The specific breakdown is as follows:

\$33,603.95 for Program Administration

\$3,699.01 for Grant Administration

\$13,282.50 for Contract Services

**RECOMMENDED ACTION:** Approve payment of **\$50,585.46** to the City of Irvine for Contract Services and Program and Grant Administration for the month of November 2025.

## IRVINE CHILD CARE PROJECT

**DATE:** January 12, 2026

| <u>VENDOR</u>  | <u>EXPENDITURE<br/>CLASSIFICATION</u> | <u>AMOUNT</u>      |
|----------------|---------------------------------------|--------------------|
| CITY OF IRVINE | 005710-59-5864                        | \$33,603.95        |
| CITY OF IRVINE | 005501-59-5810                        | \$3,699.01         |
| CITY OF IRVINE | 005710-59-5811                        | \$13,282.50        |
| CITY OF IRVINE | 005710-59-4305                        | \$0.00             |
|                | <b>TOTAL</b>                          | <b>\$50,585.46</b> |

### EXPENDITURE CLASSIFICATION SUMMARY

|                |                    |
|----------------|--------------------|
| 005710-59-5864 | \$33,603.95        |
| 005501-59-5810 | \$3,699.01         |
| 005710-59-5811 | \$13,282.50        |
| 005710-59-4305 | \$0.00             |
| <b>TOTAL</b>   | <b>\$50,585.46</b> |



## City of Irvine

FINANCE DEPARTMENT  
P.O. BOX 19575  
IRVINE, CA 92623-9575  
949-724-6041  
AccountsReivable@cityofirvine.org

**CUSTOMER NO.** C4604

**INVOICE NO.** 227282

**INVOICE DATE** 12/16/2025

**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.**

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

Original Amount \$50,585.46

NOVEMBER 2025 STAFFING: ADMINISTRATION = \$33,384.07  
STAFFING: GRANT ADMINISTRATION = \$3,699.01  
SUPPLIES: \$0  
DUPLICATING: \$200  
CONTRACT SERVICES PAID ON CARD: \$0 // CONTRACT  
SERVICES: \$13,282.50 // LOCAL TRAVEL: \$19.88  
TOTAL: \$50,585.46

Total Due: \$50,585.46

### 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 #:** 227282  
**INVOICE DATE:** 12/16/2025  
**TOTAL AMOUNT DUE:** \$50,585.46

**TOTAL PAYMENT:**

\$ \_\_\_\_\_

## **ITEM 2.7**

### **IRVINE CHILD CARE PROJECT (ICCP) PAYMENTS ISSUED DECEMBER 2025**

## **IRVINE CHILD CARE PROJECT**

**TOPIC:** **IRVINE CHILD CARE PROJECT (ICCP) PAYMENTS  
ISSUED DECEMBER 2025**

**DESCRIPTION:** The ICCP Board did not convene a regular meeting in December 2025; therefore, the following invoices totaling \$237,366.46 were approved for payment by Board President Cyril Yu and Vice President Christine Knowland.

The accounting sheet is attached for review.

**RECOMMENDED  
ACTION:** Receive and file attached record of payments issued December 2025 for service month October 2025.

## **ITEM 2.8**

**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 totaling \$114,838.12, has been paid by IUSD on behalf of ICCP:

\$15,500.00 to David M. Bertino Manufacturing for University Park Cabinets/Countertops

\$15,000.00 to Eide Hailly for Audit Progress Billing

\$8,300.00 to David M. Bertino Manufacturing for Culverdale Cabinets/Countertops

\$15,500.00 to David M. Bertino Manufacturing for Turtle Rock Cabinets/Countertops

\$90.86 to Pringles Draperies for Deerfield Blinds

\$60,447.26 to Simpson Chevrolet of Irvine for New M&O Vehicle

**RECOMMENDED ACTION:** Receive and file attached invoices in the total amount of 114,838.12 paid by IUSD on behalf of ICCP.

LEDGER: 41 DATE ISSUED: 10/20/25 VENDOR NAME: DAVID M BERTINO M VENDOR: V4100121 CHECK: 41004290

| INVOICE DATE              | INVOICE / REF NUMBER | PURCHASE ORDER NUMBER | AMOUNT    |
|---------------------------|----------------------|-----------------------|-----------|
| 07/01/25                  | J24158-986           | U41R0006              | 15,500.00 |
| TOTAL AMOUNT OF INVOICES  |                      |                       | 15,500.00 |
| PAID BY:                  |                      | SUMMARY               |           |
| IRVINE CHILD CARE PROJECT |                      | 0100571085 6210       | 15,500.00 |
| 5050 BARRANCA PARKWAY     |                      |                       |           |
| IRVINE, CA 92604-4698     |                      |                       |           |
| 949-651-0444              |                      |                       |           |

Sub Fund  
0101ORANGE COUNTY SUPERINTENDENT OF SCHOOLS  
IRVINE CHILD CARE PROJECTNo. 41004290  
Date: 10/20/25  
Acct#: XXXXXXXXXX56-382  
412

Pay FIFTEEN Thousand FIVE Hundred Dollars and 00/100

\$\*\*\*\*\*15,500.00

To The  
Order  
of DAVID M BERTINO MANUFACTURING  
PO BOX 1820  
COLTON, CA 92324VOID 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



David M. Bertino Manufacturing, Inc.

P.O. BOX 1820  
Colton, CA 92324

# Invoice


| Date      | Invoice #   |
|-----------|-------------|
| 3/19/2025 | J#24158-986 |

|   |
|---|
| Bill To   |
| Irvine USD<br>5050 Barranca Parkway<br>Irvine CA 92604-4698 |

(F)

Ldgc. 41

| P.O. No. | Terms  | Due Date  |
|----------|--------|-----------|
| U41R0006 | Net 30 | 4/18/2025 |

| Item  | Description   | Amount    |
|---|---|-----------|
| Casework  | University Park E.S. - Cabinets & Countertops per plans & specs/delivered & installed | 0.00      |
| Casework  | Original Contract Amount \$15,500.00  | 0.00      |
| Casework  | This billing: 100% complete \$15,500.00   | 15,500.00 |
|  |   |           |

REVIEWED  
OCT 03 2025  
BY: 

We appreciate your prompt payment.

**Subtotal** \$15,500.00

**Sales Tax (0.0%)** \$0.00

**Total** \$15,500.00

**Payments/Credits** \$0.00

**Balance Due** \$15,500.00

Customer agrees to make full payment as defined in the payment terms. If full payment is not made pursuant to the payment terms, customer shall pay 1.5% per month on the unpaid balance. If collection efforts are commenced the prevailing party shall be entitled to recover all costs and reasonable attorney's fees incurred.

| Phone #        | Fax #          |
|----------------|----------------|
| (909) 888-9122 | (909) 381-5577 |

LEDGER: 41 DATE ISSUED: 10/20/25 VENDOR NAME: EIDE BAILLY LLP VENDOR: V4100117 CHECK: 41004291

| INVOICE DATE              | INVOICE / REF NUMBER | PURCHASE ORDER NUMBER | AMOUNT    |
|---------------------------|----------------------|-----------------------|-----------|
| 10/06/25                  | EI01940399           |                       | 15,000.00 |
| TOTAL AMOUNT OF INVOICES  |                      |                       | 15,000.00 |
| PAID BY:                  |                      | SUMMARY               |           |
| IRVINE CHILD CARE PROJECT |                      | 0100571059 5838       | 15,000.00 |
| 5050 BARRANCA PARKWAY     |                      |                       |           |
| IRVINE, CA 92604-4698     |                      |                       |           |
| 949-651-0444              |                      |                       |           |

Sub Fund  
0101ORANGE COUNTY SUPERINTENDENT OF SCHOOLS  
IRVINE CHILD CARE PROJECTNo. 41004291  
Date: 10/20/25  
Acct#: XXXXXXXXXX56-382  
412

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 91730-3831VOID 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

V4100117



INVOICE

Irvine Unified School District  
5050 Barranca Pkwy  
Irvine CA 92604

Client #: 207117  
Online Pay Code: BXQBDT  
Invoice #: EI01940399  
Invoice Total: \$15,000.00

Ldgr 41

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 fiscal year ended June 30, 2025.

15,000.00

Invoice Total

\$ 15,000.00



DIRECT EXPENSE  
01-005-710-59-5838

Date: 10/06/25 Invoice #: EI01940399 Irvine Unified School District

Page: 1

Pay by Mail – Lockbox Address for Checks only  
Eide Bailly LLP  
PO Box 88678  
Milwaukee, WI 53288-8678

Pay Online: [www.eidebailly.com/paybill](http://www.eidebailly.com/paybill)  
Request bank information to pay by ACH:  
Email [accountsreceivable@eidebailly.com](mailto:accountsreceivable@eidebailly.com)  
or call 701.476.8700

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

LEDGER: 41 DATE ISSUED: 11/06/25 VENDOR NAME: DAVID M BERTINO M VENDOR: V4100121 CHECK: 41004294

| INVOICE DATE              | INVOICE / REF NUMBER | PURCHASE ORDER NUMBER | AMOUNT    |
|---------------------------|----------------------|-----------------------|-----------|
| 10/16/25                  | J25100-710           | U41R0013              | 8,300.00  |
| 10/16/25                  | J25101-711           | U41R0014              | 15,500.00 |
| <b>COPY</b>               |                      |                       |           |
|                           |                      |                       |           |
| TOTAL AMOUNT OF INVOICES  |                      |                       | 23,800.00 |
| PAID BY:                  |                      | SUMMARY               |           |
| IRVINE CHILD CARE PROJECT |                      | 0100571085 6210       | 23,800.00 |
| 5050 BARRANCA PARKWAY     |                      |                       |           |
| IRVINE, CA 92604-4698     |                      |                       |           |
| 949-651-0444              |                      |                       |           |

ORANGE COUNTY SUPERINTENDENT OF SCHOOLS  
IRVINE CHILD CARE PROJECT56-382  
412Sub Fund  
0101

No. 41004294

Date: 11/06/25

Acct#:

Pay TWENTY THREE Thousand EIGHT Hundred Dollars and 00/100

To The  
Order  
of

DAVID M BERTINO MANUFACTURING  
PO BOX 1820  
COLTON, CA 92324

\$\*\*\*\*\*23,800.00

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

NOT NEGOTIABLE

NOT NEGOTIABLE

NOT NEGOTIABLE

NOT NEGOTIABLE

David M. Bertino Manufacturing, Inc.  
P.O. BOX 1820  
Colton, CA 92324

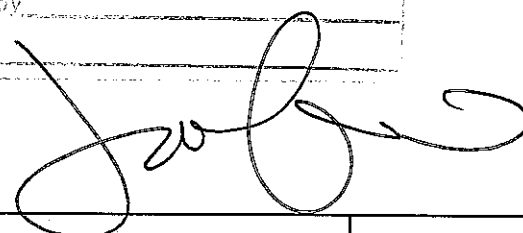
# Invoice

| Date       | Invoice #   |
|------------|-------------|
| 10/16/2025 | J#25100-710 |

|   |
|---|
| <b>Bill To</b>  |
| Irvine USD<br>5050 Barranca Parkway<br>Irvine CA 92604-4698 |

(F)

| P.O. No. | Terms  | Due Date   |
|----------|--------|------------|
| U41R0013 | Net 30 | 11/15/2025 |

| Item  | Description  | Amount                     |
|---|--|----------------------------|
| Casework  | Culverdale ES - Cabinets & Countertops per plans & specs/delivered & installed | 0.00                       |
| Casework  | Original Quote Amount \$8,300.00   | 0.00                       |
| Casework  | This billing: 100% complete  | 8,300.00                   |
| <p>When order received please sign this sheet and return to District Business Office.</p> <p>Received by _____</p> <p>Date _____</p>  |  |                            |
| We appreciate your prompt payment.  |  | <b>Subtotal</b> \$8,300.00 |

Customer agrees to make full payment as defined in the payment terms. If full payment is not made pursuant to the payment terms, customer shall pay 1.5% per month on the unpaid balance. If collection efforts are commenced the prevailing party shall be entitled to recover all costs and reasonable attorney's fees incurred.

IUSD M&O

OCT 27 2025

Juan A. Gonzalez

| Phone #        | Fax #          |
|----------------|----------------|
| (909) 888-9122 | (909) 381-5577 |

|                         |            |
|-------------------------|------------|
| <b>Sales Tax (0.0%)</b> | \$0.00     |
| <b>Total</b>            | \$8,300.00 |
| <b>Payments/Credits</b> | \$0.00     |
| <b>Balance Due</b>      | \$8,300.00 |

David M. Bertino Manufacturing, Inc.  
P.O. BOX 1820  
Colton, CA 92324

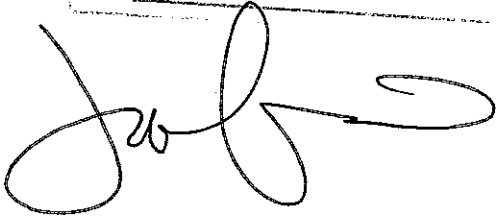
# Invoice

| Date       | Invoice #   |
|------------|-------------|
| 10/16/2025 | J#25101-711 |

|   |
|---|
| Bill To   |
| Irvine USD<br>5050 Barranca Parkway<br>Irvine CA 92604-4698 |

(F)

| P.O. No. | Terms  | Due Date   |
|----------|--------|------------|
| U41R0014 | Net 30 | 11/15/2025 |

| Item  | Description   | Amount    |
|---|---|-----------|
| Casework  | Turtle Rock ES - Cabinets & Countertops per plans & specs/delivered & installed | 0.00      |
| Casework  | Original Contract Amount \$15,500.00  | 0.00      |
| Casework  | This billing: 100% complete   | 15,500.00 |
| <div>When order received please sign this invoice and return to District Business Office</div> <div>Received By _____</div> <div>Date _____</div> <div></div> |   |           |

We appreciate your prompt payment.

Customer agrees to make full payment as defined in the payment terms. If full payment is not made pursuant to the payment terms, customer shall pay 1.5% per month on the unpaid balance. If collection efforts are commenced the prevailing party shall be entitled to recover all costs and reasonable attorney's fees incurred.

IUSD M&O

OCT 27 2025

Juan A. Gonzalez

| Phone #        | Fax #          |
|----------------|----------------|
| (909) 888-9122 | (909) 381-5577 |

|                         |             |
|-------------------------|-------------|
| <b>Subtotal</b>         | \$15,500.00 |
| <b>Sales Tax (0.0%)</b> | \$0.00      |
| <b>Total</b>            | \$15,500.00 |
| <b>Payments/Credits</b> | \$0.00      |
| <b>Balance Due</b>      | \$15,500.00 |

LEDGER: 41 DATE ISSUED: 11/14/25 VENDOR NAME: PRINGLES DRAPERIE VENDOR: V4100065 CHECK: 41004301

| INVOICE DATE  | INVOICE / REF NUMBER | PURCHASE ORDER NUMBER      | AMOUNT |
|---|----------------------|----------------------------|--------|
| 07/16/25  | 170990               | W41R0001                   | 90.86  |
| TOTAL AMOUNT OF INVOICES  |                      |                            | 90.86  |
| PAID BY:<br>IRVINE CHILD CARE PROJECT<br>5050 BARRANCA PARKWAY<br>IRVINE, CA 92604-4698<br>949-651-0444 |                      | SUMMARY<br>0100571059 5601 | 90.86  |

ORANGE COUNTY SUPERINTENDENT OF SCHOOLS  
IRVINE CHILD CARE PROJECTSub Fund  
0101No. 41004301  
Date: 11/14/25  
Acct#: XXXXXXXXXX56-382  
412

Pay NINETY Dollars and 86/100

\$\*\*\*\*\*90.86

To The  
Order  
of  
PRINGLES DRAPERIES AND BLINDS  
12020 WESTERN AVENUE  
GARDEN GROVE, CA 92841VOID 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



# Pringles

Draperies & Blinds

12020 Western Ave. 714-892-1524  
Garden Grove, CA 92841 800-654-9151

## Invoice

| Date      | Invoice # |
|-----------|-----------|
| 7/16/2025 | 170990    |

|   |
|---|
| Bill To:  |
| Irvine Unified School District<br>5050 Barranca Parkway<br>Irvine, CA 92604 |

|   |
|---|
| Ship To:  |
| Irvine Unified School District<br>Deerfield Childcare<br>Attn: Efrain |

| P.O. Number / Sidemark |              | Terms            | Due Date: | Rep | Ship Date  | Via            |
|------------------------|--------------|------------------|-----------|-----|------------|----------------|
| W41R0001               |              | Net 30           | 9/4/2025  | Wh  | 8/5/2025   | Glen - Ster... |
| Quantity               | Item         | Description      |           |     | Unit Price | Amount         |
| 1                      | 1" Alumin... | 94 1/4" x 47" IB |           |     | 88.00      | 88.00T         |
|                        | Discount     | IUSD Discount    |           |     | -20.00%    | -17.60         |
|                        | Delivery     | Delivery         |           |     | 15.00      | 15.00          |

*Ronda Dagher*  
NOV - 5 2025  
IRVINE UNIFIED SCHOOL DISTRICT  
MAINTENANCE & OPERATIONS

Thank you for your business.

|                          |         |
|--------------------------|---------|
| <b>Subtotal</b>          | \$85.40 |
| <b>Sales Tax (7.75%)</b> | \$5.46  |
| <b>Total</b>             | \$90.86 |
| <b>Payments/Credits</b>  | \$0.00  |
| <b>Balance Due</b>       | \$90.86 |





# Pringles

Draperies & Blinds

12020 Western Ave. 714-892-1524  
Garden Grove, CA 92841 800-654-9151

## Invoice

| Date      | Invoice # |
|-----------|-----------|
| 7/16/2025 | 170990    |

|   |
|---|
| Bill To:  |
| Irvine Unified School District<br>5050 Barranca Parkway<br>Irvine, CA 92604 |

|   |
|---|
| Ship To:  |
| Irvine Unified School District<br>Deerfield Childcare<br>Attn: Efrain |

| P.O. Number / Sidemark | Terms  | Due Date: | Rep | Ship Date | Via            |
|------------------------|--------|-----------|-----|-----------|----------------|
| W41R0001               | Net 30 | 9/4/2025  | Wh  | 8/5/2025  | Glen - Ster... |

| Quantity | Item | Description   | Unit Price | Amount |
|----------|------|---|------------|--------|
|          |      | <p>This is a friendly reminder that according to our records, this invoice is currently PAST DUE . We would greatly appreciate it if you would make this payment. If you have any issues with the balance owed on your account, please do not hesitate to contact Sandra at 714.901.6305. Please disregard this reminder if you have already settled this payment.</p> <p>We thank you for your business, and look forward to continuing to supply your window covering needs.</p> <p>"Customiser" 1-inch Aluminum Mini-blinds<br/>Color: Alabaster<br/>6-gauge Slat Thickness<br/>Wand Tilt Left / Cord Lift Right</p> |            |        |

*Qonba Dagher*

NOV - 5 2025

IRVINE UNIFIED SCHOOL DISTRICT  
MAINTENANCE & OPERATIONS

Thank you for your business.

*Giri*

|                   |
|-------------------|
| Subtotal          |
| Sales Tax (7.75%) |
| Total             |
| Payments/Credits  |
| Balance Due       |

LEDGER: 41 DATE ISSUED: 11/24/25 VENDOR NAME: SIMPSON CHEVROLET VENDOR: V4100130 CHECK: 41004303

| INVOICE DATE              | INVOICE / REF NUMBER | PURCHASE ORDER NUMBER | AMOUNT    |
|---------------------------|----------------------|-----------------------|-----------|
| 10/27/25                  | F222299R             | W41R0006              | 60,447.26 |
| TOTAL AMOUNT OF INVOICES  |                      |                       | 60,447.26 |
| PAID BY:                  |                      | SUMMARY               |           |
| IRVINE CHILD CARE PROJECT |                      | 0100571081 6410       | 60,447.26 |
| 5050 BARRANCA PARKWAY     |                      |                       |           |
| IRVINE, CA 92604-4698     |                      |                       |           |
| 949-651-0444              |                      |                       |           |

Sub Fund  
0101ORANGE COUNTY SUPERINTENDENT OF SCHOOLS  
IRVINE CHILD CARE PROJECT

No. 41004303

Date: 11/24/25

Acct#: XXXXXXXXXX56-382  
412Pay SIXTY Thousand FOUR Hundred FORTY SEVEN Dollars and  
26/100

\$\*\*\*\*\*60,447.26

To The  
Order  
of  
SIMPSON CHEVROLET OF IRVINE  
21 AUTO CENTER DRIVE  
IRVINE, CA 92618VOID 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



**21 Auto Center Drive • Irvine, CA 92618 • 949-525-9954**

**Invoice F222299R**

**Invoice Date:** 10-27-2025

**Customer ID:**

**Sold To:** Irvine Unified School District  
5050 Barranca Parkway  
Irvine, CA 92604

IUSD M&amp;O

NOV 10 2025

**Juan A. Gonzalez**

**Ship To:** IUSD Maintenance & Operations  
100 Nightmist  
Irvine, CA 92618

|                           |                  |                 |
|---------------------------|------------------|-----------------|
| <b>Purchase Order No.</b> | <b>Sales Rep</b> | <b>Ship Via</b> |
| W41R0006                  | Dan Barlow       | Deliver         |

| Item |   | Unit Price   | Total            |
|------|---|--------------|------------------|
| 1    | 2024 Chevrolet gas LCF 4500 w/14' Aluminum Van Body incl. interior slat-lining, roll-up rear door, ICC bumper, backup alarm.<br>VIN 54DCDW1D6RS222299 | 59,499.00    | 59,499.00        |
| 1    | Sales Tax   | 4,617.76     | 4,617.76         |
| 1    | Doc Fee   | 85.00        | 85.00            |
| 1    | Apply for "E" Plates  | -            | -                |
| 1    | CA Tire Fee   | 10.50        | 10.50            |
| 1    | Electronic Filing Fee   | 35.00        | 35.00            |
| -    | -   | -            | -                |
| 1    | GM Envolv Rebate  | -3,000.00    | -3,000.00        |
| 1    | GM Envolv Bonus Cash  | -500.00      | -500.00          |
| 1    | Upfit Rebate  | -300.00      | -300.00          |
|      |   |              | -                |
|      |   |              | -                |
|      |   | <b>Total</b> | <b>60,447.26</b> |

**ITEM 2.9**

**DEPOSIT OF ONE TIME STIPENDS FOR CHILD  
CARE CONTRACTORS ISSUED  
PURSUANT TO SENATE BILL (SB) 151**

## **IRVINE CHILD CARE PROJECT**

**TOPIC:** **DEPOSIT OF ONE TIME STIPENDS FOR CHILD CARE CONTRACTORS ISSUED PURSUANT TO SENATE BILL (SB) 151**

**DESCRIPTION:** On November 13, 2025 the California Department of Social Services (CDSS) released Child Care Bulletin No. 25-28, notifying the Irvine Child Care Project (ICCP) that one-time per-child stabilization payments of \$431 per child plus an additional 5% for administrative costs will be paid to contractors based on services provided in the month of April 2025.

ICCP received a check in the total amount of \$46,161.00.

Catalyst Family Inc., the subcontracted direct service provider, has submitted an invoice to ICCP in the amount of \$43,962.00. ICCP retained \$2,199.00 for the 5% administrative costs.

**RECOMMENDATION:** Receive and file the record of deposit of funds from the California Department of Social Services as follows:

\$ 46,161.00      01-005-50100-8590



**BOARD**  
CYRIL YU, President  
CHRISTINE KNOWLAND, Vice President  
KELLI CHESHIRE, Clerk  
KRISTIN AUER, Member  
VACANT, Member

---

November 26, 2025

To: IUSD

From: Traci Stubbler  
ICCP Administrator

Subject: Deposit of One-Time SB151 Payment

I have enclosed a check from the State of California to deposit as the One Time SB151 payment, for FY 2025-26 in the amount of \$46,161.

Please deposit into the following accounts:

One-Time SB151 Payment:

\$41,161.00 Grant CDD-deposit to account # 01-005-50100-8590/State

Submitted for your action.

Thank you,

*Traci Stubbler*

Traci Stubbler  
ICCP Administrator



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

## STATE OF CALIFORNIA

WARRANT NUMBER  
61-274112THE TREASURER OF THE STATE WILL PAY OUT OF THE  
IDENTIFICATION NO.

0000052269

0000

FUND NO.

8087

FUND NAME

FISCAL CONSOLIDATED PMT

MO. DAY YR.

10 23 2025

90-1342/1211

61274112

TO: 274112

--- IRVINE CHILD CARE PROJECT  
ONE CIVIC CNTR PLAZA  
PO BOX 19575  
IRVINE CA 92623-9575

| DOLLARS       | CENTS |
|---------------|-------|
| \$***46161.00 |       |

*Malia Cohen*  
MALIA M. COHEN



CALIFORNIA STATE CONTROLLER

DETACH ON DOTTED LINE  
KEEP THIS PORTION FOR YOUR RECORDS

61-274112

ISSUE DATE: 10/23/2025

DEPARTMENT OF SOCIAL SERVICES

CALIFORNIA DEPARTMENT OF SOCIAL SERVICES 744 P STREET, MS 9-6-  
SACRAMENTO CA 95814

FOR QUESTIONS CONTACT ACCOUNTING DEPARTMENT AT 916/657-1932

VENDOR NAME

VENDOR ID

IRVINE CHILD CARE PROJECT

0000052269

VOUCHER ID

INVOICE ID

PO ID

00414135

Q553\_SB151\_ONE-TIME

AMOUNT PAID

\$46161.00

PAYMENT MESSAGE

Q553\_SB151\_ONE-TIME

ADDITIONAL PAYMENT MESSAGE

INQUIRIES: CHILDDEVELOPMENTFISCAL@DSS.CA.GOV

**ITEM 2.10**

**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 a check for the amount of \$15,606.50 from ICF for scholarships awarded in October 2025.

\$15,606.50 October 2025

**RECOMMENDED ACTION:** Receive and file the record of deposit of funds from ICF into the appropriate account as follows:

\$15,606.50 01-005-712-00-8290

\$0.00 01-005-712-00-8689



**BOARD**  
CYRIL YU, President  
CHRISTINE KNOWLAND, Member  
KRISTIN AUER, Member  
KELLI CHESHIRE, Member  
VACANT, Member

---

November 26, 2025

**TO: IUSD**

**FROM: TRACI STUBBLER**  
**ICCP ADMINISTRATOR**

**SUBJECT: DEPOSIT OF ICF CHECK**

I have enclosed check #5525 for \$15,606.50 from the Irvine Children's Fund (ICF) for services provided in the month of October 2025.

Please deposit into the following account as follows:

|             |                 |                      |                    |
|-------------|-----------------|----------------------|--------------------|
| \$15,606.50 | <b>CDBG/ICF</b> | deposit to account # | 01-005-712-00-8290 |
| \$0.00      | <b>ICF</b>      | 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

### Board of Directors

**ICF President**  
**Kelly Reynolds**  
 HOAG

**ICF Past President**  
**Lauren S. Brooks**  
 IUSD Board of Trustees

**ICF Vice President**  
**Anthony Kuo**  
 Irvine Community Leader

**ICF Secretary**  
**Susan Whittaker**  
 Whittaker Planning Services

**ICF Treasurer**  
**Wendy Bokota**  
 Irvine Community Leader

**Marcy Brown**  
 HOAG

**Dawn McKahan**  
 Creative Package McKahan  
 Irvine Auto Center

**Rob Poetsch**  
 Community Leader

**Sheri Reynolds**  
 SPLATT Design

**Honorary**  
**Dan Borland**  
 Keyrenter Newport Beach  
 Property Management

**Michael Means**  
 KLAA-AM 830, Retired

**Kara Rydman**  
 Irvine Unified School District

**Patty Vidovich**  
 Community Leader

**Ex Officio**  
**Mayor Larry Agran**  
 City of Irvine

**Cassie Parham**  
 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

**Michelle Nguyen**  
 Facilities  
 Irvine Junior Games  
 Irvine Children's Fund

# Irvine Children's Fund

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

Dear President Yu:

Enclosed please find check #5525

Check #5525 in the amount of \$15,606.50 is for the before and after school child care scholarships provided in October 2025. This included \$15,506.50 from CDBG 2025-2026 Public Service Funds. This funding provided scholarships for 23 children at 12 child care sites with 441 child care days.

Sincerely,

Kelly Reynolds  
 President  
 Irvine Children's Fund

Sincerely,

Sharon Wellikson  
 Irvine Children's Fund

| Month<br>2025 – 2026 | CDBG<br>Public Service<br>2025 – 2026 | ICF Funds<br>Pacific Premier<br>Bank Foundation | Total              | Child Care<br>Days | Check # |
|----------------------|---------------------------------------|---|--------------------|--------------------|---------|
| July 2025            | \$3,819.32                            | \$6,703.43                                      | \$10,522.75        | 172                | #5522   |
| Aug 2025             | \$10,095.96                           |   | \$10,095.96        | 203                | #5523   |
| Sept 2025            | \$14,763.75                           |   | \$14,763.75        | 363                | #5524   |
| Oct 2025             | \$15,606.50                           |   | \$15,606.50        | 441                | #5525   |
| Nov 2025             |                                       |   |                    |                    |         |
| Dec 2025             |                                       |   |                    |                    |         |
| Jan. 2026            |                                       |   |                    |                    |         |
| Feb 2026             |                                       |   |                    |                    |         |
| Mar 2026             |                                       |   |                    |                    |         |
| April 2026           |                                       |   |                    |                    |         |
| May 2026             |                                       |   |                    |                    |         |
| June 2026            |                                       |   |                    |                    |         |
| <b>Total</b>         | <b>\$44,285.53</b>                    | <b>\$6,703.43</b>                               | <b>\$50,988.96</b> | <b>1,179</b>       |         |

C: Traci Stubbler and Mona Mojabi, ICCP  
 John Fogarty, ICCP Treasurer

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



Irvine Children's Fund

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

5525

11/18/2025

PAY TO THE ORDER OF Irvine Child Care Project

\$ \*\*15,606.50

Fifteen Thousand Six Hundred Six and 50/100\*\*\*\*\*

DOLLARS

Irvine Child Care Project  
14341 Yale Ave  
Irvine, CA 92604

MEMO

CDBG PS 2025-2026 Oct 2025



*Whitney Bolts*  
*Sharon Kellison*

AUTHORIZED SIGNATURE

MP

IRVINE CHILDREN'S FUND IRVINE JUNIOR GAMES

Irvine Child Care Project

PROGRAMS:SCHOLARSHIPS:CDBG Public October 2025

11/18/2025

5525

15,606.50

Wells Fargo Checking 7 CDBG PS 2025-2026 Oct 2025

15,606.50

### **3. BOARD BUSINESS**

#### **ITEM 3.1**

#### **FISCAL YEAR 2024-25 FINANCIAL YEAR-END AUDIT**

## **IRVINE CHILD CARE PROJECT**

**TOPIC:** **FISCAL YEAR 2024-25 FINANCIAL YEAR-END AUDIT**

**DESCRIPTION:** The Irvine Child Care Project Fiscal Year 2024-25 Financial Year-end Audit has been completed by the independent auditing firm of Eide Bailly, LLP as required by the California Department of Education.

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

**RECOMMENDATION:** Receive and file Fiscal Year 2024-25 Year-end Financial Audit.

Financial Statements  
June 30, 2025

## Irvine Child Care Project

|   |    |
|---|----|
| Independent Auditor's Report.....   | 1  |
| Management's Discussion and Analysis .....  | 4  |
| Governmental Wide Financial Statements  |    |
| Statement of Net Position .....   | 11 |
| Statement of Activities.....  | 12 |
| Government Fund Financial Statements  |    |
| Balance Sheet – Governmental Fund.....  | 13 |
| Reconciliation of the Governmental Fund Balance Sheet to the Statement of Net Position.....   | 14 |
| Statement of Revenues, Expenditures, and Changes in Fund Balance – Governmental Fund .....  | 15 |
| Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of Governmental Fund to the Statement of Activities .....  | 16 |
| Notes to Financial Statements.....  | 17 |
| Required Supplementary Information  |    |
| Budgetary Comparison Schedule – General Fund .....  | 25 |
| Note to Required Supplementary Information.....   | 26 |
| Supplementary Information   |    |
| Schedule of Expenditures of Federal Awards .....  | 27 |
| Schedule of Expenditures of State Awards.....   | 28 |
| Combining Statement of Revenues, Expenditures, and Changes in Fund Balance .....  | 29 |
| Schedule of Expenditures by State Categories .....  | 30 |
| Reconciliation of CCD and U.S. GAAP Expense Reporting .....   | 31 |
| Schedule of Claimed Equipment Expenditures.....   | 32 |
| Schedule of Claimed Expenditures for Renovations and Repairs.....   | 33 |
| Schedule of Claimed Administrative Costs .....  | 34 |
| Notes to Supplementary Information.....   | 35 |
| Audited Enrollment, Attendance, and Fiscal Report   |    |
| CCTR 4197 - Audited Enrollment, Attendance and Fiscal Report for Child Care and Development Programs .....  | 37 |
| CCTR 4197 - Child Care and Development Programs Certified Children Days of Enrollment and Attendance .....  | 42 |
| Independent Auditor's Report  |    |
| Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> ..... | 50 |
| Schedule of Findings and Responses  |    |
| Summary of Auditor's Results.....   | 52 |
| Financial Statement Findings .....  | 53 |
| Summary Schedule of Prior Audit Findings.....   | 54 |





## **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, 2025, 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 Irvine Child Care Project, as of June 30, 2025, 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 pages 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 opinions on the financial statements that collectively comprise the Authority's basic financial statements. The accompanying supplementary information, presented on pages 27 through 49, is presented for purposes of additional analysis and is not a required part of the basic 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 supplementary information presented on pages 27 through 49 is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 14, 2025 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  
November 14, 2025

## 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, 2025, with comparative information for the year ended June 30, 2024. 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 \$332,785 more than expenditures with overall revenues at \$3,639,327.

## 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>2025</u>                | <u>2024</u>                | <u>Percentage<br/>Variance</u> |
|----------------------------------|----------------------------|----------------------------|--------------------------------|
| Assets                           |                            |                            |                                |
| Investments                      | \$ 3,397,780               | \$ 3,041,883               | 11.7 %                         |
| Receivables                      | 63,149                     | 149,900                    | (57.9)                         |
| Capital assets, net              | <u>2,543,596</u>           | <u>2,783,443</u>           | <u>(8.6)</u>                   |
| Total assets                     | <u>6,004,525</u>           | <u>5,975,226</u>           | <u>0.5</u>                     |
| Liabilities                      |                            |                            |                                |
| Accounts payable                 | 537,924                    | 601,563                    | (10.6)                         |
| Long-term liabilities            | <u>-</u>                   | <u>31,509</u>              | <u>(100.0)</u>                 |
| Total liabilities                | <u>537,924</u>             | <u>633,072</u>             | <u>(15.0)</u>                  |
| Net Position                     |                            |                            |                                |
| Net investment in capital assets | 2,543,596                  | 2,751,934                  | (7.6)                          |
| Unrestricted                     | <u>2,923,005</u>           | <u>2,590,220</u>           | <u>12.8</u>                    |
| Total net position               | <u><u>\$ 5,466,601</u></u> | <u><u>\$ 5,342,154</u></u> | <u><u>2.3 %</u></u>            |

- Investments held by the Authority are invested with the Orange County Treasury to maximize interest income.
- Accounts receivable are amounts due from Local, State and Federal government sources, as well as accrued interest income.
- Accounts payable consist mainly of expenses for child care 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.

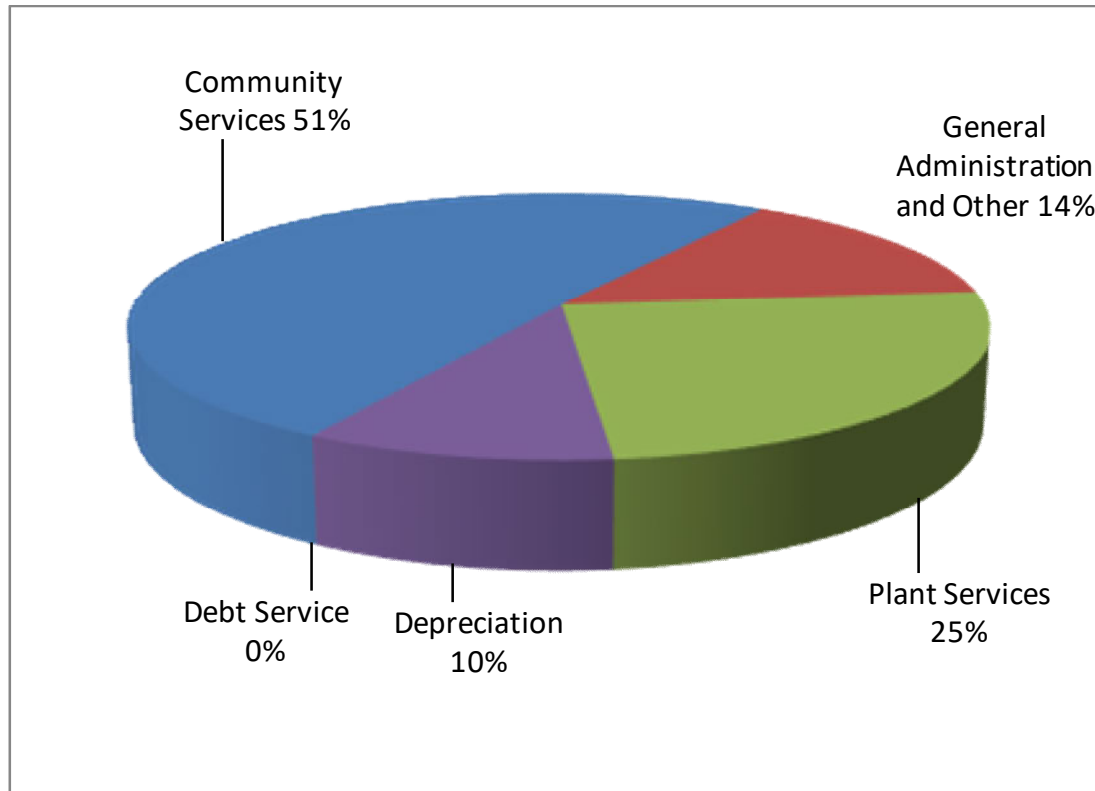
### Statement of Activities

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:

|                                  | <u>2025</u>                | <u>2024</u>                | <u>Percentage<br/>Variance</u> |
|----------------------------------|----------------------------|----------------------------|--------------------------------|
| Revenues                         |                            |                            |                                |
| Program revenues                 |                            |                            |                                |
| Grants                           | \$ 1,497,811               | \$ 1,412,891               | 6.0 %                          |
| Contract fees                    | 1,970,668                  | 1,970,668                  | -                              |
| General revenues                 |                            |                            |                                |
| Interest and investment earnings | <u>170,848</u>             | <u>151,923</u>             | <u>12.5</u>                    |
| Total revenues                   | <u>3,639,327</u>           | <u>3,535,482</u>           | <u>2.9</u>                     |
| Expenses                         |                            |                            |                                |
| Community services               | 1,781,310                  | 1,423,314                  | 25.2                           |
| Other outgo                      | 142,223                    | 373,365                    | (61.9)                         |
| General administration           | 362,843                    | 322,724                    | 12.4                           |
| Plant services                   | 877,978                    | 831,097                    | 5.6                            |
| Debt service interest            | 259                        | 4,842                      | (94.7)                         |
| Depreciation-unallocated         | <u>350,267</u>             | <u>301,806</u>             | <u>16.1</u>                    |
| Total expenses                   | <u>3,514,880</u>           | <u>3,257,148</u>           | <u>7.9</u>                     |
| Change in Net Position           | 124,447                    | 278,334                    | (55.3)                         |
| Net Position, Beginning          | <u>5,342,154</u>           | <u>5,063,820</u>           | <u>5.5</u>                     |
| Net Position, Ending             | <u><u>\$ 5,466,601</u></u> | <u><u>\$ 5,342,154</u></u> | <u><u>2.3 %</u></u>            |

### Expenses for Governmental Activities



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

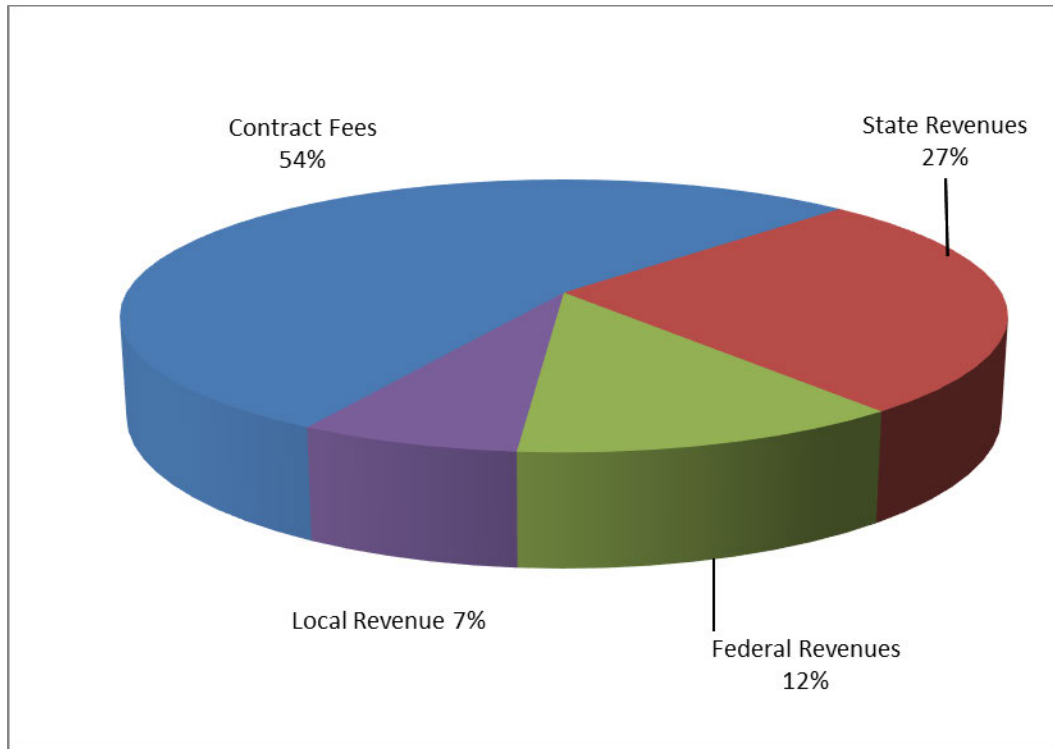
### Fund Financial Statements

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 fund:

**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 government-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 \$170,848 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 \$1,781,310 of the total General Fund budget on these programs.

#### General Fund Budget Information

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.

The Authority's budget is prepared in accordance with California law and is based on the modified accrual 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.

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<br>Budget<br>July 1, 2024 | Revised<br>Budget | Actual Revenues/<br>Expenditures<br>June 30, 2025 | Differences |
|-----------------------|-----------------------------------|-------------------|---|-------------|
| Total Revenues        | \$ 3,608,668                      | \$ 3,639,327      | \$ 3,639,327                                      | \$ -        |
| Supplies and services | \$ 3,536,415                      | \$ 3,274,774      | \$ 3,274,774                                      | \$ -        |
| Debt service          | -                                 | 31,768            | 31,768  | -           |
| Total expenditures    | \$ 3,536,415                      | \$ 3,306,542      | \$ 3,306,542                                      | \$ -        |

## 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, 2025, the Authority had \$8,916,041 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:

|                                | 2025         | 2024         |
|--------------------------------|--------------|--------------|
| Site improvements              | \$ 610,492   | \$ 610,492   |
| Buildings and improvements     | 7,992,410    | 7,988,145    |
| Equipment                      | 313,139      | 206,984      |
| Less: Accumulated depreciation | (6,372,445)  | (6,022,178)  |
| Net capital assets             | \$ 2,543,596 | \$ 2,783,443 |

### **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:

John Fogarty  
Assistant Superintendent of Business Services  
5050 Barranca Parkway  
Irvine, CA 92604  
(949) 936-5035  
[Johnfogarty@iusd.org](mailto:Johnfogarty@iusd.org)

Irvine Child Care Project  
Statement of Net Position  
June 30, 2025

---

|   | <u>Governmental<br/>Activities</u> |
|---|------------------------------------|
| Assets  |                                    |
| Investments                                     | \$ 3,397,780                       |
| Receivables                                     | 63,149                             |
| Capital assets, net of accumulated depreciation | <u>2,543,596</u>                   |
| Total assets                                    | <u>6,004,525</u>                   |
| Liabilities                                     |                                    |
| Accounts payable                                | <u>537,924</u>                     |
| Net Position                                    |                                    |
| Net investment in capital assets                | 2,543,596                          |
| Unrestricted                                    | <u>2,923,005</u>                   |
| Total net position                              | <u><u>\$ 5,466,601</u></u>         |

Irvine Child Care Project  
Statement of Activities  
Year Ended June 30, 2025

| Functions/Programs               | Expenses            | Program Revenues        |  | Net (Expenses)<br>Revenues and<br>Changes in<br>Net Position |
|----------------------------------|---------------------|-------------------------|--|--|
|                                  |                     | Charges for<br>Services | Operating<br>Grants and<br>Contributions | Governmental<br>Activities                                   |
| Governmental Activities          |                     |                         |  |  |
| Community services               | \$ 1,781,310        | \$ 1,970,668            | \$ 1,417,356                             | \$ 1,606,714   |
| Other outgo                      | 142,223             | -                       | 80,455                                   | (61,768)   |
| General administration           | 362,843             | -                       | -  | (362,843)  |
| Plant services                   | 877,978             | -                       | -  | (877,978)  |
| Debt service - interest          | 259                 | -                       | -  | (259)  |
| Depreciation - unallocated       | 350,267             | -                       | -  | (350,267)  |
| Total governmental activities    | <u>\$ 3,514,880</u> | <u>\$ 1,970,668</u>     | <u>\$ 1,497,811</u>                      | <u>(46,401)</u>  |
| General Revenues                 |                     |                         |  |  |
| Interest and investment earnings |                     |                         |  | <u>170,848</u>   |
| Change in Net Position           |                     |                         |  | 124,447  |
| Net Position - Beginning         |                     |                         |  | <u>5,342,154</u>   |
| Net Position - Ending            |                     |                         |  | <u>\$ 5,466,601</u>  |

Irvine Child Care Project  
Balance Sheet – Governmental Fund  
June 30, 2025

---

|                                    | <u>General<br/>Fund</u>    |
|------------------------------------|----------------------------|
| Assets                             |                            |
| Investments                        | \$ 3,397,780               |
| Receivables                        | <u>63,149</u>              |
| Total assets                       | <u><u>\$ 3,460,929</u></u> |
| Liabilities and Fund Balance       |                            |
| Liabilities                        |                            |
| Accounts payable                   | <u>\$ 537,924</u>          |
| Fund Balance                       |                            |
| Unassigned                         | <u>2,923,005</u>           |
| Total liabilities and fund balance | <u><u>\$ 3,460,929</u></u> |

Irvine Child Care Project  
Reconciliation of the Governmental Fund Balance Sheet to the Statement of Net Position  
June 30, 2025

---

|  |              |
|--|--------------|
| Total Fund Balance - Governmental Fund | \$ 2,923,005 |
|--|--------------|

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 | \$ 8,916,041       |
| Accumulated depreciation is   | <u>(6,372,445)</u> |

|                    |                  |
|--------------------|------------------|
| Net capital assets | <u>2,543,596</u> |
|--------------------|------------------|

|  |                            |
|--|----------------------------|
| Total net position - governmental activities | <u><u>\$ 5,466,601</u></u> |
|--|----------------------------|

Irvine Child Care Project

Statement of Revenues, Expenditures, and Changes in Fund Balance – Governmental Fund

Year Ended June 30, 2025

---

|                                  | General<br>Fund |
|----------------------------------|-----------------|
| Revenues                         |                 |
| State general child care grant   | \$ 971,233      |
| Federal general child care grant | 387,332         |
| Federal apportionments           | 58,791          |
| Contract fees                    | 1,970,668       |
| Interest and investment earnings | 170,848         |
| Other income                     | 80,455          |
|                                  | <hr/>           |
| Total revenues                   | 3,639,327       |
|                                  | <hr/>           |
| Expenditures                     |                 |
| Community services               | 1,781,310       |
| Other outgo                      | 142,223         |
| General administration           | 362,843         |
| Plant services                   | 988,398         |
| Debt service                     |                 |
| Principal                        | 31,509          |
| Interest                         | 259             |
|                                  | <hr/>           |
| Total expenditures               | 3,306,542       |
|                                  | <hr/>           |
| Net Change in Fund Balance       | 332,785         |
| Fund Balance - Beginning         | 2,590,220       |
|                                  | <hr/>           |
| Fund Balance - Ending            | \$ 2,923,005    |
|                                  | <hr/>           |

# 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, 2025

---

|  |    |         |
|--|----|---------|
| Total Net Change in Fund Balance - Governmental Fund | \$ | 332,785 |
|--|----|---------|

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 | \$ | (350,267)      |
| Capital outlays      |    | <u>110,420</u> |

|                        |           |
|------------------------|-----------|
| Net expense adjustment | (239,847) |
|------------------------|-----------|

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>31,509</u> |
|----------------------------------|---------------|

|   |                   |
|---|-------------------|
| Change in net position of governmental activities | <u>\$ 124,447</u> |
|---|-------------------|



## **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 Social Services (CDSS). The Authority subcontracts in full with Catalyst Family Incorporated under CCTR 4197, 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), 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 maintains a capitalization threshold of \$500. The Authority does not own any infrastructure. 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:

| <u>Description</u>         | <u>Estimated Lives</u> |
|----------------------------|------------------------|
| Buildings and improvements | 20 years               |
| Vehicles                   | 8 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, 2025.

### **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, 2025, 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 related to net investments 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. The Authority has no related debt outstanding as of June 30, 2025. 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.

### **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.

## **Adoption of New Accounting Standard**

### **Implementation of GASB Statement No. 101**

As of June 30, 2025, the Authority adopted GASB Statement No. 101, *Compensated Absences*. The provisions of this standard modernize the types of leave that are considered a compensated absence and provides guidance for a consistent recognition and measurement of the compensated absence liability. There was not a significant effect on the Authority's financial statements as a result of the implementation of this standard.

### **Implementation of GASB Statement No. 102**

As of June 30, 2025, the Authority adopted GASB Statement No. 102, *Certain Risk Disclosures*, which requires management to evaluate whether there are risks related to a government's vulnerabilities due to certain concentrations or constraints that require disclosure. There was not a significant effect on the Authority's financial statements as a result of the implementation of this standard.

## **Note 2 - Investments**

Investments at June 30, 2025, consisted of \$3,397,780 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 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 are 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 273 days.

### **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 AA+ as of June 30, 2025.

**Note 3 - Accounts Receivable**

Accounts receivable at June 30, 2025, consisted of the following:

|                        | Governmental<br>Activities |
|------------------------|----------------------------|
| Federal government     | \$ 22,674                  |
| State government       | 16,291                     |
| Irvine Children's Fund | 8,297                      |
| Other local sources    | 4,322                      |
| Interest               | 11,565                     |
|                        | <u>11,565</u>              |
| Total                  | <u>\$ 63,149</u>           |

**Note 4 - Capital Assets**

Capital assets by type for the year ended June 30, 2025, are as follows:

|   | Balance<br>July 1, 2024 | Additions           | Deductions  | Balance<br>June 30, 2025 |
|---|-------------------------|---------------------|-------------|--------------------------|
| Governmental Activities                   |                         |                     |             |                          |
| Site improvements                         | \$ 610,492              | \$ -                | \$ -        | \$ 610,492               |
| Buildings and improvements                | 7,988,145               | 4,265               | -           | 7,992,410                |
| Equipment                                 | 206,984                 | 106,155             | -           | 313,139                  |
|   | <u>8,805,621</u>        | <u>110,420</u>      | <u>-</u>    | <u>8,916,041</u>         |
| Total capital assets<br>being depreciated |                         |                     |             |                          |
|   | 8,805,621               | 110,420             | -           | 8,916,041                |
| Less accumulated depreciation             |                         |                     |             |                          |
| Site improvements                         | (489,025)               | (20,011)            | -           | (509,036)                |
| Buildings and improvements                | (5,445,082)             | (271,224)           | -           | (5,716,306)              |
| Equipment                                 | (88,071)                | (59,032)            | -           | (147,103)                |
|   | <u>(6,022,178)</u>      | <u>(350,267)</u>    | <u>-</u>    | <u>(6,372,445)</u>       |
| Total accumulated depreciation            |                         |                     |             |                          |
|   | (6,022,178)             | (350,267)           | -           | (6,372,445)              |
| Capital Assets, Net                       | <u>\$ 2,783,443</u>     | <u>\$ (239,847)</u> | <u>\$ -</u> | <u>\$ 2,543,596</u>      |

Depreciation expense for the current period was \$350,267.

**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 \$1,970,668 for the 2025 fiscal year.

**Note 6 - Audit Fees**

The California State Legislature mandates 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 \$20,000.

**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 year ended June 30, 2025, \$1,525,678 was paid to the District and the City for such services.

**Note 8 - Accounts Payable**

Accounts payable at June 30, 2025, consisted of the following:

|                     | Governmental<br>Activities |
|---------------------|----------------------------|
| Child care services | \$ 537,924                 |

**Note 9 - Long-Term Liabilities**

**Summary**

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

|               | Balance<br>July 1, 2024 | Additions | Deductions | Balance<br>June 30, 2025 | Due in<br>One Year |
|---------------|-------------------------|-----------|------------|--------------------------|--------------------|
| Notes payable | \$ 31,509               | \$ -      | \$ 31,509  | \$ -                     | \$ -               |

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 at an interest rate of 4.93%. The remaining principal balance was paid in full as of June 30, 2025.



Required Supplementary Information  
June 30, 2025

## Irvine Child Care Project

Irvine Child Care Project  
 Budgetary Comparison Schedule – General Fund  
 Year Ended June 30, 2025

|  | Original<br>Budget | Final<br>Budget   | Actual              | Variance -<br>Positive<br>(Negative)<br>Final<br>to Actual |
|--|--------------------|-------------------|---------------------|--|
| Revenues                                     |                    |                   |                     |  |
| State general child care grant               | \$ 679,000         | \$ 971,233        | \$ 971,233          | \$ -   |
| Federal general child care grant             | 679,000            | 387,332           | 387,332             | -  |
| Federal apportionments                       | 64,000             | 58,791            | 58,791              | -  |
| Contract fees                                | 1,970,668          | 1,970,668         | 1,970,668           | -  |
| Interest and investment earnings             | 80,000             | 170,848           | 170,848             | -  |
| Other income                                 | 136,000            | 80,455            | 80,455              | -  |
| Total revenues                               | 3,608,668          | 3,639,327         | 3,639,327           | -  |
| Expenditures                                 |                    |                   |                     |  |
| Insurance                                    | 137,016            | 110,992           | 110,992             | -  |
| Contract services and operating expenditures | 3,399,399          | 3,163,782         | 3,163,782           | -  |
| Debt service                                 |                    |                   |                     |  |
| Principal                                    | -                  | 31,509            | 31,509              | -  |
| Interest                                     | -                  | 259               | 259                 | -  |
| Total expenditures                           | 3,536,415          | 3,306,542         | 3,306,542           | -  |
| Net Change in Fund Balance                   | <u>\$ 72,253</u>   | <u>\$ 332,785</u> | 332,785             | <u>\$ -</u>  |
| Fund Balance - Beginning                     |                    |                   | 2,590,220           |  |
| Fund Balance - Ending                        |                    |                   | <u>\$ 2,923,005</u> |  |

**Note 1 - Purpose of Schedule**

**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, 2025

## Irvine Child Care Project

Irvine Child Care Project  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2025

| Federal Grantor/Pass-Through<br>Grantor/Program or Cluster Title | Federal<br>Financial<br>Assistance<br>Listing | Pass-Through<br>Entity<br>Identifying<br>Number | Program<br>or Award<br>Amount | Federal<br>Expenditures |
|--|---|---|-------------------------------|-------------------------|
| U.S. Department of Health and Human Services                     |   |   |                               |                         |
| Passed through California Department of Social Services          |   |   |                               |                         |
| Child Care Development Fund (CCDF) Cluster                       |   |   |                               |                         |
| Child Care Mandatory and Matching Funds of the                   |   |   |                               |                         |
| Child Care and Development Fund                                  | 93.596  | 24568   | \$ 32,519                     | \$ 32,519               |
| Child Care and Development Block Grant                           | 93.575  | 25136   | 340,906                       | 340,906                 |
| Child Care and Development Block Grant                           | 93.575  | 15136   | -                             | 75                      |
| COVID-19: Child Development: ARP California                      |   |   |                               |                         |
| State Preschool Program - Stipend                                | 93.575  | 15640   | 13,832                        | 13,832                  |
| Subtotal Child Care Development<br>Fund (CCDF) Cluster           |   |   | 387,257                       | 387,332                 |
| Total U.S. Department of Health and<br>Human Services            |   |   | 387,257                       | 387,332                 |
| U.S. Department of Housing and Urban Development                 |   |   |                               |                         |
| Passed through Irvine Children's Fund                            |   |   |                               |                         |
| CDBG - Entitlement Grants Cluster                                |   |   |                               |                         |
| Community Development Block Grant                                | 14.218  | [1]   | 58,791                        | 58,791                  |
| Subtotal CDBG - Entitlement Grants Cluster                       |   |   | 58,791                        | 58,791                  |
| Total U.S. Department of Housing and<br>Urban Development        |   |   | 58,791                        | 58,791                  |
| Total Federal Financial Assistance                               |   |   | \$ 446,048                    | \$ 446,123              |

[1] Pass-Through Entity Identifying Number Not Available

Irvine Child Care Project  
Schedule of Expenditures of State Awards  
Year Ended June 30, 2025

| Program   | Contract<br>Number | Pass-Through<br>Entity<br>Identifying<br>Number | Program<br>or Award<br>Amount | Disbursements/<br>Expenditures |
|---|--------------------|---|-------------------------------|--------------------------------|
| Passed through California Department of Social Services   |                    |   |                               |                                |
| Child Development Division                                |                    |   |                               |                                |
| Child Development Programs                                | CCTR-4197          | 13254   | \$ 706,351                    | \$ 684,089                     |
| Child Development Programs                                | CCTR-4197          | 13257   | 96,479                        | 70,278                         |
| Child Development Programs                                | CCTR-4197          | 15540   | 1,996                         | 1,996                          |
| Child Development Programs                                | CCTR-2168          | 23254   | 9,646                         | 9,646                          |
| Child Development Programs                                | CCTR-1167          | 23254   | 850                           | 850                            |
| Child Development Programs - SB 140<br>Plus Rate Payments |                    | [1]   | 204,374                       | 204,374                        |
| Total State Financial Assistance                          |                    |   | \$ 1,019,696                  | \$ 971,233                     |

[1] Pass-Through Entity Identifying Number Not Available

Irvine Child Care Project  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
Year Ended June 30, 2025

|                                   | General<br>Child Care and<br>Development<br>Programs |                      |            |
|-----------------------------------|--|----------------------|------------|
|                                   | CCTR-4197,<br>CCTR-2168,<br>CCTR-1167                | Non-CDSS<br>Programs | Total      |
| Support and Revenue               |  |                      |            |
| Support                           |  |                      |            |
| State apportionment               |  |                      |            |
| General child care                | \$ 758,263   | \$ 212,970           | \$ 971,233 |
| Federal apportionment             |  |                      |            |
| General child care                | 373,500  | 13,832               | 387,332    |
| Community development block grant | -  | 58,791               | 58,791     |
| Total support                     | 1,131,763  | 285,593              | 1,417,356  |
| Revenue                           |  |                      |            |
| Contract fees                     | -  | 1,970,668            | 1,970,668  |
| Interest and investment earnings  | 8,596  | 162,252              | 170,848    |
| Other income                      | -  | 80,455               | 80,455     |
| Total revenue                     | 8,596  | 2,213,375            | 2,221,971  |
| Total support and revenue         | 1,140,359  | 2,498,968            | 3,639,327  |
| Expenses                          |  |                      |            |
| Program services                  |  |                      |            |
| General child care program        | 1,117,384  | 218,206              | 1,335,590  |
| Community services                | -  | 445,720              | 445,720    |
| Other outgo                       | -  | 142,223              | 142,223    |
| General administration            | 22,315 <sup>1</sup>                                  | 340,528              | 362,843    |
| Plant services                    | -  | 988,398              | 988,398    |
| Debt service                      |  |                      |            |
| Principal                         | -  | 31,509               | 31,509     |
| Interest                          | -  | 259                  | 259        |
| Total expenses                    | 1,139,699  | 2,166,843            | 3,306,542  |
| Net Change in Fund Balance        | \$ 660   | \$ 332,125           | \$ 332,785 |

<sup>1</sup> This is the only direct contractor expense.

Irvine Child Care Project  
Schedule of Expenditures by State Categories  
Year Ended June 30, 2025

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|  | Child<br>Development<br>Programs -<br>Contracts |
|--|---|
| 1000 Certificated Salaries                 | \$ 590,133                                      |
| 2000 Classified Salaries                   | 35,966  |
| 3000 Employee Benefits                     | 115,649   |
| 4000 Books and Supplies                    | 28,197  |
| 5000 Services and Other Operating Expenses | <u>347,439</u>                                  |
| Total expenditures                         | <u>\$ 1,117,384</u>                             |
| Indirect cost charged by school district   | <u>22,315</u>                                   |
| Total cost of contract                     | <u>\$ 1,139,699</u>                             |

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, 2025

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|  | General<br>Child Care and<br>Development<br>Programs<br>CCTR-4197 |
|--|---|
| <hr/>  |   |
| Expenses   |   |
| Schedule of Expenditures by State Categories (CCD)                         | \$ 1,139,699  |
| 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                                     | -   |
|  | <hr/>   |
| Combining Statement of Revenues, Expenditures, and Changes in Fund Balance | <u><u>\$ 1,139,699</u></u>  |

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, 2025

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|  | General<br>Child Care and<br>Development<br>Programs<br>CCTR-4197 |
|--|---|
| <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, 2025

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|  | General<br>Child Care and<br>Development<br>Programs<br>CCTR-4197 |
|--|---|
| <u>Unit Cost Under \$10,000 per Item</u>                               |   |
| None   | \$ -  |
| Subtotal   | -   |
| <u>Unit Cost \$10,000 or More per Item with Prior Written Approval</u> |   |
| None   | \$ -  |
| Subtotal   | -   |
| <u>Unit Cost \$10,000 or More per Item Without Prior Approval</u>      |   |
| 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, 2025

---

|   | Center and Block<br>Grant Child<br>Development<br>Programs |
|---|--|
|   | <u>                    </u>                                |
| Irvine Unified School District's indirect costs | <u>\$          22,315</u>                                  |

## **Note 1 - Purpose of Schedules**

### **Schedule of Expenditures of Federal Awards (SEFA)**

The accompanying schedule of expenditures of federal awards (SEFA) includes the federal award activity of the Irvine Child Care Project for the for the year ended June 30, 2025. Because the SEFA 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.

Expenditures reported in the schedule are reported on the modified 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 Authority 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, 2025. 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, 2025.

### **Related Party Rent**

No related party rent expense was claimed as a reimbursable expense for the year ended June 30, 2025.

### **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, 2025.

### **Reconciliation of CDSS 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 CDSS reporting requirements. However, reporting differences arise because CDSS 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 CDSS requirements. To address such reporting differences, the audit report includes a Reconciliation of CDSS and U.S. GAAP Expense reporting.

# AUDITED ENROLLMENT, ATTENDANCE AND FISCAL REPORT FOR CHILD CARE AND DEVELOPMENT PROGRAMS (FOR SINGLE SERVICE COUNTY)

Fiscal Year Ending\* **June 30, 2025**Contract Number\* **CCTR-4197**Vendor Code\* **Q553**Full Name of Contractor\* **Irvine Child Care Project**

## Section 1 - Contractor Provided Services in Only One County

- ☒ Services were provided to certified children, check this box and **include** pages 6-7.\*
- ☐ Mental health consultation services were provided to certified children, check this box and **include** pages 8-9.\*
- ☐ Services were provided to non-certified children, check this box and **include** pages 10-11.\*
- ☐ Mental health consultation services were provided to non-certified children, check this box and **include** pages 12-13.\*

## Section 2 - Days of Enrollment, Attendance and Operation

|   | Column A<br>Cumulative FY<br>CDFS 9500 | Column B<br>Audit<br>Adjustments | Column C<br>Cumulative<br>per Audit | Column D<br>Adjusted Days<br>per Audit |
|---|--|----------------------------------|-------------------------------------|--|
| Total Certified Days of Enrollment  | 22,999                                 |                                  | 22,999                              | 18,599.0582                            |
| Total Certified Days of Enrollment with Mental Health Consultation Services     |  |                                  |                                     |  |
| Days of Attendance (including MHCS)   | 17,279                                 |                                  | 17,279                              | <b>N/A</b>                             |
| Total Non-Certified Days of Enrollment  |  |                                  |                                     |  |
| Total Non-Certified Days of Enrollment with Mental Health Consultation Services |  |                                  |                                     |  |
| Days of Operation*  | 250                                    |                                  | 250                                 | <b>N/A</b>                             |

\*Indicates field is required.

Full Name of Contractor **Irvine Child Care Project**Contract Number **CCTR-4197****Section 3 - Revenue**

|  | Column A<br>Cumulative FY<br>CDFS 9500 | Column B<br>Audit<br>Adjustments | Column C<br>Cumulative<br>per Audit |
|--|--|----------------------------------|-------------------------------------|
| Restricted Income - Child Nutrition Programs                           | 0                                      |                                  |                                     |
| Restricted Income - County Maintenance of Effort (WIC Section 10308.5) | 0                                      |                                  |                                     |
| Restricted Income - American Rescue Plan Act (ARPA)                    | 0                                      |                                  |                                     |
| Restricted Income - Other:   |  |                                  |                                     |
| <b>Restricted Income - Subtotal</b>                                    |  |                                  |                                     |
| Transfer From Reserve  | 0                                      |                                  |                                     |
| Waived Family Fees for Certified Children*                             | 0                                      |                                  |                                     |
| Family Fees Collected for Certified Children                           | 1,315                                  |                                  | 1,315                               |
| Interest Earned on Child Development Apportionment Payments            | 8,596                                  |                                  | 8,596                               |
| Unrestricted Income - Fees for Non-Certified Children                  | 0                                      |                                  |                                     |
| Unrestricted Income - Head Start                                       | 0                                      |                                  |                                     |
| Unrestricted Income - Other:   | 0                                      |                                  |                                     |
| <b>Total Revenue (*Waived Family Fees Not Included)</b>                | <b>9,911</b>                           |                                  | <b>9,911</b>                        |

Comments:



Full Name of Contractor **Irvine Child Care Project**Contract Number **CCTR-4197****Section 4 - Reimbursable Expenses**

|   | Column A<br>Cumulative FY<br>CDFS 9500 | Column B<br>Audit<br>Adjustments | Column C<br>Cumulative<br>per Audit |
|---|--|----------------------------------|-------------------------------------|
| Direct Payments to Providers (FCCH only)                | 0                                      |                                  |                                     |
| 1000 Certificated Salaries                              | 590,133                                |                                  | 590,133                             |
| 2000 Classified Salaries                                | 35,966                                 |                                  | 35,966                              |
| 3000 Employee Benefits                                  | 115,649                                |                                  | 115,649                             |
| 4000 Books and Supplies                                 | 28,197                                 |                                  | 28,197                              |
| 5000 Services and Other Operating Expenses              | 347,439                                |                                  | 347,439                             |
| 6100/6200 Other Approved Capital Outlay                 | 0                                      |                                  |                                     |
| 6400 New Equipment (program-related)                    | 0                                      |                                  |                                     |
| 6500 Equipment Replacement (program-related)            | 0                                      |                                  |                                     |
| Depreciation or Use Allowance                           | 0                                      |                                  |                                     |
| Start-up Expenses (service level exemption)             | 0                                      |                                  |                                     |
| Budget Impasse Credit                                   | 0                                      |                                  |                                     |
| Indirect Costs (include in Total Administrative Cost)   | 22,315                                 |                                  | 22,315                              |
| <b>Total Reimbursable Expenses</b>                      | <b>1,139,699</b>                       |                                  | <b>1,139,699</b>                    |
| Total Administrative Cost (included in Section 4 above) | 22,315                                 |                                  | 22,315                              |
| Total Staff Training Cost (included in Section 4 above) | 0                                      |                                  |                                     |

Approved Indirect Cost Rate: **2%**☒ NO SUPPLEMENTAL REVENUE / EXPENSES Check this box and omit page 4.

Full Name of Contractor **Irvine Child Care Project**Contract Number **CCTR-4197****Section 5 - Supplemental Revenue**

|                                   | Column A<br>Cumulative FY<br>CDFS 9500 | Column B<br>Audit<br>Adjustments | Column C<br>Cumulative<br>per Audit |
|-----------------------------------|--|----------------------------------|-------------------------------------|
| Enhancement Funding               |  |                                  |                                     |
| Other:                            |  |                                  |                                     |
| Other:                            |  |                                  |                                     |
| <b>Total Supplemental Revenue</b> |  |                                  |                                     |

**Section 6 - Supplemental Expenses**

|  | Column A<br>Cumulative FY<br>CDFS 9500 | Column B<br>Audit<br>Adjustments | Column C<br>Cumulative<br>per Audit |
|--|--|----------------------------------|-------------------------------------|
| 1000 Certificated Salaries                 |  |                                  |                                     |
| 2000 Classified Salaries                   |  |                                  |                                     |
| 3000 Employee Benefits                     |  |                                  |                                     |
| 4000 Books and Supplies                    |  |                                  |                                     |
| 5000 Services and Other Operating Expenses |  |                                  |                                     |
| 6000 Equipment / Capital Outlay            |  |                                  |                                     |
| Depreciation or Use Allowance              |  |                                  |                                     |
| Indirect Costs                             |  |                                  |                                     |
| Non-Reimbursable Supplemental Expenses     |  |                                  |                                     |
| <b>Total Supplemental Expenses</b>         |  |                                  |                                     |

Full Name of Contractor **Irvine Child Care Project**Contract Number **CCTR-4197****Section 7 - Summary**

|   | Column A<br>Cumulative FY<br>CDFS 9500 | Column B<br>Audit<br>Adjustments | Column C<br>Cumulative<br>per Audit |
|---|--|----------------------------------|-------------------------------------|
| Total Certified Days of Enrollment (including MHCS)         | 22,999                                 |                                  | 22,999                              |
| Days of Operation   | 250                                    |                                  | 250                                 |
| Days of Attendance (including MHCS)                         | 17,279                                 |                                  | 17,279                              |
| Restricted Program Income                                   |  |                                  |                                     |
| Transfer from Reserve                                       |  |                                  |                                     |
| Family Fees Collected for Certified Children                | 1,315                                  |                                  | 1,315                               |
| Interest Earned on Child Development Apportionment Payments | 8,596                                  |                                  | 8,596                               |
| Direct Payments to Providers                                |  |                                  |                                     |
| Start-up Expenses (service level exemption)                 |  |                                  |                                     |
| Total Reimbursable Expenses                                 | 1,139,699                              |                                  | 1,139,699                           |
| Total Administrative Cost                                   | 22,315                                 |                                  | 22,315                              |
| Total Staff Training Cost                                   |  |                                  |                                     |
| Non-Reimbursable (State use only)                           | <b>N/A</b>                             | <b>N/A</b>                       |                                     |

Total Certified Adjusted Days of Enrollment (including MHCS) **18,599.0582**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): **Yes**

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

**Yes**

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

Full Name of Contractor **Irvine Child Care Project**Contract Number **CCTR-4197**

## CHILD CARE AND DEVELOPMENT PROGRAMS

### CERTIFIED CHILDREN DAYS OF ENROLLMENT AND ATTENDANCE

Service County:\* **Orange**

|  | Column A<br>Cumulative FY<br>CDFS 9500 | Column B<br>Audit<br>Adjustments | Column C<br>Cumulative<br>per Audit | Column D<br>Adjustment<br>Factor | Column E<br>Adjusted Days<br>per Audit |
|--|--|----------------------------------|-------------------------------------|----------------------------------|--|
| Infants (up to 18 months) Full-time-plus     | 0                                      |                                  |                                     | 2.8792                           |  |
| Infants (up to 18 months) Full-time          | 0                                      |                                  |                                     | 2.4400                           |  |
| Infants (up to 18 months) One-half-time      | 0                                      |                                  |                                     | 1.5960                           |  |
| Toddlers (18 up to 36 months) Full-time-plus | 0                                      |                                  |                                     | 2.1240                           |  |
| Toddlers (18 up to 36 months) Full-time      | 0                                      |                                  |                                     | 1.8000                           |  |
| Toddlers (18 up to 36 months) One-half-time  | 0                                      |                                  |                                     | 1.1774                           |  |
| Three Years and Older Full-time-plus         | 577                                    |                                  | 577                                 | 1.1800                           | 680.8600                               |
| Three Years and Older Full-time              | 6,196                                  |                                  | 6,196                               | 1.0000                           | 6,196.0000                             |
| Three Years and Older One-half-time          | 12,376                                 |                                  | 12,376                              | 0.6541                           | 8,095.1416                             |
| Exceptional Needs Full-time-plus             | 0                                      |                                  |                                     | 1.8172                           |  |
| Exceptional Needs Full-time                  | 231                                    |                                  | 231                                 | 1.5400                           | 355.7400                               |
| Exceptional Needs One-half-time              | 50                                     |                                  | 50                                  | 1.0073                           | 50.3650                                |

\*Indicates field is required.

Full Name of Contractor **Irvine Child Care Project**Contract Number **CCTR-4197**

|  | Column A<br>Cumulative FY<br>CDFS 9500 | Column B<br>Audit<br>Adjustments | Column C<br>Cumulative<br>per Audit | Column D<br>Adjustment<br>Factor | Column E<br>Adjusted Days<br>per Audit |
|--|--|----------------------------------|-------------------------------------|----------------------------------|--|
| Dual Language Learner Full-time-plus       | 169                                    |                                  | 169                                 | 1.2980                           | 219.3620                               |
| Dual Language Learner Full-time            | 1,737                                  |                                  | 1,737                               | 1.1000                           | 1,910.7000                             |
| Dual Language Learner One-half-time        | 1,589                                  |                                  | 1,589                               | 0.6541                           | 1,039.3649                             |
| At Risk of Abuse or Neglect Full-time-plus | 0                                      |                                  |                                     | 1.2980                           |  |
| At Risk of Abuse or Neglect Full-time      | 7                                      |                                  | 7                                   | 1.1000                           | 7.7000                                 |
| At Risk of Abuse or Neglect One-half-time  | 67                                     |                                  | 67                                  | 0.6541                           | 43.8247                                |
| Severely Disabled Full-time-plus           | 0                                      |                                  |                                     | 2.2774                           |  |
| Severely Disabled Full-time                | 0                                      |                                  |                                     | 1.9300                           |  |
| Severely Disabled One-half-time            | 0                                      |                                  |                                     | 1.2624                           |  |
| <b>Total Certified Days of Enrollment</b>  | <b>22,999</b>                          |                                  | <b>22,999</b>                       | <b>N/A</b>                       | <b>18,599.0582</b>                     |
| <b>Days of Attendance*</b>                 | <b>17,279</b>                          |                                  | <b>17,279</b>                       | <b>N/A</b>                       | <b>N/A</b>                             |

If no services were provided to certified children, omit pages 6-7.

\*Indicates field is required for Days of Attendance.

Full Name of Contractor **Irvine Child Care Project**Contract Number **CCTR-4197**

## CHILD CARE AND DEVELOPMENT PROGRAMS CERTIFIED CHILDREN RECEIVING MENTAL HEALTH CONSULTATION SERVICES DAYS OF ENROLLMENT AND ATTENDANCE

Service County:\* **Orange**

|  | Column A<br>Cumulative FY<br>CDFS<br>9500MHCS | Column B<br>Audit<br>Adjustments | Column C<br>Cumulative<br>per Audit | Column D<br>Adjustment<br>Factor | Column E<br>Adjusted Days<br>per Audit |
|--|---|----------------------------------|-------------------------------------|----------------------------------|--|
| Infants (up to 18 months) Full-time-plus     |   |                                  |                                     | 2.9792                           |  |
| Infants (up to 18 months) Full-time          |   |                                  |                                     | 2.5400                           |  |
| Infants (up to 18 months) One-half-time      |   |                                  |                                     | 1.6960                           |  |
| Toddlers (18 up to 36 months) Full-time-plus |   |                                  |                                     | 2.2240                           |  |
| Toddlers (18 up to 36 months) Full-time      |   |                                  |                                     | 1.9000                           |  |
| Toddlers (18 up to 36 months) One-half-time  |   |                                  |                                     | 1.2774                           |  |
| Three Years and Older Full-time-plus         |   |                                  |                                     | 1.2800                           |  |
| Three Years and Older Full-time              |   |                                  |                                     | 1.1000                           |  |
| Three Years and Older One-half-time          |   |                                  |                                     | 0.7541                           |  |
| Exceptional Needs Full-time-plus             |   |                                  |                                     | 1.9172                           |  |
| Exceptional Needs Full-time                  |   |                                  |                                     | 1.6400                           |  |
| Exceptional Needs One-half-time              |   |                                  |                                     | 1.1073                           |  |

\*Indicates field is required.

Full Name of Contractor **Irvine Child Care Project**Contract Number **CCTR-4197**

|  | Column A<br>Cumulative FY<br>CDFS<br>9500MHCS | Column B<br>Audit<br>Adjustments | Column C<br>Cumulative<br>per Audit | Column D<br>Adjustment<br>Factor | Column E<br>Adjusted Days<br>per Audit |
|--|---|----------------------------------|-------------------------------------|----------------------------------|--|
| Dual Language Learner Full-time-plus   |   |                                  |                                     | 1.3980                           |  |
| Dual Language Learner Full-time  |   |                                  |                                     | 1.2000                           |  |
| Dual Language Learner One-half-time  |   |                                  |                                     | 0.7541                           |  |
| At Risk of Abuse or Neglect Full-time-plus   |   |                                  |                                     | 1.3980                           |  |
| At Risk of Abuse or Neglect Full-time  |   |                                  |                                     | 1.2000                           |  |
| At Risk of Abuse or Neglect One-half-time  |   |                                  |                                     | 0.7541                           |  |
| Severely Disabled Full-time-plus   |   |                                  |                                     | 2.3774                           |  |
| Severely Disabled Full-time  |   |                                  |                                     | 2.0300                           |  |
| Severely Disabled One-half-time  |   |                                  |                                     | 1.3624                           |  |
| <b>TOTAL CERTIFIED DAYS OF ENROLLMENT WITH<br/>MENTAL HEALTH CONSULTATION SERVICES</b> |   |                                  |                                     | <b>N/A</b>                       |  |
| <b>DAYS OF ATTENDANCE*</b>   |   |                                  |                                     | <b>N/A</b>                       | <b>N/A</b>                             |

If no mental health consultation services were provided to certified children, omit pages 8-9.

\*Indicates field is required for Days of Attendance.

Full Name of Contractor **Irvine Child Care Project**Contract Number **CCTR-4197**

## CHILD CARE AND DEVELOPMENT PROGRAMS NON-CERTIFIED CHILDREN DAYS OF ENROLLMENT

Service County:\* **Orange**

|  | Column A<br>Cumulative FY<br>CDFS 9500 | Column B<br>Audit<br>Adjustments | Column C<br>Cumulative<br>per Audit | Column D<br>Adjustment<br>Factor | Column E<br>Adjusted Days<br>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         |  |                                  |                                     | 1.1800                           |  |
| Three Years and Older Full-time              |  |                                  |                                     | 1.0000                           |  |
| Three Years and Older One-half-time          |  |                                  |                                     | 0.6541                           |  |
| Exceptional Needs Full-time-plus             |  |                                  |                                     | 1.8172                           |  |
| Exceptional Needs Full-time                  |  |                                  |                                     | 1.5400                           |  |
| Exceptional Needs One-half-time              |  |                                  |                                     | 1.0073                           |  |

\*Indicates field is required.



Full Name of Contractor **Irvine Child Care Project**Contract Number **CCTR-4197**

|   | Column A<br>Cumulative FY<br>CDFS 9500 | Column B<br>Audit<br>Adjustments | Column C<br>Cumulative<br>per Audit | Column D<br>Adjustment<br>Factor | Column E<br>Adjusted Days<br>per Audit |
|---|--|----------------------------------|-------------------------------------|----------------------------------|--|
| Dual Language Learner Full-time-plus          |  |                                  |                                     | 1.2980                           |  |
| Dual Language Learner Full-time               |  |                                  |                                     | 1.1000                           |  |
| Dual Language Learner One-half-time           |  |                                  |                                     | 0.6541                           |  |
| 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                           |  |
| <b>Total Non-Certified Days of Enrollment</b> |  |                                  |                                     | <b>N/A</b>                       |  |

If no services were provided to non-certified children, omit pages 10-11.

Full Name of Contractor **Irvine Child Care Project**Contract Number **CCTR-4197**

## CHILD CARE AND DEVELOPMENT PROGRAMS NON-CERTIFIED CHILDREN RECEIVING MENTAL HEALTH CONSULTATION SERVICES DAYS OF ENROLLMENT

Service County:\* **Orange**

|  | Column A<br>Cumulative FY<br>CDFS<br>9500MHCS | Column B<br>Audit<br>Adjustments | Column C<br>Cumulative<br>per Audit | Column D<br>Adjustment<br>Factor | Column E<br>Adjusted Days<br>per Audit |
|--|---|----------------------------------|-------------------------------------|----------------------------------|--|
| Infants (up to 18 months) Full-time-plus     |   |                                  |                                     | 2.9792                           |  |
| Infants (up to 18 months) Full-time          |   |                                  |                                     | 2.5400                           |  |
| Infants (up to 18 months) One-half-time      |   |                                  |                                     | 1.6960                           |  |
| Toddlers (18 up to 36 months) Full-time-plus |   |                                  |                                     | 2.2240                           |  |
| Toddlers (18 up to 36 months) Full-time      |   |                                  |                                     | 1.9000                           |  |
| Toddlers (18 up to 36 months) One-half-time  |   |                                  |                                     | 1.2774                           |  |
| Three Years and Older Full-time-plus         |   |                                  |                                     | 1.2800                           |  |
| Three Years and Older Full-time              |   |                                  |                                     | 1.1000                           |  |
| Three Years and Older One-half-time          |   |                                  |                                     | 0.7541                           |  |
| Exceptional Needs Full-time-plus             |   |                                  |                                     | 1.9172                           |  |
| Exceptional Needs Full-time                  |   |                                  |                                     | 1.6400                           |  |
| Exceptional Needs One-half-time              |   |                                  |                                     | 1.1073                           |  |

\*Indicates field is required.

Full Name of Contractor **Irvine Child Care Project**Contract Number **CCTR-4197**

|  | Column A<br>Cumulative FY<br>CDFS<br>9500MHCS | Column B<br>Audit<br>Adjustments | Column C<br>Cumulative<br>per Audit | Column D<br>Adjustment<br>Factor | Column E<br>Adjusted Days<br>per Audit |
|--|---|----------------------------------|-------------------------------------|----------------------------------|--|
| Dual Language Learner Full-time-plus   |   |                                  |                                     | 1.3980                           |  |
| Dual Language Learner Full-time  |   |                                  |                                     | 1.2000                           |  |
| Dual Language Learner One-half-time  |   |                                  |                                     | 0.7541                           |  |
| At Risk of Abuse or Neglect Full-time-plus   |   |                                  |                                     | 1.3980                           |  |
| At Risk of Abuse or Neglect Full-time  |   |                                  |                                     | 1.2000                           |  |
| At Risk of Abuse or Neglect One-half-time  |   |                                  |                                     | 0.7541                           |  |
| Severely Disabled Full-time-plus   |   |                                  |                                     | 2.3774                           |  |
| Severely Disabled Full-time  |   |                                  |                                     | 2.0300                           |  |
| Severely Disabled One-half-time  |   |                                  |                                     | 1.3624                           |  |
| <b>TOTAL NON-CERTIFIED DAYS OF ENROLLMENT WITH<br/>MENTAL HEALTH CONSULTATION SERVICES</b> |   |                                  |                                     | <b>N/A</b>                       |  |

If no mental health consultation services were provided to non-certified children, omit pages 12-13.

Independent Auditor's Report  
June 30, 2025

## 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 Irvine Child Care Project (the Authority), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements and have issued our report thereon dated November 14, 2025.

**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.

Rancho Cucamonga, California  
November 14, 2025

Schedule of Findings and Responses  
June 30, 2025

## Irvine Child Care Project

**Financial Statements**

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



None reported.

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

## **ITEM 3.2**

### **MEMBER AT LARGE REAPPOINTMENT**

## **IRVINE CHILD CARE PROJECT**

### **TOPIC:**

### **MEMBER AT LARGE REAPPOINTMENT**

### **DESCRIPTION:**

The Irvine Child Care Project (ICCP), established in 1984, is governed by the ICCP Board of Directors (Board). The Board is comprised of two members appointed by the governing board of each of the parties to the joint powers agreement, and one member interested in child care appointed by the remaining board members.

Board Member Christine Knowland has served as Member at Large since January, 2024. Board Member Knowland has been a dedicated and active member of the ICCP Board during her service on the Board. In addition, she has served in a variety of roles in the public sector and has three adult children who attended before and after school care at Irvine Child Care Project sites as they were growing up. These diverse experiences inform her unique perspective on the work of the ICCP Board.

Per the ICCP Agreement for the Joint Exercise of Powers, the annual regular term of office for the Member at Large is February through January and members may be reappointed solely within the discretion of the appointing power.

ICCP Board Vice President Yu recommends the reappointment of Board Member Knowland who has indicated an interest in, and commitment to continuing to serve on the ICCP Board.

### **RECOMMENDATION:**

Reappoint Christine Knowland to the ICCP Board of Directors to serve for a regular term of office to commence February 1, 2026 through January 2027.