

**APPROVED**  
JAN 01 2023  
BOARD OF RECREATION  
AND PARK COMMISSIONERS

**BOARD REPORT**

NO. 23-010

DATE January 05, 2023

C.D. 9, 10

**BOARD OF RECREATION AND PARK COMMISSIONERS**

SUBJECT: JIM GILLIAM CHILD CARE CENTER AND RALPH M. PARSONS PRESCHOOL AT EXPO CENTER – CALIFORNIA DEPARTMENT OF SOCIAL SERVICES 2023-24 GENERAL CHILD CARE AND DEVELOPMENT PROGRAM – APPROVAL OF SUBMISSION OF A CONTINUED FUNDING APPLICATION FOR CONTRACT RENEWAL; ADOPT RESOLUTION

B. Aguirre \_\_\_\_\_  
H. Fujita \_\_\_\_\_  
\* B. Jackson *[Signature]*

M. Rudnick \_\_\_\_\_  
C. Santo Domingo \_\_\_\_\_  
N. Williams \_\_\_\_\_

*[Signature]*  
General Manager

Approved   X   Disapproved \_\_\_\_\_ Withdrawn \_\_\_\_\_

If Approved: Board President *[Signature]* Board Secretary *[Signature]*

RECOMMENDATIONS

1. Approve the submission by the Department of Recreation and Parks (RAP) of a Continued Funding Application (CFA) to the California Department of Social Services (CDSS) for subsidized preschool services at two of RAP's licensed child care providers, Jim Gilliam Child Care Center and Ralph M. Parsons Preschool at EXPO Center through the General Child Care and Development Program (CCTR) for Fiscal Year (FY) 2023-24 in the amount of Thirty-Four Thousand, Two Hundred Thirty-Six Dollars (\$34,236);
2. Authorize RAP's General Manager or designee to execute and submit the CFA in the form substantially as attached to this Report as Attachment 1;
3. Adopt the Resolution, attached to this Report as Attachment 2, as required for the submission of the CFA;
4. Direct RAP staff to transmit a copy of the aforementioned CFA documents to the Mayor, Office of the City Administrative Officer (CAO), Office of the Chief Legislative Analyst (CLA), and to the City Clerk for Committee and City Council approval before accepting and receiving the grant awards, pursuant to Los Angeles Administrative Code Section 14.6 et seq. as may be amended; and,

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14.6 et seq. as may be amended; and,

5. Authorize RAP's Chief Accounting Employee, or designee, to make any technical changes, as may be necessary to effectuate the intent of this Report.

### SUMMARY

RAP has been receiving funding from CDE for over 36 years to provide childcare services at Jim Gilliam Child Care Center, which has a licensed capacity to serve 45 children in a high-need area, and for the last seven years at Ralph M. Parsons Preschool, which has a licensed capacity to serve up to 90 children. Starting with FY 2022-23, CDSS took control of administering the CCTR program. CCTR provides funding for subsidized care for two- to three-year old children. This grant assists with serving children of families with incomes at or below seventy-five percent (75%) of the State median income level.

Studies have shown that preschool programming helps children develop academic, cognitive, and behavioral skills that have proven to increase their chances for future success. The full-day services also give participant's parents, who would otherwise be unable to afford these services, the opportunity to seek employment, or return to school in hopes of creating better economic opportunities for their families.

RAP intends to apply for continued CCTR funding from CDSS for FY 2023-24 in the amount of Thirty-Four Thousand, Two Hundred Thirty-Six Dollars (\$34,236) to be utilized at the Jim Gilliam Child Care Center and Ralph M. Parsons Preschool at EXPO Center. The CFA, attached hereto as Attachment 1, requires the Board of Recreation and Parks Commissioners (Board) to adopt a resolution, attached hereto as Attachment 2. CDSS intends to distribute the terms and conditions of the FY 2023-24 CCTR grant no later than June 1, 2023, at which time RAP staff will return to the Board for acceptance of the grant award renewal, along with its terms and conditions. RAP has the option of rejecting the terms of the contract before July 1, 2023, otherwise the contract will be automatically renewed with no further action required.

### FISCAL IMPACT

Submitting a CFA for the CCTR grant from CDSS does not impact RAP's General Fund. If awarded and accepted, this grant would provide funding to continue the subsidized preschool programs at the Jim Gilliam Child Care Center and Ralph M. Parsons Preschool within EXPO Center.

### STRATEGIC PLAN INITIATIVES AND GOALS

Approval of this Board Report advances RAP's Strategic Plan by supporting:

**Goal No. 2:** Offer Affordable and Equitable Recreation Programming

**Outcome No. 1:** Improved health and social equity for young Angelenos

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This Report was prepared by Jennifer Sapone, Senior Management Analyst I, Program Grants Section.

LIST OF ATTACHMENTS/EXHIBITS

- 1.) Continued Funding Application for CCTR FY 2023-24
- 2.) Resolution for CCTR CFA



# CONTINUED FUNDING APPLICATION FISCAL YEAR 2023-24

## Introduction

Contractors who wish to be considered for continued funding for Fiscal Year (FY) 2023-24 must read the accompanying instructions and fully and accurately complete this application for continued funding. Please note that contractors have no vested right to a subsequent contract. Failure to respond to this application by the noted due date shall constitute notice to the Child Care and Development Division (CCDD) of the intent to discontinue services at the end of the current contract year unless the contractor has received a written notice of extension of time from the CCDD. If this application is returned to the CCDD by the due date, but is not fully and accurately completed, continued funding for FY 2023-24, may not be awarded, or funding may be delayed. Completion of this Continued Funding Application (CFA) does not guarantee a renewal of funding. Any contractors who are approved for continued funding will be expected to execute a contract with the California Department of Social Services (CDSS) and comply with all applicable federal and state laws as well as all Funding Terms and Conditions and applicable Program Requirements incorporated into the contract.

If your agency does not intend to continue their contract, please contact your Program Quality and Improvement (PQI) Assigned Consultant. Instructions on how to relinquish your contract can be found on the main [CFA web page](#).

Instructions to complete this application may be accessed on the Child Care and Development [CFA Web page](#).

Select **Next** at the bottom of the screen to begin the application.

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# CONTINUED FUNDING APPLICATION FISCAL YEAR 2023-24

## Section I – Contractor Information

1. Legal Name of Contractor \*

City of Los Angeles Department of Recreation and Parks

2. Contractor "Doing Business As" (DBA)

3. Headquartered County \*

Los Angeles ▾

4. Vendor Number

2182

### 5. Contact Person Completing Application

The Contact Person listed below will be the point of contact for the CDSS if there are any questions regarding this Continued Funding Application. \*

Full Name \*

Jennifer Sapone

Title \*

Senior Management Analyst I

Telephone Number (999-999-9999) \*

Email Address \*

jennifer.sapone@lacity.org

---

**6. Executive Director Information \***

Full Name \*

Jimmy Kim

Telephone Number (999-999-9999) \*

213-202-2633

Email Address \*

jimmy.kim@lacity.org

---

**7. Program Director Information \***

Full Name \*

Leslie Perez

Telephone Number (999-999-9999) \*

310-548-7675

Email Address \*

leslie.perez@lacity.org

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**8. Legal Business Address \***

Street Address \*

City \*

Los Angeles

Zip Code

\*

90012

---

**9. Mailing Address (if different from above)**

Street Address

City

Zip Code

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10. Recipients of Federal funding must be registered and be active in SAM.gov. Please provide your SAM.gov unique ID number. <https://sam.gov/content/home> \*

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# CONTINUED FUNDING APPLICATION FISCAL YEAR 2023-24

## Section II – Contract Types

**Check all applicable boxes indicating the programs the contractor intends to continue to administer for FY 2023-24. The contractor agrees to continue implementation of these programs with funds provided by the CDSS.**

### 11. Center-Based Programs: \*

- General Child Care and Development (CCTR) – Infant/Toddler
- General Child Care and Development (CCTR) – School-age
- General Child Care and Development (CCTR) – Family Child Care Homes
- Program for Special Needs (Handicapped) Children (CHAN)
- Migrant Center-Based (CMIG) and Migrant Special Services (CMSS)
- Not applicable

### 12. Alternative Payment Programs: \*

- Alternative Payment Program (CAPP)
- CalWORKs Stage 2 (C2AP)
- CalWORKs Stage 3 (C3AP)
- Migrant Alternative Payment (CMAP)
- Not applicable

- Resource and Referral (CRRP)
  - Family Child Care Home Education Network (CFCC)
  - Not applicable
- 

14. For informational purposes only, please indicate if your agency has one of the following programs: \*

- CalWORKs Stage 1
  - Child Care Bridge Program
  - California State Preschool Program (CSPP)
  - Head Start
  - Early Head Start
  - Not applicable
- 

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# CONTINUED FUNDING APPLICATION FISCAL YEAR 2023-24

## Section III – Contractor’s Officers and Board of Directors Information

15. Does the contractor have a board of directors? \*

Yes

No

16. List all officers and board members/governing individuals (i.e., owner, director, etc.)

*Click “Add Another Officer, Board Member, Owner or Governing Individual” as necessary.*

\*

**First Name \***

Sylvia

**Last Name \***

Patsaourus

**Title \***

President

**Telephone Number (999-999-9999) \***

213-202-2640

**Email Address \***

rap.commissioners@lacity.org

**Address \***

221 N. Figueroa St., Suite 300, Los Angeles, CA 90012

**received state or federal funding and which agency funding was terminated or involuntary agency was debarred from funding for any period of time? \***

- No
- Yes - please specify the **former agency** with which this individual was previously affiliated **circumstances leading to the termination, involuntary non-renewal or debarment:**

---

**First Name \***

**Last Name \***

**Title \***

**Telephone Number (999-999-9999) \***

**Email Address \***

**Address \***

**Has this individual ever served as an officer, board member, owner or governing individual received state or federal funding and which agency funding was terminated or involuntary agency was debarred from funding for any period of time? \***

- No
- Yes - please specify the **former agency** with which this individual was previously affiliated **circumstances leading to the termination, involuntary non-renewal or debarment:**

[Remove Item](#)

---

**First Name \***

**Last Name \***

**Title \***

Commissioner

**Telephone Number (999-999-9999) \***

213-202-2640

**Email Address \***

rap.commissioners@lacity.org

**Address \***

221 N. Figueroa St., Suite 300, Los Angeles, CA 90012

**Has this individual ever served as an officer, board member, owner or governing individual received state or federal funding and which agency funding was terminated or involuntary? agency was debarred from funding for any period of time? \***

 No

Yes - please specify the **former agency** with which this individual was previously affiliated **circumstances leading to the termination, involuntary non-renewal or debarment:**

[Remove Item](#)**First Name \***

Joseph

**Last Name \***

Halper

**Title \***

Commissioner

**Telephone Number (999-999-9999) \***

213-202-2640

**Email Address \***

rap.commissioners@lacity.org

**Address \***

221 N. Figueroa St., Suite 300, Los Angeles, CA 90012

**received state or federal funding and which agency funding was terminated or involuntary agency was debarred from funding for any period of time? \***

- No
- Yes - please specify the **former agency** with which this individual was previously affiliated **circumstances leading to the termination, involuntary non-renewal or debarment:**

[Remove Item](#)

**First Name \***

Tafarai

**Last Name \***

Bayne

**Title \***

Commissioner

**Telephone Number (999-999-9999) \***

213-202-2640

**Email Address \***

rap.commissioners@lacity.org

**Address \***

221 N. Figueroa St., Suite 300, Los Angeles, CA 90012

**Has this individual ever served as an officer, board member, owner or governing individual received state or federal funding and which agency funding was terminated or involuntary agency was debarred from funding for any period of time? \***

- No
- Yes - please specify the **former agency** with which this individual was previously affiliated **circumstances leading to the termination, involuntary non-renewal or debarment:**

[Remove Item](#)



# CONTINUED FUNDING APPLICATION FISCAL YEAR 2023-24

## Section IV – Subcontractor Certification

17. The following types of contracts **do not have** subcontractors (check all that apply): \*

- Alternative Payment Programs (C2AP, C3AP, CAPP, CMAP)
- General Child Care and Development (CCTR)
- Program for Special Needs (Handicapped) Children (CHAN)
- Migrant Center-Based (CMIG) or Migrant Specialized Services (CMSS)
- Resource and Referral (CRRP)
- Family Child Care Home Education Network (CFCC)
- Not applicable

18. The following types of contracts **do have** subcontractors (check all that apply). For each contract type selected, submit a separate form [CCD 30B](#) (upload the files in Section VII). The form is available on the [CFA web page](#). \*

- Alternative Payment Programs (C2AP, C3AP, CAPP, CMAP)
- General Child Care and Development (CCTR)
- Program for Special Needs (Handicapped) Children (CHAN)
- Migrant Center-Based (CMIG) or Migrant Specialized Services (CMSS)
- Resource and Referral (CRRP)
- Family Child Care Home Education Network (CFCC)
- Not applicable

**Subcontractor certification information is true**

---

Signature of Contractor's Authorized Representative

Sign name using mouse or touch pad

Signature of

Title of Contractor's Authorized Representative

Date of Signature



Authorized Representative's Telephone Number (999-999-9999)

Authorized Representative's Email Address

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# CONTINUED FUNDING APPLICATION FISCAL YEAR 2023-24

## Section V – Contractor Certifications

**INSTRUCTIONS:** Please indicate “Yes” or “No” to the following as they apply to your agency. By providing a signature at the end of this section, the signer certifies and understands the following:

### **Personnel Certification**

*Applies only to agencies who are Center-Based Programs and Family Child Care Home Education Networks.*

The State of California requires any contractor receiving child care and development funds, disbursed by the CDSS to employ fully qualified personnel as stipulated in California Education Code (EC); California Code of Regulations, Title 5 (5 CCR); and Funding Terms and Conditions.

I certify, as the authorized agent representing this contractor, that I have read and understand the staffing requirements for Program Director, Site Supervisor, and Teacher as stipulated in Welfare and Institution Code (W&IC), EC, 5 CCR, and Funding Terms and Conditions. All child care staff employed in CDSS funded program(s) are fully qualified for their respective positions. The exception to this certification is a person employed as Program Director or Site Supervisor who possesses a current Staffing Qualifications Waiver approved by the CCDD.

20. I am a Center-Based Program or a Family Child Care Home Education Network. \*

Yes

No

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*Applies only to agencies with subcontracts.*

I certify that the contractual arrangement(s) listed in Section IV – Subcontract Certification are made in adherence to the required subcontract provisions contained in the 5 CCR, and the Funding Terms and Conditions.

I understand that signing this certificate does not lessen the legal responsibility for the child care and development service contract requirements. As the contractor, it is my responsibility to monitor the performance of the subcontractor to ensure services are provided appropriately through the entire contract term.

I understand the subcontracting requirements, including competitive bidding, CDSS approval, and audit requirements in 5 CCR section 18026 et. seq.

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**21. I subcontract part of my subsidized funding. \***

Yes

No

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## **Board of Directors**

*Applies only to agencies with a Board of Directors.*

I am authorized by the Contractor's Board of Directors or other governing authority to execute this CFA.

On behalf of the Contractor and its governing authority, we understand some information requested in this application is intended for use by CDSS auditors in connection with future audit work and performance reviews and may not be used or even reviewed or considered by the CDSS until well after the contract has expired, if ever. Therefore, we further understand that the information (and any underlying transactions) disclosed by this Application shall not be considered properly noticed to the CDSS nor approved, accepted or authorized by the CDSS, even if our request for continued funding by the CDSS is subsequently approved.

The governing board members have been trained in understanding conflict of interest requirements associated with their positions on the board and have reported all known conflicts of interest.

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Yes

No

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## Program and Fiscal Operations

*Applies to all applying agencies.*

I have supervisory authority over the child development program, have actual, personal knowledge of the information provided in this Application and certify that it is true and correct in all material respects.

I am familiar with and will ensure that the Contractor complies with all applicable program requirements, statutes, and regulations, including:

- Prohibitions on conflicts of interests, including (i) the assurances required to establish that transactions with officers, directors and other related party transactions are conducted at arm's length, and (ii) employment limitations stated in W&IC 10399.
- All audit and fiscal requirements and I take full responsibility for obtaining the required financial and compliance audits for my subcontractor (s).
- All subcontractors' audits and fiscal reporting and submission requirements.
- All audits and fiscal requirements for subcontractors and I am aware that not meeting reporting timelines can result in apportionment withholding unless an extension is granted.
- Cost reimbursement requirements, including reimbursable and non-reimbursable costs, documentation requirements, the provisions for determining the reimbursable amount and other provisions in 5 CCR section 18033 et. seq.
- Accounting and reporting requirements in 5 CCR section 18063 et. seq.
- Operational and programmatic requirements.

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**23. By providing a signature at the end of this section, I certify that all of the above information in this section is true.**

Signature of Contractor's Authorized Representative

	<input type="button" value="Clear"/>
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Signature of

Jimmy Kim

Title of Contractor's Authorized Representative

General Manager

Date of Signature



Authorized Representative's Telephone Number (999-999-9999)

213-202-2633

Authorized Representative's Email Address

jimmy.kim@lacity.org

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# CONTINUED FUNDING APPLICATION FISCAL YEAR 2023-24

## Section VI – Certification of Contractor Information in the CDMIS

**24. Contractors are required to review all information in the Child Development Management Information System (CDMIS) and update any outdated information. To review the information and submit changes, log on to the [CDMIS](#).**

By checking the box below, I certify, as the authorized representative of the agency listed below, I have reviewed all the information for **City of Los Angeles Department of Recreation and Parks** and updates, additions, or deletions have been submitted as needed for information in all of the areas below:

- Executive Director/Superintendent information
- Program Director information
- Sites and Licenses and/or Office information
- Family Child Care Home summary information

To the best of my knowledge, the information on the CDMIS Web site reflects accurate information for **City of Los Angeles Department of Recreation and Parks** as of the date this certification was signed.

\*

I certify that the above requirements have been met by my agency.

**25. Signature of Program Director/Authorized Representative:**

Signature & Printed Name

	<input type="button" value="Clear"/>
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Sign name using mouse or touch pad

Signature of

Date Signed



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# CONTINUED FUNDING APPLICATION FISCAL YEAR 2023-24

## Section VII – Required Attachments

### 26. Are you a public agency?

*The State Administrative Manual defines a **public agency** as any state agency, city, county, special district, school district, community college district, county superintendent of schools, or federal agency. Any agency that does not meet this criteria is considered a “**non-public agency**.”\**

Yes

No

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### 27. Do you represent a school or school district? \*

Yes

No

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### 28. Are you a community college or community college district in California? \*

Yes

No

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### 29. Are you a tax-exempt entity? \*

Yes

No

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**business in or holding property in California?**

Yes

No

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# FISCAL YEAR 2023-24 PROGRAM CALENDAR

CONTRACTOR NAME City of Los Angeles Dept of Recreation & Parks	VENDOR NUMBER 2182	COUNTY NAME Los Angeles	CONTRACT TYPE California Center-Based
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Instructions: Enter an uppercase "X" on each day your program will operate. The totals for "Days of Operation," "Quarter Subtotals," and "Total Days of Operation" will then automatically calculate. Please verify accuracy.

	S	M	T	W	T	F	S
<b>JULY 2023</b>							1
DAYS OF OPERATION	2	3 x	4	5 x	6 x	7 x	8
20	9	10 x	11 x	12 x	13 x	14 x	15
	16	17 x	18 x	19 x	20 x	21 x	22
	23	24 x	25 x	26 x	27 x	28 x	29
	30	31 x					

<b>AUGUST 2023</b>			1 x	2 x	3 x	4 x	5
DAYS OF OPERATION	6	7 x	8 x	9 x	10 x	11 x	12
23	13	14 x	15 x	16 x	17 x	18 x	19
	20	21 x	22 x	23 x	24 x	25 x	26
	27	28 x	29 x	30 x	31 x		

<b>SEPTEMBER 2023</b>						1 x	2
DAYS OF OPERATION	3	4	5 x	6 x	7 x	8 x	9
20	10	11 x	12 x	13 x	14 x	15 x	16
	17	18 x	19 x	20 x	21 x	22 x	23
	24	25 x	26 x	27 x	28 x	29 x	30

FIRST QUARTER SUBTOTAL 63

<b>OCTOBER 2023</b>	1	2 x	3 x	4 x	5 x	6 x	7
DAYS OF OPERATION	8	9	10 x	11 x	12 x	13 x	14
21	15	16 x	17 x	18 x	19 x	20 x	21
	22	23 x	24 x	25 x	26 x	27 x	28
	29	30 x	31 x				

<b>NOVEMBER 2023</b>			1 x	2 x	3 x	4	
DAYS OF OPERATION	5	6 x	7 x	8 x	9 x	10	11
19	12	13 x	14 x	15 x	16 x	17 x	18
	19	20 x	21 x	22 x	23	24	25
	26	27 x	28 x	29 x	30 x		

<b>DECEMBER 2023</b>						1 x	2
DAYS OF OPERATION	3	4 x	5 x	6 x	7 x	8 x	9
19	10	11 x	12 x	13 x	14 x	15 x	16
	17	18 x	19 x	20 x	21 x	22	23
	24	25	26 x	27 x	28 x	29 x	30
	31						

SECOND QUARTER SUBTOTAL 59

	S	M	T	W	T	F	S
<b>JANUARY 2024</b>							
DAYS OF OPERATION	1	2 x	3 x	4 x	5 x	6	
21	7	8 x	9 x	10 x	11 x	12 x	13
	14	15	16 x	17 x	18 x	19 x	20
	21	22 x	23 x	24 x	25 x	26 x	27
	28	29 x	30 x	31 x			

<b>FEBRUARY 2024</b>					1 x	2 x	3
DAYS OF OPERATION	4	5 x	6 x	7 x	8 x	9 x	10
20	11	12 x	13 x	14 x	15 x	16 x	17
	18	19	20 x	21 x	22 x	23 x	24
	25	26 x	27 x	28 x	29 x		

<b>MARCH 2024</b>						1 x	2
DAYS OF OPERATION	3	4 x	5 x	6 x	7 x	8 x	9
20	10	11 x	12 x	13 x	14 x	15 x	16
	17	18 x	19 x	20 x	21 x	22 x	23
	24	25	26 x	27 x	28 x	29 x	30
	31						

THIRD QUARTER SUBTOTAL 61

<b>APRIL 2024</b>		1 x	2 x	3 x	4 x	5 x	6
DAYS OF OPERATION	7	8 x	9 x	10 x	11 x	12 x	13
22	14	15 x	16 x	17 x	18 x	19 x	20
	21	22 x	23 x	24 x	25 x	26 x	27
	28	29 x	30 x				

<b>MAY 2024</b>				1 x	2 x	3 x	4
DAYS OF OPERATION	5	6 x	7 x	8 x	9 x	10 x	11
22	12	13 x	14 x	15 x	16 x	17 x	18
	19	20 x	21 x	22 x	23 x	24 x	25
	26	27	28 x	29 x	30 x	31 x	

<b>JUNE 2024</b>							1
DAYS OF OPERATION	2	3 x	4 x	5 x	6 x	7 x	8
19	9	10 x	11 x	12 x	13 x	14 x	15
	16	17 x	18 x	19	20 x	21 x	22
	23	24 x	25 x	26 x	27 x	28 x	29
	30						

FOURTH QUARTER SUBTOTAL 63

**TOTAL DAYS OF OPERATION** 246

IF THERE ARE CHANGES TO THE MINIMUM DAYS OF OPERATION (MDO), PLEASE EXPLAIN WHY.

CCDD CONSULTANT INITIALS  
(FOR CDSS USE ONLY)  
DATE APPROVED BY CCDD  
CONSULTANT (FOR CDSS USE ONLY)

## Special Education-Infant/Preschool Program

County	Los Angeles
District	<a href="#">Los Angeles Unified</a>
School	Special Education-Infant/Preschool Program
CDS Code	19 64733 0117226
School Address	333 South Beaudry Ave., Fl. 17 Los Angeles, CA 90017-5105 <a href="#">Google Map</a> 
Mailing Address	333 South Beaudry Ave., Fl. 17 Los Angeles, CA 90017-5105
Phone Number	(213) 241-4713
Fax Number	(213) 241-8932
Email	Information Not Available
Web Address	Information Not Available
Administrator	Theresa Martin Director <a href="mailto:theresa.martin@lausd.net">theresa.martin@lausd.net</a>
Status	Active
Open Date	May 1, 1992
School Type	Preschool
Educational Program Type	Traditional
Low Grade	P
High Grade	P
Public School	Yes
Charter	No
Year Round	No
Virtual Instruction	Not Virtual
NCES/Federal School ID	12837
CDS Coordinator (Contact for Data Updates)	Steven Bio (213) 241-2457 <a href="#">Request Data Update(s)</a>
Last Updated	April 2, 2015

### Directory Disclaimer

The California School Directory and related public school and district data files (collectively referred to as the "Directory"), contain information about California schools, districts, and school/district administrators that is voluntarily self-reported by local education agencies (LEAs) to the California Department of Education (CDE) as a public convenience. Because the information is voluntarily self-reported, the Directory does not contain information for every LEA and the information that is in the Directory may be outdated or

have errors, omissions, typos and other inaccuracies. Therefore, information, or the absence of information, in the Directory should not be relied upon for any purpose and should be used only to contact the LEA. The CDE makes no representation or warranty, express or implied, with respect to Directory information.

For information regarding LEA accreditation, please visit the US Department of Education's [Accreditation and Quality Assurance](#)  web page.

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STATE OF CALIFORNIA  
FRANCHISE TAX BOARD  
EXEMPT ORGANIZATIONS UNIT (MS D-16)  
PO Box 1286  
Rancho Cordova CA 95741-1286  
(916) 845-4004 Fax (916) 845-0498

March 25, 2005

Jane Kolb, Dev. and Marketing Division  
Dept. of Recreation & Parks  
1200 W Seventh St., Ste 700  
Los Angeles CA 90017

This letter supersedes our letter dated May 3, 2000, to Joel Alvarez regarding tax exemption for the Department of Parks and Recreation in the City of Los Angeles.

Since the Department is a governmental entity, we cannot grant exemption to it. However, it is exempt by virtue of the fact that it is a governmental entity. If you filed an Exemption Application on behalf of the Department, we would send you a letter language similar to the following:

Based on the information presented in your application, we have determined that the City of Los Angeles Department of Parks and Recreation is an agency of the City of Los Angeles and is operating for public purposes.

There is no provision in the California Revenue and Taxation Code that authorizes the Franchise Tax Board to grant tax exemption to an operation supported and controlled by the courts or a political subdivision. In *HOUSING AUTHORITY OF LOS ANGELES COUNTY V. DOCKWEILER* 14 C 2d, 437 (1939), the court determined that public bodies are not required to pay either income or franchise taxes since such taxes do not apply to those agencies.

Please feel free to contact me directly if you have any questions or if I can help you in any other way.

Peggy Jolly  
Program Specialist  
Exempt Organizations Unit  
Business Entities Section  
e-mail: [peggy\\_jolly@ftb.ca.gov](mailto:peggy_jolly@ftb.ca.gov)



STATE OF CALIFORNIA  
FRANCHISE TAX BOARD  
EXEMPT ORGANIZATIONS SECTION  
PO Box 1286  
Rancho Cordova CA 95741-1286  
(916) 845-4004 Fax (916) 845-0498

KATHLEEN CONNELL  
Chair

DEAN ANDAL  
Member

S. TIMOTHY GAGE  
Member

May 3, 2000

Joel Alvarez, Grants & Partnerships Sect.  
Dept. of Recreation & Parks  
200 N. Main St., Ste 1350  
Los Angeles CA 90012

This will document the phone call in which we discussed the availability of a letter from us stating that the Department of Parks and Recreation in the City of Los Angeles is tax exempt. As we discussed, since the Department is a governmental entity, we cannot grant exemption to it. However, it is exempt by virtue of the fact that it is a governmental entity.

If you filed an Exemption Application on behalf of the Department, we would send you a letter language similar to the in it:

Based on the information presented in your application, we have determined that the City of Los Angeles Department of Parks and Recreation is an agency of the City of Los Angeles and is operating for public purposes.

There is no provision in the California Revenue and Taxation Code that authorizes the Franchise Tax Board to grant tax exemption to an operation supported and controlled by the courts or a political subdivision. In *HOUSING AUTHORITY OF LOS ANGELES COUNTY V. DOCKWEILER* 14 C 2d. 437 (1939), the court determined that public bodies are not required to pay either income or franchise taxes since such taxes do not apply to those agencies.

Therefore, we are taking no further action on your exemption application other than to notify you of your organization's status as explained above. Please contact this office if you have any questions.

I just want to reiterate that last sentence: If you have any questions or if I can help you in any other way, please feel free to contact me directly.

Peggy Jolly  
Program Specialist  
e-mail: [peggy\\_jolly@ftb.ca.gov](mailto:peggy_jolly@ftb.ca.gov)

Internal Revenue Service

Department of the Treasury

P. O. Box 2508  
Cincinnati, OH 45201

Date: May 2, 2000

Person to Contact:  
Tonya Martin 31-03017  
Customer Service Representative  
Toll Free Telephone Number:  
8:00 a.m. to 9:30 p.m. EST  
877-829-5500  
Fax Number:  
513-263-3756  
Employer Identification Number:  
95-6000735

City of Los Angeles Office of Controller  
200 N. Main St. Rm. 1200  
Los Angeles, CA 90012-4125

Dear Sir or Madam:

This is in response to your telephone call requesting for information concerning your organization's exemption from Federal income tax.

As an instrumentality of a governmental unit, your organization is not subject to Federal income tax under the provisions of Section 115(1) of the Internal Revenue Code of 1954, which states in part:

"Gross income does not include income derived from the exercise of any essential governmental function and accruing to a State or any political subdivision thereof ..."

Because your organization is an instrumentality of a governmental unit, its income is not taxable as explained above. Contributions to instrumentalities are deductible under Section 170(c)(1) of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



for Robert C. Padilla  
Manager, Customer Service



# CONTINUED FUNDING APPLICATION FISCAL YEAR 2023-24

## Section VIII – Self-Certifications

### 35. Self-Certifications: \*

- By checking this checkbox, the applicant certifies that they are not a delinquent tax payor on the list located on the [Franchise Tax Board web page](#).**
- By checking this checkbox, the applicant certifies that they are not a delinquent tax payor on the list located on the [Department of Tax and Fee Administration web page](#).**
- By checking this checkbox, the applicant certifies that they are not the list of sanctioned entities located on the [U.S. Treasury web page](#).**

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# BOARD RESOLUTION

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This resolution must be adopted in order to certify the approval of the Governing Board 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 2023-24.**

## RESOLUTION

BE IT RESOLVED that the Governing Board of Recreation & Park Commissioners of the City of Los Angeles Dept. of Rec. & Parks, 2182, authorizes entering into local agreement with the State of California and that the person/s who is/are listed below, is/are authorized to sign the transaction for the Governing Board.

NAME	TITLE	SIGNATURE
<u>Jimmy Kim</u>	<u>General Manager</u>	_____
<u>Belinda Jackson</u>	<u>Assistant General Manager</u>	_____
<u>Noel Williams</u>	<u>Chief Financial Officer</u>	_____

PASSED AND ADOPTED THIS 5th day of January, 2023, by the Governing Board of Recreation & Park Commissioners of the City of Los Angeles of Los Angeles County, California.

I, Takisha Sardin, Clerk of the Governing Board of Recreation & Park Commissioners of the City of Los Angeles, of Los Angeles County, California, certify that the foregoing is a full, true and correct copy of a resolution adopted by the said Board at a January 5, 2023 meeting thereof held at a regular public place of meeting and the resolution is on file in the office of said Board.

\_\_\_\_\_

Clerk's Signature                      Date