

1 LEON J. PAGE, COUNTY COUNSEL
2 MARIANNE VAN RIPER, SENIOR ASSISTANT – State Bar No. 136688
3 LAURA D. KNAPP, SUPERVISING DEPUTY – State Bar No. 162800
4 D. KEVIN DUNN, SENIOR DEPUTY – State Bar No. 194604
5 REBECCA S. LEEDS, SENIOR DEPUTY – State Bar No. 221930
6 KAYLA N. WATSON, SENIOR DEPUTY – State Bar No. 286423
7 GOLNAZ ZANDIEH, DEPUTY – State Bar No. 300546
8 400 West Civic Center Drive, Suite 202
9 Post Office Box 1379
Santa Ana, California 92702-1379
Telephone: (714) 834-3300
Facsimile: (714) 834-2359
Email: kevin.dunn@coco.ocgov.com

Assigned for All Purposes:
Judge Melissa R. McCormick
Dept. CX104

8 Attorneys for Plaintiff COUNTY OF ORANGE

9 *Exempt From Filing Fees Pursuant to Gov't Code § 6103*

10 **SUPERIOR COURT OF CALIFORNIA**

11 **COUNTY OF ORANGE, CIVIL COMPLEX CENTER**

12
13 COUNTY OF ORANGE, a political
subdivision of the State of California,

14
15 Plaintiff,

16 v.

17
18 HAND TO HAND RELIEF
19 ORGANIZATION, a California public benefit
corporation; THANH HUONG NGUYEN, an
individual; and DOES 1-30 inclusive,

20
21 Defendants.

22 Case No.: 30-2024-01419573-CU-BC-CXC

23
24 **VERIFIED COMPLAINT FOR:**

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26
27
28 (1) **BREACH OF CONTRACT;**
(2) **UNFAIR BUSINESS PRACTICES**
[Bus. & Prof. Code, § 17200, et seq.];
(3) **VIOLATION OF FALSE CLAIMS**
ACT;
(4) **INTENTIONAL**
MISREPRESENTATION;
(5) **BREACH OF CHARITABLE TRUST**
[Corp. Code, § 5142];
(6) **CONCEALMENT;**
(7) **BREACH OF DUTY OF**
UNDIVIDED LOYALTY;
(8) **CONSTRUCTIVE FRAUD;**
(9) **FIDUCIARY NEGLIGENCE;**
(10) **CONSPIRACY;**
(11) **CONVERSION;**
(12) **UNJUST ENRICHMENT;**
(13) **DECLARATORY RELIEF;**
(14) **INJUNCTIVE RELIEF;**
(15) **MONEY HAD AND RECEIVED;**
(16) **UNIFORM VOIDABLE**
TRANSACTIONS ACT; and
(17) **ACCOUNTING**

[Deemed Verified Pursuant to CCP § 446]

JURY TRIAL DEMANDED

1 Plaintiff, COUNTY OF ORANGE (“Plaintiff” or “County”), files this verified
2 Complaint for Monetary Damages and seeks equitable remedies, and complains and alleges as
3 follows:

4 **INTRODUCTION**

5 1. This action seeks to recover millions of dollars in taxpayer funds from a contractor
6 that the County retained to provide nutritional meal services to elderly and disabled Orange
7 County residents during the COVID-19 pandemic. However, instead of using these funds to
8 assist the County’s most vulnerable populations, Defendant HAND TO HAND RELIEF
9 ORGANIZATION (“H2H”), and its officers and associates, audaciously pillaged these funds for
10 their own personal gain. Defendants saw the opening to pilfer pandemic relief funds by
11 executing contracts that they never intended to perform, instead using the funding streams as
12 personal banking accounts.

13 2. In 2020, in response to the COVID-19 pandemic, the County initiated programs to
14 assist its vulnerable residents and provide meals for its elderly and disabled. However,
15 unbeknownst to the County and in response to its efforts, multiple co-conspirators used H2H to
16 apply for County contracts to obtain federal and local funds for private and personal benefit.
17 The County now seeks to recover its losses and hold Defendants accountable for fraudulently
18 participating in these contracts, which were intended to provide COVID-19 related Nutrition
19 Gap Program Services for Orange County’s elderly and disabled residents and deliberately,
20 egregiously, and maliciously breached its duties under the Contracts as identified in this
21 Complaint.

22 3. Though H2H received millions of dollars in County contracts during the COVID-
23 19 pandemic designated to benefit the residents of Orange County, H2H cannot and has failed to
24 account for where the money went, when and where it was spent, and/or whether it was spent on
25 Contract purposes. In response to the County’s efforts to monitor contracts between H2H and
26 the County, H2H ceased communication with the County and letters sent to their then principal
27 address were returned to the County as undeliverable. The County is informed and believes and
28 thereon alleges that H2H, its officers, associates, and related entities as identified in H2H’s

1 general ledgers, did not spend the money on nutrition services pursuant to the Contracts, but
2 rather intentionally schemed to take local and federal relief money and to divert the funds for
3 improper and personal uses.

4 4. Defendant NGUYEN and others engaged in pervasive self-dealing, pocketing
5 local and federal funds. Defendants could not provide documentation to account for their
6 expenditures despite extensive County efforts to obtain such documentation and did not
7 complete a contractually and federally-required Single Audit.¹

8 5. Despite the County's extraordinary efforts to resolve the matter with Defendants
9 directly, Defendants' retrenched intransigence, complete lack of accountability, and refusal to
10 continue to engage with the County, leaves the County no alternative but to bring this action to
11 recover money unlawfully taken, retained and/or spent by Defendants in blatant breach of
12 contractual, fiduciary, and legal duties, to the detriment of the County and the public.

PARTIES

14 6. Plaintiff County, is, and was at all relevant times to this Complaint, a political
15 subdivision of the State of California. The Orange County Community Resources ("OCCR") is
16 a governmental agency in and for the County of Orange. Orange County Executive Office
17 ("CEO") is also a governmental agency in and for the County of Orange.

18 7. Defendant HAND TO HAND RELIEF ORGANIZATION, ("H2H" or "Hand to
19 Hand"), is, and was at all relevant times to this Complaint, a California public benefit
20 corporation (3547627) based in Westminster, California. H2H is, and was at all relevant times
21 to this Complaint, doing business in Orange County with a principal place of business at 9098

23 1 The Single Audit Act of 1984 (31 U.S.C. 7501 *et seq.*) requires an annual audit of non-Federal
24 entities that expend \$750,000 or more of Federal Financial Assistance in a fiscal year. The Single Audit
25 must be performed by an independent auditor and submitted to the Federal Audit Clearinghouse within
26 30 days after the entity receives the audit report or 9 months from the entity's fiscal year end. The
27 Single Audit is a tool to monitor Federal program activities. A Single Audit includes an audit of both
28 the entity's financial statements and compliance with Federal award requirements for those programs.
Through the audit process the auditors determine whether the entity's financial statements fairly present
the entity's financial position and whether they are presented in accordance with Generally Accepted
Accounting Principles (GAAP) or another comprehensive basis of accounting. Both the financial
statement audit and the compliance audit provide information on the internal controls, design
appropriateness and operating effectiveness, which enables program management to identify systematic
weaknesses in a timely manner.

1 Bolsa Avenue, Westminster, California 92683. H2H's mailing address is 9671 Calendula
2 Avenue, Westminster, California 92683.

3 8. THANH HUONG NGUYEN ("Defendant NGUYEN") is, and was at all relevant
4 times to this Complaint, an individual residing in the County of Orange, California. Defendant
5 NGUYEN has been a Principal Officer and the Chief Executive Officer of Defendant H2H, with
6 a current address of 9761 Calendula Avenue, Westminster, California. H2H's most recent
7 available Statement of Information to the California Secretary of State, however, lists Defendant
8 NGUYEN as Chief Executive Officer at 1221 N. Hastings Street, Santa Ana, California; along
9 with Loc Nguyen as Chief Financial Officer at 11961 Rockview Drive, Anaheim, CA 92804;
10 and Michael Nguyen as Secretary at 9761 Calendula Ave, Westminster, CA 92683. On H2H's
11 Statement of Information dated April 10, 2023, Ngoc Ly is listed as Chief Financial Officer at
12 1221 N. Hastings Street, Santa Ana, CA 92703.

13 9. According to H2H's 2022 IRS Form 990, H2H focuses on "Providing aide [*sic*]
14 and food to disabled locals and homeless." Similarly, its articles of incorporation identifies its
15 specific purpose as being to "provide food, clothing, and other daily needs to the impoverished
16 in the community."

17 10. H2H subcontracted with Viet America Society ("VAS") under the CARES
18 Contract and paid VAS a total amount of \$614,666.66 between July 31, 2020, until December
19 31, 2020, for VAS to ostensibly provide Nutrition Gap Meal services to eligible participants.
20 VAS itself is the subject of another legal action in Orange County Superior Court under case
21 number 30-2024-01418735-CU-BC-CJC related to the contracts it directly entered into with the
22 County. Peter Pham, the President and Principal Officer of VAS, is a named Defendant that
23 action, and VAS received direct contributions under the subcontract with H2H.

24 11. The County is ignorant of the true names and capacities of defendants sued herein
25 as Does 1 through 30, inclusive, and therefore sue these defendants by such fictitious names.
26 Plaintiff will give notice of this Complaint, and of one or more Does' true names and capacities,
27 when ascertained. Plaintiff is informed and believes, and based thereon alleges that Defendants
28 Does 1 through 30 are responsible in some manner for the damages and injuries herein

1 complained of. When the identity of any Doe Defendant is determined, this pleading will be
2 amended accordingly. Defendant H2H, Defendant NGUYEN, and Does 1 through 30, inclusive,
3 will be referred to collectively as “Defendants”.

4 12. Upon information and belief, the County further alleges that, at all relevant times
5 herein, the Doe Defendants participated in, implemented, supervised, approved, and/or ratified
6 the unconstitutional or illegal acts undertaken on behalf of Defendants.

7 13. The County is informed and believes, and thereupon alleges that, at all relevant
8 times herein, the Defendants, and each of them, were the agents, servants, and employees of
9 H2H with regard to which they are named as Defendants, and that they were acting at all times
10 within the scope of their agency and employment with the knowledge and consent of their
11 principals and employers.

12 14. The County is informed and believes and thereon alleges that among all
13 Defendants, there exists a unity of interest and ownership that results in no separation or
14 individuality among the Defendants. H2H, NGUYEN, and other individuals transferred the
15 funds at issue between individuals and entities and dissipated assets, shared addresses, at times
16 paid themselves, and generally operated without any corporate guardrails or internal fiscal
17 controls. At all times relevant herein, Defendants commingled the funds to the extent that
18 separation or segregation between these entities ceased to exist. The County is informed and
19 believes and on that basis alleges that: (1) H2H was used as a mere shell entity to conduct the
20 wrongful misconduct as alleged herein and that other defendants, including NGUYEN, were in
21 total control and had full domination of H2H; (2) the entity was inadequately capitalized; (3) the
22 County is informed and believes that H2H failed to abide by the formalities of corporate
23 existence as required by law; and (4) the remaining defendants used H2H to shield themselves
24 from liability. As such, Defendants constitute the alter ego of one another, and the corporate
25 veil must be pierced, and their ostensible separate existence disregarded. Piercing the corporate
26 veil is necessary in this matter to avoid injustice to the County and to follow the money to
27 determine full liability.

28 //

15. H2H is named not only under a theory of direct liability, but also as an entity responsible in respondeat superior for the actions undertaken by its agents, servants, and employees. This respondeat superior liability extends to and encompasses, but is not limited to, the acts of implementing the Contract that is the subject of this Complaint.

JURISDICTION AND VENUE

16. This Court has jurisdiction over this action pursuant to Section 10 of Article VI of the California Constitution and the California Code of Civil Procedure section 1060. Venue is proper in the Superior Court of Orange County under California Code of Civil Procedure section 395 because Defendants' principal place of business is in Orange County, the subject Contracts were entered into in Orange County, and the allegations in this Complaint occurred in Orange County. Moreover, the Contracts that are the subject of this Complaint contain a clause that, for litigation pursuant to the Contract, "the sole and exclusive venue shall be a court of competent jurisdiction located in Orange County, California."

GENERAL ALLEGATIONS

17. On February 26, 2020, the County Health Officer declared a local health emergency based on an imminent and proximate threat to public health from the introduction of a novel coronavirus (“COVID-19”) in Orange County (the “COVID-19 Emergency”).

18. On March 2, 2020, the Board of Supervisors (“Board”) adopted Resolution No. 2020-11 ratifying the local health emergency declared by the County’s Health Officer.

19. On March 4, 2020, the Governor of the State of California declared a State of Emergency to exist in California because of the threat of COVID-19.

20. On March 13, 2020, the President of the United States issued a Proclamation on Declaring a National Emergency Concerning the COVID-19 Outbreak.

21. Congress passed a stimulus bill called Coronavirus Aid, Relief, and Economic Security Act (“CARES Act”), which was signed into law by the President on March 27, 2020.

22. On June 2, 2020, the Board approved its Nutrition Gap Program Services designed to provide meals to seniors, persons with disabilities and other demographics identified by the County's First District as a supplemental support for the most vulnerable populations impacted

by COVID-19.

23. The American Rescue Plan Act (ARPA) was passed by Congress and signed into law by the President of the United States on March 11, 2021. The State and Local Fiscal Recovery Funds (SLFRF) program, enacted as part of (ARPA), resulted in the distribution of funds to state, local, territorial, and Tribal governments with the County receiving a total of \$616.8 million in two equal allocations of SLFRF funds.

24. On January 6, 2022, United States Department of Treasury released its Final Rule for the SLFRF program, which among other things, authorizes state and local government recipients to use SLFRF funds to replace lost public sector revenue and use such funding to provide government services up to the amount of revenue loss due to the pandemic.

25. On September 13, 2022, the Orange County Board of Supervisors authorized the allocation of \$6,900,000 in SLFRF funds to be used for, among other items, non-profit organizations that support meal gap programs in the First Supervisorial District of Orange County.

26. Based on information and assurances provided by H2H to the County, the County determined that H2H had experience in providing food assistance to the community and, specifically, in the First Supervisorial District in Orange County. Therefore, the County entered into multiple written contracts with H2H to provide elderly nutrition and meal services to residents within Orange County's First Supervisorial District.

THE CARES CONTRACT (\$1 MILLION)

27. On July 17, 2020, H2H and the County entered into a written Contract for the provision of Nutrition Gap Program Services (Contract number 20-27-0101 CV) (“CARES Contract”). The Contract term was from July 17, 2020, until December 31, 2020. **Exhibit A** attached hereto and incorporated by reference as though fully set forth herein, is a true and correct copy of the CARES Contract and its amendment. The amount of funding to H2H under the Contract was \$1,000,000.00 from CARES Act funds.

28. The Contract required H2H to, among other things, (i) expend funds under the CARES Contract to provide Nutrition Gap Meal Services to the identified demographic within

1 the County; (ii) take necessary steps and precautions to perform the work under the CARES
2 Contract to County's satisfaction; (iii) establish and maintain a sound and robust financial
3 management system, based upon Generally Accepted Accounting Principles and maintain all
4 records for three years on until audit has occurred, whichever is later; (iv) provide and submit to
5 the County sufficient documentation such as general ledgers, expenses transaction reports,
6 detailed performance reports, statistical information, to name a few, to support the fees claimed;
7 (v) provide access to County's Auditor Controller or its representative to all books, records,
8 accounts; and to complete a Single Audit for Contract and federal law compliance. The
9 Contract required all funds to be spent on the purposes of the Contract and required unspent
10 money to be returned to the County.

11 29. The Contract required H2H, within five (5) days of demand therefore, to repay to
12 the County all funds paid by County to H2H that were not expended in accordance with the
13 Contract.

14 **THE SLFRF CONTRACT (\$2 MILLION)**

15 30. On December 20, 2022, the County, via the County CEO's Office, entered into a
16 Discretionary District Beneficiary Agreement with H2H for H2H to provide meal gap services
17 to Orange County residents within the First Supervisorial District ("SLFRF Contract"). The
18 SLFRF Contract began December 2, 2022, and terminated on November 30, 2023, or when all
19 the Parties' obligations under the Agreement were fully satisfied, whichever occurs earlier.

20 **Exhibit B** attached hereto and incorporated by reference as though fully set forth herein, is a
21 true and correct copy of the SLFRF Contract and its amendment. The amount of the funding to
22 H2H under the SLFRF Contract was \$2,000,000.00.

23 31. The SLFRF Contract required H2H to expend the Contract funds solely for
24 purposes of providing Nutrition Gap Services and agreed to maintain all records in accordance
25 with County requirements. Further, H2H was required to make available for examination all of
26 its records with respect to all matters covered by the Contract. H2H also agreed to provide any
27 reports requested by the County regarding performance of the Contract. H2H was also
28 mandated to provide supporting documentation to substantiate H2H's expenses on H2H's use or

1 expenditure of funds provided by the County to H2H pursuant to the Contract.

2 32. H2H was further required to expend the Contract funds in accordance with all
3 Federal and State laws, including but not limited to, the American Rescue Plan Act of 2021
4 (ARPA), codified at 42 U.S.C. § 802, et seq., and all applicable regulations and guidelines
5 implementing ARPA, including the regulations issued by the Department of Treasury at 31 CFR
6 Part 35 regarding costs that are payable from SLFRF Funds.

7 33. The Contract was subject to federal Single Audit requirements pursuant to the
8 Single Audit Act of 1984.

9 34. Under the SLFRF Contact, the County was to issue a full, one-time funding to
10 H2H within 10 business days of the full execution of the Agreement.

11 35. The CARES Contract and SLFRF Contract are collectively referenced as the
12 "Contracts."

13 **H2H FAILED TO PERFORM PURSUANT TO THE CONTRACTS**

14 36. The County is informed and believes and thereon alleges that Defendants never
15 intended to perform pursuant to the Contracts but instead, undertook a scheme to divert the
16 Contract funds to improper and unlawful purposes, such as Individual Defendants' own personal
17 gain.

18 37. Between August of 2020 and December of 2020, H2H submitted at least six
19 invoices to the County pursuant to the CARES Contract, for a total amount of \$999,996.00.
20 **Exhibit C** attached hereto and incorporated by reference as though fully set forth herein, is a
21 true and correct copy of the CARES Contract Invoices. For each invoice, under description of
22 services, it simply states, "Services for the County of Orange Nutritional Gap program." The
23 invoices fail to include with any specificity as required under the CARES Contract, such as
24 number of meals delivered per day, number of deliveries made per delivery day, and total
25 number of meals served. Upon inquiry, H2H provided inflated, facially unrealistic, and
26 fraudulent information to the County.

27 38. The County is informed and believes and thereon alleges that the six invoices
28 submitted to the County pursuant to the CARES Contract by H2H were false when submitted to

1 the County and did not represent actual work performed pursuant to the CARES Contract and
2 that Defendant NGUYEN and others knew that the invoices were false.

3 39. The County further alleges that Defendant NGUYEN, either intentionally
4 submitted these false invoices or was aware of their falsity when submitted. The County is
5 informed and believes and thereon alleges that Defendants diverted the CARES Contract-
6 invoiced funds, totaling \$999,996.00, for impermissible purposes outside of the defined CARES
7 Contract services, including but not limited to, significant, improper personal financial benefit to
8 the officers and directors of H2H and possibly their other businesses. H2H also intentionally,
9 and in contravention of the provisions of the CARES Contract, diverted funds received by the
10 County to other organizations otherwise unqualified to render the services under the CARES
11 Contract. H2H specifically diverted money for rent purposes to Aloha Financial Investment,
12 Inc., VAS, and Peter Anh Pham, VAS's President, as identified by H2H's general ledger.

13 40. The County is informed and believes and thereon alleges that H2H has failed to
14 monitor its subcontractor and specifically, that H2H engaged VAS as a subcontractor to render
15 services under the CARES Contract, but VAS failed to render the services. H2H has been
16 unable to substantiate whether meals were provided under the CARES Contract. H2H has failed
17 to engage with the County despite its obligations under the Contract to provide the County with
18 a Single Audit and adequate records. H2H has failed to perform its duty under the SLFRF
19 Contract. The County is informed and believes and thereon alleges that H2H never intended to
20 perform according to the Contract at the time it executed the Contract, and that Defendant
21 NGUYEN and others knew H2H did not intend to perform its obligations pursuant to the
22 Contract when the SLFRF Contract was executed.

23 41. The County is informed and believes and thereon alleges that H2H commingled
24 CARES and SLFRF Contract funds with other funds in violation of the SLFRF and CARES
25 Contracts and federal law.

26 42. The County made extensive efforts to secure H2H's performance and compliance
27 with the CARES Contract requirements. On January 31, 2024, the County's performance audit
28 firm issued reports outlining H2H's significant documentary and financial deficiencies and

1 requested information from H2H to determine the extent of H2H's performance. **Exhibit D**
2 attached hereto and incorporated by reference as though fully set forth herein, is a true and
3 correct copy of the January 31, 2024, letter.

4 43. In a final effort to determine where the taxpayer money had gone and whether
5 H2H or its officers including Defendant NGUYEN had, in fact, discharged any duties to the
6 County and the public, the County sent letters to H2H demanding H2H's production of
7 information and records as required under the CARES Contract. **Exhibit E** attached hereto and
8 incorporated by reference as though fully set forth herein, are true and correct copy of the
9 County letter to H2H dated February 9, 2024, and February 13, 2024. The County also
10 demanded H2H to complete a Single Audit as required under the Contracts and federal law,
11 including 31 U.S.C. §§ 7501, *et seq.*, 45 CFR § 75.501(a) and 45 CFR § 75.514 and submit the
12 Single Audit Report.

13 44. Throughout this process, H2H dragged its feet by and failed to provide the
14 necessary information and supporting documentation until finally on October 4, 2023, Mr.
15 Joseph Yung, on behalf of H2H and as its CPA, indicated that H2H does not have any further
16 substantiating documents to provide.

17 45. On April 24, 2024, the County sent H2H and its officers and directors and
18 associated entities a letter reiterating the County's attempts to have H2H provide the required
19 documentation pursuant to the Contracts to substantiate its performance and demanding that
20 H2H preserve all documents generated pursuant to the Contracts. **Exhibit F**, attached hereto
21 and incorporated by reference as though fully set forth herein, is a true and correct copy of the
22 County Letter to H2H dated April 24, 2024.

23 46. On July 26, 2024, the County issued final performance and fiscal monitoring
24 reports to H2H for the CARES Contract. The reports concluded that H2H had not provided
25 sufficient documentation to address the adverse findings and observations made in prior
26 monitoring reports and has failed to cooperate or respond to the County's inquiries. In
27 particular, the County found that H2H failed to submit a corrective action plan to address the
28 lack of supporting documents for the program service fees claimed as required, did not complete

1 the Single Audit, inadequately generated or maintained records and documentation, failed to
2 report performance, or otherwise provided the County with records insufficient to establish
3 performance, undertook questionable, unexplained and unjustifiable expenses, disallowed costs,
4 failed to establish that performance metrics were satisfied, improperly used subcontractors,
5 among other failures, to perform the Contracts' requirements. The letter was sent to multiple
6 addresses. The first letter, sent to the address provided by Defendant NGUYEN, 18350 Mount
7 Langley St. Suite. 215, Fountain Valley, California, was returned as undeliverable. Thereafter,
8 the County sent letters to all known addresses including but not limited to: 1211 N. Hastings St.,
9 Santa Ana, California; 9761 Calendula Ave., Westminster, California; 9098 Bolsa Avenue,
10 Westminster, California; 16027 Brookhurst St. # I-545, Fountain Valley, California; 9936
11 Petunia Ave., Fountain Valley, California; and 18439 Brookhurst St. Suite 202E, Fountain
12 Valley, California. The County did not receive any responses from any person or entity to its
13 letter. On or about August 7, 2024, the County issued a demand letter to H2H seeking return of
14 the Contract funds under the CARES Contract. The County also demanded that H2H produce
15 all records and final reports to the County that related to the SLFRF Contract on or before
16 August 26, 2024. In addition, the County demanded that H2H return all funds received under
17 the SLFRF Contract that H2H failed to spend in accordance with each of the Contracts' terms.
18 **Exhibit G** attached hereto and incorporated by reference as though fully set forth herein, is a
19 true and correct copy of the Demand Letter along with Final Performance and Fiscal Monitoring
20 letter.

21 47. Defendants' conduct as described herein was done with oppression, fraud, and
22 malice. Defendants intended their conduct to cause injury to the County, and such conduct was
23 despicable and carried on by Defendants with a willful and conscious disregard of the rights of,
24 or harm to, the County. Defendants' conduct subjected the County to cruel and unjust hardship
25 in conscious disregard of the County's rights. Defendants' conduct, as alleged more fully
26 herein, included intentional misrepresentation, deceit, and concealment of material facts known
27 to the Defendants with the intention on the part of the Defendants of depriving the County of its
28 rightful funds.

ALTER EGO ALLEGATIONS

48. Defendant H2H's articles of incorporation filed on March 29, 2013, state its principal office of this Corporation is 18350 Mount Langley Street, Suite 215, Fountain Valley, California 92708 and the mailing address is 18350 Mount Langley Street, Suite 215, Fountain Valley, California 92708. H2H's articles of incorporation specifically state that H2H "is not organized for the private gain of any person."

49. H2H's 2021 Form 990 filed with the Internal Revenue Service reflects Defendant NGUYEN with an address of 9761 Calendula Avenue, Westminster, CA 92683 as "Principal Officer" of H2H. Pursuant to an April 10, 2023, Statement of Information filed with the California Secretary of State, identify H2H's business and mailing address as, "9098 Bolsa Ave., Westminster, California 92683, Attention Hoang Nguyen." Defendant NGUYEN is identified with an address of 1221 N. Hastings St., Santa Ana, CA 92703" and is listed as Chief Executive Officer.

50. The General Ledger of H2H for 2020 reflects “Thanh Nguyen” receiving two financial transfers from H2H in the amount of \$8000.00 each, on August 3, 2020, and August 13, 2020, during the term of the Contracts, while the County contractually transferred funds as payment on invoices now known to be fraudulent. The County is informed and believes and thereon alleges that “Thanh Nguyen” appearing in the General Ledger’s financial transfers is the named Defendant here, Defendant NGUYEN.

51. The County is informed and believes and thereon alleges that H2H was used as a mere shell for Defendants to use as their personal account.

52. The County is informed and believes and thereon alleges that Defendant NGUYEN received funds from the Contracts that Defendant NGUYEN was otherwise not entitled to, and that Defendants illegally transferred Contract funds to Defendant NGUYEN for Defendant NGUYEN's personal gain as part of an illegal and fraudulent scheme by transferring assets from H2H to NGUYEN for personal use instead of for the purposes required by the Contracts. The extent of Defendants' improper use of Contract funds will be amended as additional information is discovered.

1 53. At all times relevant hereto, NGUYEN controlled the business affairs of H2H.
2 Defendants have improperly commingled Contract funds and individual assets and diverted
3 Contract funds for personal use. Defendants used the Contract funds as part and parcel of
4 Defendants' deception scheme against the County, and as part and parcel of Defendants'
5 embezzlement scheme to personally enrich themselves and to deceitfully conceal assets from the
6 County.

7 54. The County is informed and believes and thereon alleges that from at least July 7,
8 2020, until December 31, 2020, H2H maintained at least two separate banking accounts with
9 Chase, one ending in 7965 and other ending in 9872. **Exhibit H**, attached hereto and
10 incorporated by reference as though fully set forth herein, is a true and correct copy of the 2020
11 General Ledger provided by H2H.

12 55. A woefully inadequate "General Ledger" eventually provided by Defendant H2H
13 for 2020 pertaining to the CARES Contract, demonstrates that there are voluminous,
14 unaccounted-for ATM cash withdrawals, for a total of \$129,935.00, just in 2020, believed to be
15 CARES Contract funds. The ledger is replete with high-dollar financial transfers to
16 organizations and entities that the County is informed and believes do not represent true
17 financial transactions or were improper and illegal transactions undertaken with Contract funds.
18 Just a few examples of such transfers are as follows:

- 19 a. An August 31, 2020 transfer of \$20,000.00 to "Individ. Business," from
20 account ending in 7965;
- 21 b. Transactions with Costco listed for "meals provided" show both debit and
22 credit to and from Costco and H2H;
- 23 c. A September 14, 2020 transfer of \$30,000.00 to "Angel Nail Spa," and a return
24 transfer of the same amount on September 30, 2020, which would appear to be
25 loan to a private business from the account ending 7965;
- 26 d. However, on the same date as the putative repayment, on September 30, 2020,
27 H2H transferred \$30,000 back to Angel Nail Spa from H2H's account ending
28 in 9872, indicating that the loan repayment by Angel Nail Spa was illusory.

The description for this transaction with Angel Nail Spa is designated, "meals provided." The County is informed and believes and thereon alleges that Defendant NGUYEN is the owner of Angel Nail Spa.

- e. A total of \$614,666.66 was paid to VAS, allegedly for “meals provided” pursuant to the CARES Contract. H2H was contractually responsible for the acts of its subcontractors. Not only were no records provided to the County substantiating that meals were, in fact, provided by VAS as subcontractor, but these transactions are also marked as “donations” in the General Ledger for 2020. Moreover, VAS’s failure to perform pursuant to its own CARES and SLFRF contracts is the subject of separate litigation as described herein;
- f. A total of \$7,203.88 in restaurant equipment purchases from Chef’s Toys and OCAP Supply Inc. The County is informed and believes and thereon alleges that this equipment was most likely used for a restaurant operating from the same location as H2H, named Quan Chay Tu Thien believed to be owned, at least in part, by Defendant NGUYEN;
- g. A September 30, 2020 funds transfer of \$20,000.00 to an undescribed Chase bank account; and
- h. H2H, paid a total of \$303,736.48 for rent from July to December 2020, and paid approximately \$51,921.66 apparently for a rental house for volunteers.

56. The County is informed and believes and thereon alleges that all or a portion of the funds wrongfully received or improperly spent by Defendant NGUYEN were SLFRF and CARES Contract funds paid out of H2H's Contract funds, without Defendant NGUYEN having any right to receive the funds. The County is further informed and believes and thereon alleges that Defendants commingled federal funds received under the Contracts with other funds, in violation of the Contract requirements and federal law. In sum, Defendants used Contract funds as discretionary spending accounts in total disregard of Contract performance, to the detriment of the County and the elderly and disabled residents they were duty-bound to serve.

11

CAUSES OF ACTION

FIRST CAUSE OF ACTION

(BREACH OF CONTRACT)

(AGAINST DEFENDANT H2H)

57. The County realleges and incorporates by this reference the allegations of paragraphs 1 through 56 above as though fully set forth here.

58. The County has entered into two contracts with H2H: CARES Contract and SLFRF Contract (“Contracts”).

59. The County has performed all of its duties under these Contracts, including but not limited to, timely payments in full.

60. H2H has breached the Contracts described herein by failing to perform material obligations required of it under the Contracts, including, but not limited to the following:

- a. Failing to warrant all work under the Contracts and failing to take necessary steps and precautions to perform the work to the County's satisfaction;
- b. Failing to ensure the professional quality, technical assurance, timely completion, and coordination of all documentation and other goods/services furnished by H2H under the Contracts;
- c. Failing to perform all work diligently, carefully, and in a good and workmanlike manner;
- d. Failing to ensure the performance and quality of work performed by subcontractors;
- e. Refusing to permit the County's Auditor-Controller or the Auditor-Controller's authorized representative access during normal working hours to all books, accounts, records, reports, files, financial records, supporting documentation, including payroll and accounts payable/receivable records, and other papers or property of Contractor for the purpose of auditing or inspecting any aspect of performance under the Contracts including, but not limited to, the costs of administering the Contracts;

- 1 f. Refusing to permit the County to exercise its rights under the Contracts to audit
2 and verify the Contractor's records before final payment was made;
- 3 g. Failing to allow the County to interview any employees or others who might
4 reasonably have information related to such records;
- 5 h. Failing to keep true and accurate accounts, records, books and data which
6 correctly reflect the business transacted by H2H in accordance with generally
7 accepted accounting principles;
- 8 i. Refusing to provide to the County all materials, documents, data or
9 information obtained from County data files or any County medium furnished
10 to Contractor in the performance of the Contracts, which at all times remained
11 the property of County;
- 12 j. Failing to return all materials, documents, data or information, including
13 copies, to County at the end of the Contracts;
- 14 k. Refusing to diligently proceed with the provision of services under the
15 Contract pending the final resolution of any dispute arising under, related to, or
16 involving the Contracts;
- 17 l. Refusing to provide such information that is requested by County for the
18 purpose of monitoring progress under the Contracts; and
- 19 m. Failing to deliver a product "conforming to applicable specifications . . . or
20 descriptions" instead delivering nothing, or "services that do not conform to
21 the prescribed statement of work" in breach of its obligations under the
22 Contracts.

23 61. The SLFRF Contract ended on November 30, 2023. To date, H2H has not
24 prepared or provided any of the survey results or the final report nor has it provided any of the
25 documentation requested by the County pursuant to the Contract terms.

26 62. Because H2H has now ceased all communications with the County and letters are
27 returned as undeliverable, the County is informed and believes that the items identified in
28 paragraphs 27 through 34 of this Complaint, remain incomplete and unperformed.

63. As a direct and proximate result of the material breaches of the Contract by H2H, the County has sustained significant monetary damages in an amount to be determined at trial, but in any event, not less than \$3,000,000.00.

SECOND CAUSE OF ACTION

(UNFAIR BUSINESS PRACTICES—Bus. & Prof. Code, § 17200, et seq.)
(AGAINST DEFENDANT H2H)

64. The County hereby realleges and incorporates by this reference the allegations of Paragraphs 1 through 63 as though fully set forth here.

65. California Business and Professions Code sections 17200, et seq. (“Unfair Competition Law or “UCL”) prohibits any unlawful, unfair or fraudulent business practice. Under the UCL, a business practice is “unfair” if it offends an established public policy or is immoral, unethical, oppressive and that fairness is determined by weighing the reasons, justifications, and motives of the practice against the gravity of harm to the victims.

66. H2H has submitted invoices, which are not supported by any documented actual costs, and that violate “an established public policy or is immoral, unethical, oppressive. . . .” H2H then, upon request by the County pursuant to the terms of the Contract, flatly refused to provide supporting documentation—or even communicate with the County. H2H then repudiated the remainder of its contractual obligations pursuant to the Contract designed to assist seniors in Orange County. Such actions are immoral, unethical, and oppressive, and harm the County and the public it serves as they have taken taxpayer funds and failed to perform their Contractual obligations. The County has suffered substantial setbacks in pursuit of its nutrition programs, which, among other things, may require the County to find another contractor to fulfill their reporting obligations to the State as a grantee.

67. In addition, the invoices submitted to the County constitute public records which are likely to deceive the general public into believing the invoiced costs listed on the invoices were legitimate and allowable expenditures supported by documentary evidence, such as timesheets and receipts. These unlawful “expenditures” were in direct violation of the documentation for costs allowed under the Contracts. The actions of H2H constitute an

1 unlawful, and unfair business practice within the meaning of Business and Professions Code
2 section 17200 that harmed the County and the public it serves.

3 68. H2H's actions violated the UCL in 1) billing for costs for which there is
4 apparently no documentation, or for which H2H refuses to provide substantiating
5 documentation; 2) in diverting or spending Contract funds on purposes outside the Contracts;
6 and 3) repudiating its remaining obligations pursuant to the Contracts.

7 69. Pursuant to the UCL, the County is entitled to preliminary and permanent
8 injunctive relief and an order of disgorgement against H2H, as well as restoration to the County
9 of all revenues associated with H2H's unfair, and illegal activities related to the Contracts, or
10 such portion of those revenues as the Court finds equitable.

11 **THIRD CAUSE OF ACTION**

12 **(VIOLATION OF THE FALSE CLAIMS ACT — Cal. Gov. Code §§ 12651, *et seq.*)** 13 **(AGAINST DEFENDANT H2H)**

14 70. The County hereby realleges and incorporates by reference the allegations of
15 Paragraphs 1 through 69 as though set forth here.

16 71. This is a claim for treble damages and penalties under the California False Claims
17 Act, Cal. Gov't Code, §§ 12651, *et seq.*

18 72. The County is informed and believes and thereon alleges that, during the Contract
19 periods, Defendants submitted numerous false claims in the form of invoices specifying the
20 amount of work allegedly performed pursuant to the Contracts. These invoices were for goods
21 or services not actually procured or performed, and for which H2H has not provided
22 documentation, despite numerous requests from the County to do so pursuant to the Contracts.

23 73. The County is informed and believes and thereon alleges that the claimed work
24 under the Contracts was not performed or the invoices grossly overstated the actual amount
25 performed. At the time these invoices were submitted, Defendants knew they contained false
26 information and/or submitted the invoices in reckless disregard or deliberate ignorance of the
27 truth of the invoices. In so doing, Defendants made, used, and/or caused to be made or used,
28 false records and/or statements to get false claims approved by the County, to the County's

1 detriment.

2 74. In presenting the invoices containing false information, Defendants intended that
3 the invoices would be approved and considered by the County as allowable, performed work
4 under the Contracts.

5 75. The County, unaware of the falsity of the records, statements or claims made or
6 caused to be made, by Defendant, paid the claims, which would not have been paid but for
7 Defendant's illegal conduct.

8 76. As a direct and proximate result of H2H's conduct in violating California
9 Government Code section 12651(a)(1) and (2) as set forth above, the County has suffered losses
10 and/or damages for the expenditure of funds in excess of that to which Defendants were lawfully
11 entitled.

12 **FOURTH CAUSE OF ACTION**
13 **(INTENTIONAL MISREPRESENTATION)**
14 **(AGAINST ALL DEFENDANTS)**

15 77. The County hereby realleges and incorporates by reference the allegations of
16 Paragraphs 1 through 76 as though set fully set forth here.

17 78. Defendants made numerous false representations that harmed the County by
18 presenting to the County false and unsubstantiated invoices for services allegedly performed, but
19 which were not performed as shown in the invoices.

20 79. Defendants represented to the County that Defendants had performed the work it
21 was obligated to perform pursuant to the Contracts and that the invoices accurately represented
22 the amount for which H2H was entitled for payment under the Contracts and that the invoiced
23 funds were spent on proper purposes pursuant to the Contracts. For example, H2H, in its
24 supplemental information to Form 990 filed with the IRS for the year 2022, indicated that it
25 provides meals on Sundays, Tuesdays, Wednesdays and Thursdays at the County Courtyard
26 Homeless Shelters located at 400 W. Santa Ana Blvd. for a total of 3000 meals per month.
27 However, the County's Courtyard facility ***closed in February of 2021*** and has not been in
28 operation since.

1 80. Defendants' representations to the County were false.

2 81. Defendants knew that the representations were false when made, or Defendants
3 made the representations recklessly and without regard for their truth.

4 82. Defendants intended that the County rely on the representations.

5 83. The County reasonably relied on Defendants' representations when it paid the
6 invoices.

7 84. The County was harmed because it paid for goods and services that were never
8 provided.

9 85. The County's reliance on Defendants' representations were a substantial factor in
10 causing the County harm.

11 **FIFTH CAUSE OF ACTION**

12 **(BREACH OF CHARITABLE TRUST – Cal. Corp. Code, § 5142)**

13 **(AGAINST ALL DEFENDANTS)**

14 86. The County hereby realleges and incorporates by reference the allegations of
15 Paragraphs 1 through 85 as though set forth here.

16 87. All of H2H's assets provided by the County to H2H pursuant to the Contracts are
17 held in a charitable trust by operation of law pursuant to *Pacific Home v. Los Angeles County*
18 (1953) 41 Cal.2d 844, and its progeny.

19 88. The terms of this charitable trust are found in H2H's own statements of its
20 charitable purpose: According to H2H's 2022 IRS Form 990, H2H focuses on "Providing aide
21 [sic] and food to disabled locals and homeless." Similarly, its articles of incorporation identifies
22 its specific purpose as being to "provide food, clothing, and other daily needs to the
23 impoverished in the community."

24 89. Further specifics regarding the charitable trust are found in the provisions of the
25 Contracts themselves. Pursuant to each of the Contracts, H2H was required to spend the funds
26 solely on the charitable purposes delineated in the Contracts, specifically, and as described more
27 fully herein, all funds under the Contracts were required to be spent on the charitable purpose of
28 providing nutrition services to Orange County's elderly and disabled residents. Funds not spent

1 on the Contracts' purposes were required to be returned to the County pursuant to the Contracts'
2 terms.

3 90. H2H breached the terms of the charitable trust by: a) knowingly presenting false
4 invoices to the County for which work had not been performed pursuant to the Contracts; b)
5 submitting invoices for which there are no substantiating records to establish performance
6 pursuant to the Contracts; and/or c) spending the Contract funds for improper purposes,
7 including but not limited to, the personal gain of Defendant NGUYEN.

8 91. The County was harmed because it paid for goods and services that were never
9 provided.

10 92. The actions of H2H were the proximate cause of the harm to the County.

11 93. The County has standing to bring an action to obtain damages for this breach
12 because the County has a reversionary, contractual, and property interest in the assets subject to
13 the charitable trust. Specifically, all funds under the Contracts were required to be spent on the
14 charitable purpose of providing nutrition services to Orange County's elderly and disabled
15 residents. The Contracts provide that any Contract funds not spent pursuant to the Contracts
16 must be returned to the County.

17 94. Pursuant to Corporation Code section 5142(a), the County has given notice to the
18 Attorney General of this action which has been provided a copy of this Complaint.

19 **SIXTH CAUSE OF ACTION**

20 **(CONCEALMENT)**

21 **(AGAINST ALL DEFENDANTS)**

22 95. The County hereby realleges and incorporates by reference the allegations of
23 Paragraphs 1 through 94 as though set forth here.

24 96. The County was harmed because Defendants concealed information by providing
25 false invoices and using funds received under the Contracts for their personal gain.

26 97. Defendants had a fiduciary duty to the County. H2H was responsible for the
27 professional quality, technical assurance, timely completion and coordination of all
28 documentation and other goods/services furnished under the Contracts. H2H and the other

1 Defendants were stewards of public funds and duty-bound to keep the funding streams separate,
2 account for every dollar under the Contracts, immediately return all funds not spent in
3 furtherance of the Contracts' purpose, and comply with Generally Accepted Accounting
4 Principles in its reports to the County, and comply with auditing requirements.

5 98. The County contracted with H2H to provide services to the residents of Orange
6 County, and in breach of their duties, Defendants failed to disclose material facts to the County,
7 making the disclosures deceptive. Defendants' concealments include, but are not limited to,
8 failing to inform the County that H2H's Contract invoices were for work that was not performed
9 pursuant to the Contracts and that the Contracts' funds were diverted to impermissible purposes
10 (including the personal gain of Defendant NGUYEN) not authorized pursuant to the Contracts.

11 99. The County did not know of the concealed facts.

12 100. Defendants intended to deceive the County by concealing the facts.

13 101. Had the concealed information been disclosed, the County reasonably would have
14 behaved differently, such as immediately terminating the Contracts, demanding return of funds
15 and conducting early performance audits.

16 102. The County was harmed because it paid for goods and services that were never
17 provided.

18 103. Defendants' concealment was a substantial factor in causing the County's harm.

19 **SEVENTH CAUSE OF ACTION**

20 **(BREACH OF DUTY OF UNDIVIDED LOYALTY)**

21 **(AGAINST DEFENDANT H2H)**

22 104. The County hereby realleges and incorporates by reference the allegations of
23 Paragraphs 1 through 103 as though set forth here.

24 105. The County alleges that it was harmed by H2H's breach of the fiduciary duty of
25 loyalty. An agent owes his or her principal undivided loyalty and H2H here, specifically owed a
26 fiduciary duty to the County as alleged in the Sixth and Seventh Causes of Action in this
27 Complaint.

28 106. H2H was the County's agent pursuant to the Contracts.

1 107. H2H knowingly and egregiously acted against the County's interests in connection
2 with its duties and obligations pursuant to the Contracts by improperly retaining Contract funds
3 for work that was not performed, not spent in accordance with the Contracts, or by diverting
4 Contract funds to unauthorized purposes, including but not limited to diversion of Contract
5 funds to the personal interests of Defendant NGUYEN.

6 108. The County did not give informed consent to H2H's conduct.

7 109. The County was harmed because it paid for goods and services that were never
8 provided.

9 110. H2H's conduct was a substantial factor in causing the County's harm.

10 **EIGHTH CAUSE OF ACTION**

11 **(CONSTRUCTIVE FRAUD – Cal. Civ. Code, § 1573)**

12 **(AGAINST ALL DEFENDANTS)**

13 111. The County hereby realleges and incorporates by reference the allegations of
14 Paragraphs 1 through 110 as though set forth here.

15 112. The County alleges that it was harmed because Defendants misled it by failing to
16 provide the County with complete and accurate information.

17 113. H2H was the County's agent pursuant to the Contracts.

18 114. H2H acted on the County's behalf for purposes of providing nutrition services to
19 the County's elderly and disabled residents.

20 115. Defendants knew, or should have known, that the invoices presented to the County
21 were materially false or failed to provide complete and accurate information as to H2H's
22 performance pursuant to the Contracts.

23 116. Defendants misled the County by failing to provide the County with complete and
24 accurate information in the invoices, as required by the Contracts, to allow the County to
25 determine whether H2H was performing pursuant to the Contracts. Defendants compounded
26 their wrongful acts by continuing to inform the County that it had adequate supporting records
27 as required by the Contracts to substantiate the invoices to the County, despite the fact that H2H
28 did not maintain or provide adequate documentation as required by the Contracts to substantiate

the invoices.

117. The County was harmed because it paid for goods and services that were never provided.

118. The conduct of Defendants was a substantial factor in causing the County's harm.

NINTH CAUSE OF ACTION

(FIDUCIARY NEGLIGENCE – FAILURE TO EXERCISE REASONABLE CARE)
(AGAINST DEFENDANT H2H)

119. The County hereby realleges and incorporates by reference the allegations of Paragraphs 1 through 118 as though fully set forth here.

120. The County alleges that it was harmed by H2H's breach of the fiduciary duty to use reasonable care.

121. H2H was the County's agent pursuant to the Contracts. An agent owes his or her principal undivided loyalty and H2H specifically here owed a fiduciary duty to the County as alleged in the Sixth and Seventh Causes of Action in this Complaint.

122. H2H acted on the County's behalf for purposes of providing nutrition services to the County's elderly and disabled populations.

123. H2H failed to act as a reasonably careful agent and fiduciary would have acted under the same or similar circumstances, including but not limited to, not documenting that the funds were spent on their intended purpose, failing to keep adequate documentation to substantiate performance, and by negligently commingling and spending the subject funds on unauthorized purposes.

124. The County was harmed because it paid for goods and services that were never provided.

125. H2H's conduct was a substantial factor in causing the County's harm.

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TENTH CAUSE OF ACTION

(CONSPIRACY)

(AGAINST DEFENDANT NGUYEN AND DOE DEFENDANTS)

126. The County hereby realleges and incorporates by reference the allegations of Paragraphs 1 through 125 as though fully set forth here.

127. The County alleges that it was harmed by the unfair business practices, false claims, intentional misrepresentations, concealments, breach of the duty of undivided loyalty and fraud of Defendants as alleged in this Complaint. Defendants, including DOE Defendants are responsible for the harm because each was part of a conspiracy to commit unfair business practices, false claims, intentional misrepresentations, concealments, breach of the duty of undivided loyalty and fraud, to the County's harm.

128. The County alleges that there was an agreement and cooperation between Defendants, including DOE Defendants, to commit the unfair business practices, false claims, intentional misrepresentations, concealments, breach of the duty of undivided loyalty and fraud as alleged in this Complaint, to the County's harm.

129. Defendants were each aware that Defendants (and DOE Defendants) planned to submit false invoices to the County without substantiating documentation and without the required work having been performed pursuant to the Contracts and with Contract funds having been diverted and spent on improper purposes.

130. Defendants each agreed and cooperated with the other (and DOE Defendants) and intended that the unfair business practices, false claims, intentional misrepresentations, concealments, breach of the duty of undivided loyalty and fraud be committed.

131. The County was harmed because it paid for goods and services that were never provided.

132. The acts of Defendants were the proximate cause of the County's harm.

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ELEVENTH CAUSE OF ACTION
(CONVERSION)
(AGAINST ALL DEFENDANTS)

133. The County hereby realleges and incorporates by reference the allegations of Paragraphs 1 through 132 as though fully set forth here.

134. The County had a legal right to possess the funds that were used to pay H2H under the Contracts in this Complaint. All funds delivered to H2H were to be used solely for the identified purpose in each of the Contracts.

135. Defendants substantially interfered with the County's funds by knowingly or intentionally taking possession of the funds they received under the Contracts, without fulfilling their obligations under the Contracts and misappropriating the funds for the personal use of individuals, including Defendant NGUYEN.

136. The County did not consent for the Defendants to divert the Contract funds from the Contracts' purpose, nor did the County consent to the use of Contract funds for personal use.

137. The County has been harmed and damaged in the amount to be proven at trial as a result of Defendants' actions, but in no event less than \$3 million dollars.

138. Defendants' conduct was a substantial factor in causing the County's damages and harm.

TWELFTH CAUSE OF ACTION
(UNJUST ENRICHMENT)
(AGAINST ALL DEFENDANTS)

139. The County hereby realleges and incorporates by reference the allegations of Paragraphs 1 through 138 as though set forth here.

140. H2H has invoiced the County for alleged work performed pursuant to the Contracts despite the absence of substantiating records as to the charges, and accordingly, it is impossible to verify that the work was performed, which wrongfully benefitted Defendants and caused them to be unjustly enriched, and which would not have been achieved but for their wrongful conduct. Since H2H cannot substantiate expenditures of Contract funds, it does not

have a lawful claim to any funds received under the Contracts. Defendants' actions were done to the detriment of the County and its residents.

141. As a direct and proximate result of Defendants' unjust retention of the Contract funds as alleged above, the County has been unable to use these unlawfully retained funds to provide the services under the Contracts, and has been monetarily damaged thereby.

THIRTEENTH CAUSE OF ACTION

(DECLARATORY RELIEF)

(AGAINST ALL DEFENDANTS)

142. The County hereby realleges and incorporates by reference the allegations of Paragraphs 1 through 141 as though fully set forth here.

143. An actual controversy has arisen and now exists relating to the contractual rights and duties of the Defendants and the County. The controversy concerns the rights and duties related to the Contracts and, specifically, whether Defendants have an immediate duty to return any and all monies that were not properly expended under the terms of the Contracts and for which expenses were not properly incurred or documented.

144. A judicial declaration is necessary and appropriate at this time under the circumstances as to whether H2H is in material breach of its obligations pursuant to the Contracts and whether Defendants must immediately return all data related to the Contracts to the County, the rightful owner of the data, and for return of all Contract funds not spent specifically for the Contracts' purposes.

FOURTEENTH CAUSE OF ACTION

(INJUNCTIVE RELIEF)

(AGAINST ALL DEFENDANTS)

145. The County hereby realleges and incorporates by reference the allegations of Paragraphs 1 through 144 as though fully set forth here.

146. The County is informed and believes, and thereon alleges, that H2H and other Defendants are still in possession of Contract funds that H2H has wrongfully invoiced under the Contracts.

147. The County is likely to succeed on the merits of its claims and irreparable harm will result if the Court does not issue a temporary restraining order and a preliminary and permanent injunction restraining Defendants from transferring, converting, secreting, or otherwise disposing of *all work product*, including raw data, produced under the Contracts. Irreparable harm will also result to the County if the Court does not immediately issue a preliminary and permanent injunction restraining Defendants from transferring, converting, secreting, or otherwise disposing of Contract funds or property purchased with Contract funds.

FIFTEENTH CAUSE OF ACTION

(COMMON COUNT: MONEY HAD AND RECEIVED)

(AGAINST ALL DEFENDANTS)

148. The County hereby realleges and incorporates by reference the allegations of Paragraphs 1 through 147 as though fully set forth here.

149. H2H and other Defendants received funds from the County under the Contracts that were intended to be used solely for Nutrition Gap Services for disabled and elderly residents and otherwise eligible individuals.

150. The County is informed and believes and thereon alleges that the funds were not used for their intended contractual purposes of Nutrition Gap Services to Orange County elderly and disabled residents.

151. Defendants have failed and refused to provide the County with the funds received and not used for the intended contractual purposes as identified in the Contracts.

SIXTEENTH CAUSE OF ACTION

(UNIFORM VOIDABLE TRANSACTIONS ACT)

(AGAINST ALL DEFENDANTS)

152. The County hereby realleges and incorporates by reference the allegations of Paragraphs 1 through 151 as though fully set forth here.

153. The County has a claim, as the term is used in Civil Code section 3439.01 (“Claim . . . means a right to payment, whether or not the right is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable,

1 secured, or unsecured.”) against H2H.

2 154. Specifically, the County has a right to payment from H2H by virtue of H2H’s
3 obligations to return all money provided pursuant to the Contracts that were not spent by H2H
4 for the purposes required by the Contracts. The County is informed and believes and based
5 thereon alleges that H2H failed to use up to \$3,000,000.00 for the requisite contractual purposes.
6 The County also has a claim, as the term is used in Civil Code section 3439.01, against H2H in
7 the form of the causes of actions asserted in this lawsuit. The County is therefore a creditor of
8 H2H. (Civ. Code, § 3439.01(c).)

9 155. The County is informed and believes and thereon alleges that H2H is “insolvent”
10 as the term is defined by the UVTA. (Civ. Code, § 3429.02.) Specifically, the County is
11 informed and believes that at fair valuation the sum of H2H’s debts to the County is greater than
12 the fair market value of H2H’s current assets (because of the efforts of H2H to dissipate and
13 transfer its assets to insiders and affiliates).

14 156. The County is informed and believes and based thereon alleges that H2H has and
15 is transferring (and will continue to transfer unless restrained) substantial portions of its assets to
16 insiders and affiliates of H2H, including Defendant NGUYEN (the “UVTA Transferees”).
17 These H2H insiders and affiliates have and had no legal right to some or all of these assets, and
18 these transfers are voidable under multiple provisions of the UVTA.

19 157. The County is informed and believes and thereon alleges that H2H made one or
20 more transfers of assets to the UVTA Transferees without receiving a reasonably equivalent
21 value in exchange for the transfer. Without limitation, these transfers include (1) transfers of
22 funds to Angel Nail Spa for services that were not actually provided or for services that were
23 worth substantially less than the funds transferred; and (2) transfers to insiders and officers of
24 H2H and associated individuals and entities, of assets that the insiders, officers and affiliated
25 individuals and entities had no legal right to receive.

26 158. The County is informed and believes and thereon alleges that H2H was
27 “insolvent” at the time of the transfers to the UVTA Transferees or became insolvent as a result
28 of one or more of the transfers to the UVTA Transferees. Specifically, at the time of all or most

1 of the transfers to the UVTA Transferees, H2H was required to reimburse the County an amount
2 of money that was in excess of H2H's available assets. (Civ. Code, § 3429.05.) The County's
3 Claims arose before these transfers were made.

4 159. The County is informed and believes and thereon alleges that H2H made all or
5 most of the transfers to the UVTA Transferees with the actual intent to hinder, delay, or defraud
6 the County. The County's belief is informed by the fact that the transfers bear multiple statutory
7 badges of fraud as articulated in Civil Code section 3439.04(b).

8 160. Among other badges and indicia of fraud, many of the transfers were made to
9 insiders of H2H, including but not limited to H2H's Chief Executive Officer, Defendant
10 NGUYEN. (Civ. Code, § 3439.04(b)(1).)

11 161. The County is informed and believes and based thereon alleges that H2H made
12 efforts to conceal the transfers. For example, it failed to disclose the transfers in any meeting
13 minutes or other document available for inspection by the County or public, failed to disclose
14 the transfers to the source of the funds and the holder of a reversionary interest in the funds – the
15 County – and obfuscated the purpose of the transfers with false or misleading invoices and other
16 false documentation. (Civ. Code, § 3439.04(b)(3).)

17 162. The County is informed and believes and thereon alleges that the improper
18 transfers were made, or began increasing in frequency and value, after H2H's misconduct began
19 being reported in the media and after the County increased efforts to obtain information and
20 documentation concerning H2H's compliance with its contractual obligations. In other words,
21 the improper transfers either began or accelerated after H2H became aware that the County or
22 other entities were becoming increasingly likely to institute efforts to recover the illegally
23 obtained and retained funds from H2H. (Civ. Code, § 3439.04(b)(4).)

24 163. As is described above, the County is informed and believes and thereon alleges
25 that the value of the consideration received by H2H was not reasonably equivalent to the value
26 of the asset(s) transferred or the amount of the obligation(s) incurred. (Civ. Code, §
27 3439.04(b)(8).)

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164. The County is informed and believes and thereon alleges that H2H and other Defendants, including Defendant NGUYEN, conspired to obfuscate transfers of assets to H2H insiders (i.e., Defendant NGUYEN and others) by first causing H2H to transfer assets to Defendant NGUYEN via one or more of the entities it does business as, which thereafter transferred those assets for little or no consideration to H2H insiders, including at least Defendant NGUYEN.

165. As is described above, the County is informed and believes and thereon alleges that H2H was insolvent at the time of the transfers or became insolvent after the transfers were made. (Civ. Code, § 3439.04(b)(9).)

166. The County is informed and believes and thereon alleges that the UVTA Transferees took further steps to dissipate, conceal, and place beyond the reach of creditors the transferred assets. Among other steps, the UVTA Transferees converted improperly transferred liquid assets into their own accounts or into cash as described more fully in this Complaint.

167. Particularized knowledge of the details of the efforts to conceal assets and to conceal the transfers themselves—including details as to the dates, account number, and amounts as to the specific transfers—is, at this time, uniquely in the possession of Defendants, the transferees. The County intends to obtain that information through discovery in this Action.

SEVENTEENTH CAUSE OF ACTION

(ACCOUNTING)

(AGAINST ALL DEFENDANTS)

168. The County hereby realleges and incorporates by reference the allegations of Paragraphs 1 through 167 as though fully set forth here.

169. The County and H2H entered into multiple written Contracts, thereby having a contractual relationship. In addition, H2H had a fiduciary duty as alleged in the Sixth and Seventh Causes of Action above, to the County to ensure that the federal and County funds received by Defendants pursuant to the Contracts were used appropriately and as intended by the Contracts.

170. As part of these Contracts, H2H were required to provide an adequate and robust

1 accounting of all Contract funds used to allow the County to verify H2H's performance under
2 the Contracts.

3 171. The accounting and information the County requires pursuant to the Contracts and
4 federal law are within the exclusive control and possession of H2H. H2H has failed to provide
5 the County with the critical Single Audit required under the Contracts and federal law and has
6 since ceased all communication with the County.

7 172. Without a proper accounting, the County cannot determine whether funds received
8 by Defendants under these Contracts were properly used for the intended purpose of the
9 Contracts.

10 **PRAYER FOR RELIEF**

11 **WHEREFORE** the County prays for the following:

12 1. Compensatory damages in an amount according to proof;
13 2. Punitive damages in an amount necessary to set an example and by way of
14 punishing the Defendants;

15 3. A writ of preliminary of attachment against the property of Defendants to serve as
16 security for the satisfaction of any judgment that may be recovered;

17 4. An order awarding restitution and disgorgement of all profits and unjust
18 enrichment that Defendants obtained as a result of unlawful and unfair business practices
19 described herein;

20 5. For Violation of the False Claims Act (Cal. Gov. Code, § 12651), in addition to all
21 compensatory damages, treble damages and applicable civil penalties for each violation of the
22 False Claims Act sustained by the County;

23 6. A declaration setting out the rights and responsibilities of the parties;

24 7. A Preliminary Injunction restraining/prohibiting Defendants from deleting,
25 destroying or transferring any of the data developed pursuant to the Contract and for an order
26 requiring H2H to immediately provide to the County all data developed pursuant to the
27 Contracts;

28 8. An accounting of all Contract funds described in this Complaint including the

disposition of all funds and the amount of any funds not spent or spent on purposes outside of the Contracts' provisions;

9. For violation of the UVTA, (a) avoidance of all and any transfers from H2H to the UVTA Transferees to the extent necessary to satisfy the County's claims; (b) attachment of all amounts transferred to the UVTA Transferees and any other attachable property held by the UVTA Transferees; (c) a permanent injunction, temporary injunction, and/or a temporary restraining order preventing further disposition of assets by H2H and the UVTA Transferees, and all other relief this Court finds just and proper under the UVTA;

10. An order appointing a receiver pursuant to Business and Professions Code section 17203;

11. A Court-ordered Constructive Trust requiring that Defendants maintain any and all Contract funds and property held in their names as a trustee of a trust created for the benefit of the County and to provide such funds to the County;

12. Prejudgment interest on the County's damages at the legal rate;

13. For attorneys' fees and costs of suit incurred herein; and

14. For such other relief as the Court deems just and proper.

JURY TRIAL DEMAND

Plaintiff hereby demands a jury trial, pursuant to Code Civ. Proc., § 631 and California Constitution, Article I, § 16.

Respectfully submitted,

LEON J. PAGE, COUNTY COUNSEL
MARIANNE VAN Riper, SENIOR DEPUTY
LAURA D. KNAPP, SUPERVISING DEPUTY
D. KEVIN DUNN, SENIOR DEPUTY
REBECCA S. LEEDS, SENIOR DEPUTY
KAYLA N. WATSON, SENIOR DEPUTY
GOLNAZ ZANDIEH, DEPUTY

DATED: August 19, 2024

By:

D. Kevin Dunn, Senior Deputy

Attorneys for Plaintiff COUNTY OF ORANGE

Exhibit A



CONTRACT NO. 20-27-0101-CV

FOR THE PROVISION OF

CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY (CARES) ACT, H.R. 748
NUTRITION GAP PROGRAM SERVICES

BETWEEN

COUNTY OF ORANGE

AND

HAND TO HAND RELIEF ORGANIZATION

<u>CFDA#</u>	<u>FAIN#</u>	<u>PROGRAM/SERVICE TITLE</u>	<u>FUNDING AGENCY</u>
21.019	Pending	Coronavirus Aid, Relief, and Economic Security Act (CARES) Act, H.R. 748	U.S. Department of Health and Human Services

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ATTACHMENTS

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Attachment C - Budget Schedule
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EXHIBITS

Exhibit 1 – Drug Free Workplace Certification
Exhibit 2 – Debarment and Suspension Certificate
Exhibit 3 – Certification Regarding Lobbying
Exhibit 4 – Disclosure Form to Report Lobbying
Exhibit 5 – OC Community Resources Contract Reimbursement Policy

Contract No. 20-27-0101-CV
with
Hand to Hand Relief Organization
For
Coronavirus Aid, Relief, and Economic Security (CARES) Act, H.R. 748
Nutrition Gap Program Services

This Contract No. 20-27-0101-CV for Coronavirus Aid, Relief, and Economic Security (CARES) Act, H.R. 748 – Nutrition Gap Program Services (hereinafter referred to as “Contract”) is made and entered into as of the date fully executed by and between the County of Orange, a political subdivision of the State of California; hereinafter referred to as “County” and Hand to Hand Relief Organization, Inc., D-U-N-S No. 092903817, a California non-profit corporation, with a place of business at 9098 Bolsa Avenue, Westminster, CA 92683 (hereinafter referred to as “Subrecipient”), with a County and Subrecipient sometimes referred to as “Party” or collectively as “Parties”.

ATTACHMENTS

This Contract is comprised of this document and the following Attachments, which are attached hereto and incorporated by reference into this Contract:

Attachment A – Scope of Services
Attachment B – Payment/Compensation
Attachment C – Budget Schedule
Attachment D - Performance Standards
Attachment E – Federal Award Identification
Exhibit 1 – Drug Free Workplace Certification
Exhibit 2 – Debarment and Suspension Certificate
Exhibit 3 – Certification Regarding Lobbying
Exhibit 4 – Disclosure Form to Report Lobbying
Exhibit 5 – OC Community Resources Contract Reimbursement Policy

RECITALS

WHEREAS, Subrecipient and County are entering into this Contract for Coronavirus Aid, Relief, and Economic Security (CARES) Act, H.R. 748 – Nutrition Gap Program Services under a fixed fee Contract; and

WHEREAS, County solicited, under the Resolution of the Board of Supervisors of Orange County, California Authorizing Emergency Contracting Authority dated April 21, 2020, this Contract for County of Orange Aging Program Services as set forth herein, and Subrecipient represented that it is qualified to provide CARES Act, H.R. 748 – Nutrition Gap Program Services to the County as further set forth herein; and

WHEREAS, Subrecipient agrees to provide CARES Act, H.R. 748 – Nutrition Gap Program Services to the County as further set forth in the Scope of Service, attached hereto as Attachment A; and

WHEREAS, County agrees to pay Subrecipient based on the schedule of fees set forth in Payment/Compensation, attached hereto as Attachment B; and

WHEREAS, Subrecipient agrees to manage allotted funding set forth in the Budget Schedule, attached hereto as Attachment C; and

WHEREAS, Subrecipient agrees to meet the Performance Standards requirements set forth in attached hereto as Attachment D; and

WHEREAS, the County Board of Supervisors has authorized the OC Community Resources Director or his designee to enter into a CARES Act, H.R. 748 – Nutrition Gap Program Services with the Subrecipient to carry out certain program services and activities for the Fiscal Year 2020-21.

NOW, THEREFORE, the Parties mutually agree as follows:

DEFINITIONS

“Administrator” means the Executive Director, Orange County Office on Aging (“OoA” or “Office on Aging”), the designated Area Agency on Aging for Orange County, or designee thereof.

“Allocation” means the process of assigning a cost, or a group of costs, to one or more cost objective(s), in reasonable proportion to the benefit provided or other equitable relationship. The process may entail assigning a cost(s) directly to a final cost objective or through one or more intermediate cost objectives. (2 CFR 200.4 and 45 CFR 75.2)

“County’s Contract Administrator” means the Contract Manager who shall administer this Contract as is necessary or reasonable to comply with County policies.

“Disallowed costs” means those charges determined to be unallowable, in accordance with the applicable Federal statutes, regulations, or the terms and conditions of the Federal award. (2 CFR 200.31 and 200.425 and 45 CFR 75.2)

“DUNS Number:” A unique 9-digit identifier issued and maintained by Dun & Bradstreet (D&B) that verifies the existence of a business entity. The DUNS number is needed to coordinate with the System for Award Management (SAM) that combines federal procurement systems and the Catalog of Federal Domestic Assistance into one new system. <https://www.SAM.gov>.

“Information & Assistance (I&A)” means the function of the Office on Aging that refers older adults to appropriate service and assistance agencies in Orange County.

“Program Income” means revenue generated by the Subrecipient or the Subcontractor from contract-supported activities and may include voluntary contributions received from a participant or other party for services received, income from usage or rental fees of real or personal property acquired with grant funds or funds provided under this Agreement, royalties received on patents and copyrights from contract-supported activities, or proceeds from the sale of goods created under CARES Act (H.R. 7.48) grant funds.

“Questioned Costs” means a cost that is questioned by the auditor because of an audit finding which resulted from a violation or possible violation of a statute, regulation, or the terms and conditions of a Federal award, including for funds used to match Federal funds; where the costs, at the time of the audit,

are not supported by adequate documentation; or where the costs incurred appear unreasonable and do not reflect the actions a prudent person would take in the circumstances. (2 CFR 200.84, 200.425 and 45 CFR 75.2).

“Recoverable cost” means the state and federal share of the questioned cost.

“Subcontractor” and “subcontractor” means any entity that furnishes to Subrecipient services or supplies related to this Contract.

ARTICLES

General Terms and Conditions:

- A. **Governing Law and Venue:** This Contract has been negotiated and executed in the State of California and shall be governed by and construed under the laws of the State of California. In the event of any legal action to enforce or interpret this Contract, the sole and exclusive venue shall be a court of competent jurisdiction located in Orange County, California, and the Parties hereto agree to and do hereby submit to the jurisdiction of such court, notwithstanding Code of Civil Procedure Section 394. Furthermore, the Parties specifically agree to waive any and all rights to request that an action be transferred for adjudication to another county.
- B. **Entire Contract:** This Contract contains the entire Contract between the Parties with respect to the matters herein, and there are no restrictions, promises, warranties or undertakings other than those set forth herein or referred to herein. No exceptions, alternatives, substitutes or revisions are valid or binding on County unless authorized by County in writing. Electronic acceptance of any additional terms, conditions or supplemental Contracts by any County employee or agent, including but not limited to installers of software, shall not be valid or binding on County unless accepted in writing by County's Contract Administrator.
- C. **Amendments:** No alteration or variation of the terms of this Contract shall be valid unless made in writing and signed by the Parties; no oral understanding or agreement not incorporated herein shall be binding on either of the Parties; and no exceptions, alternatives, substitutes or revisions are valid or binding on County unless authorized by County in writing.
- D. **Intentionally left blank**
- E. **Delivery:** Time of delivery of goods or services is of the essence in this Contract. County reserves the right to refuse any goods or services and to cancel all or any part of the goods not conforming to applicable specifications, drawings, samples or descriptions or services that do not conform to the prescribed statement of work. Acceptance of any part of the order for goods shall not bind County to accept future shipments nor deprive it of the right to return goods already accepted at Subrecipient's expense. Over shipments and under shipments of goods shall be only as agreed to in writing by County. Delivery shall not be deemed to be complete until all goods or services have actually been received and accepted in writing by County.
- F. **Acceptance Payment:** Unless otherwise agreed to in writing by County, 1) acceptance shall not be deemed complete unless in writing and until all the goods/services have actually been received, inspected, and tested to the satisfaction of County, and 2) payment shall be made in arrears after satisfactory acceptance.
- G. **Warranty:** Subrecipient expressly warrants that the services covered by this Contract are fit for the particular purpose for which they are intended. Acceptance of this order shall constitute an agreement upon Subrecipient's part to indemnify, defend and hold County and County Indemnitees as identified in Paragraph Z below, harmless from liability, loss, damage and expense, including reasonable counsel fees, incurred or sustained by County by reason of the failure of the services to conform to such warranties, faulty work performance, negligent or unlawful acts, and non-compliance with any applicable state or federal codes, ordinances, orders,

or statutes, including the Occupational Safety and Health Act (OSHA) and the California Industrial Safety Act. Such remedies shall be in addition to any other remedies provided by law.

H. **Patent/Copyright Materials/Proprietary Infringement:** Unless otherwise expressly provided in this Contract, Subrecipient shall be solely responsible for clearing the right to use any patented or copyrighted materials in the performance of this Contract. Subrecipient warrants that any software as modified through services provided hereunder will not infringe upon or violate any patent, proprietary right, or trade secret right of any third party. Subrecipient agrees that, in accordance with the more specific requirement contained in paragraph "Z" below, it shall indemnify, defend and hold County and County Indemnitees harmless from any and all such claims and be responsible for payment of all costs, damages, penalties and expenses related to or arising from such claim(s), including, costs and expenses but not including attorney's fees.

I. **Assignment:** The terms, covenants, and conditions contained herein shall apply to and bind the heirs, successors, executors, administrators and assigns of the Parties. Furthermore, neither the performance of this Contract nor any portion thereof may be assigned by Subrecipient without the express written consent of County. Any attempt by Subrecipient to assign the performance or any portion thereof of this Contract without the express written consent of County shall be invalid and shall constitute a breach of this Contract.

J. **Non-Discrimination:** In the performance of this Contract, Subrecipient agrees that it will comply with the requirements of Section 1735 of the California Labor Code and not engage nor permit any subcontractors to engage in discrimination in employment of persons because of the race, religious creed, color, national origin, ancestry, physical disability, mental disability, medical condition, marital status, or sex of such persons. Subrecipient acknowledges that a violation of this provision shall subject Subrecipient to penalties pursuant to Section 1741 of the California Labor Code.

K. **Termination:** In addition to any other remedies or rights it may have by law, County has the right to terminate this Contract without penalty, cost, expense or liability of any kind for cause or without cause. Termination for cause includes, among other things, the County's termination of the Contract in the event of:

- i. A violation of the law or failure to comply in a timely manner with any condition of this Contract;
- ii. Inadequate program performance;
- iii. Failure to comply with reporting requirements;
- iv. Evidence that Subrecipient is in such an unsatisfactory financial condition, as determined by County, as to endanger performance of this Contract, including the loss of other funding sources;
- v. Delinquency in payment of taxes or the costs of performance of this Contract in the ordinary course of business;
- vi. Appointment of a trustee, receiver or liquidator for all or a substantial part of Subrecipient's property, or institution of bankruptcy, reorganization, arrangement or liquidation proceedings by or against Subrecipient;
- vii. Service of any writ of attachment, levy of execution, or commencement of garnishment proceedings against Subrecipient's assets or income;
- viii. Bankruptcy proceedings of Subrecipient;

- ix. Finding of debarment or suspension;
- x. Material change in Subrecipient's organizational structure;
- xi. Any breach of Contract,
- xii. Any misrepresentation, or fraud on the part of the Subrecipient;

County may terminate this Contract and be relieved of the payment of any compensation to Subrecipient.

In the event of such termination, County may proceed with the work for which this Contract provides in any manner deemed proper by County. The cost to County of completing the work for which this Contract provides shall be deducted from any sums due Subrecipient under this Contract but Subrecipient shall not be relieved of liability. Notwithstanding the above, Subrecipient shall not be relieved of liability to County for damages sustained by County by virtue of any breach of this Contract by Subrecipient, and County may withhold any payments to Subrecipient until such time as the exact amount of damages due County from Subrecipient is determined.

1. Termination for convenience. County may immediately terminate this Contract, without cause, upon written notice to the Subrecipient.
2. Return of funds. Subrecipient agrees that upon expiration or notice of termination of this Contract or dissolution of Subrecipient's entity, Subrecipient shall, immediately upon written demand, return to County all funds from goods or services for any unperformed portion of the contract or the dissolution of Subrecipient's entity.
3. Cancellation of commitments/termination claim. After receipt of notice of termination, Subrecipient shall cancel outstanding commitments required by this Contract.
 - i. With respect to the above-cancelled commitments, Subrecipient agrees to provide, within ten (10) days of a notice of termination, a plan for settlement of all outstanding liabilities and all claims arising out of such cancellation of commitments. Such plan shall be subject to the approval of Administrator.
 - ii. Subrecipient shall submit a termination claim to Administrator promptly after receipt of a notice of termination, but in no event later than sixty (60) days from the effective date thereof unless an extension, in writing, is granted by Administrator.

L. Consent to Breach Not Waiver: No term or provision of this Contract shall be deemed waived and no breach excused, unless such waiver or consent shall be in writing and signed by the party claimed to have waived or consented. Any consent by any party to, or waiver of, a breach by the other, whether express or implied, shall not constitute consent to, waiver of, or excuse for any other different or subsequent breach.

M. Independent Subrecipient: Subrecipient shall be considered an independent contractor and neither Subrecipient, its employees, nor anyone working under Subrecipient shall be considered an agent or an employee of County. Neither Subrecipient, its employees nor anyone working under Subrecipient shall qualify for workers' compensation or other fringe benefits of any kind through County.

N. Performance Warranty: Subrecipient shall warrant all work under this Contract, taking necessary steps and precautions to perform the work to County's satisfaction. Subrecipient shall be responsible for the professional quality, technical assurance, timely completion and coordination of all documentation and other goods/services furnished by the Subrecipient under this Contract. Subrecipient shall perform all work diligently, carefully, and in a good and workmanlike manner; shall furnish all necessary labor, supervision, machinery, equipment, materials, and supplies, shall at its sole expense obtain and maintain all permits and licenses required by public authorities, including those of County required in its governmental capacity, in connection with performance of the work. If permitted to subcontract, Subrecipient shall be fully responsible for all work performed by subcontractors.

O. Insurance Requirements:

Prior to the provision of services under this Contract, the Subrecipient agrees to purchase all required insurance at Subrecipient's expense, including all endorsements required herein, necessary to satisfy the County that the insurance provisions of this Contract have been complied with. Subrecipient agrees to keep such insurance coverage, Certificates of Insurance, and endorsements on deposit with the County during the entire term of this Contract. In addition, all subcontractors performing work on behalf of Subrecipient pursuant to this Contract shall obtain insurance subject to the same terms and conditions as set forth herein for Subrecipient.

Subrecipient shall ensure that all subcontractors performing work on behalf of Subrecipient pursuant to this Contract shall be covered under Subrecipient's insurance as an Additional Insured or maintain insurance subject to the same terms and conditions as set forth herein for Subrecipient. Subrecipient shall not allow subcontractors to work if subcontractors have less than the level of coverage required by County from Subrecipient under this Contract. It is the obligation of Subrecipient to provide notice of the insurance requirements to every subcontractor and to receive proof of insurance prior to allowing any subcontractor to begin work. Such proof of insurance must be maintained by Subrecipient through the entirety of this Contract for inspection by County representative(s) at any reasonable time.

All self-insured retentions (SIRs) shall be clearly stated on the Certificate of Insurance. Any self-insured retention (SIR) in an amount in excess of Fifty Thousand Dollars (\$50,000) shall specifically be approved by the County's Risk Manager, or designee, upon review of Subrecipient's current audited financial report. If Subrecipient's SIR is approved, Subrecipient, in addition to, and without limitation of, any other indemnity provision(s) in this Contract, agrees to all of the following:

- 1) In addition to the duty to indemnify and hold the County harmless against any and all liability, claim, demand or suit resulting from Subrecipient's, its agents, employee's or subcontractor's performance of this Contract, Subrecipient shall defend the County at its sole cost and expense with counsel approved by Board of supervisors against same; and
- 2) Subrecipient's duty to defend, as stated above, shall be absolute and irrespective of any duty to indemnify or hold harmless; and
- 3) The provisions of California Civil Code Section 2860 shall apply to any and all actions to which the duty to defend stated above applies, and the Subrecipient's SIR provision shall be interpreted as though the Subrecipient was an insurer and the County was the insured.

If the Subrecipient fails to maintain insurance acceptable to the County for the full term of this Contract, the County may terminate this Contract.

Qualified Insurer

The policy or policies of insurance must be issued by an insurer with a minimum rating of A- (Secure A.M. Best's Rating) and VIII (Financial Size Category as determined by the most current edition of the Best's Key Rating Guide/Property-Casualty/United States or ambest.com). It is preferred, but not mandatory, that the insurer be licensed to do business in the State of California (California Admitted Carrier).

If the insurance carrier does not have an A.M. Best Rating of A-/VIII, the CEO/Office of Risk Management retains the right to approve or reject a carrier after a review of the company's performance and financial ratings.

The policy or policies of insurance maintained by the Subrecipient shall provide the minimum limits and coverage as set forth below:

<u>Coverage</u>	<u>Minimum Limits</u>
Commercial General Liability	\$1,000,000 per occurrence \$2,000,000 aggregate
Automobile Liability including coverage for owned, non-owned and hired vehicles	\$1,000,000 per occurrence
Workers Compensation	Statutory
Employers Liability Insurance	\$1,000,000 per occurrence
Network Security & Privacy Liability	\$1,000,000 per claims-made
Professional Liability	\$1,000,000 per claims-made \$1,000,000 aggregate
Sexual Misconduct	\$1,000,000 per occurrence
Employee Dishonesty	\$100,000 per occurrence

Required Coverage Forms

The Commercial General Liability coverage shall be written on Insurance Services Office (ISO) form CG 00 01, or a substitute form providing liability coverage at least as broad.

The Business Auto Liability coverage shall be written on ISO form CA 00 01, CA 00 05, CA 0012, CA 00 20, or a substitute form providing coverage at least as broad.

Required Endorsements

The Commercial General Liability policy shall contain the following endorsements, which shall accompany the Certificate of Insurance:

- 1) An Additional Insured endorsement using ISO form CG 20 26 04 13 or a form at least as broad naming the ***County of Orange its elected and appointed officials, officers, agents and employees*** as Additional Insureds, or provide blanket coverage, which will state ***AS REQUIRED BY WRITTEN Contract***.
- 2) A primary non-contributing endorsement using ISO form CG 20 01 04 13, or a form at least as broad evidencing that the Subrecipient's insurance is primary and any insurance or self-insurance maintained by the County of Orange shall be excess and non-contributing.

The Network Security and Privacy Liability policy shall contain the following endorsements which shall accompany the Certificate of Insurance:

- 1) An Additional Insured endorsement naming the ***County of Orange, its elected and appointed officials, officers, agents and employees*** as Additional Insureds for its vicarious liability.
- 2) A primary and non-contributing endorsement evidencing that the Subrecipient's insurance is primary and any insurance or self-insurance maintained by the County of Orange shall be excess and non-contributing.

The Workers' Compensation policy shall contain a waiver of subrogation endorsement waiving all rights of subrogation against the ***County of Orange, its elected and appointed officials, officers, agents and employees*** or provide blanket coverage, which will state ***AS REQUIRED BY WRITTEN Contract***.

All insurance policies required by this Contract shall waive all rights of subrogation against the County of Orange, its elected and appointed officials, officers, agents and employees when acting within the scope of their appointment or employment.

The County of Orange shall be the loss payee on the Employee Dishonesty coverage. A Loss Payee endorsement evidencing that the County of Orange is a Loss Payee shall accompany the Certificate of Insurance.

Subrecipient shall notify County in writing within thirty (30) days of any policy cancellation and ten (10) days for non-payment of premium and provide a copy of the cancellation notice to County. Failure to provide written notice of cancellation may constitute a material breach of the Contract, upon which the County may suspend or terminate this Contract.

If Subrecipient's Professional Liability and Network Security & Privacy Liability are "Claims-Made" policy(ies), Subrecipient shall agree to maintain coverage for two (2) years following the completion of the Contract.

The Commercial General Liability policy shall contain a severability of interests clause also known as a "separation of insureds" clause (standard in the ISO CG 0001 policy).

Insurance certificates should be forwarded to the agency/department address listed on the solicitation.

If the Subrecipient fails to provide the insurance certificates and endorsements within seven (7) days of notification by the Contract Administrator, award may be made to the next qualified vendor.

County expressly retains the right to require Subrecipient to increase or decrease insurance of any of the above insurance types throughout the term of this Contract. Any increase or decrease in insurance will be as deemed by County of Orange Risk Manager as appropriate to adequately protect County.

County shall notify Subrecipient in writing of changes in the insurance requirements. If Subrecipient does not deposit copies of acceptable Certificates of Insurance and endorsements with County incorporating such changes within thirty (30) days of receipt of such notice, this Contract may be in breach without further notice to Subrecipient, and County shall be entitled to all legal remedies.

The procuring of such required policy or policies of insurance shall not be construed to limit Subrecipient's liability hereunder nor to fulfill the indemnification provisions and requirements of this Contract, nor act in any way to reduce the policy coverage and limits available from the insurer.

P. Changes: Subrecipient shall make no changes in the work or perform any additional work without the County's specific written approval.

Q. Change of Ownership/Name, Litigation Status, Conflicts with County Interest: Subrecipient agrees that if there is a change or transfer in ownership of Subrecipient's business prior to completion of this Contract, and the County agrees to an assignment of the Contract, the new owners shall be required under terms of sale or other instruments of transfer to assume Subrecipient's duties and obligations contained in this Contract and complete them to the satisfaction of the County.

County reserves the right to immediately terminate the Contract in the event the County determines that the assignee is not qualified or is otherwise unacceptable to the County for the provision of services under the Contract.

In addition, Subrecipient has the duty to notify the County in writing of any change in the Subrecipient's status with respect to name changes that do not require an assignment of the Contract. The Subrecipient is also obligated to notify the County in writing if the Subrecipient becomes a party to any litigation against the County, or a party to litigation that may reasonably affect the Subrecipient's performance under the Contract, as well as any potential conflicts of interest between Subrecipient and County that may arise prior to or during the period of Contract performance. While Subrecipient will be required to provide this information without prompting from the County any time there is a change in Subrecipient's name, conflict of interest or litigation status, Subrecipient must also provide an update to the County of its status in these areas whenever requested by the County.

The Subrecipient shall exercise reasonable care and diligence to prevent any actions or conditions that could result in a conflict with County interests. In addition to the Subrecipient, this obligation shall apply to the Subrecipient's employees, agents, and subcontractors associated with the provision of goods and services provided under this Contract. The Subrecipient's efforts shall include, but not be limited to establishing rules and procedures preventing its employees, agents, and subcontractors from providing or offering gifts, entertainment, payments, loans or other considerations which could be deemed to influence or appear to influence County staff or elected officers in the performance of their duties.

- R. Force Majeure:** Subrecipient shall not be assessed with liquidated damages or unsatisfactory performance penalties during any delay beyond the time named for the performance of this Contract caused by any act of God, war, civil disorder, employment strike or other cause beyond its reasonable control, provided Subrecipient gives written notice of the cause of the delay to County within 36 hours of the start of the delay and Subrecipient avails himself of any available remedies.
- S. Confidentiality:** Subrecipient agrees to maintain the confidentiality of all County and County-related records and information pursuant to all statutory laws relating to privacy and confidentiality that currently exist or exist at any time during the term of this Contract. All such records and information shall be considered confidential and kept confidential by Subrecipient and Subrecipient's staff, agents and employees.
- T. Compliance with Laws:** Subrecipient represents and warrants that services to be provided under this Contract shall fully comply, at Subrecipient's expense, with all standards, laws, statutes, restrictions, ordinances, requirements, and regulations (collectively "laws"), including, but not limited to those issued by County in its governmental capacity and all other laws applicable to the services at the time services are provided to and accepted by County. Subrecipient acknowledges that County is relying on Subrecipient to ensure such compliance, and pursuant to the requirements of paragraph "Z" below, Subrecipient agrees that it shall defend, indemnify and hold County and County Indemnitees harmless from all liability, damages, costs and expenses arising from or related to a violation of such laws.
- U. Intentionally left blank**
- V. Severability:** If any term, covenant, condition or provision of this Contract is held by a court of competent jurisdiction to be invalid, void, or unenforceable, the remainder of the provisions hereof shall remain in full force and effect and shall in no way be affected, impaired or invalidated thereby.
- W. Attorney Fees:** In any action or proceeding to enforce or interpret any provision of this Contract, each party shall bear their own attorney's fees, costs and expenses.
- X. Interpretation:** This Contract has been negotiated at arm's length and between persons sophisticated and knowledgeable in the matters dealt with in this Contract. In addition, each party had been represented by experienced and knowledgeable independent legal counsel of their own choosing or has knowingly declined to seek such counsel despite being encouraged and given the opportunity to do so. Each party further acknowledges that they have not been influenced to any extent whatsoever in executing this Contract by any other party hereto or by any person representing them, or both. Accordingly, any rule or law (including California Civil

Code Section 1654) or legal decision that would require interpretation of any ambiguities in this Contract against the party that has drafted it is not applicable and is waived. The provisions of this Contract shall be interpreted in a reasonable manner to affect the purpose of the Parties and this Contract.

Y. Employee Eligibility Verification: The Subrecipient warrants that it fully complies with all Federal and State statutes and regulations regarding the employment of aliens and others and that all its employees performing work under this Contract meet the citizenship or alien status requirement set forth in Federal statutes and regulations. The Subrecipient shall obtain, from all employees performing work hereunder, all verification and other documentation of employment eligibility status required by Federal or State statutes and regulations including, but not limited to, the Immigration Reform and Control Act of 1986, 8 U.S.C. §1324 et seq., as they currently exist and as they may be hereafter amended. The Subrecipient shall retain all such documentation for all covered employees for the period prescribed by the law. The Subrecipient shall indemnify, defend with counsel approved in writing by County, and hold harmless, the County, and its County Indemnitees, its agents, officers, and employees from employer sanctions and any other liability which may be assessed against the Subrecipient or the County or County Indemnitees, any combination of the three in connection with any alleged violation of any Federal or State statutes or regulations pertaining to the eligibility for employment of any persons performing work under this Contract.

Z. Indemnification: Subrecipient agrees to indemnify, defend with counsel approved in writing by County, and hold County, its elected and appointed officials, officers, employees, agents and those special districts and agencies which County's Board of Supervisors acts as the governing Board ("County Indemnitees") harmless from any claims, demands or liability of any kind or nature, including but not limited to personal injury or property damage, arising from or related to the services, products or other performance provided by Subrecipient, its agents, employees, affiliates or subcontractors, pursuant to this Contract. If judgment is entered against Subrecipient and County by a court of competent jurisdiction because of the concurrent active negligence of County or County Indemnitees, Subrecipient and County agree that liability will be apportioned as determined by the court. Neither party shall request a jury apportionment.

AA. Audits/Inspections: Subrecipient agrees to provide access to the County's Auditor-Controller or the Auditor-Controller's authorized representative (including auditors from a private auditing firm hired by the County) during normal working hours to all books, accounts, records, reports, files, financial records, supporting documentation, including payroll and accounts payable/receivable records, and other papers or property of Subrecipient for the purpose of auditing or inspecting any aspect of performance under this Contract. The inspection and/or audit will be confined to those matters connected with the performance of the Contract including, but not limited to, the costs of administering the Contract. The County will provide reasonable notice of such an audit or inspection.

The County reserves the right to audit and verify the Subrecipient's records before final payment is made.

Subrecipient agrees to maintain such records for possible audit for a minimum of three (3) years after final payment, unless a longer period of records retention is stipulated under this Contract or by law. Subrecipient agrees to allow interviews of any employees or others who might reasonably have information related to such records. Further, Subrecipient agrees to include a

similar right to the County to audit records and interview staff of any subcontractor related to performance of this Contract.

Should the Subrecipient cease to exist as a legal entity, the Subrecipient's records pertaining to this Contract shall be forwarded to the County's Project Manager.

BB. Contingency of Funds: Subrecipient acknowledges that funding or portions of funding for this Contract may be contingent upon State or Federal budget approval; receipt of funds from, and/or obligation of funds by, the State of California or Federal government to County; and inclusion of sufficient funding for the services hereunder in the budget approved by County's Board of Supervisors for each fiscal year covered by this Contract. If such approval, funding or appropriations are not forthcoming, or are otherwise limited, County may terminate upon ten (10) days written notice or modify this Contract without penalty.

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Additional Terms and Conditions:

1. **Scope of Contract:** This Contract specifies the contractual terms and conditions by which the County will procure CARES Act, H.R. 748 – Nutrition Gap Program Services from Subrecipient as further detailed in the Scope of Work, identified and incorporated herein by this reference as Attachment A.
2. **Term of Contract:** This Contract shall commence upon final County execution and continue through December 30, 2020, unless otherwise terminated by the County.
3. **Renewal:** This Contract may be renewed by mutual written agreement of both Parties for one (1) additional one (1) year term. The County does not have to give reason if it elects not to renew. Renewal periods may be subject to approval by the County of Orange Board of Supervisors. The costs for any renewal periods shall be substantially similar to the initial term of the Contract and continue to be reasonable and necessary for all renewals. In connection with a possible renewal, the County shall have the right to consider Subrecipient's actual expenditures, the units of service, the current cost policy standards, and changes in program requirements, and Subrecipient shall, upon the County's request, promptly provide to the County all documentation related to such items.
4. **Headings:** The various headings and numbers herein, the grouping of provisions of this Contract into separate clauses and paragraphs, and the organization hereof are for the purpose of convenience only and shall not limit or otherwise affect the meaning hereof.
5. **Maximum Obligation:** The total Maximum Obligation of County to the Subrecipient for the cost of services provided in accordance with this Contract is \$1,000,000, with individual Maximum Obligation budgets for each Fiscal Year as further detailed in the Budget Schedule, identified and incorporated herein by this reference as Attachment C.
6. **Amendments – Changes/Extra Work:** The Subrecipient shall make no changes to this Contract without the County's written consent. In the event that there are new or unforeseen requirements, the County has the discretion with the Subrecipient's concurrence, to make changes at any time without changing the scope or price of the Contract.

If County-initiated changes or changes in laws or government regulations affect price, the Subrecipient's ability to deliver services, or the project schedule, the Subrecipient will give County written notice no later than ten (10) days from the date the law or regulation went into effect or the date the change was proposed and Subrecipient was notified of the change. Such changes shall be agreed to in writing and incorporated into a Contract amendment. Said amendment shall be issued by the County-assigned Contract Administrator, shall require the mutual consent of all Parties, and may be subject to approval by the County Board of supervisors. Nothing herein shall prohibit the Subrecipient from proceeding with the work as originally set forth or as previously amended in this Contract.

7. **Breach of Contract:** The failure of the Subrecipient to comply with any of the provisions, covenants or conditions of this Contract shall be a material breach of this Contract. In such event the County may, and in addition to any other remedies available at law, in equity, or otherwise specified in this Contract:

- a) Terminate the Contract immediately, pursuant to Paragraph K herein;
 - b) Afford the Subrecipient written notice of the breach and ten (10) calendar days or such shorter time that may be specified in this Contract within which to cure the breach;
 - c) Discontinue payment to the Subrecipient for and during the period in which the Subrecipient is in breach; and
 - d) Offset against any monies billed by the Subrecipient but yet unpaid by the County those monies disallowed pursuant to the above.
8. **Conditions Affecting Work:** The Subrecipient shall be responsible for taking all steps reasonably necessary, to ascertain the nature and location of the work to be performed under this Contract; and to know the general conditions which can affect the work or the cost thereof. Any failure by the Subrecipient to do so will not relieve Subrecipient from responsibility for successfully performing the work without additional cost to the County. The County assumes no responsibility for any understanding or representations concerning the nature, location(s) or general conditions made by any of its officers or agents prior to the execution of this Contract, unless such understanding or representations by the County are expressly stated in the Contract.
9. **Conflict of Interest – Subrecipient's Personnel:** The Subrecipient shall exercise reasonable care and diligence to prevent any actions or conditions that could result in a conflict with the best interests of the County. This obligation shall apply to the Subrecipient; the Subrecipient's employees, agents, and subcontractors associated with accomplishing work and services hereunder. The Subrecipient's efforts shall include, but not be limited to establishing precautions to prevent its employees, agents, and subcontractors from providing or offering gifts, entertainment, payments, loans or other considerations which could be deemed to influence or appear to influence County staff or elected officers from acting in the best interests of the County.

The Subrecipient shall not use moneys provided under this Contract to pay or reimburse any staff person of Subrecipient or any consultant to Subrecipient, if such staff person or consultant is a member of the Board of Directors, or other official governing body, of Subrecipient. Subrecipient shall further be subject to the full texts of local, State and federal conflict of interest statutes applicable to this Contract.
10. **Conflict of Interest – County Personnel:** The County of Orange Board of Supervisors policy prohibits its employees from engaging in activities involving a conflict of interest. The Subrecipient shall not, during the period of this Contract, employ any County employee for any purpose.
11. **Service Contract – Follow-On Work:** No person, firm, subsidiary or subcontractor of a firm that has been awarded a consulting services contract or a contract which includes a consulting component may be awarded a Contract for the performance of services, the purchase of goods or supplies, or the provision of any other related action which arises from or can reasonably be deemed an end-product of work performed under the initial consulting to consulting-related Contract.

12. Project Manager, County: The County shall appoint a Project Manager to act as liaison between the County and the Subrecipient during the term of this Contract. The County's Project Manager shall coordinate the activities of the County staff assigned to work with the Subrecipient.

13. Subrecipient's Project Manager and Key Personnel: Intentionally left blank.

14. Data – Title To: Intentionally left blank.

15. Licenses: At its own expense, Subrecipient and its subcontractors, if any, shall, at all time during the term of this Contract, maintain in full force and effect such licenses or permits as may be required by the State of California or any other government entity. Subrecipient and his subcontractors, if any, shall strictly adhere to, and obey, all governmental rules and regulations now in effect or as subsequently enacted or modified, as promulgated by any local, State, or Federal governmental entity.

16. Disputes – Contract:

A. The Parties shall deal in good faith and attempt to resolve potential disputes informally. If the dispute concerning a question of fact arising under the terms of this Contract is not disposed of in a reasonable period of time by the Subrecipient's Project Manager and the County's Project Manager, such matter shall be brought to the attention of the Contract Administrator by way of the following process:

1. The Subrecipient shall submit to the agency/department assigned Contract Administrator a written demand for a final decision regarding the disposition of any dispute between the Parties arising under, related to, or involving this Contract, unless the County, on its own initiative, has already rendered such a final decision.
2. The Subrecipient's written demand shall be fully supported by factual information, and, if such demand involves a cost adjustment to the Contract, the Subrecipient shall include with the demand a written statement signed by a senior official indicating that the demand is made in good faith, that the supporting data are accurate and complete, and that the amount requested accurately reflects the Contract adjustment for which the Subrecipient believes the County is liable.

B. Pending the final resolution of any dispute arising under, related to, or involving this Contract, the Subrecipient agrees to diligently proceed with the performance of this Contract, including the delivery of goods and/or provision of services. The Subrecipient's failure to diligently proceed shall be considered a material breach of this Contract.

Any final decision of the County shall be expressly identified as such, shall be in writing, and shall be signed by the Director. If the County fails to render a decision within 90 days after receipt of the Subrecipient's demand, it shall be deemed a final decision adverse to the Subrecipient's contentions. Nothing in this section shall be construed as affecting the County's right to terminate the Contract for cause or termination for convenience as stated in Paragraph K herein.

17. EDD Independent Subrecipient Reporting Requirements: Effective January 1, 2001, the County of Orange is required to file in accordance with subdivision (a) of Section 6041A of the

Internal Revenue Code for services received from a “service provider” to whom the County pays \$600 or more or with whom the County enters into a contract for \$600 or more within a single calendar year. The purpose of this reporting requirement is to increase child support collection by helping to locate parents who are delinquent in their child support obligations.

The term “service provider” is defined in California Unemployment Insurance Code Section 1088.8, Subparagraph B.2 as “an individual who is not an employee of the service recipient for California purposes and who received compensation or executes a contract for services performed for that service recipient within or without the State.” The term is further defined by the California Employment Development Department to refer specifically to independent Subrecipients. An independent Subrecipient is defined as “an individual who is not an employee of the ... government entity for California purposes and who receives compensation or executes a contract for services performed for that ... government entity either in or outside of California.”

The reporting requirement does not apply to corporations, general partnerships, limited liability partnerships, and limited liability companies.

Additional information on this reporting requirement can be found at the California Employment Development Department web site located at http://www.edd.ca.gov/Employer_Services.htm.

18. **Errors and Omissions:** All reports, files and other documents prepared and submitted by Subrecipient shall be complete and shall be carefully checked by the professional(s) identified by Subrecipient as Project Manager and key personnel attached hereto, prior to submission to the County. Subrecipient agrees that County review is discretionary and Subrecipient shall not assume that the County will discover errors and/or omissions. If the County discovers any errors or omissions prior to approving Subrecipient’s reports, files and other written documents, the reports, files or documents will be returned to Subrecipient for correction. Should the County or others discover errors or omissions in the reports, files or other written documents submitted by the Subrecipient after County approval thereof, County approval of Subrecipient’s reports, files or documents shall not be used as a defense by Subrecipient in any action between the County and Subrecipient, and the reports, files or documents will be returned to Subrecipient for correction.
19. **Non-Supplantation of Funds:** Subrecipient shall not supplant any Federal, State, or County funds intended for the purposes of this Contract with any funds made available under this Contract. Subrecipient shall not claim reimbursement from County for, or apply sums received from County with respect to, that portion of its obligations which have been paid by another source of revenue. Subrecipient agrees that it shall not use funds received pursuant to this Contract, either directly or indirectly, as a contribution or compensation for the purposes of obtaining Federal, State, or County funds under any Federal, State, or County program without prior written approval from the County.
20. **Satisfactory Work:** Services rendered hereunder are to be performed to the written satisfaction of County. County’s staff will interpret all reports and determine the quality, acceptability and progress of the services rendered.
21. **Access and Records:** County, the State of California and the United States Government and/or their representatives, shall be provided access, for purposes of monitoring, auditing, and examining, to Subrecipient’s activities, books, documents and papers (including computer

records and emails) and to records of Subrecipient's subcontractors, consultants, contracted employees, bookkeepers, accountants, employees and participants related to this Contract. Subrecipient shall insert this condition in each Contract between Subrecipient and a subcontractor that is pursuant to this Contract shall require the subcontractor to agree to this condition. Such departments or representatives shall have the right to make excerpts, transcripts and photocopies of such records and to schedule on site monitoring at their discretion. Monitoring activities also may include, but are not limited to, questioning employees and participants and entering any premises or onto any site in which any of the services or activities funded hereunder are conducted or in which any of the records of Subrecipient are kept. Subrecipient shall make available its books, documents, papers, financial records, etc., within three (3) days after receipt of written demand by Director which shall be deemed received upon date of sending. In the event Subrecipient does not make the above referenced documents available within the County of Orange, California, Subrecipient agrees to pay all necessary and reasonable expenses incurred by County, or County's designee, in conducting any audit at the location where said records and books of account are maintained.

22. **Signature in Counterparts:** The Parties agree that separate copies of this Contract and/or electronic signatures and handwritten signatures may be signed by each of the Parties, and this Contract will have the same force and effect as if the Original had been signed by all the Parties.

23. **Reports/Meetings:** The Subrecipient shall develop reports and any other relevant documents necessary to complete the services and requirements as set forth in Attachment A. The County's Project Manager and the Subrecipient's Project Manager will meet on reasonable notice to discuss the Subrecipient's performance and progress under this contract. If requested, the Subrecipient's Project Manager and other project personnel shall attend all meetings. The Subrecipient shall provide such information that is requested by the County for the purpose of monitoring progress under this contract.

24. **Subcontracting:** No performance of this Contract or any portion thereof may be subcontracted by the Subrecipient without advance written consent of the County. Any attempt by the Subrecipient to subcontract any performance of this Contract without the advance written consent of the County shall be invalid and shall constitute a breach of this Contract.

In the event that the Subrecipient is authorized by the County to subcontract, this Contract shall take precedence over the terms of the Contract between Subrecipient and subcontractor and shall incorporate by reference the terms of this Contract. The Subrecipient shall select a subcontractor in accordance to Federal and/or State procurement standards. The County shall look to the Subrecipient for performance and indemnification and not deal directly with any subcontractor. All work performed by a subcontractor must meet the approval of the County of Orange. Additional Subcontract expectations identified in Attachment A.

25. **Equal Employment Opportunity:** The Subrecipient shall comply with U.S. Executive Order 11246 entitled, "Equal Employment Opportunity" as amended by Executive Order 11375 and as supplemented in Department of Labor regulations (41 CFR, Part 60) and applicable State of California regulations as may now exist or be amended in the future. The Subrecipient shall not discriminate against any employee or applicant for employment on the basis of race, color, national origin, ancestry, religion, sex, marital status, political affiliation or physical or mental condition.

Regarding persons with disabilities persons, the Subrecipient will not discriminate against any employee or applicant for employment because of physical or mental disability in regard to any position for which the employee or applicant for employment is qualified. The Subrecipient agrees to provide equal opportunity to disabled persons in employment or in advancement in employment or otherwise treat qualified disabled individuals without discrimination based upon their physical or mental disabilities in all employment practices such as the following: employment, upgrading, promotions, transfers, recruitments, advertising, layoffs, terminations, rate of pay or other forms of compensation, and selection for training, including apprenticeship. The Subrecipient agrees to comply with the provisions of Sections 503 and 504 of the Rehabilitation Act of 1973, as amended, pertaining to prohibition of discrimination against qualified disabled persons in all programs and/or activities as detailed in regulations signed by the Secretary of the Department of Health and Human Services effective June 3, 1977, and found in the Federal Register, Volume 42, No. 68 dated May 4, 1977, as may now exist or be amended in the future.

Regarding persons with disabilities, Subrecipient agrees to comply with applicable provisions of Title 1 of the Americans with Disabilities Act enacted in 1990 as may now exist or be amended in the future.

26. **Gratuities:** The Subrecipient warrants that no gratuities, in the form of entertainment, gifts or otherwise, were offered or given by the Subrecipient or any agent or representative of the Subrecipient to any officer or employee of the County with a view toward securing the Contract or securing favorable treatment with respect to any determinations concerning the performance of the Contract. For breach or violation of this warranty, the County shall have the right to terminate the Contract, either in whole or in part, and any loss or damage sustained by the County in procuring on the open market any goods or services which the Subrecipient agreed to supply shall be borne and paid for by the Subrecipient. The rights and remedies of the County provided in the clause shall not be exclusive and are in addition to any other rights and remedies provided by law or under the Contract.
27. **News/Information Release:** The Subrecipient agrees that it will not issue any news releases in connection with either the award of this Contract or any subsequent amendment of or effort under this Contract without first obtaining review and written approval of said news releases from the County through the County's Project Manager.
28. **Notices:** Any and all notices, requests, demands and other communications contemplated, called for, permitted, or required to be given hereunder shall be in writing, except through the course of the Parties routine exchange of information and cooperation during the terms of the work and services. Any written communications shall be deemed to have been duly given upon actual in-person delivery, if delivery is by direct hand, or upon delivery on the actual day of receipt or no greater than four calendar days after being mailed by US certified or registered mail, return receipt requested, postage prepaid, whichever occurs first. The date of mailing shall count as the first day. All communications shall be addressed to the appropriate party at the address stated herein or such other address as the Parties hereto may designate by written notice from time to time in the manner aforesaid.

For County:

Office on Aging
Project Manager
1300 S. Grand Ave. Bldg. B, 2nd Floor
Santa Ana, CA 92705-4407

Contract Development and Management
Contract Administrator
601 N. Ross St., 6th Floor
Santa Ana, CA 92701

For Subrecipient:

Payments:
Hand to Hand Relief Organization
9098 Bolsa Avenue
Westminster, CA 92683

Correspondence:
Thanh Huong Nguyen, Project Manager
18350 Mount Langley St., Ste. 215
Fountain Valley, CA 82708

29. **Ownership of Documents:** The County has permanent ownership of all directly connected and derivative materials produced under this Contract by the Subrecipient. All documents, reports and other incidental or derivative work or materials furnished hereunder shall become and remains the sole property of the County and may be used by the County as it may require without additional cost to the County. None of the documents, reports and other incidental or derivative work or furnished materials shall be used by the Subrecipient without the express written consent of the County.
30. **Precedence:** The Contract documents consist of this Contract and its exhibits and attachments. In the event of a conflict between or among the Contract documents, the order of precedence shall be the provisions of the main body of this Contract, i.e., those provisions set forth in the recitals and articles of this Contract, and then the exhibits and attachments.
31. **Termination – Orderly:** After receipt of a termination notice from the County of Orange, the Subrecipient may submit to the County a termination claim, if applicable. Such claim shall be submitted promptly, but in no event later than 60 days from the effective date of the termination, unless one or more extensions in writing are granted by the County upon written request of the Subrecipient. Upon termination County agrees to pay the Subrecipient for all services performed prior to termination which meet the requirements of the Contract, provided, however, that such compensation combined with previously paid compensation shall not exceed the total compensation set forth in the Contract. Upon termination or other expiration of this Contract, each party shall promptly return to the other party all papers, materials, and other properties of the other held by each for purposes of performance of the Contract.
32. **Default – Re-Procurement Costs:** In case of Contract breach by Subrecipient, resulting in termination by the County, the County may procure the goods and/or Services from other sources. If the cost for those goods and/or services is higher than under the terms of the existing Contract, Subrecipient will be responsible for paying the County the difference between the Contract cost and the price paid, and the County may deduct this cost from any unpaid balance due the Subrecipient. The price paid by the County shall be the prevailing market price at the time such purchase is made. This is in addition to any other remedies available under this Contract and under law.
33. **County Branding Requirements:**

Publicity, Literature, Advertisement and Social Media

- A. County owns all rights to the name, logos, and symbols of County. The use and/or reproduction of County's name, logos, or symbols for any purpose, including commercial advertisement, promotional purposes, announcements, displays, or press releases, without County's prior written consent is expressly prohibited.
- B. Subrecipient may develop and publish information related to this Contract where all of the following conditions are satisfied:
 1. Project Manager provides its written approval of the content and publication of the information at least 5 days prior to Subrecipient publishing the information, unless a different timeframe for approval is agreed upon by the Project Manager;
 2. Unless directed otherwise by Project Manager, the information will include a statement that the program, wholly or in part, is funded through County, State and Federal government funds from the CARES Act, H.R. 748;
 3. All project publicity shall include the following statement: "This project is funded in part through a grant from the CARES Act, H.R. 748, as allocated by the Orange County Board of Supervisors and administered by the Office on Aging." Additional instructions identified in Attachment A.
 4. The information does not give the appearance that the County, its officers, employees, or agencies endorse:
 - a. any commercial product or service; and,
 - b. any product or service provided by Subrecipient, unless approved in writing by Project Manager; and,
 5. If Subrecipient uses social media (such as Facebook, Twitter, YouTube or other publicly available social media sites) to publish information related to this Contract, Subrecipient shall develop social media policies and procedures and have them available to the Project Manager. Subrecipient shall comply with County Social Media Use Policy and Procedures as they pertain to any social media developed in support of the services described within this Contract. The policy is available on the Internet at <http://www.ocgov.com/gov/ceo/cio/govpolicies>.

Program Specific Terms and Conditions:

34. Debarment: Subrecipient shall execute and abide by the Debarment & Suspension Certification, attached hereto as Exhibit 2 and incorporated herein by this reference, and by so doing declares that it is not debarred or suspended or otherwise excluded from or ineligible for participation in Federal/State assistance programs in accordance with 29 C.F.R. Part 98.

35. Lobbying Certification:

- A. Subrecipient shall execute and abide by the terms of the "Certification Regarding Lobbying," which is attached hereto as Exhibit 3 and incorporated herein by this reference. Subrecipient shall complete and immediately forward to the County's Project Manager the "Disclosure Form to Report Lobbying," a copy of which is attached hereto

as Exhibit 4 and incorporated herein by this reference, if Subrecipient, or any person, firm or corporation acting on Subrecipient's behalf, engaged or engages in lobbying any federal office, employee, elected official or agency with respect to this Contract or funds to be received by Subrecipient pursuant to this Contract.

- B. Subrecipient agrees that the funds provided herein shall not be used to promote, directly or indirectly, any political party, political candidate or political activity, except as permitted by law.
- C. Subrecipient shall be in compliance with the Byrd Anti-Lobbying Amendment (31 U.S.C. 1352 and 29 CFR Part 93).

36. **Fraud:** Subrecipient shall immediately report to the Project Manager, in writing, all suspected, alleged, or known instances and facts concerning possible fraud, abuse or criminal activity by either Subrecipient or its Subcontractor(s) under this Contract. Subrecipient shall inform staff and the general public of how to report fraud, waste or abuse through appropriate postings of incident reporting notice. The County's Anti-Fraud Program can be accessed through: <http://ocgov.com/gov/risk/programs/antifraud>.

Subrecipient shall maintain records, documents, or other evidence of fraud and abuse until otherwise notified by County.

37. **Fiscal Appropriations:** This Contract is subject to and contingent upon available local, state, and/or federal funds and applicable budgetary appropriations being approved by the County of Orange Board of Supervisors for each fiscal year during the term of this Contract. If such appropriations are not approved, the Contract will be terminated, without penalty to the County.

38. **Fiscal Accountability:**

- A. Subrecipient shall establish and maintain a sound financial management system, based upon generally accepted accounting principles. Subrecipient's system shall provide fiscal control and accounting procedures that will include the following:
 1. Information pertaining to sub-grant and Contract awards, obligations, unobligated balances, assets, expenditures, and income;
 2. Effective internal controls to safeguard assets and assure their proper use;
 3. A comparison of actual expenditures with budgeted amounts for each sub grant and Contract;
 4. Source documentation to support accounting records; and
 5. Proper charging of costs and cost allocation.
- B. Subrecipient's Records. Subrecipient's records shall be sufficient to:
 1. Permit preparation of required reports;

2. Permit tracking of funds to a level of expenditure adequate to establish that funds have not been used in violation of the applicable restrictions on the use of such funds; and;
3. Permit the tracking of program income, or profits earned, and any costs incurred (such as stand-in costs) that are otherwise allowable except for funding limitation.

39. **Indirect Costs:** The maximum reimbursement amount allowable for indirect costs is ten percent (10%) of the Subrecipient's Modified Total Direct Costs (MTDC), excluding in-kind contributions and nonexpendable equipment. Subrecipients requesting reimbursement for indirect costs shall retain on file an approved indirect cost rate accepted by all federal awarding agencies or an allocation plan documenting the methodology used to determine the indirect costs. Indirect costs exceeding the maximum ten percent (10%) may be budgeted as in-kind for purposes of meeting matching requirements in Title III and VII programs only. Subrecipient must receive prior approval from federal awarding agency prior to budgeting the excess indirect costs as in-kind.

40. **Dissolution of Entity:** Subrecipient shall notify County immediately of any intention to discontinue its existence or bring an action for dissolution.

41. **Performance Standards:** Subrecipient shall comply with and adhere to the performance accountability standards and general program requirements defined in Attachment A and applicable regulations. Should the Performance Requirements defined in the Agreement between the State of California and the County of Orange be changed, County shall have the right to unilaterally modify this Contract to meet such requirements.

- A. Accepted professional standards. The performance of work and Services pursuant to this Contract by Subrecipient and its subcontractor's, if any, shall conform to accepted professional standards associated with all Services provided under this Contract. Subrecipient shall resolve all issues regarding the performance of Subrecipient and its subcontractor's, if any, under this Contract using good administrative practices and sound judgment. Subrecipient shall be accountable to County for the proper use of funds provided to Subrecipient pursuant to this Contract and for the performance of all work and Services pursuant to this Contract.
- B. Performance of Subrecipient. Subrecipient agrees to meet the performance standards listed in Attachment D.

Administrator or Subrecipient may transfer units of Service from one unit of Service to another unit of Service in Attachment "A" as long as the basic goals and objectives of the program are not altered, and prior written agreement is obtained by Subrecipient from Administrator. Administrator in its sole discretion may increase units of Service in Attachment D as a result of a contingency cost increase. Administrator in its sole discretion may decrease units of service in Attachment D as a result of a contingency cost decrease.

- i. If Administrator determines that Subrecipient's failure to provide the required levels of Service poses an immediate risk to the health or safety of the older adult clients who should benefit from Services provided by Subrecipient, and that the most

effective method of protecting the interests of the older adults is to obtain the Services described herein from another source, County may terminate this Contract immediately in accordance with Paragraph K hereof and pursue all available legal remedies for breach of this Contract, including, but not limited to, the return by Subrecipient of all funds paid by County to Subrecipient that were not expended in accordance with this Contract.

- ii. If Administrator determines that Subrecipient's failure to provide the required levels of service poses an immediate risk to the health or safety of the older adults who should benefit from services provided by Subrecipient, and that the most effective method of protecting the interests of the older adults is to require full performance by Subrecipient of its duties hereunder, County may seek such injunctive relief against Subrecipient as is appropriate and pursue all other available legal remedies for breach of this Contract, including, but not limited to, the return by Subrecipient of all funds paid by County to Subrecipient that were not expended in accordance with this Contract.
- iii. Administrator may demand, and Subrecipient shall submit upon demand, a corrective action plan that shall include an analysis of the causes of the problem, specific actions to be taken to correct the problem, and a timetable for each such action. The corrective action plan is to be submitted to Administrator within ten (10) days of the request from County and implemented in the required time frame. If Subrecipient does not carry out the required corrective action within the designated time frame, County shall have the right, in its sole discretion, to take any, or more than one, of the following actions:
 - a. Terminate this Contract pursuant to Paragraph K hereof;
 - b. Discontinue program support until such time as Subrecipient complies with the corrective action plan;
 - c. Seek appropriate injunctive relief;
 - d. Collect from Subrecipient all funds paid by County to Subrecipient that were not expended in accordance with this Contract;
 - e. Collect from Subrecipient damages for breach of this Contract;
 - f. Reduce the funding available to or hereunder; or
 - g. Pursue any other available legal or equitable remedy against Subrecipient.

Within five (5) days of demand therefore, Subrecipient shall repay to County all funds paid by County to Subrecipient that were not expended in accordance with this Contract.

C. Reporting requirements

- i. Subrecipient will be required to submit records, statistical information, financial reports, and program information in electronic or paper format as required by the County of Orange OoA.
- ii. Subrecipient shall retain all collected data for the periods specified in Paragraph 46 of this Contract. County has the right to review this documentation at any time during normal business hours.
- iii. County reserves the right to withhold payment or to terminate this Contract for nonconformance with data collection and reporting requirements.

- iv. Subrecipient is required to collect and report program data to OoA, including if applicable, properly registering every client receiving services under this Contract, in compliance with the data reporting system required by the California Department of Aging.
- v. Data shall be collected by Subrecipient every time a service is delivered to a registered client. Data shall be reported to OoA monthly, or as designated by Administrator.
- vi. Subrecipient will also be required to submit to OoA other records, statistical information, financial reports, invoices, and program information in electronic or paper format by the 10th of every month unless otherwise authorized by Administrator.
- vii. If County-provided data collection equipment is provided; Subrecipient must maintain such equipment in a secure office environment.
- viii. Within 10 days of award of this Contract the Subrecipient must inform the OoA of the designated primary and one back-up staff member who will be responsible for "a" through "e" below. The Subrecipient must inform the OoA within 72 hours of any changes to this designation. New designee(s) will comply with systems training as designated by OoA.
 - a. Supervising the collection of, or collecting data from this program;
 - b. Compiling collected data and reconciling it to data collected;
 - c. Recording collected data in a format required by OoA, using an application required by OoA;
 - d. Distributing forms and reports to the responsible person and collecting completed forms; and
 - e. As required, completing all required OoA forms.
- ix. Computer Interface Capability: Subrecipient's computer must meet the minimum hardware/software requirements specified by the vendor that is contracted with the OoA to provide the required reporting data, if required by Administrator. Subrecipient must also maintain computer hardware/software that is able to send and receive email and attachments from Administrator.
- x. Failure to comply with any portion of the system requirements as herein described violates the instructions and specifications as required by the County. County reserves the right to withhold payment or to terminate this Contract for nonconformance with data collection and reporting requirements.

42. Payments:

Subrecipient agrees that any and all funds received under this Contract annually for each respective fiscal year shall be disbursed on or before December 30, and that any and all funds remaining as of December 30 annually, which have not been disbursed shall be returned by Subrecipient to County within thirty (30) days of the expiration or earlier termination of the Contract in accordance with Paragraph K of this Contract. No expense of Subrecipient will be reimbursed by County if incurred after December 30 of each fiscal year.

Upon the effective date of this Contract, County shall make payment to Subrecipient in accordance with the following payment schedule:

- A. Monthly Payments: Beginning August 1, or upon execution of this contract County shall make monthly reimbursement payments based on Subrecipient's invoice so long as the total payments under this Contract do not exceed the Contract maximum obligation.
- B. Invoices: Subrecipient shall provide monthly invoices by the 10th day following the month being reported. If the 10th falls on a weekend or holiday, the invoice/data report is due the next business day. Invoices shall show the most up to date costs chargeable to the program(s) referenced in this Contract and in accordance with the OC Community Resources Contract Reimbursement Policy for documenting Subrecipient costs, incorporated herein by reference as Exhibit 5. Failure to provide any of the required documentation will cause County to withhold all or a portion of a request for reimbursement, or return the entire reimbursement package to Subrecipient, until such documentation has been received and approved by the County.
- C. Advance Payment: Notwithstanding Paragraphs 42.A and 42.B above, upon written request and justification of an immediate need based upon cash forecasting from Subrecipient, County may advance to Subrecipient a portion of County's maximum obligation hereunder. The County's Project Manager shall reduce the amount of monthly payments in the second, third, and fourth, months by an equal amount of any advance payment to recover any outstanding advance or part(s) thereof

If Subrecipient expenditures for any program referenced in this Contract fall below 20% of planned expenditures for any cumulative period commencing from the beginning of the term of this Contract, Subrecipient may be subject to a reduction in funding. No payments will be authorized if any preceding month's reports or invoices have not been received. Refer to Attachment B, Payment/Compensation for additional information.

43. **Budget Schedule:** Subrecipient agrees that the expenditures of any and all funds under this Contract will be in accordance with the Budget Schedule, a copy of which is attached hereto as Attachment C, and which by this reference is incorporated herein and made a part hereof as if fully set forth.
44. **Modification of Budget Schedule:** Upon written approval, County shall have the authority to transfer allocated program funds from one category of the overall program Budget to any other category of the overall Budget. No such transfer may be made without the express prior written approval of County. Subrecipients will be limited to three (3) adjustments per year. Each modification shall be submitted to the Contract Manager no later than 10 days after the end of the first three quarters as necessary. County initiated adjustments do not count towards the three allowed modification each year.
45. **Annual Audit:** Subrecipient shall arrange for an independent audit to be performed by a Certified Public Accountant, for funds received from County, in accordance with Audit Requirements detailed in Attachment A and which by this reference is incorporated herein and made a part hereof as if fully set forth.
46. **Audit Requirements:**

- A. Maintenance and retention. Subrecipient shall, at all times during the term of this Contract, maintain complete records (which shall include, but not be limited to, accounting records, grants, Contracts, agreements, letters of agreement, insurance documentation, memoranda and/or letters of understanding and client records) of its activities and expenditures hereunder in a form satisfactory to the State and County. All such records must be maintained and kept available by Subrecipient as follows:
 - i. Until three (3) years after final payment under this Contract, or until an audit has occurred and an audit resolution has been reached, whichever is later, unless otherwise authorized in writing by County; or
 - ii. For such longer period, if any, as is required by applicable statute, by any other Paragraph or Section of this Contract or by Paragraphs "B" or "C" below, or for such longer period as the State or County deem necessary.
- B. Termination of Contract. If this Contract is completely or partially terminated, the records relating to the work terminated shall be preserved and made available for the same periods as set forth in this Paragraph "A" and "C".
- C. Litigation, claims, etc. In the event of any litigation, claim, negotiation, audit exception, or other action involving the records, all records relative to such action shall be maintained and kept available until three (3) years after every action has been cleared to the satisfaction of County and so stated in writing to Subrecipient.
- D. Accounting records. Unless otherwise agreed in writing by Administrator, Subrecipient shall maintain accounting records to account for all funds received under this Contract. Said records shall be separate from the records for any other funds administered by Subrecipient and shall be kept in accordance with generally accepted accounting principles and procedures. Said records must contain information pertaining to receipt of funds for the program(s) for which this Contract provides, authorization to expend said funds, obligations, unobligated balances, assets, liabilities, outlays or expenditures, program income, contributions, and third-party revenue. Said accounting records must be supported by source documentation (such as cancelled checks, paid bills, payrolls, time and attendance records, Contract and subcontract award documents, etc.), and adequate source documentation of each transaction shall be maintained relative to the allowability of expenditures under this Contract. If the allowability of expenditures cannot be determined because records or documentation of Subrecipient are nonexistent or inadequate according to generally accepted accounting principles and procedures, the expenditures will be questioned in the audit and may be disallowed during the audit resolution process.
- E. Financial reporting requirements. Grant funds shall be identified separately. The County requires Subrecipient to concretely identify State, federal and local grant funding in the Statement of Revenues and Expenditures. In addition, the amounts reported on the Schedule of Revenue and Expenditures shall be displayed in accordance with the contract term.

F. Sub-contract provisions. Subrecipient shall place in all of its sub-contracts, if any, made pursuant to, and/or utilizing funds provided by, this Contract, provisions requiring the subcontractor: (1) to make available to County, State and federal officials all of its records with respect to the sub-contract at any time during normal business hours for the purpose of auditing, examining or making excerpts of such records and auditing all invoices, materials, payrolls, records of personnel and other data relating to all matters covered by the sub-contract; and (2) to retain books, documents, papers, records and other evidence pertinent to the sub-contract for the period of time specified in this Paragraph "A", "B", and "C" above.

G. Audit.

- i. If Subrecipient expends more than \$750,000 in federal funds during the term of this Contract, Subrecipient shall arrange for an audit to be performed, within one hundred fifty (150) days of the end of Subrecipient's fiscal year and in accordance with 2 CFR Part 200, Subpart F, "Audit Requirements of States, Local Governments, and Non-Profit Organizations," which is incorporated herein by reference. Furthermore, County retains the authority to require Subrecipient to submit a similarly prepared audit at Subrecipient's expense even in instances when Subrecipient's expenditure is less than \$750,000.
- ii. Subrecipient shall take the following actions in connection with such audit:
 - a. Ensure that appropriate corrective action is taken to correct instances of noncompliance with federal laws and regulations. Corrective action shall be taken within six months after County receives Subrecipient's audit report;
 - b. Adjust its own records as necessitated by the audit;
 - c. Permit independent auditors to have access to its records and financial statements as is necessary for County or Subrecipient to comply with 2 CFR Part 200, Subpart F;
 - d. Submit two copies of its audit reports to County no later than 30 days after completion of the reports;
 - e. Procure audit services in accordance with 2 CFR Part, 215.40 (OMB Circular A-110) procurement standards and provide maximum opportunity for small and minority audit firms;
 - f. Include in Contract(s) with auditor(s) provisions that the auditor(s) will comply with all applicable audit requirements;
 - g. Include in its Contract with independent auditors a clause permitting representatives of County or the State to have access to the work papers of the independent auditors;
 - h. Provide to County, the Bureau of State Audits, and their designated representatives, the right to review and to copy all audit reports and any supporting documentation pertaining to the performance of this Contract, and the option to perform audits and/or additional work as needed;
 - i. Cooperate with and participate in any further audits which may be required by County or the State;
 - j. Ensure that its audit addresses all issues contained in any federal OMB Compliance Supplement that applies to its program;

- k. Ensure that the audit is performed in accordance with Generally Accepted Government Auditing Standards, 2 CFR 200.514 and 45 CFR 75.514, is performed by an independent auditor, and is organization-wide;
 - iii. Ensure that the audit is all-inclusive, i.e., it includes an opinion (or disclaimer of opinion) of the financial statements; a report on internal control related to the financial statements and major programs; an opinion (or disclaimer of opinion) on compliance with laws, regulations, and the provisions of contracts; and the schedule of findings and questioned costs in accordance with 2 CFR 200.515 and 45 CFR 75.515; If total funds awarded under this Contract equal or exceed \$10,000, Subrecipient shall be subject to examination and audit, including interviews of its staff, by the County and State of California for a period of three (3) years after final payment under this Contract.
- H. Final financial statement. Within thirty (30) days after termination of this Contract, Subrecipient shall submit to Administrator a final financial statement detailing all program expenditures and all income received during the term of this Contract or include such a final financial statement with Subrecipient's final invoice and substantiating reports.

47. Non-Discrimination and Compliance Provisions:

- A. State laws.
 - i. Subrecipient shall, unless exempted, ensure compliance with the requirements of Cal. Gov. Code §11135 et seq., and 2 CCR § 11140 et seq., which prohibit recipients of state financial assistance from discriminating against persons based on race, national origin, ethnic group identification, religion, age, sex, sexual orientation, color, or disability. [22 CCR § 98323]
 - ii. Subrecipient's signature affixed hereon shall constitute a certification, under penalty of perjury under the laws of the State of California, that Subrecipient has, unless exempted, complied with the nondiscrimination program requirements of Government Code Section 12900 (a-f) and Title 2, California Code of Regulations, Section 8103.
 - iii. Subrecipient shall include the nondiscrimination and compliance provisions of this Paragraph 47 "A" in all sub-contracts to perform work under this Contract.
- B. Title VI of Civil Rights Act. Subrecipient hereby agrees that it will comply with Title VI of the Civil Rights Act of 1964 [42 USC 2000d; 45 CFR 80](P.L. 88-352) and all requirements imposed by or pursuant to the Regulation of the Department of Health and Human Services (45 CFR Part 80) issued pursuant to that title, to the end that, in accordance with Title VI of the Act and the Regulation, no person in the United States shall, on the ground of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination under any program or activity for which funds are made available under this Contract. Subrecipient hereby gives assurance that it will immediately take any measures necessary to effectuate this Contract.

- C. **Title VII of Civil Rights Act.** Subrecipient shall comply with Title VII of the Civil Rights Act of 1964 (42 U.S.C. 2000), as amended by the Equal Opportunity Act of March 24, 1972 (Public Law No. 92-261), and with all applicable rules, regulations and orders promulgated pursuant thereto, as now in existence or as hereafter amended.
- D. **Disability discrimination.** Subrecipient shall comply with Sections 503 and 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. 794), the Americans with Disabilities Act of 1990 (42 U.S.C. 12101 et seq.), and all requirements imposed by the applicable regulations and guidelines issued pursuant to those statutes, including 45 CFR, Part 84.
- E. **Failure to comply.** If Subrecipient fails to comply with the requirements of any Sub-Paragraphs of this Paragraph 47 Administrator may withhold payment to Subrecipient and/or terminate this Contract in accordance with Paragraph K.

48. **Drug Free Workplace:** Subrecipient shall execute and abide by the Drug Free Workplace Certification attached hereto as Exhibit 1 and incorporated herein by this reference.

49. **D-U-N-S Number and Related Information:** D-U-N-S Number is a unique, 9-digit identifier issued and maintained by the Dun & Bradstreet (D&B) that verifies the existence of a business entity. The D-U-N-S number is needed to coordinate with the System for Award Management (SAM) that combines Federal procurement systems and the Catalog of Federal Domestic Assistance into one new system. <https://www.SAM.gov>.

The D-U-N-S Number must be provided to County at the County's request and prior to the execution of this Contract. Subrecipient shall ensure all D-U-N-S information is up to date and the D-U-N-S number status is "active," with no active exclusions prior to execution of this Contract. If County cannot access the Subrecipient's D-U-N-S information related to this Federal subaward on the Federal Funding Accountability and Transparency Act subaward Reporting system (SAM.GOV) due to errors in the Subrecipient's data entry for its D-U-N-S number, the Subrecipient must immediately update the information as required.

The County reserves the right to verify and validate any information prior to contract award and during the entire term of the Contract.

50. **Modification of Program Components and Service Levels:** The Parties hereto agree that those program components and service levels detailed in Attachments A, B, C, D, and/or E may be modified upon mutual written agreement of the Director and Subrecipient so long as the total payments under this Contract are not increased and the basic goals and objectives of the program are not altered. Should the Federal Government and/or the State of California modify any program component and/or service level detailed in Attachments A, B, C, D, and/or E then the County shall have the right to unilaterally modify this Contract to meet such requirements.

- A. County may at any time, by written change order to Subrecipient, make changes within the general scope of this Contract, including, in the definition of services and tasks to be performed, the manner in which services are performed, the time and place of

performance thereof and additional related provisions, and Contract term. Such change orders may be made when necessitated by changes in the Orange County Office on Aging operations or performance, the operations or performance of Subrecipient, or changes in applicable statutes, regulations or State of California or Federal mandates or directives.

Subrecipient and County shall make a good faith effort to reach agreement with respect to change orders, which affect the price of services under the Contract. Subrecipient's protest or failure to agree to the amount of any adjustment to be made as a result of a change order shall be a dispute for which an appeal may be made pursuant to this Contract. Notwithstanding the foregoing, the price of services under this Contract shall not be increased except by written modification of this Contract indicating the new services and price of this Contract if applicable. Until the Parties reach agreement, Subrecipient shall not be obligated to assume increased performance under the change order beyond the limitation of funds established within this Contract.

- B. Subrecipient may request changes in the scope of performance or services under this Contract, by submitting a written request to Project Manager describing the request and its impact on the Scope of Services and Budget Schedule. Project Manager will review the request and respond in writing within ten (10) business days. Project Manager's decision whether to approve the request or request Board of Supervisors' approval shall be final. County's Contract Administrator may approve a request that meets all of the following criteria:
 - i. It does not materially change the terms of this Contract, and
 - ii. It is supported by adequate consideration to County.

Board of Supervisors' action is necessary to approve a request from Subrecipient that does not satisfy all of the criteria listed above.

51. **Complaint Resolution Process and Grievance Procedures for Participants:** Subrecipient shall comply with grievance procedures, as defined by the program's funding stream. Subrecipient shall advise participants of their right to file complaints and of the procedures for resolution of complaints. Subrecipient shall follow program's procedures for handling complaints which is available from the County's Project Manager for alleging a violation of regulations, grants or other agreements. Any decision of the County, the State or the Federal government relating to the complaint shall be binding on Subrecipient.

Subrecipient shall post the entire Notice of the Grievance Procedure Process in a location that is commonly visible for program participants on its website and at its service location(s).

52. **Sectarian Activities:** Subrecipient certifies that this Contract does not aid or advance any religious sect, church or creed for a purpose that is sectarian in nature, nor does it help to support or sustain any school, college, university, hospital or other institution controlled by any religious creed, church, or sectarian denomination.

53. **Policies and Procedures:** Subrecipient shall monitor its program for compliance with the provisions of this Contract. Subrecipient shall also comply with all applicable parts of County's Policies and Procedures when applicable.

54. Sweat-free Code of Conduct: All Subrecipients contracting for the procurement or laundering of apparel, garments or corresponding accessories, or the procurement of equipment, materials, or supplies, other than procurement related to a public works contract, declare under penalty of perjury that no apparel, garments or corresponding accessories, equipment, or supplies have been furnished to the Subrecipient from sources that include sweatshop labor, forced labor, convict labor, indentured labor under penal sanction, abusive forms of child labor or exploitation of children in sweatshop labor. The Subrecipient further declares under penalty of perjury that they adhere to the Sweat-free Code of Conduct as set forth on the California Department of Industrial Relations website located at www.dir.ca.gov, and Public Contract Code Section 6108.

The Subrecipient agrees to cooperate fully in providing reasonable access to the Subrecipient's records, documents, agents or employees, or premises if reasonably required by authorized officials of the State or County, the Department of Industrial Relations, or the Department of Justice to determine the Subrecipient's compliance with the requirements under this paragraph.

55. S.W.A.G: The Subrecipient and its Subcontractor/Vendors shall comply with Governor's Executive Order 2-18-2011, which bans expenditures on promotional and marketing items colloquially known as "S.W.A.G." or "Stuff We All Get."

56. Corporate Status: All corporate Subrecipients shall be registered with the California Secretary of State and shall be in good standing, without suspension by the California Secretary of State, Franchise Tax Board, or Internal Revenue service. The corporate Subrecipient shall maintain the good status standing with the Secretary of State of California throughout the term of this Contract. Any change in corporate status or suspension shall be reported by Subrecipient immediately in writing to County's Project Manager. If Subrecipient fails to maintain good standing or has failed to be in good standing at the time of the effective date of this Contract, County, in addition to all remedies available under the law and this Contract, pursuant to Termination provision of this Contract, terminate this Contract for cause.

Subrecipient, by signing this Contract, does swear under penalty of perjury that no more than one (1) final unappealable finding of contempt of court by a federal court has been issued against Subrecipient within the immediately preceding two-year period because of Subrecipient's failure to comply with an order of a federal court which orders the Subrecipient to comply with an order of the National Labor Relations Board.

57. Compliance with Other Laws:

- A. Laws related to Contract. Subrecipient and its subcontractors shall administer the program(s) funded by this Contract in accordance with this Contract, and with all applicable local, State and federal laws, regulations, directives, guidelines and/or manuals.
- B. Laws applicable to Subrecipient's operations. Subrecipient and its subcontractors shall comply with all federal, State and local laws and regulations pertinent to their operations, including, but not limited to all statutes, ordinances, regulations, directives, guidelines and/or manuals pertaining to wages and hours of employment, occupational safety, fire safety, health and sanitation.

- C. Federal environmental laws. If the amount of compensation Subrecipient shall receive under this Contract exceeds \$100,000, Subrecipient and its subcontractors shall comply with all applicable orders or requirements issued under the following laws:
 - i. Clean Air Act as amended (42 U.S.C. 7401)
 - ii. Federal Water Pollution Control Act as amended (33 U.S.C. 1251 et seq.)
 - iii. Environmental Protection Agency Regulations (40 CFR 29, Executive Order 11738).
 - iv. State Contract Act [Cal. Pub. Con. Code §10295 et seq.]
 - v. Unruh Civil Rights Act [Cal. Pub. Con. Code § 2010]
- D. State Energy Plan. Subrecipient shall comply with all mandatory standards and policies relating to energy efficiency which are contained in the State Energy Plan issued in compliance with the Energy Policy and Conservation Act (Pub. L. 94-163, 89 Stats. 871).
- E. Withholding. Subrecipient shall promptly forward payroll taxes, insurances and contributions, including State Disability Insurance, Unemployment Insurance, Old Age Survivors Disability Insurance, and federal and State income taxes withheld, to designated governmental agencies as required by law.
- F. Elder abuse reporting. Subrecipient shall comply with all applicable requirements pertaining to the reporting of elder and dependent adult abuse, including Welfare and Institutions Code Section 15600 et. seq. Before permitting any of its employees, agents, officers, Subrecipients, subcontractors or volunteers to provide services supported by this Contract, Subrecipient shall deliver to them, and obtain their signatures on, the forms described in Welfare and Institutions Code Section 15659, describing the responsibility to report elder and dependent adult abuse. Subrecipient shall retain the originals of all such signed forms.
- G. Debarment.
 - i. Subrecipient shall not make any award or permit any award at any time to any party which is debarred or suspended or is otherwise excluded from or ineligible for participation in federal/State assistance programs.
 - ii. Subrecipient shall timely execute any and all amendments to this Contract or certificates or other required documentation relating to its subcontractors' debarment/suspension status.
- H. State and local environmental and land use laws.
 - i. Subrecipient shall comply with the California Environmental Quality Act (CEQA) and Section 65402 of the Government Code, as may be required by the land use agency of jurisdiction. Subrecipient further agrees to provide Administrator proof that Subrecipient has complied with, and maintains compliance with, all zoning regulations and that Subrecipient has obtained, and is maintaining in full force and effect, all necessary licenses, permits, certifications, and authorizations to operate said programs at each location, or as may otherwise be approved by Administrator.
 - ii. By signing this Contract, Subrecipient swears under penalty of perjury that Subrecipient is not:
 - a. in violation of any order or resolution not subject to review promulgated by the State Air Resources Board or an air pollution control district;

- b. subject to cease and desist order not subject to review issued pursuant to Section 13301 of the Water Code for violation of waste discharge requirements or discharge prohibitions; or
- c. finally determined to be in violation of provisions of federal law relating to air or water pollution.

- I. Failure to comply. If Subrecipient fails to comply with the requirements of any Sections of this Paragraph 57, Administrator may withhold payment to Subrecipient and/or terminate this Contract in accordance with Paragraph K.

58. **Focal Points:** Intentionally left blank.

59. **Covenant Against Contingent Fees:**

- 1. The Subrecipient warrants that no person or selling agency has been employed or retained to solicit this Contract. There has been no agreement to make commission payments in order to obtain this Contract.
- 2. For breach or violation of this warranty, the County shall have the right to terminate this Contract without liability or at its discretion to deduct from the Contract price or consideration, or otherwise recover, the full amount of such commission, percentage, brokerage, or contingency fee.

THE REMAINDER OF THIS PAGE WAS INTENTIONALLY LEFT BLANK

Signature Page

IN WITNESS WHEREOF, the Parties hereto certify that they have read and understand all the terms and conditions contained herein and have hereby caused this Contract to be executed.

***HAND TO HAND RELIEF ORGANIZATION**

By: Thanh

Name: THANH THUONG NGUYEN

Title: PRESIDENT

Dated: 7/17/2020

By: Loc

Name: LOC NGUYEN

Title: VICE PRESIDENT

Dated: 7/17/2020

*For Subrecipients that are corporations, signature requirements are as follows: 1) One signature by the Chairman of the Board, the President or any Vice President; and 2) One signature by the secretary, any Assistant secretary, the Chief Financial Officer or an Assistant Treasurer.

For Subrecipients that are not corporations, the person who has authority to bind the Subrecipient to a contract, must sign on one of the lines above.

COUNTY OF ORANGE
A Political Subdivision of the State of California

By: Renee Ramirez
Dated: 7/17/2020
Dylan Wright, Director
OC Community Resources

SCOPE OF SERVICES

NUTRITION GAP PROGRAM

First District – Hand to Hand Relief Organization

Background

The Nutrition Gap Program (hereafter NGP) was approved by the Orange County Board of Supervisors on June 2, 2020 as a supplemental support program for the most vulnerable population impacted by the COVID-19 pandemic. The NGP is designed to address food insecurity challenges caused by COVID-19 for seniors, persons with disabilities and other demographics as identified by the first District.

The NGP is expected to be in place upon County execution until December 30, 2020, or as determined by the County. Program extension will be determined by the Orange County Board of Supervisors.

Funding

Funding for NGP comes from the Coronavirus Aid, Relief, and Economic Security Act (CARES Act). There are no match requirements from subrecipient Hand to Hand under this funding source.

Participant Eligibility and Requirements

The following persons are eligible for the Nutrition Gap Program:

1. Persons who are 60 and older.
2. Persons with disabilities, regardless of age.
 - a) *Disability* means, with respect to an individual:
 - i. A physical or mental impairment that substantially limits one or more of the major life activities of such individual;
 - ii. A record of such an impairment; or
 - iii. Being regarded as having such an impairment. [USC §35.108]
 - b) *Individual with a disability* means a person who has a disability. The term individual with a disability does not include an individual who is currently engaging in the illegal use of drugs, when the public entity acts on the basis of such use. [USC §35.104]
3. NGP participants must not currently be receiving food assistance from other state or federal nutrition programs.
4. NGP participants shall self-certify eligibility for the program. Participants deemed ineligible after acceptance to the NGP will immediately be disenrolled.

5. NGP participants must have an address that NGP subrecipients can use to deliver food to, as applicable.

Key Responsibilities – Office on Aging (OoA)

1. The Office on Aging shall collaborate with First District to provide overall program administration and reporting.
2. OoA shall provide technical assistance to subrecipient as needed.
3. OoA shall communicate all necessary program updates and requirements to the subrecipient.

Key Responsibilities – Subrecipient (Hand to Hand Relief Organization)

1. Subrecipient, in partnership with the subcontractor, Viet America Society (VAS), must deliver services to First District's NGP participants and determine the meal orders and addresses for all program participants to ensure qualification and optimal delivery methods. VAS will provide hot meals in the City of Santa Ana, primarily through the Santa Anita Neighborhood Association.
2. Subrecipient shall be responsible for delivering ordered meals to First District's NGP participants. The meal deliveries can be done two or three days a week.
3. Subrecipient must provide a minimum of 2,500 meals a week to NGP participants.
4. Subrecipient shall adhere to all applicable Federal, State, and County regulations.
5. All NGP staff and volunteers must adhere to all sanitation, social distancing, and contactless delivery guidelines (if applicable) from the CDC, California Department of Health, and OC Health Care Agency.
6. Subrecipient shall be responsible for all contractual agreements between itself and its subcontractors (Viet America Society and, if applicable, call centers, food suppliers, etc.).
7. Subrecipient shall provide program oversight and guidance to all applicable NGP subcontractors to ensure they meet program requirements.
8. Subrecipient shall be responsible for cost reimbursement to all participating subcontractors.
9. Subrecipient shall provide complete and accurate records of number of participants and meals served to OoA for reimbursement.

10. Subrecipient shall not be eligible for reimbursement on meals that cannot be delivered to participants for any reason.

Data Requirements

1. Subrecipient must compile the data reported by the Subrecipient and subcontractor and provide OoA with the following data:
 - Number of meals delivered per delivery day
 - Number of deliveries made per delivery day (i.e. one delivery per participant = 1, even if delivering multiple meals for the same participant)
2. Subrecipient is required to submit the reports to OoA at a time designated by the County.

PAYMENT/COMPENSATION

1. COMPENSATION:

This is a fixed fee Contract between the County and the Subrecipient for up to: \$1,000,000 for the duration of the program (Upon final County execution thru December 30, 2020, or as determined by the County) as set forth in Attachment A Scope of Services attached hereto and incorporated herein by reference. The Subrecipient agrees to accept the specified compensation as set forth in this Contract as full remuneration for performing all services and furnishing all staffing and materials required, for any reasonably unforeseen difficulties which may arise or be encountered in the execution of the services until acceptance, for risks connected with the services, and for performance by the Subrecipient of all its duties and obligations hereunder. The County shall have no obligation to pay any sum in excess of the total Contract amount specified unless authorized by an amendment in accordance with Paragraphs C and P of the County's General Terms and Conditions.

2. PAYMENT TERMS:

Invoices are to be submitted in arrears to the user agency/department. An invoice for the reimbursement of costs shall be submitted to the address specified below upon the completion of the services/activities and approval of the County Project Manager. Subrecipient shall reference Contract number on invoice. Payment will be net 30 days after receipt of an invoice in a format acceptable to the County of Orange and verified and approved by OC Community Services and subject to routine processing requirements of the County. The responsibility for providing an acceptable invoice rest with the Subrecipient.

The County shall provide the Subrecipient six (6) equal payments until the maximum funding obligation has been fulfilled.

Billing shall cover services not previously invoiced. The Subrecipient shall reimburse the County of Orange for any monies paid to the Subrecipient for services not provided or when services do not meet the Contract requirements.

Payments made by the County shall not preclude the right of the County from thereafter disputing any items or services involved or billed under this Contract and shall not be construed as acceptance of any part of the services. In the event cost is disputed and/or disallowed, the County will make partial payment to recoup disputed/disallowed monies in the following billing cycle. The Subrecipient will reimburse the County for disputed/disallowed monies identified after January 10, 2021 in one lump sum.

Program Invoice(s):

OC Community Resources
Attention: Accounts Payable
601 N. Ross St., 6th floor

Santa Ana, CA 92701

3. INVOICING INSTRUCTIONS:

The Subrecipient will provide an invoice on Subrecipient's letterhead for services rendered. Each invoice will have a number and will include the following information:

The Demand Letter/Invoice must include

- A. Subrecipient's name and address
- B. Subrecipient's remittance address (if different from 1 above)
- C. Subrecipient's Tax ID Number
- D. Name of County Agency Department
- E. County Contract Number
- F. Service date(s) – Month of Service
- G. Delivery Order (DO) / Subordinate Agreement Number
- H. Deliverables / Service description (in accordance with Attachment A)
- I. Subrecipient's Federal I. D. number
- J. Total

Further instructions regarding invoicing/reimbursements as set forth in Exhibit 5, OC Community Resources Contract Reimbursement Policy, are attached hereto and incorporated herein by reference.

4. MONTHLY OPERATING COSTS

Payments for monthly work completed shall be made as follows:

- A. Subrecipient shall timely transmit to County all data required pursuant to this Contract. Subrecipient also shall submit an invoice(s) and such other substantiating reports as County may require, all in a form satisfactory to Project Manager, by the tenth (10th) day of each month, showing the prior month's actual expenditures. If the 10th falls on a weekend or holiday, the invoice/data report is due the next business day. If Subrecipient receives funds pursuant to this Contract for more than one program or Service Area, each such program or Service Area shall be invoiced separately from all other programs or Service Areas, and separate substantiating reports shall be submitted for each program or Service Area, unless otherwise approved by Project Manager. County shall make monthly payments based on Subrecipient's data, invoice(s), and substantiating reports, unless otherwise approved by Project Manager.
- B. In cases where errors or Disallowed costs are identified by County, County will return invoice(s) for revision. Subrecipient must resubmit revised invoice(s) within five (5) business days of notification from County, excluding the close-out invoice.

Attachment B

- C. No payments will be made if any preceding months' data, reports, or invoices are outstanding, unless otherwise approved by the Administrator.
- D. No payments will be made for costs incurred by Subrecipient which are not "allowable costs" applicable to Subrecipient under 45 C.F.R. Part 92.22(b).
- E. Whenever Subrecipient is not in compliance with any provision of this Contract, Project Manager, may withhold payment until such time as Subrecipient comes into compliance.
- F. Total Monthly Costs may exceed one-twelfth of the Maximum Obligation of County. Upon receipt of sufficient written justification from the Subrecipient, as determined in the sole discretion of the Project Manager, or her designee, the Project Manager, has the discretion, in any given month, to pay over the monthly one-twelfth of the Maximum Obligation.

5. FULL COMPENSATION

Subrecipient agrees to accept the specified compensation as set forth in this Contract as full remuneration for performing all services and furnishing all staffing and materials required, for any reasonably unforeseen difficulties which may arise or be encountered in the execution of the services until acceptance, for risks connected with the services, and for performance by the Subrecipient of all its duties and obligations hereunder.

6. CLOSE-OUT DEADLINES

- A. The close-out invoice is due on the January 10, 2021, without exceptions. In cases of returned invoices due to errors or Disallowed costs, Subrecipient must resubmit revised invoice(s) within two (2) business days of notification from County.
- B. Request for budget modifications and/or invoice revisions from the Subrecipient will be restricted to a minimum for the December invoice and will only be allowed at the County's discretion.
- C. Subrecipient must submit the December invoice estimate by the December 10, 2020. Estimates must be projected based on anticipated actual expenditure.

7. THIRD-PARTY REVENUE

Subrecipient shall make every reasonable effort to obtain all available reimbursement from third parties (e.g., insurers), for which persons served hereunder may be eligible. All such third-party reimbursements received by Subrecipient shall be reported to County in the format required by County. The amount of such third-party reimbursements shall be deducted from County's maximum obligation hereunder.

8. INTEREST EARNED

- A. If Subrecipient earns interest on funds received pursuant to this Contract, that interest shall be identified as income to the program(s) for which this Contract provides and shall be used and expended only for said program(s). Subrecipient shall maintain in its files full documentation of such interest earnings and expenditures.
- B. If Subrecipient is a nonprofit, it shall maintain any advances of funds or contributions received under this Contract in interest-bearing accounts, unless "a" or "b" below apply:
 - i. The best reasonably available interest-bearing account would not be expected to earn interest in excess of \$500 per year on the funds deposited pursuant to this Contract combined with other federal cash balances, if any, maintained by Subrecipient; or
 - ii. The depository would require an average or minimum balance so high that it would not be feasible within the expected cash resources Subrecipient expects to receive under this Contract.

BUDGET SCHEDULE
Nutrition Gap Program (NGP)
Hand to Hand Relief Organization

1. Subrecipient's Invoice with Fixed Per Diem Costs:

Upon final County execution thru December 30, 2020

Nutrition Gap Program Cost Reimbursement			
Number of Breakfast Served		\$TBD	\$ -
Number of Lunch Served		\$TBD	\$ -
Number of Dinner Served		\$TBD	\$ -
Incidentals/Delivery Costs		\$TBD	\$ -
Meals Subtotal	0	\$TBD	\$ -
Program Administration		\$	-
Total Reimbursement		\$	-
Cash Advance Amount		\$	-
Remaining Balance		\$	-
Maximum County Obligation		\$1,000,000	

2. The above Cost Categories is an overview of the actual invoice approved by the Office on Aging. Subrecipient shall be responsible for and maintain the approved *NGP per diem meal costs*. Any deviation from the Office on Aging approved meal costs and budget, may and can delay reimbursements.
3. **The County shall provide the Subrecipient six (6) equal payments until the maximum funding obligation has been fulfilled.**

SUBRECIPIENT: Hand to Hand Relief Organization	PROGRAM PERIOD:
PROGRAM NAME(S): Nutrition Gap Program (NGP)	July 2020-December 30, 2020
CONTRACT #: 20-27-0101-CV	DATE: XX/XX/XXXX
<hr/>	
PROGRAM SERVICE	SERVICE UNITS
Number of meals delivered per delivery day	
Number of deliveries made per delivery day (i.e. one delivery per participant = 1, even if delivering multiple meals for the same participant)	

1. Federal Award Identification

- A. **Subrecipient Name:** Hand to Hand Relief Organization
- B. **Subrecipient's Unique Identifier (DUNS):** 092903817
- C. **Federal Award Identification Number (FAIN):** TBD
- D. **Federal Award Date:** 2020
- E. **Subaward Period of Performance:** July 2020 to December 30, 2020
- F. **Total Amount of Federal Funds Obligated by the Action:** \$1,000,000

CFDA	FAIN	Award Date	Formula Funds	Amount
21.019	TBD	2020	CARES Act	\$1,000,000
TOTAL:				\$1,000,000

- G. **Total Amount of Federal Funds Obligated to the Subrecipient:** \$1,000,000
- H. **Total Amount of the Federal Award:** \$1,000,000
- I. **Federal Award Project Description:** Coronavirus Aid, Relief, and Economic Security Act (CARES Act)
- J. **Federal Awarding Agency:** U.S. Department of Treasury
- K. **Name of Pass Through Entity (PTE):** County of Orange and Office on Aging
- L. **Contact Information for the Awarding Official:** Ericka Danczak, Director (714) 480-6465, ericka.danczak@occr.ocgov.com
- M. **CFDA Number and Name:** 21.019 Coronavirus Aid, Relief, and Economic Security Act (CARES Act)
- N. **Whether Award is R&D:** No
- O. **Indirect Cost Rate for the Federal Award:** 10%

DRUG FREE WORKPLACE CERTIFICATION

Hand to Hand Relief Organization
Company/Organization Name

The Subrecipient or grant recipient named above hereby certifies compliance with Government Code 8355 in matters relating to providing a drug-free workplace. The above named Subrecipient will:

1. Publish a statement notifying employees that unlawful manufacture, distribution, dispensation, possession, or use of a controlled substance is prohibited in the person's or organization's workplace and specifying the actions to be taken against employees for violations of the prohibitions, as required by Government Code Section 8355(a).
2. Establish a Drug Free Awareness Program as required by Government Code Section 8355(b), to inform employees about all of the following:
 - A. The dangers of drug abuse in the workplace,
 - B. The person's or organization's policy of maintaining a drug-free workplace,
 - C. Any available drug counseling, rehabilitation and employee assistance programs, and
 - D. Penalties that may be imposed upon employees for drug abuse violations
3. Provide as required by Government code Section 8355l that every employee who works on the proposed contract or grant:
 - A. Will receive a copy of the company's drug-free policy statement described in paragraph (1) above, and
 - B. Will agree to abide by the terms of the company's statement as a condition of employment in the contract or grant.

CERTIFICATION

I, the official named below, hereby swear that I am duly authorized legally to bind the Subrecipient or grant recipient to the above described certification.

THANH HUNG NGUYEN

Official's Name

7/17/2020

Date Executed

Marking President Loc Nguyen Vice president
Subrecipient or Grantee Recipient Signature and Title

Loc Nguyen

Vice President

Orange

Executed in the County of Orange

**CERTIFICATION REGARDING
DEBARMENT, SUSPENSION, INELIGIBILITY AND VOLUNTARY EXCLUSION
LOWER TIER COVERED TRANSACTIONS**

This certification is required by the regulations implementing Executive Order 12549, Debarment and suspension, 29 CFR Part 98.510, Participants' responsibilities. The regulations were published as Part VII of the May 26, 1988 Federal Register (pages 19160-19211)

(BEFORE COMPLETING CERTIFICATION, READ INSTRUCTIONS FOR CERTIFICATION)

- (1) The Subrecipient or grant recipient of Federal assistance funds certifies, by submission of this exhibit document, that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency.
- (2) Where the Subrecipient or grant recipient of Federal assistance funds is unable to certify to any of the statements in this certification, the Subrecipient or grant recipient shall attach an explanation to this exhibit document.

THANH - HUONG NGUYEN
Name

PRESIDENT

Title

Thanh
Authorized Signature

LOC PHUOC NGUYEN

VICE PRESIDENT

Date

7/17/2020 Loc Nguyen
7/27/2020

DEBARMENT AND SUSPENSION CERTIFICATION - Instructions for Certification

1. By signing and submitting this exhibit document, the Subrecipient or grant recipient of Federal assistance funds is providing the certification as set out below.
2. The certification in the clause is a material representation of fact upon which reliance was placed when this transaction was entered into. If it is later determined that the Subrecipient or grant recipient of Federal assistance funds knowingly rendered an erroneous certification in addition to other remedies available to the Federal Government, the Department of Labor (DOL) may pursue available remedies, including suspension and/or debarment.
3. The Subrecipient recipient of Federal assistance funds shall provide immediate written notice to the County of Orange/Workforce Investment Board to which this certification document is submitted if at any time the Subrecipient or grant recipient of Federal assistance funds learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
4. The Subrecipient or grant recipient of Federal assistance funds agrees by submitting this certification document that, should the covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by the DOL.
5. The Subrecipient or grant recipient of Federal assistance funds further agrees by submitting this certification document that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
6. The Subrecipient or grant recipient in a covered transaction may rely upon a certification of a Subrecipient or grant recipient in a lower tier covered transaction that it is not debarred, suspended, ineligible, or voluntarily excluded from the covered transaction, unless it knows that the certification is erroneous. The Subrecipient or grant recipient may decide the method and frequency by which it determines the eligibility of its principals.
7. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of the Subrecipient or grant recipient is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.
8. Except for transactions authorized under paragraph 5 of these instructions, if the Subrecipient or grant recipient in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal Government, the DOL may pursue available remedies, including suspension and/or debarment.

**CERTIFICATION REGARDING LOBBYING
CERTIFICATION FOR CONTRACTS, GRANTS, LOANS,
AND COOPERATIVE AGREEMENTS**

The undersigned certifies, to the best of his or her knowledge and belief, that:

- (1) No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.
- (2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.
- (3) The undersigned shall require that the language of this certification be included in the award documents for all* subawards at all tiers (including subcontracts, subgrants and contracts under grants, loans, and cooperative agreements) and that all* subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10, 000 and not more than \$100,000 for each such failure.

Hand to Hand Relief Organization

Grantee/Recipient Organization

THAATH HUONG NGUYEN

Name

PRESIDENT

Title

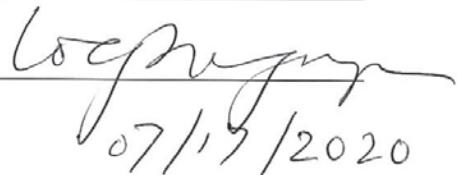


Authorized Signature

Date 07/17/2020

LOC P NGUYEN

VICE PRESIDENT



07/17/2020

*Note: In these instances, "All," in the Final Rule is expected to be clarified to show that it applies to covered contract/grant transactions over \$100,000 (per OMB).

Exhibit 4

**INSTRUCTIONS FOR COMPLETION OF
SF-LLL DISCLOSURE OF LOBBYING ACTIVITIES**

This disclosure form shall be completed by the reporting entity, whether subawardee or prime Federal recipient at the initiation or receipt of a covered Federal action, or a material change to a previous filing, pursuant to title 31 U.S.C. section 1352. The filing of a form is required for each payment or agreement to make payment to any lobbying entity for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with a covered Federal action. Use the SF LLL-A Continuation sheet for additional information if the space on the form is inadequate. Complete all items that apply for both the initial filing and material change report. Refer to the implementing guidance published by the Office of Management and Budget for additional information.

1. Identify the type of covered Federal action for which lobbying is and has been secured to influence the outcome of a covered action.
2. Identify the status of the covered Federal action.
3. Identify the appropriate classification of this report. If this is a follow up report caused by a material change to the information previously reported, enter the year and quarter in which the change occurred. Enter the date of the last previously submitted report by this reporting entity for this covered Federal action.
4. Enter the full name, address, city, state and zip code of the reporting entity. Include congressional district, if known. Check the appropriate classification of the reporting entity that designates if it is, or expects to be a prime or subaward recipient.
Identify the tier of the subawardee, e. g. the first subawardee of the prime is the 1st tier. Subawards include but are not limited to subcontracts, subgrants and contract awards under grants.
5. If the organization filing the report, in item 4 checks "Subawardee", then enter the full name, address, city, state, and zip code of the prime Federal recipient. Include congressional district, if known.
6. Enter the name of the Federal agency making the award or loan commitment. Include at least one organizational level below agency name, if known. For example, Department of Transportation, United States Coast Guard.
7. Enter the Federal program name or description for the covered Federal action (item 1). If known, enter the full Catalog of Federal Domestic Assistance (CFDA) number for grants, cooperative agreements, loans and loan commitments.
8. Enter the most appropriate Federal identifying number available for the Federal action identified in item 1 (e. g. Request for Proposal (RFP) number; Invitation for Bid (IFB) number; grant announcement number; the contract, grant, or loan award number; the application proposal control number assigned by the Federal agency). Include prefixes, e.g., "RFP DE 90 09."
9. For a covered Federal action where there has been an award or loan commitment by the Federal agency, enter the Federal amount of the award/loan commitment for the primary entity identified in item 4 or 5.
10.
 - (a) Enter the full name, address, city, state and zip code of the lobbying entity engaged by the reporting entity identified in item 4 to influence the covered Federal action.
 - (b) Enter the full names of the individual(s) performing services, and include full address if different from 10 (a). Enter Last Name, First Name, and Middle Initial (MI).
11. Enter the amount of compensation paid or reasonably expected to be paid by the reporting entity (item 4) to the lobbying entity (item 10). Indicate whether the payment has been made (actual) or will be made (planned). Check all boxes that apply. If this is a material change report enter the cumulative amount of payment made or planned to be made.
12. Check the appropriate box(es). Check all boxes that apply. If payment is made through an in kind contribution, specify the nature and value of the in kind payment.
13. Check the appropriate box(es). Check all boxes that apply. If other, specify nature.
14. Provide a specific and detailed description of the services that the lobbyist has performed, or will be expected to perform, and the date(s) of any services rendered. Include all preparatory and related activity, not just time spent in actual contact with Federal officials. Identify the Federal official(s) or employee(s) contacted and the officer(s), employee(s), or Member(s) of Congress that were contacted.
15. Check whether or not a SF LLL A Continuation Sheet(s) is attached.
16. The certifying official shall sign and date the form, print his/her name, title, and telephone number.

Public reporting burden for this collection of information is estimated to average 30 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348 0046) Washington D.C., 20503.

Exhibit 4**DISCLOSURE OF LOBBYING ACTIVITIES**

Complete this form to disclose activities pursuant to 31 U.S.C 1352

1. Type of Federal Actions:	2. Status of Federal Actions:	3. Report Type:
<ul style="list-style-type: none"> a. contract b. grant c. cooperative agreement d. loan e. loan guarantee f. loan insurance 	<ul style="list-style-type: none"> a. bid/offer/application b. initial award c. post-award 	<ul style="list-style-type: none"> a. initial filing b. material change
For material change only: Year: _____ Quarter: _____ Date of last report: _____		
4. Name and Address of Reporting Entity Prime Subawardee Tier _____ if known Congressional District, if known:		5. If Reporting Entity in No. 4 is a Subawardee: Enter Name and Address of Prime: Congressional District, if known:
6. Federal Department / Agency:		7. Federal Program Name/Description
8. Federal Action Number, if known:		9. Award Amount, if known: \$ _____
10a. Name and Address of Lobbying Entity (if individual, last name, first name, MI): (attach Continuation Sheets SF-LLL-A, if necessary)		10b. Individual Performing Services (including address if different from No. 10a) (last name, first name, MI):
11. Amount of Payment (check all that apply): \$ Actual Planned		13. Type of Payment (check all that apply) <ul style="list-style-type: none"> a. retainer b. one-time fee c. commission d. contingent fee e. deferred f. other specify: _____
12. Form of Payment (check all that apply): <ul style="list-style-type: none"> a. cash b. in-kind: specify: nature: _____ value: _____ 		
14. Enter Description of Services performed or to be Performed and date(s) of Service, including officer(s), employee(s), or Member(s) contacted, for Payment indicated on item 11:		
15. Continuation sheet(s) SF-LLL-A attached:		<input type="checkbox"/> Yes <input type="checkbox"/> No
16. Information requested through this form authorized by Title 31 U.S.C. Section 1352. This disclosure of lobbying activities is a material representation of fact upon which reliance was placed by the tier above when this transaction was made or entered into. This disclosure is required pursuant to 31 U.S.C. 1352. This information will be reported to the Congress semiannually and will be available for public inspection. A person who fails to file the required disclosure shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.		
Signature: _____ _____ _____ Print Name: Title: Telephone No: Date:		

DISCLOSURE OF LOBBYING ACTIVITIES
CONTINUATION SHEET
Approved by OMS - 0348-0046

Reporting Entity: _____

Page _____ of _____



**Subject: OC Community Resources
Contract Reimbursement Policy**

Effective: July 1, 2010
Revised: January 17, 2020

PURPOSE:

This policy contains updated fiscal documentation requirements for contract reimbursement for OC Community Services and OC Housing & Community Development. The procedures provide instructions for submitting reimbursement demand letter or invoice.

REFERENCES:

Executed County Board of Supervisors approved contract
Budget included in contract or presented as an attachment
48 CFR Part 31 Contract Cost Principles and Procedures
24 CFR Parts 85, 570.502, 570.201, 576.21, 576.51 and 576.61: For OC Housing & Community Development Contracts only.
2 CFR Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)

BACKGROUND:

The executed Board of Supervisors approved contract is the authorization for all aspects of payment, including the maximum amount to be paid, the payee, and the scope of services and work. Payments are made in strict accordance with the contract terms. Allowable costs are identified in referenced Uniform Guidance and Code of Federal Regulations (CFR).

ATTACHMENTS:

Reimbursement Policy Status Form (RPS-1)

POLICY:

Contractor is responsible for the submission of accurate claims. This reimbursement policy is intended to ensure that the Contractor is reimbursed based on the code or codes that correctly describe the services provided. This information is intended to serve only as a general reference resource regarding OC Community Services' and OC Housing & Community Development's reimbursement policy for the services described and is not intended to address every aspect of a reimbursement situation. Accordingly, OC Community Services and OC Housing & Community Development may use reasonable discretion in interpreting and applying this policy to services provided in a particular case. Other factors affecting reimbursement may supplement, modify or, in some cases, supersede this policy. These factors may include, but are not limited to: legislative mandates and County directives. OC Community Services and OC Housing & Community Development may modify this reimbursement policy at any time by publishing a new version of the policy. However, the information presented in this policy is accurate and current as of the date of publication.

Cost incurred by Contractor must be substantiated and incurred during the contract period. Total of all reimbursements cannot exceed the amount of the contract. Cost must be allowable under applicable Code of Federal Regulations (CFR) or Uniform Guidance. All supporting documentation for reimbursement must be submitted with demand letter or invoice. If contract

requires matching contribution, documentation substantiating contribution match must be submitted with demand letter or invoice.

At any time, based on County's business needs and/or Contractor's performance, the County may designate Contractor to submit abbreviated or comprehensive documentation, as identified in the respective sections. Upon designation, Contractor will be notified, in writing via Reimbursement Policy Status Form, of which requirements are in full force. When Contractor is required to submit comprehensive documentation, in addition to the items identified in the Abbreviated Documentation Requirements Section, Contractor must also provide the documentation identified in the Comprehensive Documentation Requirements Section.

PROCEDURES:

Abbreviated Documentation Requirements

Compile and submit:

1. Supporting documentation includes, but is not limited to:
 - a. General ledger/expense transaction report
 - b. Payroll register or labor distribution report
 - c. Payroll allocation plan
 - d. Personnel Documentation
 - e. Benefit plan and calculation of benefit
 - f. Employer-employee contract for non-customary benefits (if applicable)
 - g. Pre-approval documentation for equipment purchases equal to or greater than \$5,000
2. The following is required with the first month's invoice only:
 - a. Cost allocation plan for rent, utilities, etc.
 - b. Indirect rate approved by cognizant agency (if applicable)
3. Summary of leveraged resources (if applicable)
4. Demand letters must contain the following certification (if required by Contract):

"By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31 Sections 3729-3730 and 3801-3812)"
5. Grantee Performance Report (if required by Contract)
6. Supporting documentation shall be on single-sided sheets
7. Please redact employees' Social Security Number from payroll reports
8. Demand letter or invoice, along with supporting documentation shall be submitted to:

OC Community Resources Accounting
601 N. Ross St., 6th Floor
Santa Ana, CA 92701

Comprehensive Documentation Requirements

In addition to abbreviated documentation, compile and submit:

9. Purchase orders, invoices, and receipts
10. Cashed checks
11. Check register
12. Consultant/sub-contractor invoices (with description of services)
13. Travel expense documentation: mileage reimbursement, hotel bill, meal reimbursement

ACTION:

Distribute this policy to all appropriate staff

INQUIRIES: Inquiries may be directed to OCCR Accounts Payable at:
OCCRAccountsPayable@occr.ocgov.com



Reimbursement Policy Status Form

Per OC Community Resources Contract Reimbursement Policy, in regards to the Contract # listed herein, Contractor is designated with the Documentation Status of Abbreviated unless Comprehensive is checked below. If the contractor's designation should change to Abbreviated, a new status form shall be approved. All related documentation requirements are in full force, until further notice.

Contractor: Hand to Hand Relief Ogranizaiton

Effective Date: Upon final County execution date

Contract #: 20-27-0101-CV

Documentation Status: Abbreviated Comprehensive

Program Authorization by:

[Click here to enter text.](#)

Print Name Renee Ramirez DocuSigned by:

Signed by: _____

7/17/2020

A digital signature of the name 'Renee Ramirez' in a stylized, handwritten font, enclosed in a rectangular box. Below the box is a small string of characters: '9E0A927B048040C...'.

Date: [Click here to enter text.](#)

Two signatures are required to implement the form.

Auditor Controller Authorization by:

[Click here to enter text.](#)

Print Name Eliseo Gillamac DocuSigned by:

Signed by: _____

7/17/2020

A digital signature of the name 'Eliseo Gillamac' in a stylized, handwritten font, enclosed in a rectangular box. Below the box is a small string of characters: '9D9FB4F3D90934D...'.

Distribution:

Contractor
Auditor Controller
Contract File
Program File



**FIRST AMENDMENT
TO
CONTRACT No. 20-27-0101-CV**

BETWEEN THE COUNTY OF ORANGE

AND

HAND TO HAND RELIEF ORGANIZATION

**FOR THE PROVISION OF
CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY (CARES) ACT, H.R. 748
NUTRITION GAP PROGRAM SERVICES**

CFDA#	FAIN#	PROGRAM/SERVICE TITLE	FUNDING AGENCY
21.019	20-1892-0-1-806	Coronavirus Aid, Relief, and Economic Security Act (CARES) Act, H.R. 748	U.S. Department of Health and Human Services

This Amendment to Contract No. 20-27-0101-CV, hereinafter referred to as "First Amendment" is made and entered into upon execution of all necessary signatures between the County of Orange, a political subdivision of the State of California, hereinafter referred to as "County" and Hand to Hand Relief Organization, D-U-N-S No. 092903817, a California non-profit corporation, with a place of business at 9098 Bolsa Avenue, Westminster, CA 92683, hereinafter referred to as "Subrecipient," with County and Subrecipient sometimes referred to as "Party," or collectively as "Parties."

RECITALS

WHEREAS, County and Subrecipient entered into Contract No. 20-27-0101-CV, hereinafter referred to as "original Contract," for the provision of the Nutrition Gap Program, commencing July 17, 2020 through December 30, 2020, in the amount not to exceed \$1,000,000; and

WHEREAS, the County now desires to amend the original Contract and replace Attachment E, Federal Award Identification, with Attachment E-1; and

NOW, THEREFORE, in consideration of the mutual obligations set forth herein, both Parties mutually agree to amend as follows:

1. Paragraph M. Independent Subrecipient of the Contract shall be amended to read as follows:

"M. Independent Subrecipient: Subrecipient shall be considered an independent contractor and neither Subrecipient, its employees, nor anyone working under Subrecipient

1. Federal Award Identification

- A. Subrecipient Name:** Hand to Hand Relief Organization
- B. Subrecipient's Unique Identifier (DUNS):** 092903817
- C. Federal Award Identification Number (FAIN):** 20-1892-0-1-806
- D. Federal Award Date:** 2020
- E. Subaward Period of Performance:** July 2020 to December 30, 2020
- F. Total Amount of Federal Funds Obligated by the Action:** \$1,000,000

CFDA	FAIN	Award Date	Formula Funds	Amount
21.019	20-1892-0-1-806	2020	CARES Act	\$1,000,000
TOTAL:				\$1,000,000

- G. Total Amount of Federal Funds Obligated to the Subrecipient:** \$1,000,000
- H. Total Amount of the Federal Award:** \$1,000,000
- I. Federal Award Project Description:** Coronavirus Aid, Relief, and Economic Security Act (CARES Act)
- J. Federal Awarding Agency:** U.S. Department of Treasury
- K. Name of Pass Through Entity (PTE):** County of Orange and Office on Aging
- L. Contact Information for the Awarding Official:** Ericka Danczak, Director (714) 480-6465, ericka.danczak@occr.ocgov.com
- M. CFDA Number and Name:** 21.019 Coronavirus Aid, Relief, and Economic Security Act (CARES Act)
- N. Whether Award is R&D:** No
- O. Indirect Cost Rate for the Federal Award:** 10%

shall be considered an agent or an employee of County. Neither Subrecipient, its employees nor anyone working under Subrecipient shall qualify for workers' compensation or other fringe benefits of any kind through County. Subrecipient will be responsible for any and all tax consequences of receiving grant funds including, but not limited to, issuance of a Form 1099 by the County."

2. Paragraph 33.B.3. County Branding Requirements: Publicity, Literature, Advertisement, and Social Media of the Contract shall be amended to read as follows:

"33.B.3 All project publicity shall include the following statement: "This project is funded through a grant from the CARES Act (H.R. 748), as allocated by the Orange County Board of Supervisors and administered by the Office on Aging." "

3. Attachment E, Federal Award Identification, shall be replaced with Attachment E-1.

Except as otherwise expressly set forth herein, all terms and conditions contained in the original Contract, including any amendments/modifications, are hereby incorporated herein by this reference as if fully set forth herein and shall remain in full force and effect.

THE REMAINDER OF THIS PAGE WAS INTENTIONALLY LEFT BLANK

IN WITNESS WHEREOF, the Parties hereto have executed this First Amendment on the dates with their respective signatures:

*Hand to Hand Relief Organization

By: Thanh Huong Nguyen
Name: THANH HUONG NGUYEN
(Print)
Title: PRESIDENT
Dated: 10/16/2020

By: Loc Phuoc Nguyen
Name: LOC PHUOC NGUYEN
(Print)
Title: VICE PRESIDENT
Dated: 10/16/2020

*For Subrecipients that are corporations, signature requirements are as follows: 1) One signature by the Chairman of the Board, the President or any Vice President; and 2) One signature by the Secretary, any Assistant Secretary, the Chief Financial Officer or an Assistant Treasurer.

For Subrecipients that are not corporations, the person who has authority to bind the Subrecipient to a Contract, must sign on one of the lines above.

COUNTY OF ORANGE
A Political Subdivision of the State of California

DocuSigned by:
By: Erika Danczak 6B5945A3D231409... Dated: 10/16/2020
Dylan Wright, Director
OC Community Resources

Exhibit B

**BENEFICIARY AGREEMENT BETWEEN THE COUNTY OF ORANGE AND
HAND TO HAND RELIEF ORGANIZATION, INC. FOR
AMERICAN RESCUE PLAN ACT FUNDING**

This Agreement (the “Agreement”) is made and entered into by and between the County of Orange, a political subdivision of the State of California, hereinafter referred to as “County,” and Hand to Hand Relief Organization, Inc., a California non-profit corporation, hereafter referred to as “Non-Profit,” with the County and Non-Profit referred to as “Party,” or collectively as “Parties.”

WHEREAS, on February 26, 2020, the County Health Officer declared a local health emergency based on an imminent and proximate threat to public health from the introduction of a novel coronavirus (named “COVID-19”) in Orange County (the “COVID-19 Emergency”); and

WHEREAS, on March 2, 2020, the Board of Supervisors adopted Resolution No. 2020-11 ratifying the local health emergency declared by the County’s Health Officer; and

WHEREAS, on March 4, 2020, the Governor of the State of California declared a State of Emergency to exist in California because of the threat of COVID-19; and

WHEREAS, on March 13, 2020, the President of the United States issued a Proclamation on Declaring a National Emergency Concerning the COVID-19 Outbreak; and

WHEREAS, the American Rescue Plan Act (ARPA) was passed by Congress and signed into law by the President of the United States on March 11, 2021; and

WHEREAS, under the State and Local Fiscal Recovery Funds (SLFRF) program, enacted as part of (ARPA), more than \$350 billion in emergency funding was distributed to state, local, territorial, and Tribal governments with the County receiving a total of \$616.8 million in two equal allocations of SLFRF funds; and

WHEREAS, the ARPA provides that SLFRF funds may be used for revenue replacement for the provision of government services, COVID-19 expenditures or negative economic impacts of COVID-19, premium pay for essential workers, and investments in water, sewer, and broadband infrastructure for the State or local government; and were incurred during the period that begins on March 3, 2021, and ends on December 30, 2024; and

WHEREAS, on January 6, 2022, the United States Department of Treasury released its Final Rule for the SLFRF program, which among other things, authorizes State and local government recipients to use SLFRF funds to replace lost public sector

revenue and use such funding to provide government services up to the amount of revenue loss due to the pandemic; and

WHEREAS, on September 13, 2022, the Orange County Board of Supervisors authorized the allocation of \$6,900,000 in First District SLFRF funds to be used for, among other items, nonprofit meal gap programs; and

WHEREAS, Non-Profit has substantial experience in providing food assistance to the community; and

WHEREAS, in order to assist Non-Profit in the provision of programs providing food assistance, the Parties have agreed that the County shall transfer the Grant Amount described herein to Non-Profit.

NOW, THEREFORE, the Parties mutually agree as follows:

1. TERM OF AGREEMENT. The term of this Agreement begins on the date when fully executed by the Parties, and terminates on November 30, 2023, or when all the Parties' obligations under this Agreement are fully satisfied, whichever occurs earlier.
2. USE OF GRANT AMOUNT.

a. The grant funds provided are federal funds and subject to the Single Audit Act of 1984. The following information is provided in accordance with the Single Audit Act.

Grant Amount	\$2,000,000
Non-Profit Name:	Hand to Hand Relief Organization, Inc.
Non-Profit Unique Identifier (UEI)	HUSJNXCHGVR7
Awarding County Agency	County Executive Office
County Contact	Oana Cosma (714) 834-7410
Assistance Listing Number (ALN) / Name	21.027 / Coronavirus State and Local Fiscal Recovery Funds
Federal Award Identification Number	SLFRP1607
Awarding Federal Agency	US Treasury Department
Indirect Cost Rate	10% MTDC or Federally Approved Rate
Whether Award is R&D:	No

b. Non-Profit shall use the Grant Amount provided under this Agreement as provided in Attachment A “Scope of Services.”

c. Indirect costs may not exceed 10% of the modified total direct costs per 2 CFR section 200.68 or the federally approved indirect cost rate, if applicable.

d. Non-Profit must utilize the Grant Amount in accordance with all Federal and State laws, including but not limited to the American Rescue Plan Act of 2021 (ARPA), codified at 42 U.S.C. § 802, et seq., and all applicable regulations and guidelines implementing ARPA, including the regulations issued by the Department of Treasury at 31 CFR Part 35 regarding costs that are payable from SLFRF Funds.

3. PAYMENT OF GRANT AMOUNT

a. The County will issue a one-time payment to the Non-Profit in the amount of **\$2,000,000** within 10 business days of the full execution of this Agreement. All of Non-Profit’s expenditures of the Grant Amount must be for costs as described in Paragraph 2.b of this Agreement.

b. It is understood that the County makes no commitment to fund this Agreement beyond the terms set forth herein.

4. STATUTES AND REGULATIONS APPLICABLE TO GRANT.

Non-Profit must comply with all applicable requirements of State, Federal, and County of Orange laws, executive orders, regulations, program and administrative requirements, policies and any other requirements governing this Agreement. Non-Profit must comply with applicable State and Federal laws and regulations pertaining to labor, wages, hours, and other conditions of employment. Non-Profit must comply with new, amended, or revised laws, regulations, and/or procedures that apply to the performance of this Agreement. These requirements include, but are not limited to:

a. Office of Management and Budget (OMB) Guidance. Non-Profit must comply with the Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards per 2 CFR Part 200 (the “Uniform Guidance”), including the procurement standards set forth in 2 CFR 200.318 through 2 CFR 200.327 when using its Grant Amount to procure goods and services.

b. Single Audit Act. Since Federal funds are used in the performance of this Agreement, Non-Profit must, as applicable, adhere to the rules and regulations of the Single Audit Act (31 USC Sec. 7501 et seq.), OMB Circular

A-133 and any administrative regulation or field memoranda implementing the Act.

c. Political Activity Prohibited. None of the funds, materials, property, or services provided directly or indirectly under this Agreement may be used for any partisan political activity, or to further the election or defeat of any candidate for public office. Funds provided under this Agreement may not be used for any purpose designed to support or defeat any pending legislation or administrative regulation.

d. SAM.gov Requirements. Non-Profit is required to have an active registration with the System for Award Management (“SAM”) (<https://www.sam.gov>).

5. **COMPLIANCE WITH GRANT REQUIREMENTS.** Grant funds awarded must be used solely for the purposes identified in Paragraph 2 of this Agreement. In accordance with Paragraph 12, Non-Profit agrees to indemnify, defend, and hold harmless the County of Orange for any sums the State or Federal government contends or determines Non-Profit used in violation of this Agreement. Non-Profit shall immediately return to the County any funds the County or any responsible State or Federal agency, including the Department of Treasury, determines the Non-Profit has used in a manner that is inconsistent with Paragraph 2 of this Agreement. The provisions of this paragraph shall survive termination of this Agreement.

6. **CERTIFICATION.** Non-Profit hereby certifies that the following statements and responses are true:

a. The Non-Profit is a non-profit organization whose mission is to provide food assistance to the community.

b. Non-Profit Organization will use the Grant Amount for eligible expenses as described in Section 2 above.

7. **RECORDS MAINTENANCE.** Records, in their original form, must be maintained in accordance with requirements prescribed by the County with respect to all matters specified in this Agreement. Original forms are to be maintained on file for all documents specified in this Agreement. Such records must be retained for a period of four (4) years after termination of this Agreement and after final disposition of all pending matters. “Pending matters” include, but are not limited to, an audit, litigation or other actions involving records. Records, in their original form pertaining to matters covered by this Agreement, must be retained within the County of Orange unless authorization to remove them is granted in writing by the County.

8. RECORDS INSPECTION. At any time during normal business hours and as often as either the County, Inspector General acting pursuant to the Inspector General Act of 1978, or the Auditor General of the State of California may deem necessary, Non-Profit must make available for examination all its records with respect to all matters covered by this Agreement. The County, Inspector General, and the Auditor General of the State of California each have the authority to audit, examine and make excerpts or transcripts from records, including all Non-Profit's invoices, materials, payrolls, records of personnel, conditions of employment and other data relating to all matters covered by this Agreement. Non-Profit agrees to provide any reports requested by the County regarding performance of this Agreement. With respect to inspection of Non-Profit's records, the County may require that Non-Profit provide supporting documentation to substantiate Non-Profit's expenses with respect to the Non-Profit's use or expenditure of the Grant Amount.
9. INDEPENDENT CONTRACTOR. The Non-Profit shall be considered an independent contractor and neither the Non-Profit, its employees, nor anyone working under the Non-Profit shall be considered an agent or an employee of County. Neither the Non-Profit, its employees nor anyone working under the Non-Profit shall qualify for workers' compensation or other fringe benefits of any kind through County.
10. PERMITS, LICENSES, APPROVALS, AND LEGAL OBLIGATIONS. Non-Profit shall be responsible for obtaining all permits, licenses, and approvals required for performing any work under this Agreement. Non-Profit shall be responsible for observing and complying with any applicable Federal, State, or local laws, or rules or regulations affecting any such work. Non-Profit shall provide copies of permits and approvals to the County upon request.
11. INDEMNITY. The Non-Profit agrees to indemnify, defend with counsel approved in writing by County, and hold County, its elected and appointed officials, officers, employees and agents and those special districts and agencies which County's Board of Supervisors acts as the governing Board harmless from any claims, demands or liability of any kind or nature, arising from or related to the Non-Profit's receipt of the Grant Amount under this Agreement, including any claims that the Grant Amounts paid by the County to Non-Profit were not used consistent with the restrictions on the use of SLFRF program funds as set forth in the regulations and guidance issued by the Department of Treasury regarding the use of such funds. The provisions of this paragraph shall survive the termination of this Agreement.
12. NOTICES. All notices, requests, demands and other communications contemplated, called for, permitted, or required to be given hereunder shall be in writing. Any written communications shall be deemed to have been duly

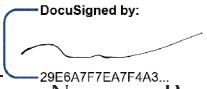
given upon actual in-person delivery, if delivery is by direct hand, or upon delivery on the actual day of receipt or no greater than four (4) calendar days after being mailed by US certified or registered mail, return receipt requested, postage prepaid, whichever occurs first. The date of mailing shall count as the first day. All communications shall be addressed to the appropriate party at the address stated herein or such other address as the parties hereto may designate by written notice from time to time in the manner aforesaid.

Non-Profit:
Hand to Hand Relief Organization, Inc.
Thanh Huong Nguyen, President
handtohandhuong@yahoo.com
9098 Bolsa Avenue
Westminster, CA 92683

County:
Oana Cosma, County Budget Office
Oana.Cosma@ocgov.com
400 W. Civic Center Dr., 5th Floor
Santa Ana, CA 92701-4062

13. **DEFUALTS.** Should either Party fail for any reason to comply with the contractual obligations of this Agreement within the time specified by this Agreement, the non-breaching Party reserves the right to terminate the Agreement, reserving all rights under State and Federal law.
14. **ATTORNEY FEES.** In any action or proceeding to enforce or interpret any provision of this Agreement, each Party shall bear its own attorney's fees, costs, and expenses.
15. **ENTIRE CONTRACT:** This Agreement contains the entire contract between the Parties with respect to the matters herein, and there are no restrictions, promises, warranties or undertakings other than those set forth herein or referred to herein. No exceptions, alternatives, substitutes, or revisions are valid or binding on the parties unless authorized by the Parties in writing.
16. **AMENDMENTS.** No alteration or variation of the terms of this Agreement shall be valid unless made in writing and signed by the parties; no oral understanding or agreement not incorporated herein shall be binding on either of the Parties; and no exceptions, alternatives, substitutes, or revisions are valid or binding on County unless authorized by County in writing.

IN WITNESS WHEREOF, the Parties hereto have executed this Agreement on the day and year dated below.

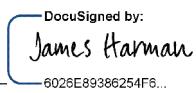
BY: 
Thanh Huong Nguyen, President
Hand to Hand Relief Organization, Inc.

DATED: 12/2/2022

BY: 
Maria Agrusa,
Deputy Purchasing Agent
County Procurement Office
County of Orange, California

DATED: 12/2/2022

APPROVED AS TO FORM:
Office of the County Counsel
County of Orange, California

BY: 
James Harman
Deputy

DATED: 12/2/2022

ATTACHMENT A
SCOPE OF SERVICES
NUTRITION GAP PROGRAM

First District – Hand to Hand Relief Organization, Inc.

Participant Eligibility and Requirements

The following persons are eligible for the Non-Profit's NGP:

1. Persons who are 60 and older.
2. Persons with disabilities, regardless of age.
 - a) *Disability* means, with respect to an individual:
 - i. A physical or mental impairment that substantially limits one or more of the major life activities of such individual;
 - ii. A record of such an impairment; or
 - iii. Being regarded as having such an impairment. [28 CFR §35.108]
 - b) *Individual with a disability* means a person who has a disability. The term individual with a disability does not include an individual who is currently engaging in the illegal use of drugs, when the public entity acts on the basis of such use. [28 CFR §35.104]
3. NGP participants must not currently be receiving food assistance from other state or federal nutrition programs.
4. NGP participants shall self-certify eligibility for the program. Participants deemed ineligible after acceptance to the NGP will immediately be disenrolled.
5. NGP participants must have an address that NGP can use to deliver food to, as applicable.

Key Responsibilities

Non-Profit shall:

1. Deliver services to First District's NGP participants and determine the meal orders and addresses for all program participants to ensure qualification and optimal delivery methods;
2. Deliver ordered meals to First District's NGP participants. The meal deliveries will be made four times per week;
3. Provide a minimum of 10,000 meals to First District NGP participants;
4. Adhere to all applicable Federal, State, and County regulations;
5. Ensure all Non-Profit NGP staff and volunteers adhere to all sanitation, social distancing, and contactless delivery guidelines (if applicable) from the CDC, California Department of Health, and OCHCA;
6. Maintain responsibility for all contractual agreements between itself and its subcontractors (drivers, distribution centers, food suppliers, etc.);

Exhibit C

HAND TO HAND RELIEF ORGANIZATI INVOICE

9098 Bolsa Ave. Westminster, CA 92683

Tax ID Number: 46-2437212

Contact Name: Huong Nguyen

Telephone: 714-727-8018

Invoice Number: 80720 ✓

Service Date: 08/07/2020

Amount Due: \$166,666.66

BILL TO: OC Community Resources
Attn: Accounts Payable
601 North Ross Street, 6th floor
Santa Ana, CA 92701 ✓

DO 012 21012254

Description of Services

Services for the County of Orange Nutritional Gap program. (August) ✓

Total Due: \$ 166,666.66 ✓

Huong ✓

100 012 012 2700 1900 CARC CA212

166,666.66

HAND TO HAND RELIEF ORGANIZATION**INVOICE**

9098 Bolsa Ave. Westminster, CA 92683

Tax ID Number: 46-2437212

Contact Name: Huong Nguyen

Telephone: 714-727-8018

Invoice Number: 120320 ✓

Service Date: 12/03/2020 ✓

Amount Due: \$166,666.66 ✓

BILL TO: OC Community Resources
Attn: Accounts Payable
601 North Ross Street, 6th floor
Santa Ana, CA 92701 ✓

OCOCR Accounting
DEC 07 2020
RECEIVED

Description of Services

DO 012 21012254

Services for the County of Orange Nutritional Gap program. (December) ✓

Total Due: \$ 166,666.66 ✓

12/03/2020 100 012 012 2700 1900 CARC CA212

Huong Nguyen
Thank Huong Nguyen

\$ 166,666.66

HAND TO HAND

9080 Bolsa Ave. Westminster, CA 92683

Tax ID Number: 46-2437212

Contact Name: Huong Nguyen

Telephone: 714-727-8018

INVOICE

Invoice Number: 72220

Service Date: 07/22/2020

Amount Due: \$166,666.66

BILL TO: OC Community Resources
Attn: Accounts Payable
601 North Ross Street, 6th floor
Santa Ana, CA 92701

DO 012 21012254

Description of Services

Services for the County of Orange Nutritional Gap program.

Total Due: \$ 166,666.66

I am requesting advance funds
due to short in cash flow.
Please sending the check as soon as possible.

Sincerely,

Huong
THUONG NGUYEN
President of Hand to Hand

7/22/2020

100 012 012 2700 1900

CARC CA212

\$ 166,666.66

HAND TO HAND RELIEF ORGANIZATION

9098 Bolsa Ave. Westminster, CA 92683

Tax ID Number: 46-2437212

Contact Name: Huong Nguyen

Telephone: 714-727-8018

INVOICE

Invoice Number: 110620 ✓

Service Date: 11/06/2020 ✓

Amount Due: \$166,666.66

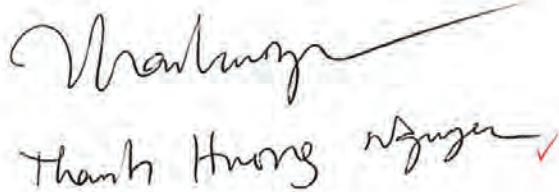
BILL TO: OC Community Resources
Attn: Accounts Payable
601 North Ross Street, 6th floor
Santa Ana, CA 92701 ✓

D0012 21012254

Description of Services

Services for the County of Orange Nutritional Gap program. (November) ✓

NOV 06, 2020

Total Due: \$ 166,666.66 ✓
Thank Huong Nguyen ✓

CL2M4 100 012 012 2700 1900 CARC CA212 \$ 166,666.66

HAND TO HAND RELIEF ORGANIZATION**INVOICE**

9098 Bolsa Ave. Westminster, CA 92683

Tax ID Number: 46-2437212
Contact Name: Huong Nguyen
Telephone: 714-727-8018

OCCR Accounting

OCT 07 2020

RECEIVED

Invoice Number: 100720 ✓
Service Date: 10/07/2020
Amount Due: \$166,666.66BILL TO: **OC Community Resources**
Attn: Accounts Payable
601 North Ross Street, 6th floor
Santa Ana, CA 92701 ✓

DO 012 21012254

Description of Services

Services for the County of Orange Nutritional Gap program. (October) ✓

Total Due: \$ 166,666.66 ✓

Huong
Thank Huong Nguyen
10/07/2020 ✓

CL2 ALJ 100 012 012 2700 1900 CARC CA212 \$ 166,666.66

HAND TO HAND RELIEF ORGANIZATION

9098 Bolsa Ave, Westminster, CA 92683✓

Tax ID Number: 46-2437212

Contact Name: Huong Nguyen

Telephone: 714-727-8018

INVOICE

Invoice Number: 91020 ✓

Service Date: 09/10/2020

Amount Due: \$166,666.66 ✓

BILL TO: **OC Community Resources**
Attn: Accounts Payable
601 North Ross Street, 6th floor
Santa Ana, CA 92701 ✓

DO 012 21012254

Description of Services

Services for the County of Orange Nutritional Gap program. (September) ✓

Total Due: \$ 166,666.66 ✓

9/10/2020

✓ Huong Nguyen

✓ Thank Huong Nguyen

100 012 012 2700 1900 CARC CA212

\$ 166,666.66.

Exhibit D

January 31, 2024

Hand to Hand
Attention: Thanh Huong Nguyen, President
18350 Mount Langley St., Ste. 215
Fountain Valley, CA 92708

**Re: Fiscal Monitoring of the Fiscal Year (FY) 2021-22 – Final Determination
CARES Act- Nutrition Gap Program – COVID-19 Emergency Contracts**

Dear Ms. Nguyen:

Davis Farr, LLP, on behalf of Orange County Community Resources (OCCR), has completed the fiscal monitoring of the following program of Hand to Hand ("HH") for the FY 2021-22 on October 5, 2023.

Contract Number	Project Fund/Program	Contract Period	Review Period	Contract Amount
20-27-0101-CV	CARES Act - Nutrition Gap Program for 1st District	07/17/2020 – 12/30/2020	07/17/2020 – 12/30/2020	\$ 1,000,000

The purpose of fiscal monitoring is to ensure that grant awards received from the County of Orange, Office on Aging Division are used for authorized purposes, and in compliance with applicable Federal and State laws and regulations.

The fiscal monitoring was performed in accordance with the American Institute of Certified Public Accountants (AICPA)'s Statements on Standards for Consulting Services and is not an audit or attestation. It is HH's responsibility to ensure that its systems, programs, and results comply with 48 CFR Part 31 Contract Cost Principles and Procedures, 2 CFR Part 200 the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), California Department of Aging, applicable Federal and State rules and regulations, as well as the terms and conditions of the contract with OCCR. As a result, any deficiencies identified during any subsequent review, such as an audit, remain HH's responsibility.

The prior year FY 2020-21 fiscal monitoring letter is not available nor applicable, since this is the first year HH had this contract with the County of Orange.

The fiscal monitoring for FY 2021-22 identified one finding that is considered to be a control over financial reporting or compliance deficiency.

Finding No.1 – Lack of Supporting Documentation for Program Service Fees Claimed

Condition

HH was unable to provide supporting documentation for the program service fees of \$166,666.66 claimed on the December 2020 invoice selected for monitoring. Furthermore, it appears that HH subcontracted a portion of the contract.

Criteria

Contract 20-27-0101-CV, Section AA states, "Subrecipient agrees to provide access to the County's Auditor-Controller or the Auditor-Controller's authorized representative (including auditors from a private auditing firm hired by the County) during normal working hours to all books, accounts, records, reports, files, financial records, supporting documentation, including payroll and accounts payable/receivable records, and other papers or property of Subrecipient for the purpose of auditing or inspecting any aspect of performance under this Contract."

Section 46(D) also states in part, "Said accounting records must be supported by source documentation (such as cancelled checks, paid bills, payroll, time and attendance records, Contract and subcontract award documents, etc.), and adequate source documentation of each transaction shall be maintained relative to the allowability of expenditures under this Contract. If allowability of expenditures cannot be determined because records or documentation of Subrecipient are nonexistent or inadequate according to generally accepted accounting principles and procedures, the expenditures will be questioned in the audit and may be disallowed during the audit resolution process."

Furthermore, in Additional Terms and Conditions Section 24. Subcontracting States, "No performance of this Contract or any portion thereof may be subcontracted by the Subrecipient without advance written consent of the County. Any attempt by the Subrecipient to subcontract any performance of this Contract without the advance written consent of the County Shall be invalid and shall constitute a breach of this Contract.

In the event that the Subrecipient is authorized by the County to subcontract, this Contract shall take precedence over the terms of the Contract between Subrecipient and subcontractor and shall incorporate by reference the terms of this Contract. The Subrecipient shall select a subcontractor in accordance to Federal and/or State procurement standards. The County shall look to the Subrecipient for performance and indemnification and not deal directly with any subcontractor. All work performed by a subcontractor must meet the approval of the County of Orange. Additional Subcontract expectations identified in Attachment A."

Cause

HH is unable to provide supporting documentation to complete the monitoring. Furthermore, based on the communication received by HH, it appears that the bulk of the undertaking went through another nonprofit organization which would constitute a breach of contract.

Hand to Hand
Fiscal Monitoring of FY 2021-22 – Final Determination
CARES Act- Nutrition Gap Program – COVID-19 Emergency Contracts
January 31, 2024

Effect

Lack of supporting documentation for service fees claimed and failure to receive prior approval from the County for subcontracting requirements will lead to fees claimed being questioned and disallowed, which will require HH to return all disallowed fees claimed.

Recommendation

We recommend that HH provide all accounting records to support the service fees claimed on the monthly invoice. In addition, we recommend that HH obtain an approval from the County prior to subcontracting any portion of the contract to a third party.

Conclusion

HH was given a reasonable amount of time to provide a response on the finding. However, as of the date of this letter, we have not received a response from HH.

The cooperation of HH's staff during the monitoring is greatly appreciated. If you have any questions, please contact me at gho@davisfarr.com.

Sincerely,

DAVIS FARR LLP



Gordon Ho, CPA, MBA
Partner

cc: Elsa C. Rivera, CM & PC Manager
Orange County Community Services, Contract Monitoring & Program Compliance

Exhibit E



DYLAN WRIGHT
DIRECTOR
OC COMMUNITY RESOURCES

CYMANTHA ATKINSON
ASSISTANT DIRECTOR
OC COMMUNITY RESOURCES

JOANNE VEEDOR
DIRECTOR
ADMINISTRATIVE SERVICES

MONICA SCHMIDT
INTERIM DIRECTOR
OC ANIMAL CARE

JULIA BIDWELL
DIRECTOR
OC HOUSING & COMMUNITY DEVELOPMENT

RENEE RAMIREZ
DIRECTOR
OC COMMUNITY SERVICES

PAMELA PASSOW
DIRECTOR
OC PARKS

JULIE QUILLMAN
COUNTY LIBRARIAN
OC PUBLIC LIBRARIES

OCCommunity Resources

February 9, 2024

Hand to Hand Relief Organization
Attn: Thanh Huong Nguyen, President
18350 Mount Langley St., Ste. 215
Fountain Valley, CA 92708

Subject: Fiscal Monitoring Fiscal Year 2021-22
CARES Nutrition Gap Program Contract 20-27-0101-CV

Dear Ms. Nguyen,

This letter is a follow-up to the Fiscal Year (FY) 2021-22 Fiscal Monitoring conducted by Davis Farr, LLC for the Hand to Hand (HH) Relief Organization CARES Act – Nutrition Gap Program for the First Supervisorial District.

In review of the HH Fiscal Monitoring Letter, dated January 31, 2024, issued on behalf of Orange County Community Services (OCCS)/Contract Monitoring & Program Compliance (CM&PC) Unit, Davis Farr, LLC identified one (1) Finding and no Observations as follows:

Finding No. 1 – Lack of Supporting Documentation for Program Service Fees Claimed

In summary, HH did not provide access to the requested documentation as required in Paragraph Section AA (Audits/Inspections) and Paragraph 46 (Audit Requirements), Subparagraph D of the Contract. In addition, it appears that HH subcontracted a portion of the contract and did not adhere to Paragraph 24 (Subcontracting).

OCCS/CM&PC requires HH to submit a Corrective Action Plan (CAP) and demands for HH to provide all the accounting records to support the fees claimed on the invoices to the CM&PC Unit within thirty (30) calendar days of receipt of this letter.

HH is required to submit the CAP by 5 p.m. March 18, 2024.

Disclaimer: The Fiscal Monitoring was conducted on a sample basis; therefore, this letter should not be considered a comprehensive assessment of the fiscal factors that were monitored. It is the responsibility of HH to ensure that all corrective actions have been identified and addressed and that their systems, programs, and outcomes comply with fiscal and program laws and regulations. Deficiencies in a subsequent review, such as an audit, would remain HH's responsibility.

Hand to Hand Relief Organization – PY 2021-22 Fiscal Monitoring
Page 2 of 2
February 9, 2024

If HH is unable to demonstrate that it performed its contract obligations, made valid requests for payment/reimbursement, and the County's payments under the Contract were for allowable costs, the County may disallow the costs and require repayment to the County. The County reserves and does not waive or relinquish any rights or remedies that may be available to the County under the Contract or law including, but not limited to, the right to seek reimbursement for the payments made to HH.

If you should have any questions, please contact Elsa Rivera at (714) 480-6460 or at Elsa.Rivera@occr.ocgov.com.

Sincerely,



Elsa C. Rivera
Contract Monitoring & Program Compliance Manager
OC Community Services

Enclosure:
FY 2021-22 Fiscal Monitoring Letter-Davis Farr, LLC

C:
Renee Ramirez, Director, OC Community Services
Claudia Harris, Director, OC Office on Aging and OC Veterans Service Office
Marco Rodriguez, Program Manager, OC Office on Aging
Jessica Amezcua, Compliance Specialist, Contract Monitoring & Program Compliance



Davis Farr LLP
18201 Von Karman Avenue | Suite 1100 | Irvine, CA 92612
Main: 949.474.2020 | Fax: 949.263.5520

January 31, 2024

Hand to Hand
Attention: Thanh Huong Nguyen, President
18350 Mount Langley St., Ste. 215
Fountain Valley, CA 92708

**Re: Fiscal Monitoring of the Fiscal Year (FY) 2021-22 – Final Determination
CARES Act- Nutrition Gap Program – COVID-19 Emergency Contracts**

Dear Ms. Nguyen:

Davis Farr, LLP, on behalf of Orange County Community Resources (OCCR), has completed the fiscal monitoring of the following program of Hand to Hand ("HH") for the FY 2021-22 on October 5, 2023.

Contract Number	Project Fund/Program	Contract Period	Review Period	Contract Amount
20-27-0101-CV	CARES Act - Nutrition Gap Program for 1st District	07/17/2020 – 12/30/2020	07/17/2020 – 12/30/2020	\$ 1,000,000

The purpose of fiscal monitoring is to ensure that grant awards received from the County of Orange, Office on Aging Division are used for authorized purposes, and in compliance with applicable Federal and State laws and regulations.

The fiscal monitoring was performed in accordance with the American Institute of Certified Public Accountants (AICPA)'s Statements on Standards for Consulting Services and is not an audit or attestation. It is HH's responsibility to ensure that its systems, programs, and results comply with 48 CFR Part 31 Contract Cost Principles and Procedures, 2 CFR Part 200 the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), California Department of Aging, applicable Federal and State rules and regulations, as well as the terms and conditions of the contract with OCCR. As a result, any deficiencies identified during any subsequent review, such as an audit, remain HH's responsibility.

The prior year FY 2020-21 fiscal monitoring letter is not available nor applicable, since this is the first year HH had this contract with the County of Orange.

The fiscal monitoring for FY 2021-22 identified one finding that is considered to be a control over financial reporting or compliance deficiency.

Hand to Hand
Fiscal Monitoring of FY 2021-22 – Final Determination
CARES Act- Nutrition Gap Program – COVID-19 Emergency Contracts
January 31, 2024

Finding No.1 – Lack of Supporting Documentation for Program Service Fees Claimed

Condition

HH was unable to provide supporting documentation for the program service fees of \$166,666.66 claimed on the December 2020 invoice selected for monitoring. Furthermore, it appears that HH subcontracted a portion of the contract.

Criteria

Contract 20-27-0101-CV, Section AA states, "Subrecipient agrees to provide access to the County's Auditor-Controller or the Auditor-Controller's authorized representative (including auditors from a private auditing firm hired by the County) during normal working hours to all books, accounts, records, reports, files, financial records, supporting documentation, including payroll and accounts payable/receivable records, and other papers or property of Subrecipient for the purpose of auditing or inspecting any aspect of performance under this Contract."

Section 46(D) also states in part, "Said accounting records must be supported by source documentation (such as cancelled checks, paid bills, payroll, time and attendance records, Contract and subcontract award documents, etc.), and adequate source documentation of each transaction shall be maintained relative to the allowability of expenditures under this Contract. If allowability of expenditures cannot be determined because records or documentation of Subrecipient are nonexistent or inadequate according to generally accepted accounting principles and procedures, the expenditures will be questioned in the audit and may be disallowed during the audit resolution process."

Furthermore, in Additional Terms and Conditions Section 24. Subcontracting States, "No performance of this Contract or any portion thereof may be subcontracted by the Subrecipient without advance written consent of the County. Any attempt by the Subrecipient to subcontract any performance of this Contract without the advance written consent of the County Shall be invalid and shall constitute a breach of this Contract.

In the event that the Subrecipient is authorized by the County to subcontract, this Contract shall take precedence over the terms of the Contract between Subrecipient and subcontractor and shall incorporate by reference the terms of this Contract. The Subrecipient shall select a subcontractor in accordance to Federal and/or State procurement standards. The County shall look to the Subrecipient for performance and indemnification and not deal directly with any subcontractor. All work performed by a subcontractor must meet the approval of the County of Orange. Additional Subcontract expectations identified in Attachment A."

Cause

HH is unable to provide supporting documentation to complete the monitoring. Furthermore, based on the communication received by HH, it appears that the bulk of the undertaking went through another nonprofit organization which would constitute a breach of contract.

Hand to Hand
Fiscal Monitoring of FY 2021-22 – Final Determination
CARES Act- Nutrition Gap Program – COVID-19 Emergency Contracts
January 31, 2024

Effect

Lack of supporting documentation for service fees claimed and failure to receive prior approval from the County for subcontracting requirements will lead to fees claimed being questioned and disallowed, which will require HH to return all disallowed fees claimed.

Recommendation

We recommend that HH provide all accounting records to support the service fees claimed on the monthly invoice. In addition, we recommend that HH obtain an approval from the County prior to subcontracting any portion of the contract to a third party.

Conclusion

HH was given a reasonable amount of time to provide a response on the finding. However, as of the date of this letter, we have not received a response from HH.

The cooperation of HH's staff during the monitoring is greatly appreciated. If you have any questions, please contact me at gho@davisfarr.com.

Sincerely,

DAVIS FARR LLP



Gordon Ho, CPA, MBA
Partner

cc: Elsa C. Rivera, CM & PC Manager
Orange County Community Services, Contract Monitoring & Program Compliance



DYLAN WRIGHT
DIRECTOR
OC COMMUNITY RESOURCES

CYMANTHA ATKINSON
ASSISTANT DIRECTOR
OC COMMUNITY RESOURCES

JOANNE VEEDOR
DIRECTOR
ADMINISTRATIVE SERVICES

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DIRECTOR
OC HOUSING & COMMUNITY DEVELOPMENT

RENEE RAMIREZ
DIRECTOR
OC COMMUNITY SERVICES

PAMELA PASSOW
DIRECTOR
OC PARKS

JULIE QUILMAN
COUNTY LIBRARIAN
OC PUBLIC LIBRARIES

OCCommunity Resources

February 13, 2024

Hand to Hand Relief Organization
Attn: Ms. Thanh Huong Nguyen, Project Manager
18350 Mount Langley St., Ste. 215
Fountain Valley, CA 92708

**Subject: Program Compliance Monitoring Review
CARES - Nutrition Gap Program Contract 20-27-0101-CV**

Dear Ms. Nguyen:

This letter is to confirm the results of Hand to Hand Relief Organization's (Hand to Hand) Fiscal Year (FY) 2020-21 Program Compliance Monitoring Review conducted by Orange County (County) Community Services (OCCS) Contract Monitoring and Program Compliance (CM&PC) Unit.

The scope of this review focused on Hand to Hand's administration of the Nutrition Gap Program (Contract 20-27-0101-CV), funded by the Coronavirus Aid, Relief, and Economic Security (CARES).

BACKGROUND

Nutrition Gap Program (NGP) Services were designed to address food insecurity challenges caused by the COVID-19 pandemic for the most vulnerable populations including older adults, persons with disabilities and other demographics residing within the County's First Supervisorial District.

20-27-0101-CV CONTRACT INFORMATION:

Contract Term: July 17, 2020 – December 30, 2020

Contract Amount: \$1,000,000.00

Amendment 1 (*executed on 10/16/2020*)- Modified to update Attachment E. Federal Award Identification information.

PROGRAM MONITORING REVIEW RESULTS

Three (3) Findings were identified.

Finding No. 1 (Subcontracting)

Condition: Hand to Hand did not monitor their subcontractor.

OCCommunity Services
1300 SOUTH GRAND,
BLDG. B, SECOND FLOOR
SANTA ANA, CA 92705
PHONE: 714.480.6550
FAX: 714.480.2978

Criteria: The Contract states in Paragraph 24. Subcontracting, Second Paragraph: In part, "In the event that the Subrecipient is authorized by the County to subcontract, this Contract shall take precedence over the terms of the Contract between Subrecipient and subcontractor and shall incorporate by reference the terms of this Contract. The County shall look to the Subrecipient for performance and indemnification and not deal directly with any subcontractor. All work performed by a subcontractor must meet the approval of the County of Orange. Additional Subcontract expectations identified in Attachment A (Scope of Services)"

Cause: Hand to Hand failed to respond to multiple requests and inquiries. Mr. Joseph Yung, responded on behalf of Hand to Hand as its CPA. Mr. Yung reported on September 29, 2023, that he had not received additional documents from Hand to Hand and later reported on October 4, 2023, that Hand to Hand does not have further documents to provide.

Corrective Action: Hand to Hand, as the responsible party, must collect performance reporting and documentation to support the performance reported by their subcontractor and submit all related records for FY 2020-21 within thirty (30) calendar days of receipt of this letter. Documents must cover the term of the Contract and must include, but not limited to, general ledger/expense transaction reports, detailed performance reports, and monthly supporting documentation (i.e., Budget Schedule Forms, Performance Standards Forms, delivery schedules, and list of recipients).

Effect: Pursuant to Paragraph 46. of the Contract, Audit Requirements, Subparagraph D.: In part, "If the allowability of expenditures cannot be determined because records or documentation of Subrecipient are nonexistent or inadequate according to generally accepted accounting principles and procedures, the expenditures will be questioned in the audit and may be disallowed during the audit resolution process and may require reimbursement to the County." Also, pursuant to Exhibit 5, OC Community Resources Contract Reimbursement policy.

Finding No. 2 (Reporting Requirements)

Condition: Hand to Hand did not maintain records to account for performance standards as mandated by the Contract.

Criteria: The Contract states in Paragraph 41. Performance Standards, Subparagraph C. Reporting Requirements: i. "Subrecipient will be required to submit records, statistical information, financial reports, and program information in electronic or paper format as required by the Contract."

Cause: Hand to Hand did not respond to the engagement letter issued on February 24, 2023, with a due date to submit documents on March 10, 2023. CM&PC sent several follow-up requests and has not received a response to date. Hand to Hand did not submit the requested documents to meet reporting requirements. Without the requested documents we are unable to determine the number of meals delivered, participants served, participant eligibility, weekly and monthly performance as required by the Contract.

Corrective Action: Hand to Hand must submit all records for FY 2020-21 within thirty (30) calendar days of receipt of this letter. Documents must cover the term of the Contract and must include, but not be limited to, general ledger/expense transaction reports, detailed performance reports, and monthly supporting documentation (i.e., Budget Schedule Forms, Performance

Standards Forms, delivery schedules, and list of recipients). Hand to Hand must promptly provide the County with records demonstrating Hand to Hand's performance of its obligations under the Contract. The records must be sufficient to justify Hand to Hand's requests for payment under the Contract, and the County's payments thereunder, according to the Contract's requirements.

Effect: Pursuant to Paragraph 46. of the Contract, Audit Requirements, Subparagraph D.: In part, "If the allowability of expenditures cannot be determined because records or documentation of Subrecipient are nonexistent or inadequate according to generally accepted accounting principles and procedures, the expenditures will be questioned in the audit and may be disallowed during the audit resolution process and may require reimbursement to the County." The County also has rights to reimbursements pursuant to Contract Paragraph 40 (Payments), Attachment A (Scope of Services), and Exhibit 5, OC Community Resources Contract Reimbursement policy.

Finding No. 3 (Audit Requirements)

Condition: Hand to Hand has not submitted mandated Single Audit Report.

Criteria: The Contract states in Paragraph 46. Audit Requirements, Subparagraph G.i.: In part, "If the Subrecipient expends more than \$750,000 in federal funds during the term of the Contract, the Subrecipient shall arrange for an audit to be performed, and in accordance with 2 CFR Part 200, Subpart F, Audit Requirements of States, Local Governments, and Non-Profit Organizations" and complete Report Submission in accordance with 2 CFR 200.512.

Cause: Hand to Hand has failed to submit the required Single Audit Report for FY 2020-21. In addition, Hand to Hand has not submitted its Single Audit Report to the Federal Audit Clearinghouse (FAC) website. The CM&PC Unit requested a copy of the Single Audit Report from Hand to Hand on November 29, 2023, and December 18, 2023, but have not received the requested report to date.

Corrective Action: Within thirty (30) calendar days of receipt of this letter, Hand to Hand must submit the Single Audit Report for FY ending 2020 and submit the Single Audit Report to the FAC website at <https://facdissem.census.gov/Main.aspx>.

Effect: Pursuant to Paragraph 46. of the Contract, Audit Requirements, Subparagraph D.: In part, "If the allowability of expenditures cannot be determined because records or documentation of Subrecipient are nonexistent or inadequate according to generally accepted accounting principles and procedures, the expenditures will be questioned in the audit and may be disallowed during the audit resolution process and may require reimbursement to the County." Also, the requested information is required pursuant to Exhibit 5, OC Community Resources Contract Reimbursement Policy.

The cooperation and assistance of Hand to Hand is vital and appreciated. **The Corrective Action Plan for the Findings indicated above must be submitted by 5 p.m. on Thursday, March 14, 2024.**

Disclaimer: This review was conducted on a sample basis; therefore, this letter should not be considered a comprehensive assessment of the program factors that were monitored.

HAND TO HAND RELIEF ORGANIZATION COMPLIANCE MONITORING REVIEW
PAGE 4 OF 4
FEBRUARY 13, 2024

It is Hand to Hand's responsibility to ensure all corrective actions have been addressed and implemented so that their systems, programs, and outcomes comply with program laws and regulations. Deficiencies in a subsequent review, such as an audit, would remain Hand to Hand's responsibility.

If VAS is unable to demonstrate that it performed its contract obligations, made valid requests for payment/reimbursement, and the County's payments under the Contract were for allowable costs, the County may disallow the costs and require repayment to the County. The County reserves and does not waive or relinquish any rights or remedies that may be available to the County under the Contract or law including, but not limited to, the right to seek reimbursement for the payments made to Hand to Hand.

Sincerely,

DocuSigned by:

480B242F305041E...

Elsa C. Rivera
Contract Monitoring & Program Compliance Manager
OC Community Services

Cc: Renee Ramirez, Director, OC Community Services
Claudia Harris, Director, OC Office on Aging and OC Veterans Service Office.
Marco Rodriguez, Program Manager, OC Office on Aging
Michael Brewer, Compliance Analyst, Contract Monitoring & Program Compliance

Exhibit F



**OFFICE OF THE COUNTY COUNSEL
COUNTY OF ORANGE**

400 WEST CIVIC CENTER DRIVE, SUITE 202
SANTA ANA, CA 92701
MAILING ADDRESS: P.O. BOX 1379
SANTA ANA, CA 92702-1379
(714) 834-3300
FAX: (714) 560-4552

John P. Cleveland
Senior Deputy
(714) 714-2583

E-Mail:
john.cleveland@coco.ocgov.com

April 24, 2024

VIA CERTIFIED MAIL AND EMAIL TO:

handtohandhuong@yahoo.com
yungcpa@gmail.com

Hand to Hand Relief Organization
Attn: Thanh Huong Nguyen,
CEO/President and Project Manager
18350 Mount Langley St., Ste. 215
Fountain Valley, CA 92708

Hand to Hand Relief Organization
Attn: Thanh Huong Nguyen,
CEO/President and Project Manager
9098 Bolsa Avenue
Westminster, CA 92683

Hand to Hand Relief Organization
Attn: Thanh Huong Nguyen,
CEO/President and Project Manager
1211 N. Hastings Street
Santa Ana, CA 92703

Hand to Hand Relief Organization
c/o Michael Nguyen, Secretary
9761 Calendula Ave.
Westminster, CA 92683

Hand to Hand Relief Organization
c/o Ngoc Ly, Secretary
1211 N. Hastings St.
Santa Ana, CA 92703

Hand to Hand Relief Organization
c/o Loc Nguyen, CFO
11961 Rockview Drive
Anaheim, CA 92683

Hand to Hand Relief Organization
c/o Joseph S. Yung & Co.
16027 Brookhurst St., #I-545
Fountain Valley, CA 92708

Hand to Hand Relief Organization
c/o Joseph S. Yung & Co.
9936 Petunia Ave.
Fountain Valley, CA 92708-2319

Hand to Hand Relief Organization
c/o Joseph S. Yung & Co.
18430 Brookhurst St. Suite 202E
Fountain Valley, CA 92708

Re: Preservation Demand Effective Immediately;
Contract Number 20-27-0101-CV with the County of Orange for the Provision of
CARES Act Nutrition Gap Program Services

Dear Ms. Nguyen, Officers, and Agents:

The County of Orange and Hand to Hand Relief Organization, Inc. (“Hand to Hand”) entered into contract number 20-27-0101-CV for the provision of CARES Act Nutrition Gap Program services (as amended, “Contract”). The Office of the County Counsel serves as legal counsel to the County of Orange (“County”), Orange County Community Resources, and the Office on Aging. The County has notified Hand to Hand of its performance deficiencies and has attempted to communicate with Hand to Hand on numerous occasions to secure, among other things, Hand to Hand’s performance, provision of required documentation and information, and its cooperation, all to no avail. As a result, the County is evaluating all legal options including possible litigation against Hand to Hand.

Hand to Hand Relief Organization
Preservation Demand Effective Immediately
April 24, 2024
Page 2

This letter is a demand for the preservation of any and all tangible documents, records, things, communications, information, materials, and electronically stored information ("ESI") that are related to and/or mention the categories below. Do not modify, alter, or destroy any tangible documents, records, things, communications, information, materials, or ESI relating to the Contract or the categories below. This duty to preserve extends to all documents and ESI identified below, including emails, text messages, chat messages, other electronic communications, memoranda, documents, reports, audits, spreadsheets, other types of correspondence, and audio and video files, in their draft or final form, all of which are important sources of potential evidence in this matter, and must be preserved. This preservation demand obligates Hand to Hand and its predecessors, successors in interest, assignees, parents, subsidiaries, divisions or affiliates, and their respective officers, directors, employees, servants, agents, attorneys, and accountants (collectively, "You" or Your") to preserve documents as described herein. You must notify any current or former agent, accountant, attorney, employee, or contractor/subcontractor in possession of potentially relevant documents, records, things, communications, information, materials, and electronically stored information to preserve such ESI to the full extent of your obligation to do so, and you must take reasonable steps to secure their compliance.

Specifically, you must preserve and avoid modifying, altering, or destroying any and all tangible documents, records, things, communications, information, materials, and ESI that are related to and/or mention the following categories:

1. The Contract and all amendments thereto.
2. Correspondence related to the Contract.
3. Hand to Hand's performance or lack of performance under the Contract including, but not limited to, documents demonstrating Hand to Hand's level of performance under the Contract, back up documentation for invoices, and requests for payment, monthly performance records, monthly budget schedules, weekly participant list including date of delivery, number of meals served, addresses of delivery, and participant's contact information (email and/or telephone number), Signed Participant Application Forms confirming eligibility, General Ledger (without comingling with other funding), audits, and all documents and information previously requested by the County, orally or in writing.
4. Hand to Hand's subcontractor's performance and lack of performance under the Contract including, but not limited to, documents related to Hand to Hand's subcontractor's level of performance, all back up documentation for invoices and requests for payment, monthly performance records, monthly budget schedules,

Hand to Hand Relief Organization
Preservation Demand Effective Immediately
April 24, 2024
Page 3

weekly participant list including date of delivery, number of meals served, addresses of delivery, and participant's contact information (email and/or telephone number), Signed Participant Application Forms confirming eligibility, General Ledger (without comingling with other funding), audits, and all documents and information previously requested by the County orally or in writing.

5. Documents previously requested by the County and/or the County's auditor, Davis Farr LLP, in connection with performance monitoring activities and correspondence.
6. Documents previously requested by the County and/or the County's auditor, Davis Farr LLP, in connection with fiscal monitoring activities and correspondence.
7. Viet America Society and Viet America Society's performance or lack of performance in connection with the Contract including, but not limited to, documents related to Viet America Society's subcontractor's level of performance, all back up documentation for invoices and requests for payment, monthly performance records, monthly budget schedules, weekly participant list including date of delivery, number of meals served, addresses of delivery, and participant's contact information (email and/or telephone number), Signed Participant Application Forms confirming eligibility, General Ledger (without comingling with other funding), audits, and all documents and information previously requested by the County orally or in writing.
8. All other potentially relevant records.

The topics listed above should be construed broadly, and any doubt regarding preservation or retention should be resolved in favor of preservation.

Effective immediately and until further notice, please take any and all measures necessary to ensure that all tangible documents, records, things, communications, information, materials, and ESI relating to and/or mentioning any of the categories and/or issues described herein are preserved and excluded from your routine document destruction schedule. Adequate preservation steps require more than avoiding efforts to destroy or dispose of such evidence. You must also intervene to prevent loss due to routine operations and employ proper techniques and protocols suited to protection of tangible documents and ESI. Be advised that sources of ESI are altered and erased by continued use of your computers and other devices. As a result, alteration and erasure may result from your failure to act diligently to prevent loss or corruption of documents and ESI.

You are directed to immediately initiate a litigation hold to preserve the documents described herein. You are further directed to immediately identify and modify or suspend

Hand to Hand Relief Organization
Preservation Demand Effective Immediately
April 24, 2024
Page 4

features of your information technology systems and devices that, in routine operation, operate to cause the loss of potentially relevant documents and ESI (e.g. purging the contents of e-mail repositories by age, capacity or other criteria; media wiping; overwriting; reimaging; etc.). You should not select methods to preserve ESI that remove or degrade the ability to search your ESI by electronic means or make it difficult or burdensome to access or use the information efficiently in the event of litigation.

You should further anticipate the need to disclose and produce system and application metadata and act to preserve it.

If your officers, board members, employees, or other agents sent or received potentially relevant e-mails or created or reviewed potentially relevant documents away from the office or using cloud or web applications, you must preserve the contents of such applications, storage, systems, devices, and media used for these purposes (including not only potentially relevant data from portable and home computers, but also from portable thumb drives, disks, and the user's phone, voice mailbox, or other forms of ESI storage).

There are serious penalties for spoliation of evidence. If your failure to preserve potentially relevant evidence results in the loss or delay in evidence, such failure could result in serious sanctions and other potential penalties.

Thank you in advance for your anticipated compliance with this demand.

Very truly yours,

LEON J. PAGE
COUNTY COUNSEL

By 
John P. Cleveland, Senior Deputy

Exhibit G



**OFFICE OF THE COUNTY COUNSEL
COUNTY OF ORANGE**

400 WEST CIVIC CENTER DRIVE, SUITE 202
SANTA ANA, CA 92701
MAILING ADDRESS: P.O. BOX 1379
SANTA ANA, CA 92702-1379
(714) 834-3300
FAX: (714) 560-4552

Leon J. Page
County Counsel
(714) 834-3303

E-Mail:
leon.page@coco.ocgov.com

August 7, 2024

VIA U.S. MAIL & E-MAIL

Thanh Huong Nguyen, President
Hand to Hand Relief Organization, Inc.
18350 Mount Langley St., Ste. 215
Fountain Valley, CA 92708
Email: handtohandhuong@yahoo.com

Hand to Hand Relief Organization, Inc.
Thanh Huong Nguyen, Chief Executive Officer
9098 Bolsa Avenue
Westminster, CA 92683

Re: Demand to Hand to Hand Relief Organization, Inc. and its Officers for Return of Contract Funds, Submission of Required Report, and Preservation of Records

Dear Ms. Nguyen:

We are writing regarding the contracts Hand to Hand Relief Organization, Inc. ("H2H") has with the County of Orange ("County"). As you know, the County, through its OC Community Resources ("OCCR") department, has been engaging in a Fiscal and Reporting Monitoring Review of its Nutrition Gap Program Services contract (20-27-0101-CV ("OCCR Contract")) with H2H. Unfortunately, H2H has been uncooperative with the review and unresponsive to OCCR's request for documentation and reports as required under the OCCR Contract. Accordingly, OCCR issued the attached July 26, 2024, letter to you wherein OCCR disallowed H2H's expenditures under the contract and demanded the return of the \$1,000,000 provided to H2H under the contract. By this letter from my office, we are reiterating the County's demand for the immediate return of the funds provided to H2H under the OCCR Contract.

The County also entered into a Discretionary District Beneficiary Agreement contract with H2H for Nutrition Gap Program Services (State and Local Fiscal Recovery Funds ("SLFRF Contract")). The term of the Contract was from December 2, 2022, to November 30, 2023. The amount of the grant to H2H under the SLFRF Contract was \$2,000,000. H2H was required to expend the grant award solely for purpose of providing Nutrition Gap Services and

Thanh Huong Nguyen, President
Hand to Hand Relief Organization, Inc.
August 7, 2024
Page 2

agreed to maintain all records in accordance with County requirements. Further, H2H must make available for examination all its records with respect to all matters covered by the Contract. H2H also agreed to provide any reports requested by the County regarding performance of the Contract. H2H must also provide supporting documentation to substantiate H2H's expenses with respect to H2H's use or expenditure of monies provided by the County to H2H under the Contract. With respect to the SLFRF Contract, the County hereby demands H2H: (1) produce all records related to the contract; (2) produce the Final Report as required under the contract; and, (3) immediately return any funds H2H received under the contract that H2H failed to spend in accordance with the contract's terms.

Preservation of Records

The County demands H2H, its officers, contractors, and agents (including but not limited to you), preserve and maintain all of its records and data related to the OCCR Contract, SLFRF Contract, Viet America Society, or the County of Orange (including but not limited to its officers, employees, departments, and recipients of publicly funded services).

This demand for preservation includes all tangible, hard copies of documents as well as all electronically stored information ("ESI"). ESI includes emails, other electronic communications, word processing documents, spreadsheets, etc., which are important sources of potential evidence in this matter and must be preserved.

This preservation demand applies to records in any form, wherever kept. The definition of "documents" includes all letters, e-mails, instant/text messages, chats, social media, drafts, informal files, desk files, handwritten notes, faxes, memoranda, forms, calendar entries, address book entries, voice mail, and any other records stored in hard copy, electronic form, or any other medium, that relate in any way to the topics described above.

Any relevant electronic data created after receipt of this letter should be preserved in a manner consistent with the directions in this letter.

Failure to take every reasonable step to preserve the foregoing information could result in severe penalties and/or sanctions against H2H and its officers. None of this information should be destroyed, purged, or deleted pending the final resolution of any legal proceedings. The preservation demand stated herein is in addition to, supplements, and does not negate the preservation demand previously served on Hand to Hand, its officers, and agents dated April 24, 2024.

Thanh Huong Nguyen, President
Hand to Hand Relief Organization, Inc.
August 7, 2024
Page 3

Conclusion

H2H received at least \$3,000,000 in public funds in connection with the contracts discussed above, which were required to be used for the specific purposes stated in each of those contracts. Based upon the lack of documentation provided thus far from H2H, the County has no way to verify the funds were utilized for their intended purposes. If the County does not receive the requested funds and documentation demanded above on or before August 26, 2024, my office will be recommending filing litigation in the California Superior Court, seeking any and all available legal remedies.

Very truly yours,

LEON J. PAGE
COUNTY COUNSEL



County Counsel

LJP:vl
Attachment



DYLAN WRIGHT
DIRECTOR
OC COMMUNITY RESOURCES

CYMANTHA ATKINSON
ASSISTANT DIRECTOR
OC COMMUNITY RESOURCES

JOANNE VEEDOR
DIRECTOR
ADMINISTRATIVE SERVICES

MONICA SCHMIDT
DIRECTOR
OC ANIMAL CARE

JULIA BIDWELL
DIRECTOR
OC HOUSING & COMMUNITY DEVELOPMENT

RENEE RAMIREZ
DIRECTOR
OC COMMUNITY SERVICES

PAMELA PASSOW
DIRECTOR
OC PARKS

JULIE QUILLMAN
COUNTY LIBRARIAN
OC PUBLIC LIBRARIES

OCCommunity Resources

July 26, 2024

Via Overnight Courier and Email to: Handtohandhuong@yahoo.com.

Hand to Hand Relief Organization
Attn: Ms. Thanh Huong Nguyen, Project Manager
18350 Mount Langley St., Ste. 215
Fountain Valley, CA 92708

**Subject: Fiscal and Program Compliance Monitoring Review
CARES - Nutrition Gap Program Contract -20-27-0101-CV
(Contract)**

Dear Ms. Nguyen:

The letter is to inform you that the findings identified in the FY 2020-21 Fiscal and Program Monitoring Review remain open without resolution. The County of Orange (County) has made extensive efforts to secure Hand to Hand Relief Organization's (Hand to Hand) performance and compliance with the Contract's requirements. However, Hand to Hand has failed to cooperate or respond to inquiries.

On February 9, 2024, and February 13, 2024, the Orange County Community Services (OCCS) Contract Monitoring and Program Compliance (CM&PC) Unit requested records, documents, information, a Corrective Action Plan (CAP), and a Single Audit Report (collectively, Documents) to address Fiscal Monitoring Finding 1 (Lack of Supporting Documentation for the Program Service Fees Claimed) and Program Monitoring Finding 1 (Subcontracting), Finding 2 (Reporting Requirements) and Finding 3 (Audit Requirements). Hand to Hand has failed to provide these items as required under the terms of the Contract. On March 19, 2024, the County issued a 10-day letter requesting documents and/or that Hand to Hand contact the CM&PC Unit. Hand to Hand failed to respond.

Without the required documentation to support expenditures claimed, the expenditures are determined to be disallowed and are subject to reimbursement to the County. As demonstrated above, Hand to Hand has failed to provide sufficient documentation to support its claims for payment to the County under the Contract referenced above. The terms of the Contract and Code of Federal Regulations authorize the County to seek reimbursement as stated herein. Hand to Hand's failure to provide, and maintain, adequate documentation for its claims for payments made to the County is inconsistent with the federal statutes and regulations that Hand to Hand was obligated to comply with and constituted a breach of the Contract. Hand to Hand is required to reimburse the funds under the following Contract sections and regulations, among others: Section 24 (Subcontracting), Section 41 (Performance Standards), Section 46 (Audit

HAND TO HAND RELIEF ORGANIZATION
PAGE 2 OF 2
JULY 26, 2024

Requirements), Attachment A (Scope of Services), and Exhibit 5, (OC Community Resources Contract Reimbursement Policy). Hand to Hand must reimburse the County \$1,000,000.

Payment is due within 30 days, but no later than Monday, August 26, 2024. Payment can be mailed to:

Orange County Community Services
Attn: Renee Ramirez, OCCS Director
1300 S. Grand Ave., Bldg. B, 2nd Floor
Santa Ana, CA 92705

The County reserves and does not waive or relinquish any rights or remedies that may be available to the County under the Contract or law including, but not limited to, the right to seek reimbursement for the payments made to Hand to Hand.¹

Sincerely,

DocuSigned by:

480B242F305041E...

Elsa C. Rivera
Contracts Monitoring & Program Compliance Manager
OC Community Services

Cc: Renee Ramirez, Director, OC Community Services
Claudia Harris, Director, OC Office on Aging and OC Veterans Service Office
Marco Rodriguez, Program Manager, OC Office on Aging
Michael Brewer, Compliance Analyst, Contract Monitoring & Program Compliance

¹ This letter does not limit or waive any rights of OC Community Resources or the County of Orange, including but not limited to their rights to disallow and recover funds provided to Hand to Hand. The demand for reimbursement made herein arises out of the County's monitoring of fiscal year 2021/2022 only.

Exhibit H

Hand to Hand
General Ledger
As of December 31, 2020

Type	Date	Num	Name	Memo	Amount	Split	Balance
Chase 7965							
Check	07/07/2020		ATM Withdrawl		-2,000.00		7,809.27
Check	07/07/2020		Home Depot		-34.20		5,809.27
Check	07/07/2020		United Pacific		-47.63		5,775.07
Check	07/10/2020		ATM Withdrawl		-500.00		5,727.44
Check	07/13/2020		ATM Withdrawl		-500.00		5,227.44
Check	07/13/2020		ATM Withdrawl		-500.00		4,727.44
Deposit	07/12/2020				-500.00		4,227.44
Transfer	07/13/2020				-556.00		4,783.44
Deposit	07/13/2020				12,000.00		16,783.44
Deposit	07/13/2020				305.21		17,088.65
Deposit	07/13/2020				8.69		17,097.34
Deposit	07/13/2020				69.97		17,167.31
Check	07/13/2020				-33.42		17,133.89
Check	07/13/2020				-40.35		17,093.54
Check	07/13/2020				-50.00		17,043.54
Check	07/13/2020				-42.39		17,001.15
Check	07/13/2020				-1,000.94		16,000.21
Check	07/13/2020				-10.65		15,989.56
Check	07/13/2020				-5.42		15,984.14
Check	07/13/2020				-60.95		15,923.19
Check	07/13/2020				-2.16		15,921.03
Check	07/13/2020				-14.95		15,906.08
Check	07/13/2020				-21.75		15,884.33
Check	07/13/2020				-13.54		15,870.79
Check	07/13/2020				-27.27		15,843.52
Check	07/13/2020				-27.19		15,816.33
Check	07/13/2020				-50.00		15,766.33
Check	07/13/2020				-61.80		15,704.53
Check	07/13/2020				-65.42		15,639.11
Check	07/13/2020				-23.93		15,615.18
Check	07/13/2020				-40.56		15,574.62
Check	07/13/2020				-0.99		15,573.63
Check	07/13/2020				-93.01		15,480.62
Check	07/13/2020				-40.24		15,440.38
Check	07/13/2020				-64.18		15,376.20
Check	07/13/2020				-5.44		15,370.76
Check	07/13/2020				-3,000.00		12,370.76
Check	07/13/2020				-414.35		11,956.41
Check	07/13/2020				-10.83		11,945.58
Check	07/13/2020				-12.43		11,933.01
Check	07/13/2020				-42.51		11,890.50
Check	07/13/2020				-719.73		11,170.77
Check	07/13/2020				-2,100.50		9,070.27
Check	07/13/2020				-2,100.50		6,969.77
Check	07/13/2020				-12.43		6,957.34
Check	07/13/2020				-275.00		6,682.34
Check	07/13/2020				-214.82		6,467.52
Check	07/13/2020				-214.18		6,253.34
Check	07/13/2020				-28.36		6,224.98

**Hand to Hand
General Ledger
As of December 31, 2020**

Type	Date	Num	Name	Memo	Split	Amount	Balance
Check	07/31/2020		Costco		Meals Provided	-20.85	6,204.13
Check	07/31/2020		Brodard		Meals Provided	-14.68	6,189.45
Check	07/31/2020		Arco		Automobile	-49.83	6,139.62
Check	07/31/2020		In N Out		Meals Provided	-50.30	6,089.32
Check	07/31/2020		Costco		Meals Provided	-19.99	6,069.33
Check	07/31/2020		SCE		Utilities	-338.50	5,730.83
Check	07/31/2020		Chi Hien		Rental House f...	-3,000.00	2,730.83
Check	07/31/2020		Time Warner		Utilities	-126.97	2,603.86
Check	07/31/2020		SCE		Utilities	-1,196.20	1,407.66
Check	07/31/2020		CR&R		Utilities	-1,243.61	1,164.05
Check	07/31/2020				Bank Service C...	-12.00	1,152.05
Deposit	08/10/2020		SPad Treas	Deposit	Government Gr...	59,900.00	61,052.05
Check	08/10/2020		ATM Withdrawl		Program Servic...	-3,000.00	58,052.05
Check	08/10/2020		ATM Withdrawl		Program Servic...	-3,000.00	55,052.05
Check	08/12/2020		Thanh Nguyen		Repairs & Maint...	-8,000.00	47,052.05
Check	08/13/2020		ATM Withdrawl		Program Servic...	-3,000.00	44,052.05
Check	08/17/2020		ATM Withdrawl		Program Servic...	-500.00	43,552.05
Check	08/17/2020		ATM Withdrawl		Program Servic...	-3,000.00	40,552.05
Check	08/21/2020		ATM Withdrawl		Program Servic...	-3,000.00	37,552.05
Transfer	08/21/2020				Chase 9872	-9,500.00	28,052.05
Check	08/25/2020		ATM Withdrawl		Program Servic...	-3,000.00	25,052.05
Deposit	08/31/2020		Costco	Deposit	Individual, Busine...	20,000.00	45,052.05
Deposit	08/31/2020			Deposit	Meals Provided	380.61	45,432.66
Deposit	08/31/2020			Deposit	Individ, Busine...	500.00	45,932.66
Check	08/31/2020				Bank Service C...	-12.00	45,920.66
Check	08/31/2020		In N Out		Meals Provided	-46.38	45,874.28
Check	08/31/2020		Costco		Meals Provided	-66.01	45,808.27
Check	08/31/2020		CYS		Supplies Provi...	-27.05	45,781.22
Check	08/31/2020		Costco		Meals Provided	-8.28	45,772.94
Check	08/31/2020		7 Eleven		Automobile	-40.00	45,732.94
Check	08/31/2020		Apple		Telephone, Tel...	-2.61	45,730.33
Check	08/31/2020		Costco		Meals Provided	-11.07	45,719.26
Check	08/31/2020		Sam's Club		Meals Provided	-65.55	45,653.71
Check	08/31/2020		Arco		Automobile	-50.15	45,603.56
Check	08/31/2020		Starbucks		Meals Provided	-10.90	45,592.66
Check	08/31/2020		Brodard		Meals Provided	-32.63	45,560.03
Check	08/31/2020		Costco		Meals Provided	-278.38	45,281.65
Check	08/31/2020		Amazon		Supplies	-14.13	45,267.52
Check	08/31/2020		AAA		Automobile	-82.00	45,185.52
Check	08/31/2020		Costco		Meals Provided	-19.19	45,103.52
Check	08/31/2020		Starbucks		Meals Provided	-10.90	45,084.33
Check	08/31/2020		In N Out		Meals Provided	-11.09	45,073.43
Check	08/31/2020		Arco		Automobile	-44.06	45,062.34
Check	08/31/2020		Costco		Meals Provided	-80.43	45,018.28
Check	08/31/2020		Chegg		Miscellaneous	-14.95	44,937.85
Check	08/31/2020		Amazon		Supplies	-37.95	44,884.95
Check	08/31/2020		Starbucks		Meals Provided	-10.90	44,874.05
Check	08/31/2020		In N Out		Meals Provided	-41.27	44,832.78

Hand to Hand
General Ledger
As of December 31, 2020

Type	Date	Num	Name	Memo	Split	Amount	Balance
Check	08/31/2020		Starbucks		Meals Provided	-10.90	44,821.88
Check	08/31/2020		Home Depot		Supplies	-14.10	44,807.78
Check	08/31/2020		Home Depot		Automobile	-10.84	44,796.94
Check	08/31/2020		Arco		Meals Provided	-49.19	44,747.75
Check	08/31/2020		Popeyes		Meals Provided	-6.22	44,741.53
Check	08/31/2020		Starbucks		Meals Provided	-10.90	44,730.63
Check	08/31/2020		McDonalds		Meals Provided	-50.00	44,680.63
Check	08/31/2020		Arco		Meals Provided	-10.83	44,669.80
Check	08/31/2020		Autozone		Automobile	-41.09	44,628.71
Check	08/31/2020		Autozone		Automobile	-244.47	44,384.24
Check	08/31/2020		Costco		Meals Provided	-60.89	44,323.35
Check	08/31/2020		Costco		Meals Provided	-593.96	43,779.39
Check	08/31/2020		Costco		Meals Provided	-346.48	43,382.91
Check	08/31/2020		Autozone		Automobile	-631.45	42,751.46
Check	08/31/2020		Autozone		Automobile	-109.33	42,642.13
Check	08/31/2020		Elite Team Insurance		Insurance - Lia...	-14.00	42,618.22
Check	08/31/2020		Elite Team Insurance		Meals Provided	-24.00	42,604.22
Check	08/31/2020		Costco		Meals Provided	-55.44	42,550.22
Check	08/31/2020		Task Enterprise		Printing and Co...	-58.06	42,466.72
Check	08/31/2020		Costco		Meals Provided	-7.92	42,458.00
Check	08/31/2020		Costco		Meals Provided	-10.77	42,448.03
Check	08/31/2020		Sam's Club		Meals Provided	-136.95	42,311.08
Check	08/31/2020		Amazon		Meals Provided	-15.27	42,295.81
Check	08/31/2020		Quoc Viet Foods		Supplies	-14.13	42,281.68
Check	08/31/2020		Starbucks		Meals Provided	-429.75	41,851.93
Check	08/31/2020		In N Out		Meals Provided	-10.90	41,841.03
Check	08/31/2020		Carl's Jr		Meals Provided	-15.06	41,825.97
Check	08/31/2020		Starbucks		Meals Provided	-17.16	41,808.81
Check	08/31/2020		McDonalds		Meals Provided	-10.90	41,797.91
Check	08/31/2020		Starbucks		Meals Provided	-5.42	41,792.49
Check	08/31/2020		Angelo's Burgers		Meals Provided	-10.90	41,781.59
Check	08/31/2020		In N Out		Meals Provided	-24.44	41,757.15
Check	08/31/2020		Arco		Automobile	-21.15	41,736.00
Check	08/31/2020		Starbucks		Meals Provided	-12.03	41,723.97
Check	08/31/2020		McDonalds		Meals Provided	-10.90	41,713.07
Check	08/31/2020		Starbucks		Meals Provided	-32.56	41,680.49
Check	08/31/2020		Angelo's Burgers		Automobile	-48.89	41,631.60
Check	08/31/2020		Costco		Meals Provided	-5.43	41,626.17
Check	08/31/2020		CVS		Supplies Provi...	-5.44	41,620.73
Check	08/31/2020		Amazon		Meals Provided	-55.46	41,565.27
Check	08/31/2020		Angelo's Burgers		Meals Provided	-24.44	41,540.83
Check	08/31/2020		Popeyes		Meals Provided	-5.12	41,535.71
Check	08/31/2020		Sam's Club		Meals Provided	-97.55	41,438.16
Check	08/31/2020		Starbucks		Meals Provided	-10.90	41,427.26
Check	08/31/2020		Angelo's Burgers		Meals Provided	-8.15	41,419.11
Check	08/31/2020		Arco		Automobile	-49.02	41,370.09
Check	08/31/2020		Autozone		Automobile	-51.10	41,318.99
Check	08/31/2020		In N Out		Meals Provided	-3.97	41,315.02

Hand to Hand
General Ledger
As of December 31, 2020

Type	Date	Num	Name	Memo	Split	Amount	Balance
Check	08/31/2020		Costco		Meals Provided	-76.55	41,238.47
Check	08/31/2020		Amazon		Supplies	-14.94	41,223.53
Check	08/31/2020		In N Out		Meals Provided	-10.01	41,213.52
Check	08/31/2020		DC Foods		Meals Provided	-4,898.45	36,315.07
Check	08/31/2020		Starbucks		Meals Provided	-10.90	36,304.17
Check	08/31/2020		SPeedway		Automobile	-49.54	36,254.63
Check	08/31/2020		Sam's Club		Meals Provided	-31.91	36,222.72
Check	08/31/2020		Quoc Viet Foods		Meals Provided	-101.25	36,121.47
Check	08/31/2020		Quoc Viet Foods		Meals Provided	-381.25	35,740.22
Check	08/31/2020		Starbucks		Meals Provided	-16.35	35,723.87
Check	08/31/2020		Angelios Burgers		Meals Provided	-8.55	35,715.32
Check	08/31/2020		Napa Auto		Automobile	-187.03	35,538.29
Check	08/31/2020		Starbucks		Meals Provided	-10.90	35,517.39
Check	08/31/2020		Ocap Supply Inc		Restaurant Eq...	-157.99	35,359.40
Check	08/31/2020		ATM Withdrawl		Program Servic...	-3,000.00	32,359.40
Check	08/31/2020		Costco		Meals Provided	-87.72	32,271.68
Check	08/31/2020		Costco		Meals Provided	-14.62	32,257.06
Check	08/31/2020		Arco		Automobile	-46.60	32,210.46
Check	08/31/2020		Time Warner		Utilities	-126.97	32,083.49
Check	08/31/2020		CR&R		Utilities	-123.51	31,959.98
Check	09/01/2020		ATM Withdrawl		Program Servic...	-1,000.00	30,959.98
Check	09/01/2020		Ha Noi Plaza		Rent	-6,867.12	24,092.86
Check	09/03/2020		ATM Withdrawl		Program Servic...	-800.00	23,292.86
Check	09/03/2020		ATM Withdrawl		Program Servic...	-2,000.00	21,292.86
Check	09/04/2020		ATM Withdrawl		Program Servic...	-1,000.00	20,292.86
Check	09/08/2020		ATM Withdrawl		Program Servic...	-500.00	19,792.86
Check	09/14/2020		Angel Nail Spa		Angel Nail Spa ...	-30,000.00	-10,207.14
Check	09/24/2020		Chi Yen Anh Nhu		Supplies Provi...	-3,000.00	-13,207.14
Transfer	09/30/2020		Visalia Sang Kim Corp		Funds Transfer	20,000.00	6,792.86
Deposit	09/30/2020		Angel Nail Spa		Individ. Busine ...	200,000.00	6,992.86
Deposit	09/30/2020		Restaurant Waste M...		Individ. Busine ...	30,000.00	36,992.86
Deposit	09/30/2020		Canh Van Ho		Deposit	20,000.00	37,012.86
Deposit	09/30/2020		John Nguyen		Deposit	50,000.00	37,062.86
Deposit	09/30/2020		John Nguyen		Deposit	20,000.00	57,062.86
Deposit	09/30/2020		Luvienne Inc		Deposit	20,000.00	77,062.86
Deposit	09/30/2020		In N Out		Deposit	500.00	77,562.86
Check	09/30/2020		Costco		Meals Provided	-53.45	77,509.41
Check	09/30/2020		Starbucks		Meals Provided	-56.33	77,453.08
Check	09/30/2020		Arco		Automobile	-10.90	77,442.18
Check	09/30/2020		Sam's Club		Automobile	-90.85	77,351.33
Check	09/30/2020		Costco		Meals Provided	-43.62	77,307.71
Check	09/30/2020		Amazon		Supplies	-21.64	77,286.07
Check	09/30/2020		Elite Team Insurance		Insurance - Lia...	-15.98	77,270.09
Check	09/30/2020		Arco		Automobile	-14.00	77,256.09
Check	09/30/2020		Apple		Telephone, Tel...	-49.91	77,206.18
Check	09/30/2020		Progressive Insurance		Automobile	-2.99	77,203.19
Check	09/30/2020		The Tire Barn		Automobile	-741.88	76,461.31
Check	09/30/2020		Starbucks		Meals Provided	-124.74	76,336.57
						-10.90	76,325.67

Hand to Hand
General Ledger
As of December 31, 2020

Type	Date	Num	Name	Memo	Amount	Split	Balance
Check	09/30/2020		Napa Auto		-251.78		76,073.89
Check	09/30/2020		In N Out		-36.27		76,037.62
Check	09/30/2020		Starbucks		-10.90		76,026.72
Check	09/30/2020		Starbucks		-10.90		76,015.82
Check	09/30/2020		Arco		-47.91		75,967.91
Check	09/30/2020		Angelos Burgers		-8.15		75,959.76
Check	09/30/2020		Starbucks		-10.90		75,948.86
Check	09/30/2020		Costco		-133.46		75,815.40
Check	09/30/2020		Starbucks		-10.90		75,804.50
Check	09/30/2020		Amazon		-13.03		75,791.47
Check	09/30/2020		Arco		-41.43		75,750.04
Check	09/30/2020		Chegg		-14.95		75,735.09
Check	09/30/2020		Vy Da Restaurant		-30.00		75,705.09
Check	09/30/2020		Brodard		-19.58		75,685.51
Check	09/30/2020		Costco		-79.32		75,606.19
Check	09/30/2020		Amazon		-773.25		74,832.94
Check	09/30/2020		Sam's Club		-21.72		74,811.22
Check	09/30/2020		Quoc Viet Foods		-396.00		74,415.22
Check	09/30/2020		Taiwah Trading Corp		-159.95		74,255.27
Check	09/30/2020		Starbucks		-10.90		74,244.37
Check	09/30/2020		Arco		-2,148.04		72,096.33
Check	09/30/2020		Starbucks		-10.90		72,085.43
Check	09/30/2020		Brodard		-19.58		72,065.85
Check	09/30/2020		Starbucks		-10.90		72,054.95
Check	09/30/2020		Arco		-43.18		72,011.77
Check	09/30/2020		Amazon		-14.13		71,997.64
Check	09/30/2020		Chef's Toys		-824.86		71,172.78
Check	09/30/2020		Starbucks		-10.90		71,161.88
Check	09/30/2020		Costco		-88.45		71,073.43
Check	09/30/2020		CVS		-5.44		71,067.99
Check	09/30/2020		Arco		-43.52		71,024.47
Check	09/30/2020		Starbucks		-10.90		71,013.57
Check	09/30/2020		Starbucks		-10.90		71,002.67
Check	09/30/2020		Arco		-49.04		70,953.63
Check	09/30/2020		Starbucks		-10.90		70,942.73
Check	09/30/2020		Amazon		-8.15		70,934.58
Check	09/30/2020		DC Foods		-3,723.50		67,211.08
Check	09/30/2020		Starbucks		-10.90		67,200.18
Transfer	09/30/2020		Funds Transfer		-5,000.00		62,200.18
Transfer	09/30/2020		Funds Transfer		-25,000.00		37,200.18
Check	09/30/2020		Time Warner		-126.97		37,073.21
Check	09/30/2020		Bank Service C...		-8.00		37,065.21
Check	10/02/2020		Ha Noi Plaza		-6,867.12		30,198.09
Check	10/02/2020		Bank Service C...		-8.00		30,190.09
Check	10/05/2020		Program Servic...		-500.00		29,690.09
Deposit	10/31/2020		Arco		318.80		30,008.89
Deposit	10/31/2020		OC Business Council		5,000.00		35,008.89
Deposit	10/31/2020		John Nguyen		15,000.00		50,008.89
Check	10/31/2020		Brodard		-16.86		49,992.03

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Type	Date	Num	Name	Memo	Split	Amount	Balance
Check	10/31/2020		The Tire Barn		Automobile	-15.59	49,976.44
Check	10/31/2020		Starbucks		Meals Provided	-10.90	49,965.54
Check	10/31/2020		Arco		Automobile	-50.70	49,914.84
Check	10/31/2020		Autozone		Automobile	-10.32	49,904.52
Check	10/31/2020		In N Out		Meals Provided	-11.09	49,893.43
Check	10/31/2020		Costco		Meals Provided	-100.95	49,792.48
Check	10/31/2020		Arco		Automobile	-50.35	49,742.13
Check	10/31/2020		In N Out		Meals Provided	-10.06	49,732.07
Check	10/31/2020		Apple		Telephone, Tel...	-2.99	49,729.08
Check	10/31/2020		Amazon		Supplies	-28.26	49,700.82
Check	10/31/2020		Arco		Automobile	-33.39	49,667.43
Check	10/31/2020		Starbucks		Meals Provided	-50.00	49,617.43
Check	10/31/2020		Angelos Burgers		Meals Provided	-21.17	49,596.26
Check	10/31/2020		Autozone		Automobile	-85.81	49,510.45
Check	10/31/2020		Popeyes		Meals Provided	-16.38	49,494.07
Check	10/31/2020		Arco		Automobile	-44.83	49,449.24
Check	10/31/2020		Autozone		Automobile	-21.74	49,427.50
Check	10/31/2020		Costco		Automobile	-46.81	49,380.69
Check	10/31/2020		McDonalds		Meals Provided	-86.80	49,293.89
Check	10/31/2020		Costco		Meals Provided	-5.42	49,288.47
Check	10/31/2020		Costco		Meals Provided	-88.03	49,200.44
Check	10/31/2020		Costco		Meals Provided	-14.13	49,186.31
Check	10/31/2020		Costco		Meals Provided	-246.45	48,939.86
Check	10/31/2020		Arco		Automobile	-38.49	48,901.37
Check	10/31/2020		Chegg		Miscellaneous	-14.95	48,886.42
Check	10/31/2020		Angelos Burgers		Meals Provided	-16.29	48,870.13
Check	10/31/2020		Angelos Burgers		Meals Provided	-5.43	48,864.70
Check	10/31/2020		Home Depot		Supplies	-194.66	48,670.04
Check	10/31/2020		Arco		Automobile	-46.46	48,623.58
Check	10/31/2020		Costco		Meals Provided	-23.96	48,599.62
Check	10/31/2020		McDonalds		Meals Provided	-5.42	48,554.20
Check	10/31/2020		Costco		Meals Provided	-96.74	48,497.46
Check	10/31/2020		Amazon		Supplies	-32.61	48,464.85
Check	10/31/2020		Home Depot		Supplies	-22.22	48,442.63
Check	10/31/2020		Arco		Automobile	-46.06	48,396.57
Check	10/31/2020		Amazon		Supplies	-14.13	48,382.44
Check	10/31/2020		Arco		Supplies	-43.49	48,338.95
Check	10/31/2020		Amazon		Supplies	-22.83	48,316.12
Check	10/31/2020		Broadard		Meals Provided	-18.76	48,297.36
Check	10/31/2020		Wal Mart		Supplies	-24.53	48,272.83
Check	10/31/2020		Amazon		Supplies	-14.13	48,258.70
Check	10/31/2020		Arco		Automobile	-40.35	48,218.35
Check	10/31/2020		Starbucks		Meals Provided	-11.95	48,206.40
Check	10/31/2020		CVS		Supplies Provi...	-5.44	48,200.96
Check	10/31/2020		Planet Coffee Garden		Meals Provided	-33.71	48,167.25
Check	10/31/2020		OC Seafood Corp		Meals Provided	-107.34	48,059.91
Check	10/31/2020		Costco		Meals Provided	-165.88	47,894.03
Check	10/31/2020		Costco		Meals Provided	-84.76	47,809.27
Check	10/31/2020		Arco		Automobile	-45.86	47,763.41

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Type	Date	Num	Name	Memo	Amount	Split	Balance
Check	10/31/2020		Quoc Viet Foods		-101.25	Meals Provided	47,662.16
Check	10/31/2020		Arco		-40.08	Automobile	47,622.08
Check	10/31/2020		Chi Hien		-3,000.00	Rental House f...	44,622.08
Check	10/31/2020		Time Warner		-126.97	Utilities	44,495.11
Check	11/04/2020		Chi Hien		-3,000.00	Rental House f...	41,495.11
Check	11/16/2020		Huong Ly		-5,000.00	Meals Provided	36,495.11
Check	11/17/2020		Huong Ly		-5,000.00	Meals Provided	31,495.11
Transfer	11/17/2020			Funds Transfer	-8,000.00	Chase 9872	23,495.11
Check	11/17/2020				-8,00	Bank Service C...	23,487.11
Deposit	11/30/2020		Dung Cikra	Deposit	200.00	Individ. Busine...	23,687.11
Deposit	11/30/2020		Chef's Toys	Deposit	830.55	Restaurant Eq...	24,517.66
Check	11/30/2020	1008	DMV		-577.00	Automobile	23,940.66
Deposit	11/30/2020		John Nguyen	Deposit	25,000.00	Individ. Busine...	48,940.66
Check	11/30/2020		KB Group Investments		-25,000.00	Rent	23,940.66
Check	11/30/2020		Restaurant Waste M...	Deposit	15.00	Individ. Busine...	23,955.66
Check	11/30/2020	1044	Patrick Kha Le DMD		-1,700.00	Program Servic...	22,255.66
Check	11/30/2020	1046	Credit One Bank		-104.00	Supplies	22,151.66
Check	11/30/2020		Costco		-332.91	Meals Provided	21,818.75
Check	11/30/2020		Arco		-46.08	Automobile	21,772.67
Check	11/30/2020		Apple		-2.99	Telephone, Tel...	21,769.68
Check	11/30/2020		Costco		-225.94	Meals Provided	21,543.74
Check	11/30/2020		Arco		-42.93	Automobile	21,500.81
Check	11/30/2020		Costco		-333.29	Meals Provided	21,167.52
Check	11/30/2020		7 Eleven		-32.83	Automobile	21,134.69
Check	11/30/2020		Costco		-605.44	Meals Provided	20,529.25
Check	11/30/2020		Chegg		-14.95	Miscellaneous	20,514.30
Check	11/30/2020		Quan Hy Restaurant		-41.27	Meals Provided	20,473.03
Check	11/30/2020		Arco		-41.75	Automobile	20,431.28
Check	11/30/2020		Lianet Coffee Garden		-28.55	Meals Provided	20,402.73
Check	11/30/2020		Costco		-42.69	Meals Provided	20,360.04
Check	11/30/2020		Arco		-42.41	Automobile	20,317.63
Check	11/30/2020		Chef's Toys		-857.35	Restaurant Eq...	19,460.28
Check	11/30/2020		Starbucks		-50.00	Meals Provided	19,410.28
Check	11/30/2020		Jaguar Land Rover		-385.04	Automobile	19,025.24
Check	11/30/2020		Amazon		-14.13	Meals Provided	19,011.11
Check	11/30/2020		Starbucks		-378.68	Supplies	18,527.94
Check	11/30/2020		Lorenas Mexican Fo...		-50.00	Meals Provided	18,477.94
Check	11/30/2020		Arco		-26.09	Automobile	18,451.85
Check	11/30/2020		In N Out		-27.79	Meals Provided	18,407.69
Check	11/30/2020		CVS		-5.44	Supplies	18,333.70
Check	11/30/2020		Amazon		-27.08	Supplies	18,906.62
Check	11/30/2020		Starbucks		-378.68	Meals Provided	18,527.94
Check	11/30/2020		Time Warner		-50.00	Meals Provided	18,477.94
Check	12/02/2020		Ha Noi Plaza		-126.97	Utilities	18,088.63
Check	12/03/2020		ATM Withdrawl		-6,867.12	Rent	11,221.51
Check	12/03/2020		Program Servic...		-3,000.00	Program Servic...	8,221.51

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Type	Date	Num	Name	Memo	Split	Amount	Balance
Check	12/04/2020		ATM Withdrawl		Program Servic...	-3,000.00	5,221.51
Check	12/07/2020		ATM Withdrawl		Program Servic...	-3,000.00	2,221.51
Check	12/07/2020		ATM Withdrawl		Program Servic...	-3,000.00	-778.49
Check	12/08/2020		ATM Withdrawl		Program Servic...	-3,000.00	-3,778.49
Check	12/09/2020		KB Group Investments		Rent	-26,000.00	-29,778.49
Deposit	12/09/2020		Phuong Loan Tran	Deposit	Individ, Busine...	100.00	-29,678.49
Deposit	12/09/2020		Nam Si Dong MD	Deposit	Individ, Busine...	10,000.00	-19,678.49
Deposit	12/09/2020		Tien Phan	Deposit	Individ, Busine...	500.00	-19,178.49
Check	12/10/2020		ATM Withdrawl		Program Servic...	-3,000.00	-22,178.49
Check	12/11/2020		ATM Withdrawl		Program Servic...	-3,000.00	-25,178.49
Check	12/14/2020		ATM Withdrawl		Program Servic...	-500.00	-25,678.49
Check	12/14/2020		ATM Withdrawl		Program Servic...	-500.00	-26,178.49
Check	12/14/2020		ATM Withdrawl		Program Servic...	-3,000.00	-29,178.49
Check	12/16/2020		ATM Withdrawl		Program Servic...	-3,000.00	-32,178.49
Check	12/17/2020		USPS		Postage, Mailin...	-36.45	-32,214.94
Check	12/17/2020		Home Depot		Supplies	-63.66	-32,278.60
Check	12/17/2020		ATM Withdrawl		Program Servic...	-500.00	-32,778.60
Check	12/18/2020		ATM Withdrawl		Program Servic...	-500.00	-33,278.60
Check	12/24/2020		ATM Withdrawl		Program Servic...	-500.00	-33,778.60
Transfer	12/31/2020			Funds Transfer	Chase 9872	6,000.00	-27,778.60
Deposit	12/31/2020		John Nguyen	Deposit	Individ, Busine...	30,000.00	-2,221.40
Deposit	12/31/2020		Chua Lien Huong Te...	Deposit	Individ, Busine...	200.00	2,421.40
Deposit	12/31/2020		Chua Lien Huong Te...	Deposit	Individ, Busine...	250.00	2,671.40
Deposit	12/31/2020		Dana Tran	Deposit	Individ, Busine...	500.00	3,171.40
Deposit	12/31/2020		New Day Pharmacy	Deposit	Individ, Busine...	50,000.00	53,171.40
Check	12/31/2020		Angelos Burgers	Deposit	Meals Provided	-16.29	53,155.11
Check	12/31/2020		Day & Night Mini Mart	Deposit	Automobile	-40.00	53,115.11
Check	12/31/2020		Apple		Telephone, Tel...	-2.99	53,112.12
Check	12/31/2020		Starbucks		Meals Provided	-50.00	53,062.12
Check	12/31/2020		Starbucks		Automobile	-10.90	53,051.22
Check	12/31/2020		Starbucks		Meals Provided	-25.00	53,036.22
Check	12/31/2020		Arco		Automobile	-44.58	52,981.64
Check	12/31/2020		Costco		Meals Provided	-239.93	52,741.71
Check	12/31/2020		Arco		Automobile	-31.75	52,709.96
Check	12/31/2020		Chegg		Miscellaneous	-14.95	52,695.01
Check	12/31/2020		DMV		Automobile	-305.00	52,390.01
Check	12/31/2020		DMV		Automobile	-6.41	52,383.60
Check	12/31/2020		Costco		Meals Provided	-125.18	52,268.42
Check	12/31/2020		Arco		Automobile	-47.94	52,210.48
Check	12/31/2020		Costco		Meals Provided	-379.99	51,830.49
Check	12/31/2020		Costco		Meals Provided	-10.82	51,819.67
Check	12/31/2020		Lorenas Mexican Fo...		Meals Provided	-20.28	51,799.39
Check	12/31/2020		Arco		Meals Provided	-17.45	51,781.94
Check	12/31/2020		Amazon		Automobile	-48.54	51,733.40
Check	12/31/2020		In N Out		Supplies	-14.13	51,719.27
Check	12/31/2020		CVS		Meals Provided	-19.68	51,699.59
Check	12/31/2020		Costco		Supplies	-5.44	51,694.15
Check	12/31/2020		Costco		Meals Provided	-234.58	51,459.57
Check	12/31/2020		Costco		Meals Provided	-21.73	51,437.84

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Type	Date	Num	Name	Memo	Amount	Split	Balance
Check	12/31/2020		Arco		-45.57		51,392.27
Check	12/31/2020		Jaguar Land Rover		-101.69		51,290.58
Check	12/31/2020		The Tire Barn		-155.93		51,134.65
Check	12/31/2020		McDonalds		-15.37		51,119.28
Check	12/31/2020		Meals Provided		-159.65		50,959.63
Check	12/31/2020		Meals Provided		-55.00		50,904.63
Check	12/31/2020		Bank Service C...		-8.00		50,296.63
Check	12/31/2020		Utilities		-126.97		50,296.66
Transfer	12/31/2020		Chase 3872		-4,000.00		46,769.66
Total Chase 7965					38,960.39		46,769.66
Chase 9872							
Check	07/14/2020		ATM Withdrawl		-500.00		5,163.01
Check	07/21/2020		Costco		-67.87		4,663.01
Check	07/21/2020		Costco		-12.81		4,595.14
Check	07/21/2020		Meals Provided		-65.25		4,582.33
Deposit	07/31/2020	1112	Deposit		30.00		4,517.08
Check	07/31/2020		Individ. Busine...		-175.00		4,547.08
Check	07/31/2020		License & Per...		-15.12		4,372.08
Check	07/31/2020		Meals Provided		-60.36		4,356.96
Check	07/31/2020		Restaurant Eq...		-1,981.65		4,296.60
Check	07/31/2020		Meals Provided		-78.45		4,234.95
Check	07/31/2020		Meals Supplies		-651.41		2,236.50
Check	07/31/2020		Insurance - Lia...		-10.00		1,585.09
Check	07/31/2020		Automobile		-16.30		1,585.79
Check	07/31/2020		Arco		-34.41		1,524.38
Check	07/31/2020		AutoZone		-29.34		1,495.04
Check	07/31/2020		TMobile		-648.13		846.91
Check	07/31/2020		Okin		-110.00		736.91
Check	07/31/2020		Costco		-37.23		699.68
Check	07/31/2020		Cheesecake Factory		-43.53		656.15
Check	07/31/2020		ATM Withdrawl		-800.00		-143.85
Check	07/31/2020		City of Garden Grove		-228.08		-371.93
Check	07/31/2020		So Cal Gas		-706.26		-1,078.19
Check	07/31/2020		So Cal Gas		-110.92		-1,189.11
Check	07/31/2020		So Cal Gas		-51.70		-1,240.81
Check	07/31/2020		Bank Service C...		-12.00		-1,252.81
Check	07/31/2020		Individ. Busine...		3,000.00		-1,131.93
Check	08/03/2020		Repairs & Main...		-8,000.00		-6,252.81
Check	08/04/2020	1335	Donation		-6,867.12		-13,119.93
Check	08/04/2020		Rent		-100,000.00		-19,166.66
Check	08/04/2020		Rent		-3,208.00		-132,286.59
Check	08/04/2020		Printing and Co...		-135,494.59		-137,494.59
Check	08/04/2020		Supplies Provi...		-2,000.00		-138,494.59
Check	08/04/2020		Program Servic...		-1,000.00		-140,494.59
Check	08/06/2020		Program Servic...		-2,000.00		-143,494.59
Check	08/07/2020		Rental House f...		-3,000.00		-146,494.59
Check	08/10/2020		Program Servic...		-3,000.00		-149,494.59
Check	08/10/2020		Program Servic...		-3,000.00		

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Type	Date	Num	Name	Memo	Split	Amount	Balance
Check	08/10/2020		ATM Withdrawl		Program Servic...	-3,000.00	-152,494.59
Check	08/17/2020		ATM Withdrawl		Program Servic...	-3,000.00	-155,494.59
Transfer	08/21/2020		ATM Withdrawl		Chase 7965	9,500.00	-145,994.59
Check	08/21/2020		Superspinningtrim		Program Servic...	-3,000.00	-148,994.59
Check	08/24/2020		Powerdigtorskolin		Supplies	-25.94	-149,020.53
Check	08/24/2020		ATM Withdrawl		Software	-5.95	-149,026.48
Check	08/25/2020		Truy Chi Tung		Program Servic...	-3,000.00	-152,026.48
Check	08/27/2020		County of Orange		Government Gr...	-635.00	-152,661.48
Check	08/31/2020		Deposit		Government Gr...	14,005.18	-14,005.18
Deposit	08/31/2020	1328	Deposit		Program Servic...	166,666.66	166,666.66
Deposit	08/31/2020		Michael Nguyen		Program Servic...	-1,000.00	179,671.84
Check	08/31/2020		SCE		Utilities	-1,699.16	177,972.68
Check	08/31/2020		So Cal Gas		Utilities	-205.28	177,767.40
Check	08/31/2020		Subway		Meals Provided	-10.92	177,756.48
Check	08/31/2020		Costco		Meals Provided	-424.65	177,331.63
Check	08/31/2020		DC Foods		Meals Provided	-4,693.69	172,637.94
Check	08/31/2020		Costco		Meals Provided	-5.43	172,632.51
Check	08/31/2020		Costco		Meals Provided	-3.80	172,628.71
Check	08/31/2020		Autozone		Automobile	-334.50	172,294.21
Check	08/31/2020		Autozone		Telephone, Tel...	-645.96	171,648.25
Check	08/31/2020		TMobile		Automobile	-43.10	171,605.15
Check	08/31/2020		Ibs of Cal Coastal		Pest	-110.00	171,495.15
Check	08/31/2020		Okin		Automobile	-45.56	171,449.59
Check	08/31/2020		Arco		Meals Provided	-32.58	171,417.01
Check	08/31/2020		Angelos Burgers		Automobile	-122.00	171,295.01
Check	08/31/2020		Trans Auto Registr...		Automobile	-100.35	171,194.66
Check	08/31/2020		Arco		Automobile	-35.32	171,159.34
Check	08/31/2020		Arco		Telephone, Tel...	-130.96	171,028.38
Check	08/31/2020		TMobile		Meals Provided	-24.00	171,004.38
Check	08/31/2020		The Dim Sum Co		Meals Provided	-680.21	170,324.17
Check	08/31/2020		Restaurant Depot		Program Servic...	-5,000.00	165,324.17
Check	09/01/2020		Tieu Hung		Rental House f...	-3,000.00	162,324.17
Check	09/04/2020		Tieu Hung		Chase 7965	-600.00	161,724.17
Check	09/10/2020		Chi Hien		Chase 7965	-20,000.00	141,724.17
Transfer	09/30/2020		Helen Vo		Chase 7965	5,000.00	146,724.17
Transfer	09/30/2020		Funds Transfer		Chase 7965	25,000.00	151,724.17
Transfer	09/30/2020	1285	Funds Transfer		Meals Provided	-15,500.00	156,224.17
Check	09/30/2020		Gina Nguyen		Donation	-126,666.66	29,557.51
Check	09/30/2020	1343	Viet American Society		Rent	-15,000.00	14,557.51
Check	09/30/2020	1345	Aloha Financial Inve...		Meals Provided	-30,000.00	-15,442.49
Check	09/30/2020		Angie Nail Spa		Donation	-100,000.00	-15,442.49
Check	09/30/2020	1287	Viet American Society		Rent	-36,666.66	-152,109.15
Check	09/30/2020	1276	Thao Vu		Government Gr...	166,666.66	166,666.66
Deposit	09/30/2020		County of Orange		Meals Provided	-28.81	14,528.70
Check	09/30/2020		Dalat Supermarket		Meals Provided	-160.76	14,367.94
Check	09/30/2020		Restaurant Depot		Meals Provided	-17.06	14,350.88
Check	09/30/2020		Dalat Supermarket		Supplies	-4.58	14,346.30
Check	09/30/2020		Home Depot		Meals Provided	-8.70	14,337.60
Check	09/30/2020		Dalat Supermarket		Software	-54.90	14,282.70
Check	09/30/2020		Powerdigtorskolin				

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Type	Date	Num	Name	Memo	Split	Amount	Balance
Check	09/30/2020		Restaurant Depot		Meals Provided	-337.62	13,945.08
Check	09/30/2020		Dalat Supermarket		Meals Provided	-56.87	13,888.21
Check	09/30/2020		Dalat Supermarket		Meals Provided	-421.14	13,467.07
Check	09/30/2020		Home Depot		Supplies	-32.57	13,434.50
Check	09/30/2020		Dalat Supermarket		Meals Provided	-192.98	13,241.52
Check	09/30/2020		Restaurant Depot		Meals Provided	-193.93	13,047.59
Check	09/30/2020		Dalat Supermarket		Meals Provided	-72.14	12,975.45
Check	09/30/2020		Restaurant Depot		Meals Provided	-678.20	12,297.25
Check	09/30/2020		Kemper Specialty		Automobile	-134.88	12,162.37
Check	09/30/2020		Walgreens		Supplies Provi...	-45.08	12,117.29
Check	09/30/2020		Wal Mart		Supplies	-20.20	12,097.09
Check	09/30/2020		Westminster Super...		Meals Provided	-164.25	11,932.84
Check	09/30/2020		Restaurant Depot		Meals Provided	-118.36	11,814.48
Check	09/30/2020		Dalat Supermarket		Meals Provided	-373.40	11,441.08
Check	09/30/2020		TMobile		Telephone, Tel...	-688.22	10,752.86
Check	09/30/2020		Orkin		Pest	-110.00	10,642.86
Check	09/30/2020		85 Degrees Bakery		Meals Provided	-12.85	10,630.01
Check	09/30/2020		SCE		Bank Service C...	-42.00	10,588.01
Check	09/30/2020		So Cal Gas		Utilities	-1,031.72	9,556.29
Check	09/30/2020		DIV		Utilities	-44.15	9,512.14
Check	09/30/2020		City of Garden Grove		Automobile	-308.00	9,204.14
Check	09/30/2020		SCE		Utilities	-167.60	9,036.54
Check	09/30/2020		Picket	citation	Automobile	-151.22	8,885.32
Check	10/01/2020		Argie Ly		Program Servic...	-56.50	8,828.82
Check	10/02/2020		ATM Withdrawl		Program Servic...	-3,000.00	5,828.82
Check	10/05/2020		Picket	citation	Automobile	-500.00	5,328.82
Check	10/19/2020		Picket	citation	Automobile	-342.00	4,986.82
Check	10/21/2020		Chase card 0476		Automobile	-44.00	4,942.82
Check	10/23/2020		Paypal	Michael Nguyen	Supplies	-487.92	4,454.90
Check	10/31/2020		County of Orange	Deposit	Government Gr...	-18.48	4,436.42
Deposit	10/31/2020	1334	John Nguyen	Deposit	Individ, Busine...	166,666.66	171,103.08
Check	10/31/2020	1334	Alhia Financial Inv...		Rent	15,000.00	186,103.08
Check	10/31/2020	1330	Viet American Society		Rental House f...	-15,000.00	171,103.08
Check	10/31/2020	1330	Peter Pham		Donation	-100,000.00	71,103.08
Check	10/31/2020		Costco		Meals Provided	-26,666.66	44,436.42
Check	10/31/2020		Costco		Meals Provided	-178.01	44,258.41
Check	10/31/2020		Bestware		Meals Provided	-98.45	44,159.96
Check	10/31/2020		Arco		Supplies	-23.58	44,136.38
Check	10/31/2020		Harbor Freight Tools		Automobile	-40.57	44,095.81
Check	10/31/2020		Costco		Repairs & Main...	-30.40	44,065.41
Check	10/31/2020		Costco		Meals Provided	-459.98	43,605.43
Check	10/31/2020		Powerdigitforskolin		Meals Provided	-3.98	43,601.45
Check	10/31/2020		Angelios Burgers		Software	-54.90	43,546.55
Check	10/31/2020		Home Depot		Meals Provided	-16.29	43,530.26
Check	10/31/2020		TMobile		Supplies	-597.04	42,933.22
Check	10/31/2020		Quan Hy Restaurant		Telephone, Tel...	-688.22	42,245.00
Check	10/31/2020		My Thuan Supermar...		Meals Provided	-66.15	42,178.85
Check	10/31/2020		Orkin		Meals Provided	-9.31	42,169.54
Check	10/31/2020		Pest		Pest	-110.00	42,059.54

Hand to Hand
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As of December 31, 2020

Type	Date	Num	Name	Memo	Split	Amount	Balance
Check	10/31/2020		Costco		Meals Provided	-7.42	42,052.12
Check	10/31/2020		DC Foods		Meals Provided	-4,895.09	37,157.03
Check	10/31/2020		SCE		Utilities	-708.01	36,449.02
Check	10/31/2020		So Cal Gas		Utilities	-445.77	36,003.25
Check	10/31/2020		So Cal Gas		Utilities	-47.65	35,955.60
Check	10/31/2020		SCE		Utilities	-103.19	35,852.41
Check	10/31/2020		CR&R		Utilities	-247.02	35,605.39
Check	10/31/2020		John Nguyen		Bank Service C...	-12.00	35,593.39
Check	10/31/2020		Ha Nai Plaza		Individ. Busine...	-15,000.00	20,593.39
Check	10/31/2020		Chi Hien		Rent	-6,867.12	13,726.27
Check	11/13/2020				Rental House f...	-255.00	13,471.27
Transfer	11/17/2020				Chase 7965	8,000.00	21,471.27
Check	11/19/2020	1349	KB Group Investments		Rent	-25,000.00	-3,528.73
Check	11/19/2020	1348	Viet American Society		Donation	-100.00	-103,528.73
Check	11/19/2020	1348	Albia Financial Inv...		Rent	-11,666.66	-115,195.39
Check	11/19/2020		Chi Yen Anh Nhu		Supplies Provi...	-3,000.00	-118,195.39
Check	11/23/2020		Huong Ly		Meals Provided	-5,000.00	-123,195.39
Check	11/23/2020		Huong Ly		Meals Provided	-5,000.00	-128,195.39
Deposit	11/30/2020		County of Orange		Government Gr...	166,666.66	38,471.27
Deposit	11/30/2020		Chefs Toys		Restaurant Eq...	244.97	38,716.24
Check	11/30/2020		KB Group Investments		Rent	-25,000.00	13,716.24
Check	11/30/2020				Bank Service C...	-24.00	13,692.24
Check	11/30/2020		Angelos Burgers		Meals Provided	-16.29	13,675.95
Check	11/30/2020		Costco		Meals Provided	-17.49	13,658.46
Check	11/30/2020		Costco		Meals Provided	-6.32	13,652.14
Check	11/30/2020		Ibs of Cal Coastal		Automobile	-29.51	13,622.63
Check	11/30/2020		The Dim Sum Co		Meals Provided	-16.01	13,606.62
Check	11/30/2020		Deluxe		Supplies	-99.24	13,507.38
Check	11/30/2020		Costco		Meals Provided	-4.33	13,503.05
Check	11/30/2020		PowerdigitsForskolin		Software	-56.90	13,448.15
Check	11/30/2020		Angelos Burgers		Meals Provided	-8.15	13,440.00
Check	11/30/2020		Costco		Meals Provided	-125.08	13,314.92
Check	11/30/2020		Chefs Toys		Restaurant Eq...	-250.66	13,064.26
Check	11/30/2020		TMobile		Telephone, Tel...	-692.12	12,372.14
Check	11/30/2020		OC Environmental H...		License & Per...	-820.00	11,552.14
Check	11/30/2020		Costco		Meals Provided	-12.81	11,539.33
Check	11/30/2020		Subway		Meals Provided	-17.67	11,521.66
Check	11/30/2020		Angelos Burgers		Meals Provided	-8.15	11,513.51
Check	11/30/2020		Costco		Meals Provided	-9.58	11,503.93
Check	11/30/2020		DC Foods		Meals Provided	-3,346.96	8,156.97
Check	11/30/2020		DC Foods		Meals Provided	-925.00	7,231.97
Check	11/30/2020		Subway		Meals Provided	-14.98	7,216.99
Check	11/30/2020		Orkin		Pest	-110.00	7,106.99
Check	11/30/2020		Costco		Meals Provided	-330.88	6,776.31
Check	11/30/2020		Subway		Meals Provided	-12.81	6,763.50
Check	11/30/2020		Ocap Supply Inc		Meals Provided	-20.47	6,743.03
Check	11/30/2020		Subway		Restaurant Eq...	-5.89	6,737.14
Check	11/30/2020		sAKE 2 mE		Meals Provided	-22.47	6,714.67
	11/30/2020				Meals Provided	-104.51	6,610.16

Hand to Hand
General Ledger
As of December 31, 2020

Type	Date	Num	Name	Memo	Amount	Split	Balance
Check	11/13/2020		Phin Smith		-4.62		6,605.54
Check	11/13/2020		Costco		-261.14		6,344.40
Check	11/13/2020		So Cal Gas		-218.57		6,125.83
Check	11/13/2020		City of Garden Grove		-157.10		5,968.73
Check	11/13/2020		So Cal Gas		-41.98		5,926.75
Check	11/13/2020		SCE		-749.84		5,176.91
Check	11/13/2020		CR&R		-123.51		5,053.40
Check	11/13/2020		Argie Ly		-500.00		4,553.40
Check	12/03/2020		ATM Withdrawl		1,553.40		
Check	12/04/2020		ATM Withdrawl		-3,000.00		-1,446.60
Check	12/04/2020		Chi Hien		-3,000.00		-4,446.60
Check	12/07/2020		ATM Withdrawl		-3,000.00		-7,446.60
Check	12/07/2020		ATM Withdrawl		-3,000.00		-10,446.60
Check	12/08/2020		ATM Withdrawl		-3,000.00		-13,446.60
Check	12/10/2020		ATM Withdrawl		-3,000.00		-16,446.60
Check	12/10/2020		Trinity Universal		-245.25		-16,691.85
Check	12/11/2020		ATM Withdrawl		-3,000.00		-19,691.85
Check	12/14/2020		Powerdigitforskolin		-54.90		-19,746.75
Check	12/14/2020		ATM Withdrawl		-500.00		-20,246.75
Check	12/14/2020		ATM Withdrawl		-500.00		-20,746.75
Check	12/14/2020		ATM Withdrawl		-3,000.00		-23,746.75
Check	12/16/2020		ATM Withdrawl		-3,000.00		-26,746.75
Check	12/16/2020		John Hieu		-1,000.00		-27,746.75
Check	12/18/2020		ATM Withdrawl		-500.00		-28,246.75
Check	12/21/2020		ATM Withdrawl		-3,000.00		-31,246.75
Check	12/22/2020		KB Group Investments		-25,000.00		-56,246.75
Deposit	12/24/2020		Stripe		48.92		-56,197.83
Check	12/24/2020		ATM Withdrawl		-500.00		-56,897.83
Check	12/29/2020		Chi Yen Anh Nhu		-3,000.00		-59,897.83
Check	12/30/2020		Paypal		-49.11		-59,746.94
Transfer	12/31/2020		Michael Nguyen		-6,000.00		-65,746.94
Transfer	12/31/2020		Funds Transfer		4,000.00		-61,746.94
Check	12/31/2020	1341	Alhaha Financial Inv...		-32,166.66		-93,913.60
Check	12/31/2020	1397	Viet American Society		-100,000.00		-193,913.60
Deposit	12/31/2020		New Day Pharmacy		50,000.00		-143,913.60
Check	12/31/2020		Angelos Burgers		-16.29		-143,929.89
Transfer	12/31/2020		Chase 7965		-110.00		-144,039.89
Check	12/31/2020		Rent		-681.36		-144,721.25
Check	12/31/2020		Telephone, Tel...		-47.08		-144,768.33
Check	12/31/2020		Automobile		-1,605.00		-146,373.33
Check	12/31/2020		Meals Provided		-264.75		-146,638.08
Check	12/31/2020		Utilities		-48.97		-146,687.05
Check	12/31/2020		Utilities		-123.51		-146,810.56
Check	12/31/2020		Utilities		-50.00		-146,860.56
Check	12/31/2020		Bank Service C...		-8.00		-146,868.56
Deposit	12/31/2020		Government Gr...		166,666.66		19,798.10
					14,635.09		19,798.10
					0.00		

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07/22/23
Accrual Basis

Hand to Hand
General Ledger
As of December 31, 2020

Type	Date	Num	Name	Memo	Split	Amount	Balance
Total Furniture and Equipment						0.00	
Marketable Securities						0.00	
Total Marketable Securities						0.00	
Other Assets						0.00	
Total Other Assets						0.00	
Security Deposits Asset						0.00	
Total Security Deposits Asset						0.00	
Angel Nail Spa Loan	09/14/2020		Angel Nail Spa		Chase 7965	30,000.00	
Check	09/30/2020		Angel Nail Spa		Chase 7965	-30,000.00	
Deposit						0.00	
Total Angel Nail Spa Loan						0.00	
Payroll Liabilities						0.00	
Total Payroll Liabilities						0.00	
Viet America Society	07/31/2020				Funds Transfer	-12,000.00	
Transfer	07/31/2020	1			Donation	12,000.00	
General Journal						0.00	
Total Viet America Society						0.00	
Other Liabilities						0.00	
Total Other Liabilities						0.00	
Opening Balance Equity						-4,743.18	
Total Opening Balance Equity						-4,743.18	
Perm. Restricted Net Assets						0.00	
Total Perm. Restricted Net Assets						0.00	
Temp. Restricted Net Assets						0.00	
Total Temp. Restricted Net Assets						0.00	
Unrestricted Net Assets						0.00	
Total Unrestricted Net Assets						0.00	
Direct Public Support						-46,200.00	
Corporate Contributions						0.00	
Total Corporate Contributions						0.00	
Gifts in Kind - Goods						0.00	
Total Gifts in Kind - Goods						0.00	
Individ. Business Contributions						-20.00	
Deposit	07/31/2020		Restaurant Waste M...		Chase 7965	-20.00	
Deposit	07/31/2020		John Nguyen		Ginseng	-46,200.00	
Deposit	07/31/2020		Ngoc Phung Insuran...		Deposit	-46,220.00	
						-36.00	
						-46,256.00	
						-500.00	
						-46,756.00	

Hand to Hand
General Ledger
As of December 31, 2020

Type	Date	Num	Name	Memo	Split	Amount	Balance
Deposit	07/31/2020		Lanphung Le	Deposit	Chase 9872	-30.00	-46,786.00
Deposit	07/31/2020		John Nguyen	Deposit	Chase 9872	-3,000.00	-49,786.00
Deposit	08/31/2020		Steven Nguyen	Deposit	Chase 7965	-20,000.00	-69,786.00
Deposit	08/31/2020		Fu Shing Gifts	Deposit	Chase 7965	-500.00	-70,286.00
Deposit	09/30/2020		Visia Sang Kim Corp	Deposit	Chase 7965	-200.00	-70,486.00
Deposit	09/30/2020		Restaurant Waste M...	Deposit	Chase 7965	-20.00	-70,506.00
Deposit	09/30/2020		Canh Van Ho	Deposit	Chase 7965	-50.00	-70,556.00
Deposit	09/30/2020		John Nguyen	Deposit	Chase 7965	-20,000.00	-90,556.00
Deposit	09/30/2020		John Nguyen	Deposit	Chase 7965	-20,000.00	-110,556.00
Deposit	09/30/2020		Luvienne Inc	Deposit	Chase 7965	-500.00	-111,056.00
Deposit	10/31/2020		OC Business Council	Deposit	Chase 7965	-5,000.00	-116,056.00
Deposit	10/31/2020		John Nguyen	Deposit	Chase 7965	-15,000.00	-131,056.00
Deposit	10/31/2020		John Nguyen	Deposit	Chase 3872	-15,000.00	-146,056.00
Check	10/31/2020		John Nguyen	Deposit	Chase 9872	15,000.00	-131,056.00
Check	11/30/2020		Dung Cikra	Deposit	Chase 7965	-200.00	-131,256.00
Deposit	11/30/2020		John Nguyen	Deposit	Chase 7965	-25,000.00	-156,256.00
Deposit	11/30/2020		Restaurant Waste M...	Deposit	Chase 7965	-15.00	-156,271.00
Deposit	12/09/2020		Phuong Loan Tran	Deposit	Chase 7965	-100.00	-156,371.00
Deposit	12/09/2020		Nam Si Dong MD	Deposit	Chase 7965	-10,000.00	-166,371.00
Deposit	12/09/2020		Tien Phan	Deposit	Chase 7965	-500.00	-166,871.00
Deposit	12/31/2020		John Nguyen	Deposit	Chase 7965	-30,000.00	-196,871.00
Deposit	12/31/2020		Chua Lien Huong Te...	Deposit	Chase 7965	-200.00	-197,071.00
Deposit	12/31/2020		Chua Lien Huong Te...	Deposit	Chase 7965	-250.00	-197,321.00
Deposit	12/31/2020		Dan Tran	Deposit	Chase 7965	-500.00	-197,821.00
Deposit	12/31/2020		New Day Pharmacy	Deposit	Chase 7965	-50,000.00	-247,821.00
Deposit	12/31/2020		New Day Pharmacy	Deposit	Chase 3872	-50,000.00	-297,821.00
Total Individ, Business Contributions						-251,621.00	-297,821.00
Direct Public Support - Other							
Total Direct Public Support - Other							
Total Direct Public Support							
Indirect Public Support							
United Way, CFC Contributions							
Total United Way, CFC Contributions							
Total Indirect Public Support - Other							
Total Indirect Public Support							
Investments							
Interest-Savings, Short-term CD							
Total Interest-Savings, Short-term CD							
Investments - Other							
Total Investments - Other							

Hand to Hand
General Ledger
As of December 31, 2020

Type	Date	Num	Name	Memo	Split	Amount	Balance
Total Investments						0.00	
Other Types of Income							
Government Grant							
Deposit	08/10/2020		Shad Treas		Chase 7965	-59,900.00	-20,000.00
Deposit	08/31/2020		County of Orange		Chase 9872	-166,666.66	-20,000.00
Deposit	08/31/2020		County of Orange		Chase 9872	-166,666.66	-413,233.32
Deposit	09/30/2020		County of Orange		Chase 9872	-166,666.66	-579,899.98
Deposit	10/31/2020		County of Orange		Chase 9872	-166,666.66	-746,566.64
Deposit	11/30/2020		County of Orange		Chase 9872	-166,666.66	-913,233.30
Deposit	12/31/2020		County of Orange		Chase 9872	-166,666.66	-1,079,899.96
Total Government Grant						-1,059,899.96	-1,079,899.96
Miscellaneous Revenue						0.00	
Total Miscellaneous Revenue						0.00	
Other Types of Income - Other						0.00	
Total Other Types of Income - Other						0.00	
Total Other Types of Income						-1,059,899.96	-1,079,899.96
Program Income							
Membership Dues							
Total Membership Dues						0.00	
Total Other Types of Income						0.00	
Program Service Fees							
Total Program Service Fees						0.00	
Program Income - Other							
Total Program Income - Other						0.00	
Total Program Income						0.00	
Business Expenses							
Business Registration Fees							
Total Business Registration Fees						29.95	
Business Expenses - Other							
Total Business Expenses - Other						0.00	
Total Business Expenses						29.95	
Contract Services							
Accounting Fees							
Total Accounting Fees						0.00	
Legal Fees							
Total Legal Fees						0.00	
Outside Contract Services							
Total Outside Contract Services						0.00	

Hand to Hand
General Ledger
As of December 31, 2020

Type	Date	Num	Name	Memo	Split	Amount	Balance
Total Outside Contract Services						0.00	0.00
Contract Services - Other						0.00	0.00
Total Contract Services - Other						0.00	0.00
Total Contract Services						0.00	29,995.64
Facilities and Equipment						0.00	0.00
Depr and Amort - Allowable						0.00	0.00
Total Depr and Amort - Allowable						0.00	0.00
Donated Facilities						0.00	0.00
Total Donated Facilities						0.00	0.00
Equip Rental and Maintenance						0.00	0.00
Total Equip Rental and Maintenance						0.00	0.00
Janitorial	09/10/2020		Helen Vo		Chase 9872	600.00	2,500.00
Check						600.00	3,100.00
Total Janitorial						600.00	3,100.00
Pest					Chase 9872	110.00	220.00
Check	07/31/2020		Okin		Chase 9872	110.00	330.00
Check	08/31/2020		Okin		Chase 9872	110.00	440.00
Check	09/30/2020		Okin		Chase 9872	110.00	550.00
Check	10/31/2020		Okin		Chase 9872	110.00	660.00
Check	11/30/2020		Okin		Chase 9872	110.00	770.00
Check	12/31/2020		Okin		Chase 9872	110.00	880.00
Total Pest						660.00	880.00
Property Insurance						0.00	0.00
Total Property Insurance						0.00	0.00
Rent					Chase 9872	6,867.12	13,734.24
Check	08/04/2020		Ha Noi Plaza		Chase 9872	19,166.66	20,601.36
Check	08/04/2020	1337	Alonia Financial Inv...		Chase 9872	39,768.02	39,768.02
Check	09/01/2020		Ha Noi Plaza		Chase 9872	6,867.12	46,635.14
Check	09/30/2020	1345	Alonia Financial Inv...		Chase 9872	15,000.00	61,635.14
Check	09/30/2020	1276	Trao Vu		Chase 9872	36,666.66	98,301.80
Check	10/02/2020		Ha Noi Plaza		Chase 9872	6,867.12	105,168.92
Check	10/31/2020	1334	Alonia Financial Inv...		Chase 9872	15,000.00	120,168.92
Check	11/03/2020		Ha Noi Plaza		Chase 9872	6,867.12	127,036.04
Check	11/19/2020		KB Group Investments		Chase 9872	25,000.00	152,036.04
Check	11/19/2020	1348	Alonia Financial Inv...		Chase 9872	11,666.66	163,702.70
Check	11/30/2020		KB Group Investments		Chase 9872	25,000.00	188,702.70
Check	11/30/2020		KB Group Investments		Chase 9872	25,000.00	213,702.70
Check	12/02/2020		Ha Noi Plaza		Chase 9872	6,867.12	220,569.82
Check	12/09/2020		KB Group Investments		Chase 9872	26,000.00	246,569.82
Check	12/22/2020		KB Group Investments		Chase 9872	25,000.00	271,569.82

**Hand to Hand
General Ledger
As of December 31, 2020**

Type	Date	Num	Name	Memo	Split	Amount	Balance
Check	12/31/2020	1341	Aloha Financial Inv...		Chase 9872	32,166.66	303,736.48
Total Rent						290,002.24	303,736.48
Rental House for Volunteers							7,000.00
Check	07/31/2020	Chi Hien	Landlord	Chase 7965	3,000.00	10,000.00	
Check	08/07/2020	Chi Hien		Chase 9872	3,000.00	13,000.00	
Check	09/04/2020	Chi Hien		Chase 9872	3,000.00	16,000.00	
Check	10/31/2020	Chi Hien		Chase 7965	3,000.00	19,000.00	
Check	10/31/2020	Peter Pham		Chase 9872	26,666.66	45,666.66	
Check	11/04/2020	Chi Hien		Chase 7965	3,000.00	48,666.66	
Check	11/13/2020	Chi Hien		Chase 9872	255.00	48,921.66	
Check	12/04/2020	Chi Hien		Chase 9872	3,000.00	51,921.66	
Total Rental House for Volunteers						44,921.66	51,921.66
Repairs & Maintenance						3,200.00	
Check	08/03/2020	Thanh Nguyen	Chase 9872	8,000.00		11,200.00	
Check	08/12/2020	Thanh Nguyen	Chase 7965	8,000.00		19,200.00	
Check	10/31/2020	Harbor Freight Tools	Chase 9872	30.40		19,230.40	
Total Repairs & Maintenance						16,030.40	19,230.40
Restaurant Equipment						0.00	
Check	07/31/2020	Chef's Toys	Chase 7965	2,100.50		2,100.50	
Check	07/31/2020	Chef's Toys	Chase 7965	2,100.50		4,201.00	
Check	07/31/2020	Chef's Toys	Chase 9872	1,981.65		6,182.65	
Check	08/31/2020	Ocap Supply Inc	Chase 7965	157.99		6,340.64	
Check	09/30/2020	Chef's Toys	Chase 7965	824.86		7,165.50	
Deposit	11/30/2020	Chef's Toys	Deposit	-830.55		6,334.95	
Check	11/30/2020	Chef's Toys	Chase 7965	857.35		7,192.30	
Deposit	11/30/2020	Chef's Toys	Deposit	-244.97		6,947.33	
Check	11/30/2020	Chef's Toys	Chase 9872	250.66		7,197.99	
Check	11/30/2020	Ocap Supply Inc	Chase 9872	5.89		7,203.88	
Total Restaurant Equipment						7,203.88	7,203.88
Utilities						3,341.40	
Check	07/31/2020	SCE	Chase 7965	338.50		3,679.90	
Check	07/31/2020	Time Warner	Chase 7965	126.97		3,806.87	
Check	07/31/2020	SCE	Chase 7965	1,196.20		5,003.07	
Check	07/31/2020	CR&R	Chase 7965	243.61		5,246.68	
Check	07/31/2020	City of Garden Grove	Chase 9872	228.08		5,474.76	
Check	07/31/2020	So Cal Gas	Chase 9872	706.26		6,181.02	
Check	07/31/2020	So Cal Gas	Chase 9872	1,10.92		6,291.94	
Check	07/31/2020	So Cal Gas	Chase 9872	51.70		6,343.64	
Check	08/31/2020	Time Warner	Chase 7965	126.97		6,470.61	
Check	08/31/2020	CR&R	Chase 9872	123.51		6,594.12	
Check	08/31/2020	SCE	Chase 9872	1,699.16		8,293.28	
Check	08/31/2020	So Cal Gas	Chase 9872	205.28		8,498.56	
Check	09/30/2020	Time Warner	Chase 7965	126.97		8,625.53	

**Hand to Hand
General Ledger
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Type	Date	Num	Name	Memo	Split	Amount	Balance
Check	09/30/2020		SCE		Chase 9872	1,031.72	9,657.25
Check	09/30/2020		So Cal Gas		Chase 9872	44.15	9,701.40
Check	09/30/2020		City of Garden Grove		Chase 9872	167.80	9,869.00
Check	09/30/2020		SCE		Chase 9872	151.22	10,020.22
Check	10/31/2020		Time Warner		Chase 7965	126.97	10,147.19
Check	10/31/2020		SCE		Chase 9872	708.01	10,855.20
Check	10/31/2020		So Cal Gas		Chase 9872	445.77	11,300.97
Check	10/31/2020		So Cal Gas		Chase 9872	47.65	11,348.62
Check	10/31/2020		SCE		Chase 9872	103.19	11,451.81
Check	10/31/2020		CR&R		Chase 9872	247.02	11,698.83
Check	11/30/2020		Time Warner		Chase 7965	126.97	11,825.80
Check	11/30/2020		So Cal Gas		Chase 9872	218.57	12,044.37
Check	11/30/2020		City of Garden Grove		Chase 9872	157.10	12,201.47
Check	11/30/2020		So Cal Gas		Chase 9872	41.98	12,243.45
Check	11/30/2020		SCE		Chase 9872	749.84	12,993.29
Check	11/30/2020		CR&R		Chase 9872	123.51	13,116.80
Check	12/31/2020		Time Warner		Chase 7965	126.97	13,243.77
Check	12/31/2020		So Cal Gas		Chase 9872	264.75	13,508.52
Check	12/31/2020		So Cal Gas		Chase 9872	48.97	13,557.49
Check	12/31/2020		CR&R		Chase 9872	123.51	13,681.00
Check	12/31/2020		So Cal Gas		Chase 9872	50.00	13,731.00
Total Utilities						10,389.60	13,731.00
						369,807.78	399,803.42
Facilities and Equipment - Other							
Total Facilities and Equipment - Other							
Total Facilities and Equipment							
Operations							
Automobile							
Check	07/07/2020		United Pacific		Chase 7965	47.63	
Check	07/31/2020		Arco		Chase 7965	33.42	330.36
Check	07/31/2020		Arco		Chase 7965	40.35	363.78
Check	07/31/2020		Arco		Chase 7965	65.42	404.13
Check	07/31/2020		Shell		Chase 7965	12.57	469.55
Check	07/31/2020		Arco		Chase 7965	42.51	482.12
Check	07/31/2020		Teo Tire		Chase 7965	275.00	524.63
Check	07/31/2020		Penske		Chase 7965	214.82	799.63
Check	07/31/2020		Penske		Chase 7965	214.18	1,014.45
Check	07/31/2020		Arco		Chase 7965	28.36	1,228.63
Check	07/31/2020		Arco		Chase 7965	49.83	1,256.99
Check	07/31/2020		Autizone		Chase 9872	16.30	1,306.82
Check	07/31/2020		Arco		Chase 9872	34.41	1,323.12
Check	07/31/2020		Autizone		Chase 9872	29.34	1,357.53
Check	08/31/2020		7 Eleven		Chase 9872	40.00	1,386.87
Check	08/31/2020		Arco		Chase 7965	50.15	1,426.87
Check	08/31/2020		AAA		Chase 7965	82.00	1,477.02
Check	08/31/2020		AAA		Chase 7965	82.00	1,559.02
Check	08/31/2020		Arco		Chase 7965	44.06	1,641.02
Check	08/31/2020						1,685.08

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As of December 31, 2020

Type	Date	Num	Name	Memo	Split	Amount	Balance
Check	08/31/2020		Arco		Chase 7965	49.19	1,734.27
Check	08/31/2020		Arco		Chase 7965	41.09	1,775.36
			Autozone		Chase 7965	244.47	2,019.83
			Autozone		Chase 7965	60.89	2,080.72
Check	08/31/2020		Autozone		Chase 7965	109.33	2,190.05
Check	08/31/2020		Autozone		Chase 7965	2213.96	2,213.96
Check	08/31/2020		Arco		Chase 7965	12.03	2,225.99
Check	08/31/2020		Autozone		Chase 7965	48.89	2,274.88
Check	08/31/2020		Arco		Chase 7965	49.02	2,323.90
Check	08/31/2020		Autozone		Chase 7965	2,375.00	2,375.00
Check	08/31/2020		SPeedway		Chase 7965	49.54	2,424.54
Check	08/31/2020		Napa Auto		Chase 7965	187.03	2,611.57
Check	08/31/2020		Arco		Chase 7965	46.60	2,658.17
Check	08/31/2020		Autozone		Chase 9872	334.50	2,992.67
Check	08/31/2020		Ibs of Cal Coastal		Chase 9872	43.10	3,035.77
Check	08/31/2020		Arco		Chase 9872	45.56	3,081.33
Check	08/31/2020		Tran's Auto Registr...		Chase 9872	122.00	3,203.33
Check	08/31/2020		Arco		Chase 9872	100.35	3,303.68
Check	08/31/2020		Arco		Chase 9872	35.32	3,339.00
Check	09/30/2020		Arco		Chase 7965	90.85	3,429.85
Check	09/30/2020		Arco		Chase 7965	49.91	3,479.76
Check	09/30/2020		Progressive Insurance		Chase 7965	741.88	4,221.64
Check	09/30/2020		The Tire Barn		Chase 7965	124.74	4,346.38
Check	09/30/2020		Napa Auto		Chase 7965	251.78	4,598.16
Check	09/30/2020		Arco		Chase 7965	47.91	4,646.07
Check	09/30/2020		Arco		Chase 7965	41.43	4,687.50
Check	09/30/2020		Napa Auto		Chase 7965	2,148.04	6,835.54
Check	09/30/2020		Arco		Chase 7965	43.18	6,878.72
Check	09/30/2020		Arco		Chase 7965	43.52	6,922.24
Check	09/30/2020		Arco		Chase 7965	49.04	6,971.28
Check	09/30/2020		Kemper Specialty		Chase 9872	134.88	7,106.16
Check	09/30/2020		DMV		Chase 9872	308.00	7,414.16
Check	10/01/2020		Picket		Chase 9872	56.50	7,470.66
Check	10/19/2020		Picket		Chase 9872	342.00	7,812.66
Check	10/21/2020		Picket		Chase 9872	44.00	7,856.66
Deposit	10/31/2020		Napa Auto		Chase 7965	-318.80	7,537.86
Check	10/31/2020		The Tire Barn		Chase 7965	15.59	7,553.45
Check	10/31/2020		Arco		Chase 7965	50.70	7,604.15
Check	10/31/2020		Autozone		Chase 7965	10.32	7,614.47
Check	10/31/2020		Arco		Chase 7965	50.35	7,664.82
Check	10/31/2020		Arco		Chase 7965	33.39	7,698.21
Check	10/31/2020		Autozone		Chase 7965	85.81	7,784.02
Check	10/31/2020		Arco		Chase 7965	44.83	7,828.85
Check	10/31/2020		Autozone		Chase 7965	21.74	7,850.59
Check	10/31/2020		Arco		Chase 7965	46.81	7,897.40
Check	10/31/2020		Arco		Chase 7965	38.49	7,935.89
Check	10/31/2020		Arco		Chase 7965	46.46	7,982.35
Check	10/31/2020		Arco		Chase 7965	40.35	8,028.41
	10/31/2020				Chase 7965		8,068.76

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Type	Date	Num	Name	Memo	Split	Amount	Balance
Check	10/31/2020		Arco		Chase 7965	45.86	8,114.62
Check	10/31/2020		Arco		Chase 7965	40.08	8,154.70
Check	10/31/2020		Arco		Chase 3872	40.57	8,195.27
Check	11/30/2020	1008	DMV		Chase 7965	577.00	8,722.27
Check	11/30/2020		Arco		Chase 7965	46.08	8,818.35
Check	11/30/2020		Arco		Chase 7965	42.93	8,861.28
Check	11/30/2020		7 Eleven		Chase 7965	32.83	8,894.11
Check	11/30/2020		Arco		Chase 7965	41.75	8,935.86
Check	11/30/2020		Arco		Chase 7965	42.41	8,978.27
Check	11/30/2020		Jaguar Land Rover		Chase 7965	385.04	9,363.31
Check	11/30/2020		Arco		Chase 7965	44.18	9,407.49
Check	11/30/2020		Arco		Chase 7965	44.16	9,451.65
Check	11/30/2020		Arco		Chase 7965	45.84	9,497.49
Check	11/30/2020		Ibs of Cal Coastal		Chase 9872	29.51	9,527.00
Check	11/30/2020		Day & Night Mini Mart		Chase 7965	40.00	9,567.00
Check	12/31/2020		Arco		Chase 7965	44.58	9,611.58
Check	12/31/2020		Arco		Chase 7965	31.75	9,643.33
Check	12/31/2020		DMV		Chase 7965	305.00	9,948.33
Check	12/31/2020		DMV		Chase 7965	6.41	9,954.74
Check	12/31/2020		Arco		Chase 7965	47.94	10,002.68
Check	12/31/2020		Arco		Chase 7965	48.54	10,051.22
Check	12/31/2020		Arco		Chase 7965	45.57	10,096.79
Check	12/31/2020		Jaguar Land Rover		Chase 7965	101.69	10,198.48
Check	12/31/2020		The Tire Barn		Chase 7965	155.93	10,354.41
Check	12/31/2020		Arco		Chase 9872	47.08	10,401.49
Total Automobile						10,118.76	10,401.49
Bank Service Charge							
Check	07/31/2020		Chase 7965		Chase 7965	52.00	
Check	07/31/2020		Chase 3872		Chase 3872	12.00	64.00
Check	08/31/2020		Chase 7965		Chase 7965	12.00	76.00
Check	09/30/2020		Chase 7965		Chase 7965	8.00	88.00
Check	09/30/2020		Chase 9872		Chase 9872	42.00	96.00
Check	10/02/2020		Chase 7965		Chase 7965	8.00	138.00
Check	10/31/2020		Chase 9872		Chase 9872	12.00	146.00
Check	11/17/2020		Chase 7965		Chase 7965	8.00	166.00
Check	11/30/2020		Chase 9872		Chase 9872	24.00	190.00
Check	12/31/2020		Chase 7965		Chase 7965	8.00	198.00
Check	12/31/2020		Chase 9872		Chase 9872	8.00	206.00
Total Bank Service Charge						154.00	206.00
Books, Subscriptions, Reference							
Total Books, Subscriptions, Reference						0.00	0.00
License & Permits							
Check	07/31/2020	1112	Fire Suspension Ser...	Chase 9872	175.00	610.50	
Check	11/30/2020		OC Environmental H...	Chase 9872	820.00	785.50	
						1,605.50	

Hand to Hand
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Type	Date	Num	Name	Memo	Split	Amount	Balance
Total License & Permits						995.00	1,605.50
Miscellaneous							
Check	07/31/2020		Chegg		Chase 7965	14.95	29.90
Check	08/31/2020		Chegg		Chase 7965	14.95	44.85
Check	09/30/2020		Chegg		Chase 7965	14.95	59.80
Check	10/31/2020		Chegg		Chase 7965	14.95	74.75
Check	11/30/2020		Chegg		Chase 7965	14.95	89.70
Check	12/31/2020		Chegg		Chase 7965	14.95	104.65
					Chase 7965	14.95	119.60
Total Miscellaneous						89.70	119.60
Postage, Mailing Service							
Check	12/17/2020		USPS		Chase 7965	36.45	0.00
						36.45	36.45
Total Postage, Mailing Service						36.45	36.45
Printing and Copying							
Check	07/31/2020		Task Enterprise		Chase 7965	40.56	0.00
Check	08/04/2020		A2Z Printing & Prom...		Chase 3872	3,208.00	40.56
Check	08/31/2020		Task Enterprise		Chase 7965	58.06	3,248.56
							3,306.62
Total Printing and Copying						3,306.62	3,306.62
Software							
Check	08/24/2020		Powerdigitforskolin		Chase 9872	5.95	0.00
Check	09/30/2020		Powerdigitforskolin		Chase 3872	54.90	5.95
Check	10/31/2020		Powerdigitforskolin		Chase 9872	54.90	60.85
Check	11/30/2020		Powerdigitforskolin		Chase 9872	54.90	115.75
Check	12/14/2020		Powerdigitforskolin		Chase 9872	54.90	170.65
					Chase 9872	54.90	225.55
Total Software						225.55	225.55
Supplies							
Check	07/07/2020		Home Depot		Chase 7965	34.20	739.03
Check	07/31/2020		Amazon		Chase 7965	42.39	773.23
Check	07/31/2020		Amazon		Chase 7965	10.65	815.62
Check	07/31/2020		Amazon		Chase 9872	651.41	826.27
Check	08/24/2020		Superspinningtrim		Chase 3872	25.94	1,477.68
Check	08/31/2020		Amazon		Chase 7965	14.13	1,503.62
Check	08/31/2020		Home Depot		Chase 7965	37.95	1,517.75
Check	08/31/2020		Home Depot		Chase 7965	14.10	1,555.70
Check	08/31/2020		Amazon		Chase 7965	10.84	1,569.80
Check	08/31/2020		Amazon		Chase 7965	14.13	1,580.64
Check	08/31/2020		Amazon		Chase 7965	55.46	1,594.77
Check	08/31/2020		Amazon		Chase 7965	14.94	1,650.23
Check	08/31/2020		Amazon		Chase 7965	15.98	1,665.17
Check	09/30/2020		Amazon		Chase 7965	13.03	1,681.15
Check	09/30/2020		Amazon		Chase 7965	773.25	1,694.18
Check	09/30/2020		Amazon		Chase 7965	14.13	2,467.43
Check	09/30/2020		Amazon		Chase 7965	8.15	2,481.56
Check	09/30/2020		Amazon		Chase 7965	2,489.71	2,489.71

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Type	Date	Num	Name	Memo	Split	Amount	Balance
Check	09/30/2020		Home Depot		Chase 9872	4.58	2,494.29
Check	09/30/2020		Home Depot		Chase 9872	32.57	2,526.86
Check	09/30/2020		Wall Mart		Chase 9872	20.20	2,547.06
Check	10/21/2020		Chase card 0476		Chase 9872	487.92	3,034.98
Check	10/23/2020		Paypal	Michael Nguyen	Chase 9872	18.48	3,053.46
Check	10/31/2020		Amazon		Chase 7965	28.26	3,081.72
Check	10/31/2020		Home Depot		Chase 7965	194.66	3,276.38
Check	10/31/2020		Amazon		Chase 7965	32.61	3,308.99
Check	10/31/2020		Home Depot		Chase 7965	22.22	3,331.21
Check	10/31/2020		Amazon		Chase 7965	14.13	3,345.34
Check	10/31/2020		Amazon		Chase 7965	43.49	3,388.83
Check	10/31/2020		Amazon		Chase 7965	22.83	3,411.66
Check	10/31/2020		Wall Mart		Chase 7965	24.53	3,436.19
Check	10/31/2020		Amazon		Chase 7965	14.13	3,450.32
Check	10/31/2020		Home Depot		Chase 9872	597.04	4,047.36
Check	11/30/2020	1046	Credit One Bank		Chase 7965	104.00	4,151.36
Check	11/30/2020		Amazon		Chase 7965	14.13	4,165.49
Check	11/30/2020		Amazon		Chase 7965	27.08	4,192.57
Check	11/30/2020		Amazon		Chase 7965	378.68	4,571.25
Check	11/30/2020		Fry's Electronics		Chase 7965	141.36	4,712.61
Check	11/30/2020		Deluxe		Chase 9872	4.811.85	
Check	12/17/2020		Home Depot		Chase 7965	63.66	
Deposit	12/24/2020		Stripe		Chase 9872	-48.92	
Check	12/30/2020		Paypal	Michael Nguyen	Chase 9872	49.11	
Check	12/31/2020		Amazon		Chase 7965	4.889.83	
						4,150.80	4,889.83
Total Supplies							
Telephone, Telecommunications							
Check	07/31/2020		Apple		Chase 7965	0.99	1,345.36
Check	07/31/2020		TMobile		Chase 9872	648.13	1,346.35
Check	08/31/2020		Apple		Chase 7965	2.61	1,994.48
Check	08/31/2020		TMobile		Chase 9872	645.36	1,997.09
Check	08/31/2020		TMobile		Chase 9872	130.96	2,643.05
Check	09/30/2020		Apple		Chase 7965	2.99	2,774.01
Check	09/30/2020		TMobile		Chase 9872	688.22	2,777.00
Check	10/31/2020		Apple		Chase 7965	2.99	3,465.22
Check	10/31/2020		TMobile		Chase 9872	688.22	3,468.21
Check	11/30/2020		Apple		Chase 7965	2.99	4,156.43
Check	11/30/2020		TMobile		Chase 9872	692.12	4,159.42
Check	12/31/2020		Apple		Chase 7965	2.99	4,851.54
Check	12/31/2020		TMobile		Chase 9872	681.36	5,535.89
						4,190.53	5,535.89
Website			John Hieu			0.00	
Check	12/16/2020					1,000.00	1,000.00
Total Website							

**Hand to Hand
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Type	Date	Num	Name	Memo	Split	Amount	Balance
Operations - Other						0.00	0.00
Total Operations						0.00	0.00
Other Types of Expenses - Liability, D and O						24,267.41	27,326.93
Check	07/31/2020					0.00	0.00
Check	08/31/2020					10.00	10.00
Check	08/31/2020					24.00	24.00
Check	09/30/2020					48.00	48.00
Check	12/10/2020					62.00	62.00
Total Insurance - Liability, D and O						245.25	307.25
Other Costs						307.25	307.25
Total Other Costs						0.00	0.00
Other Types of Expenses - Other						0.00	0.00
Total Other Types of Expenses - Other						0.00	0.00
Payroll Expenses						307.25	307.25
Total Payroll Expenses						0.00	0.00
Program Services						24,885.79	24,885.79
Donation						0.00	0.00
General Journal	07/31/2020	1	Viet American Society	Viet America S...		-12,000.00	-12,000.00
Check	08/04/2020	1335	Viet American Society	Chase 9872		100,000.00	88,000.00
Check	09/30/2020	1343	Viet American Society	Chase 9872		126,666.66	214,666.66
Check	09/30/2020	1287	Viet American Society	Chase 9872		100,000.00	314,666.66
Check	10/31/2020	1344	Viet American Society	Chase 9872		100,000.00	414,666.66
Check	11/19/2020	1349	Viet American Society	Chase 9872		100,000.00	514,666.66
Check	12/31/2020	1397	Viet American Society	Chase 9872		100,000.00	614,666.66
Total Donation						614,666.66	614,666.66
Meals Provided						1,993.16	1,993.16
Check	07/21/2020					67.87	2,061.03
Check	07/21/2020					12.81	2,073.84
Check	07/21/2020					65.25	2,139.09
Deposit	07/31/2020					-305.21	1,833.88
Deposit	07/31/2020					-8.69	1,825.19
Deposit	07/31/2020					-69.97	1,755.22
Check	07/31/2020					50.00	1,805.22
Check	07/31/2020					1,000.94	2,806.16
Costco	07/31/2020					5.42	2,811.58
Costco	07/31/2020					60.95	2,872.53
Costco	07/31/2020					21.75	2,894.28
McDonalds	07/31/2020					13.54	2,907.82

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Type	Date	Num	Name	Memo	Split	Amount	Balance
Check	07/31/2020		Costco		Chase 7965	27.27	2,935.09
Check	07/31/2020		In N Out		Chase 7965	27.19	2,962.28
Check	07/31/2020		Starbucks		Chase 7965	50.00	3,012.28
Check	07/31/2020		Costco		Chase 7965	61.80	3,074.08
Check	07/31/2020		Brodard		Chase 7965	23.93	3,098.01
Check	07/31/2020		Lau Inc		Chase 7965	93.01	3,191.02
Check	07/31/2020		In N Out		Chase 7965	40.24	3,231.26
Check	07/31/2020		Costco		Chase 7965	64.18	3,295.44
Check	07/31/2020		Costco		Chase 7965	414.35	3,709.79
Check	07/31/2020		McDonalds		Chase 7965	3,720.62	
Check	07/31/2020		Restaurant Depot		Chase 7965	719.73	4,440.35
Check	07/31/2020		Popeyes		Chase 7965	12.43	4,452.78
Check	07/31/2020		Costco		Chase 7965	20.85	4,473.63
Check	07/31/2020		Brodard		Chase 7965	14.68	4,488.31
Check	07/31/2020		In N Out		Chase 7965	50.30	4,538.61
Check	07/31/2020		Costco		Chase 7965	19.99	4,558.60
Check	07/31/2020		In N Out		Chase 9872	15.12	4,573.72
Check	07/31/2020		In N Out		Chase 9872	60.36	4,634.08
Check	07/31/2020		Vinh Thai Restaurant		Chase 9872	78.45	4,712.53
Check	07/31/2020		Costco		Chase 9872	37.23	4,749.76
Check	07/31/2020		Cheesecake Factory		Chase 9872	43.53	4,793.29
Check	08/31/2020		Costco	Deposit	Chase 7965	-380.61	4,412.68
Check	08/31/2020		In N Out		Chase 7965	46.38	4,459.06
Check	08/31/2020		Costco		Chase 7965	66.01	4,525.07
Check	08/31/2020		Costco		Chase 7965	8.28	4,533.35
Check	08/31/2020		Costco		Chase 7965	11.07	4,544.42
Check	08/31/2020		Sam's Club		Chase 7965	65.55	4,609.97
Check	08/31/2020		Starbucks		Chase 7965	10.90	4,620.87
Check	08/31/2020		Brodard		Chase 7965	32.63	4,653.50
Check	08/31/2020		Costco		Chase 7965	278.38	4,931.88
Check	08/31/2020		Costco		Chase 7965	19.19	4,951.07
Check	08/31/2020		Starbucks		Chase 7965	10.90	4,961.97
Check	08/31/2020		In N Out		Chase 7965	11.09	4,973.06
Check	08/31/2020		Costco		Chase 7965	80.43	5,053.49
Check	08/31/2020		Starbucks		Chase 7965	10.90	5,064.39
Check	08/31/2020		In N Out		Chase 7965	41.27	5,105.66
Check	08/31/2020		Starbucks		Chase 7965	10.90	5,116.56
Check	08/31/2020		Popeyes		Chase 7965	6.22	5,122.78
Check	08/31/2020		Starbucks		Chase 7965	10.90	5,133.68
Check	08/31/2020		Starbucks		Chase 7965	50.00	5,183.68
Check	08/31/2020		McDonalds		Chase 7965	10.83	5,194.51
Check	08/31/2020		Costco		Chase 7965	593.96	5,788.47
Check	08/31/2020		Costco		Chase 7965	346.48	6,134.95
Check	08/31/2020		Costco		Chase 7965	631.45	6,766.40
Check	08/31/2020		Costco		Chase 7965	55.44	6,821.84
Check	08/31/2020		Costco		Chase 7965	7.92	6,829.76
Check	08/31/2020		Costco		Chase 7965	10.77	6,840.53
Check	08/31/2020		Costco		Chase 7965	136.95	6,977.48
Check	08/31/2020		Sam's Club		Chase 7965	15.27	6,992.75

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Type	Date	Num	Name	Memo	Split	Amount	Balance
Check	08/31/2020		Quoc Viet Foods		Chase 7965	429.75	7,422.50
Check	08/31/2020		Starbucks		Chase 7965	10.90	7,433.40
Check	08/31/2020		In N Out		Chase 7965	15.06	7,448.46
Check	08/31/2020		Carl's Jr		Chase 7965	17.16	7,465.62
Check	08/31/2020		Starbucks		Chase 7965	10.90	7,476.52
Check	08/31/2020		McDonalds		Chase 7965	5.42	7,481.94
Check	08/31/2020		Starbucks		Chase 7965	10.90	7,492.84
Check	08/31/2020		Angelios Burgers		Chase 7965	24.44	7,517.28
Check	08/31/2020		In N Out		Chase 7965	21.15	7,538.43
Check	08/31/2020		Starbucks		Chase 7965	10.90	7,549.33
Check	08/31/2020		Angelios Burgers		Chase 7965	32.58	7,581.91
Check	08/31/2020		Costco		Chase 7965	5.43	7,587.34
Check	08/31/2020		Angelios Burgers		Chase 7965	24.44	7,611.78
Check	08/31/2020		Popeyes		Chase 7965	5.12	7,616.90
Check	08/31/2020		Sam's Club		Chase 7965	97.55	7,714.45
Check	08/31/2020		Starbucks		Chase 7965	10.90	7,725.35
Check	08/31/2020		Angelios Burgers		Chase 7965	8.15	7,733.50
Check	08/31/2020		In N Out		Chase 7965	3.97	7,737.47
Check	08/31/2020		Costco		Chase 7965	76.55	7,814.02
Check	08/31/2020		In N Out		Chase 7965	10.01	7,824.03
Check	08/31/2020		DC Foods		Chase 7965	12,722.48	12,733.38
Check	08/31/2020		Starbucks		Chase 7965	10.90	12,733.50
Check	08/31/2020		Sam's Club		Chase 7965	31.91	12,765.29
Check	08/31/2020		Quoc Viet Foods		Chase 7965	101.25	12,866.54
Check	08/31/2020		Quoc Viet Foods		Chase 7965	387.25	13,247.79
Check	08/31/2020		Starbucks		Chase 7965	16.35	13,264.14
Check	08/31/2020		Angelios Burgers		Chase 7965	8.55	13,272.69
Check	08/31/2020		Starbucks		Chase 7965	10.90	13,283.59
Check	08/31/2020		Costco		Chase 7965	87.72	13,371.31
Check	08/31/2020		Costco		Chase 7965	14.62	13,385.93
Check	08/31/2020		Subway		Chase 9872	10.92	13,396.85
Check	08/31/2020		Costco		Chase 9872	424.85	13,821.70
Check	08/31/2020		DC Foods		Chase 9872	4,693.69	18,515.39
Check	08/31/2020		Costco		Chase 9872	5.43	18,520.82
Check	08/31/2020		Costco		Chase 9872	3.80	18,524.62
Check	08/31/2020		Angelios Burgers		Chase 9872	32.58	18,557.20
Check	08/31/2020		The Dim Sum Co		Chase 9872	24.00	18,561.20
Check	08/31/2020		Restaurant Depot		Chase 9872	680.21	19,261.41
Check	09/30/2020		In N Out		Chase 7965	53.45	19,314.86
Check	09/30/2020		Costco		Chase 7965	56.33	19,371.19
Check	09/30/2020		Starbucks		Chase 7965	10.90	19,382.09
Check	09/30/2020		Sam's Club		Chase 7965	43.62	19,425.71
Check	09/30/2020		Costco		Chase 7965	21.64	19,447.35
Check	09/30/2020		Starbucks		Chase 7965	10.90	19,458.25
Check	09/30/2020		In N Out		Chase 7965	36.27	19,494.52
Check	09/30/2020		Starbucks		Chase 7965	10.90	19,505.42
Check	09/30/2020		Angelios Burgers		Chase 7965	8.15	19,516.32
Check	09/30/2020		Starbucks		Chase 7965	10.90	19,524.47
							19,535.37

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Type	Date	Num	Name	Memo	Split	Amount	Balance
Check	09/30/2020		Costco		Chase 7965	133.46	19,668.83
Check	09/30/2020		Starbucks		Chase 7965	10.90	19,679.73
Check	09/30/2020		Vy Da Restaurant		Chase 7965	30.00	19,709.73
Check	09/30/2020		Broard		Chase 7965	19.58	19,729.31
Check	09/30/2020		Costco		Chase 7965	79.32	19,808.63
Check	09/30/2020		Sam's Club		Chase 7965	21.72	19,830.35
Check	09/30/2020		Quoc Viet Foods		Chase 7965	396.00	20,226.35
Check	09/30/2020		Taiwah Trading Corp		Chase 7965	159.95	20,386.30
Check	09/30/2020		Starbucks		Chase 7965	10.90	20,397.20
Check	09/30/2020		Starbucks		Chase 7965	10.90	20,408.10
Check	09/30/2020		Broard		Chase 7965	19.58	20,427.68
Check	09/30/2020		Starbucks		Chase 7965	10.90	20,438.58
Check	09/30/2020		Starbucks		Chase 7965	10.90	20,449.48
Check	09/30/2020		Costco		Chase 7965	88.45	20,537.93
Check	09/30/2020		Starbucks		Chase 7965	10.90	20,548.83
Check	09/30/2020		Starbucks		Chase 7965	10.90	20,559.73
Check	09/30/2020		Starbucks		Chase 7965	10.90	20,570.63
Check	09/30/2020		DC Foods		Chase 7965	3,723.50	24,294.13
Check	09/30/2020		Starbucks		Chase 7965	10.90	24,305.03
Check	09/30/2020		Gina Nguyen		Chase 9872	15,500.00	39,805.03
Check	09/30/2020		Angel Nail Spa		Chase 9872	30,000.00	69,805.03
Check	09/30/2020		Dalat Supermarket		Chase 9872	28.81	69,833.84
Check	09/30/2020		Restaurant Depot		Chase 9872	160.76	69,984.60
Check	09/30/2020		Dalat Supermarket		Chase 9872	17.06	70,011.66
Check	09/30/2020		Dalat Supermarket		Chase 9872	8.70	70,020.36
Check	09/30/2020		Restaurant Depot		Chase 9872	337.62	70,357.98
Check	09/30/2020		Dalat Supermarket		Chase 9872	56.87	70,414.85
Check	09/30/2020		Restaurant Depot		Chase 9872	421.14	70,835.99
Check	09/30/2020		Dalat Supermarket		Chase 9872	192.98	71,028.97
Check	09/30/2020		Restaurant Depot		Chase 9872	193.93	71,222.90
Check	09/30/2020		Dalat Supermarket		Chase 9872	72.14	71,295.04
Check	09/30/2020		Restaurant Depot		Chase 9872	678.20	71,973.24
Check	09/30/2020		Westminster Super...		Chase 9872	164.25	72,137.49
Check	09/30/2020		Restaurant Depot		Chase 9872	118.36	72,255.85
Check	09/30/2020		Dalat Supermarket		Chase 9872	373.40	72,629.25
Check	09/30/2020		85 Degrees Bakery		Chase 9872	12.85	72,642.10
Check	09/30/2020		Broard		Chase 7965	16.86	72,658.96
Check	09/30/2020		Starbucks		Chase 7965	10.90	72,669.86
Check	09/30/2020		In N Out		Chase 7965	11.09	72,680.95
Check	09/30/2020		Costco		Chase 7965	100.95	72,781.90
Check	09/30/2020		In N Out		Chase 7965	10.06	72,791.96
Check	09/30/2020		Starbucks		Chase 7965	50.00	72,841.96
Check	10/31/2020		Angelos Burgers		Chase 7965	21.17	72,863.13
Check	10/31/2020		Popeyes		Chase 7965	16.38	72,879.51
Check	10/31/2020		Costco		Chase 7965	86.80	72,966.31
Check	10/31/2020		McDonalds		Chase 7965	5.42	72,971.73
Check	10/31/2020		Costco		Chase 7965	88.03	73,059.76
Check	10/31/2020		Costco		Chase 7965	14.13	73,073.89
Check	10/31/2020		Costco		Chase 7965	246.45	73,320.34

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Type	Date	Num	Name	Memo	Split	Amount	Balance
Check	10/31/2020		Angelos Burgers		Chase 7965	16.29	73,336.63
Check	10/31/2020		Angelos Burgers		Chase 7965	5.43	73,342.06
Check	10/31/2020		Costco		Chase 7965	23.96	73,366.02
Check	10/31/2020		McDonalds		Chase 7965	5.42	73,371.44
Check	10/31/2020		Costco		Chase 7965	96.74	73,468.18
Check	10/31/2020		Brodard		Chase 7965	18.76	73,486.94
Check	10/31/2020		Starbucks		Chase 7965	11.95	73,498.89
Check	10/31/2020		Lianet Coffee Garden		Chase 7965	33.71	73,532.60
Check	10/31/2020		OC Seafood Corp		Chase 7965	107.34	73,639.94
Check	10/31/2020		Costco		Chase 7965	165.86	73,805.82
Check	10/31/2020		Costco		Chase 7965	84.76	73,890.58
Check	10/31/2020		Quoc Viet Foods		Chase 7965	101.25	73,991.83
Check	10/31/2020		Costco		Chase 9872	178.01	74,169.84
Check	10/31/2020		Costco		Chase 9872	98.45	74,268.29
Check	10/31/2020		Costco		Chase 9872	459.98	74,728.27
Check	10/31/2020		Costco		Chase 9872	3.98	74,732.25
Check	10/31/2020		Angelos Burgers		Chase 9872	16.29	74,748.54
Check	10/31/2020		Quan Hy Restaurant		Chase 9872	66.15	74,814.69
Check	10/31/2020		My Thuan Supermar...		Chase 9872	9.31	74,824.00
Check	10/31/2020		Costco		Chase 9872	7.42	74,831.42
Check	10/31/2020		DC Foods		Chase 9872	4,895.09	79,726.51
Check	11/16/2020		Huong Ly		Chase 7965	5,000.00	84,726.51
Check	11/17/2020		Huong Ly		Chase 7965	5,000.00	89,726.51
Check	11/23/2020		Huong Ly		Chase 9872	5,000.00	94,726.51
Check	11/23/2020		Huong Ly		Chase 9872	5,000.00	99,726.51
Check	11/30/2020		Costco		Chase 7965	332.81	100,059.42
Check	11/30/2020		Costco		Chase 7965	225.94	100,285.36
Check	11/30/2020		Costco		Chase 7965	333.29	100,618.65
Check	11/30/2020		Qian Hy Restaurant		Chase 7965	605.44	101,224.09
Check	11/30/2020		Lianet Coffee Garden		Chase 7965	41.27	101,265.36
Check	11/30/2020		Costco		Chase 7965	28.55	101,293.91
Check	11/30/2020		Costco		Chase 7965	42.69	101,336.60
Check	11/30/2020		Starbucks		Chase 7965	50.00	101,386.60
Check	11/30/2020		In N Out		Chase 7965	27.79	101,414.39
Check	11/30/2020		Starbucks		Chase 7965	50.00	101,464.39
Check	11/30/2020		Lorenas Mexican Fo...		Chase 7965	26.09	101,490.48
Check	11/30/2020		McDonalds		Chase 7965	4.89	101,495.37
Check	11/30/2020		Angelos Burgers		Chase 9872	16.29	101,511.66
Check	11/30/2020		Costco		Chase 9872	17.49	101,529.15
Check	11/30/2020		The Dim Sum Co		Chase 9872	6.32	101,535.47
Check	11/30/2020		Costco		Chase 9872	16.01	101,551.48
Check	11/30/2020		Angelos Burgers		Chase 9872	4.33	101,555.81
Check	11/30/2020		Costco		Chase 9872	8.15	101,563.96
Check	11/30/2020		Costco		Chase 9872	125.08	101,689.04
Check	11/30/2020		Subway		Chase 9872	12.81	101,701.85
Check	11/30/2020		Angelos Burgers		Chase 9872	17.67	101,719.52
Check	11/30/2020		Costco		Chase 9872	8.15	101,727.67
Check	11/30/2020		DC Foods		Chase 9872	9.58	101,737.25
	11/30/2020				Chase 9872	3,346.96	105,084.21

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Type	Date	Num	Name	Memo	Split	Amount	Balance
Check	11/13/2020		DC Foods		Chase 9872	925.00	106,009.21
Check	11/13/2020		Subway		Chase 9872	14.98	106,024.19
Check	11/13/2020		Costco		Chase 9872	330.88	106,354.87
Check	11/13/2020		Costco		Chase 9872	12.81	106,367.68
Check	11/13/2020		Subway		Chase 9872	20.47	106,388.15
Check	11/13/2020		Subway		Chase 9872	22.47	106,410.62
Check	11/13/2020		SAKE 2 mE		Chase 9872	104.51	106,515.13
Check	11/13/2020		Phin Smith		Chase 9872	4.62	106,519.75
Check	11/13/2020		Costco		Chase 9872	261.14	106,780.89
Check	12/31/2020		Angelos Burgers		Chase 7965	16.29	106,797.18
Check	12/31/2020		Starbucks		Chase 7965	50.00	106,847.18
Check	12/31/2020		Starbucks		Chase 7965	10.90	106,858.08
Check	12/31/2020		Starbucks		Chase 7965	25.00	106,883.08
Check	12/31/2020		Costco		Chase 7965	239.93	107,123.01
Check	12/31/2020		Costco		Chase 7965	125.18	107,248.19
Check	12/31/2020		Costco		Chase 7965	379.99	107,628.18
Check	12/31/2020		Costco		Chase 7965	10.82	107,639.00
Check	12/31/2020		Lorenas Mexican Fo...		Chase 7965	20.28	107,659.28
Check	12/31/2020		Lorenas Mexican Fo...		Chase 7965	17.45	107,676.73
Check	12/31/2020		In N Out		Chase 7965	19.68	107,696.41
Check	12/31/2020		Costco		Chase 7965	234.58	107,930.99
Check	12/31/2020		Costco		Chase 7965	21.73	107,952.72
Check	12/31/2020		McDonalds		Chase 7965	15.37	107,968.09
Check	12/31/2020		Costco		Chase 7965	159.65	108,127.74
Check	12/31/2020		Starbucks		Chase 7965	55.00	108,182.74
Check	12/31/2020		Angelos Burgers		Chase 9872	16.29	108,199.03
Check	12/31/2020		DC Foods		Chase 9872	1,605.00	109,804.03
Total Meals Provided						107,810.87	109,804.03
Supplies Provided							
Check	07/31/2020		Walgreens		Chase 7965	2.16	7,030.63
Check	07/31/2020		CVS		Chase 9872	5.44	7,032.79
Check	08/04/2020		Chi Yen Anh Nhu		Chase 9872	2,000.00	7,038.23
Check	08/31/2020		CVS		Chase 7965	27.05	9,038.23
Check	08/31/2020		CVS		Chase 7965	5.44	9,065.28
Check	09/24/2020		Chi Yen Anh Nhu		Chase 7965	3,000.00	9,070.72
Check	09/30/2020		CVS		Chase 7965	5.44	12,070.72
Check	09/30/2020		Walgreens		Chase 9872	45.08	12,121.24
Check	10/31/2020		CVS		Chase 7965	5.44	12,126.68
Check	10/31/2020		Bestware		Chase 9872	23.58	12,150.26
Check	11/19/2020		Chi Yen Anh Nhu		Chase 9872	3,000.00	15,150.26
Check	11/30/2020		CVS		Chase 7965	5.44	15,155.70
Check	12/29/2020		Chi Yen Anh Nhu		Chase 9872	3,000.00	18,155.70
Check	12/31/2020		CVS		Chase 7965	5.44	18,161.14
Total Supplies Provided						11,130.51	18,161.14
Program Services - Other						2,000.00	15,362.00
Check	07/07/2020		ATM Withdrawal				17,362.00
Chase 7965						2,000.00	Page 29

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Type	Date	Num	Name	Memo	Split	Amount	Balance
Check	07/10/2020		ATM Withdrawl		Chase 7965	500.00	18,362.00
Check	07/13/2020		ATM Withdrawl		Chase 7965	500.00	18,362.00
Check	07/14/2020		ATM Withdrawl		Chase 9872	500.00	19,362.00
Check	07/17/2020		ATM Withdrawl		Chase 7965	500.00	19,362.00
Check	07/13/2020		ATM Withdrawl		Chase 7965	3,000.00	22,362.00
Check	07/13/2020		ATM Withdrawl		Chase 9872	800.00	23,662.00
Check	08/04/2020		Tina Ly		Chase 9872	1,000.00	24,662.00
Check	08/06/2020		ATM Withdrawl		Chase 9872	2,000.00	26,662.00
Check	08/10/2020		ATM Withdrawl		Chase 7965	3,000.00	29,662.00
Check	08/10/2020		ATM Withdrawl		Chase 7965	3,000.00	32,662.00
Check	08/10/2020		ATM Withdrawl		Chase 9872	3,000.00	35,662.00
Check	08/10/2020		ATM Withdrawl		Chase 9872	3,000.00	38,662.00
Check	08/10/2020		ATM Withdrawl		Chase 9872	3,000.00	41,662.00
Check	08/13/2020		ATM Withdrawl		Chase 7965	3,000.00	44,662.00
Check	08/17/2020		ATM Withdrawl		Chase 7965	500.00	45,162.00
Check	08/17/2020		ATM Withdrawl		Chase 7965	3,000.00	48,162.00
Check	08/17/2020		ATM Withdrawl		Chase 9872	3,000.00	51,162.00
Check	08/21/2020		ATM Withdrawl		Chase 7965	3,000.00	54,162.00
Check	08/21/2020		ATM Withdrawl		Chase 9872	3,000.00	57,162.00
Check	08/25/2020		ATM Withdrawl		Chase 7965	3,000.00	60,162.00
Check	08/25/2020		ATM Withdrawl		Chase 9872	3,000.00	63,162.00
Check	08/27/2020		Thuy Chi Tung		Chase 9872	635.00	63,797.00
Check	08/31/2020		ATM Withdrawl		Chase 7965	3,000.00	66,797.00
Check	08/31/2020		Michael Nguyen		Chase 9872	1,000.00	67,797.00
Check	09/01/2020		ATM Withdrawl		Chase 7965	1,000.00	68,797.00
Check	09/01/2020		Tieu Huong		Chase 9872	5,000.00	73,797.00
Check	09/03/2020		ATM Withdrawl		Chase 7965	800.00	74,597.00
Check	09/03/2020		ATM Withdrawl		Chase 7965	2,000.00	76,597.00
Check	09/04/2020		ATM Withdrawl		Chase 7965	1,000.00	77,597.00
Check	09/08/2020		ATM Withdrawl		Chase 7965	500.00	78,097.00
Check	10/02/2020		Argie Ly		Chase 9872	3,000.00	81,097.00
Check	10/05/2020		ATM Withdrawl		Chase 7965	500.00	81,597.00
Check	10/05/2020		ATM Withdrawl		Chase 9872	500.00	82,097.00
Check	11/30/2020	1044	Patrick Kha Le DMD	Ngoc Ly Dent...	Chase 7965	1,700.00	83,797.00
Check	11/30/2020		Argie Ly		Chase 9872	500.00	84,297.00
Check	12/03/2020		ATM Withdrawl		Chase 7965	3,000.00	87,297.00
Check	12/03/2020		ATM Withdrawl		Chase 9872	3,000.00	90,297.00
Check	12/04/2020		ATM Withdrawl		Chase 7965	3,000.00	93,297.00
Check	12/04/2020		ATM Withdrawl		Chase 9872	3,000.00	96,297.00
Check	12/07/2020		ATM Withdrawl		Chase 7965	3,000.00	99,297.00
Check	12/07/2020		ATM Withdrawl		Chase 7965	3,000.00	102,297.00
Check	12/07/2020		ATM Withdrawl		Chase 9872	3,000.00	105,297.00
Check	12/07/2020		ATM Withdrawl		Chase 9872	3,000.00	108,297.00
Check	12/08/2020		ATM Withdrawl		Chase 7965	3,000.00	111,297.00
Check	12/08/2020		ATM Withdrawl		Chase 9872	3,000.00	114,297.00
Check	12/10/2020		ATM Withdrawl		Chase 7965	3,000.00	117,297.00
Check	12/10/2020		ATM Withdrawl		Chase 9872	3,000.00	120,297.00
Check	12/11/2020		ATM Withdrawl		Chase 7965	3,000.00	123,297.00
Check	12/11/2020		ATM Withdrawl		Chase 9872	3,000.00	126,297.00

2:31 PM
07/22/23
Accrual Basis

**Hand to Hand
General Ledger
As of December 31, 2020**

Type	Date	Num	Name	Memo	Split	Amount	Balance
Check	12/14/2020		ATM Withdrawl		Chase 7965	500.00	126,797.00
Check	12/14/2020		ATM Withdrawl		Chase 7965	500.00	127,297.00
Check	12/14/2020		ATM Withdrawl		Chase 7965	3,000.00	130,297.00
Check	12/14/2020		ATM Withdrawl		Chase 9872	500.00	130,797.00
Check	12/14/2020		ATM Withdrawl		Chase 9872	500.00	131,297.00
Check	12/14/2020		ATM Withdrawl		Chase 9872	3,000.00	134,297.00
Check	12/16/2020		ATM Withdrawl		Chase 7965	3,000.00	137,297.00
Check	12/16/2020		ATM Withdrawl		Chase 9872	3,000.00	140,297.00
Check	12/17/2020		ATM Withdrawl		Chase 7965	500.00	140,797.00
Check	12/18/2020		ATM Withdrawl		Chase 7965	500.00	141,297.00
Check	12/18/2020		ATM Withdrawl		Chase 9872	500.00	141,797.00
Check	12/21/2020		ATM Withdrawl		Chase 9872	3,000.00	144,797.00
Check	12/24/2020		ATM Withdrawl		Chase 7965	500.00	145,297.00
Check	12/24/2020		ATM Withdrawl		Chase 9872	500.00	145,797.00
Total Program Services - Other						129,935.00	145,797.00
Total Program Services						863,543.04	888,428.83
Travel and Meetings							
Conference, Convention, Meeting							
Total Conference, Convention, Meeting							
Travel							
Total Travel							
Travel and Meetings - Other							
Total Travel and Meetings - Other							
Uncategorized							
Total Uncategorized							
Ask My Accountant							
Total Ask My Accountant							
No acnt							
Total no acnt							
TOTAL							
0.00							