



**SAN FRANCISCO
HUMAN SERVICES AGENCY**

Department of Benefits
and Family Support

Department of Disability
and Aging Services

Office of Early Care
and Education

P.O. Box 7988
San Francisco, CA
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London Breed
Mayor

Trent Rhorer
Executive Director

MEMORANDUM

TO: HUMAN SERVICES COMMISSION

THROUGH: TRENT RHORER, EXECUTIVE DIRECTOR

FROM: ANNA PINEDA, DEPUTY DIRECTOR OF ECONOMIC
SUPPORT & SELF-SUFFICIENCY
ESPERANZA ZAPIEN, DIRECTOR OF CONTRACTS

DATE: JUNE 17, 2022

SUBJECT: NEW GRANT: **SELF-HELP FOR THE ELDERLY
(NON-PROFIT)** TO PROVIDE LIGHT DUTY
COMMUNITY SERVICES

DS
EB

GRANT TERM: 7/1/2022 – 6/30/2026

| | | | |
|----------------------|-------------|--------------------|--------------|
| GRANT AMOUNT: | <u>New</u> | <u>Contingency</u> | <u>Total</u> |
| | \$1,400,424 | \$140,042 | \$1,540,466 |

| | | | | |
|-----------------------|----------------|----------------|----------------|----------------|
| ANNUAL AMOUNT: | <u>FY22-23</u> | <u>FY23-24</u> | <u>FY24-25</u> | <u>FY25-26</u> |
| | \$350,106 | \$350,106 | \$350,106 | \$350,106 |

| | | | | | |
|--------------------|---------------|--------------|----------------|--------------------|--------------|
| FUNDING: | <u>County</u> | <u>State</u> | <u>Federal</u> | <u>Contingency</u> | <u>Total</u> |
| PERCENTAGE: | \$700,212 | | \$700,212 | \$140,042 | \$1,540,466 |
| | 50% | | 50% | | 100% |

The Department of Benefits and Family Support requests authorization to enter into a grant with Self-Help for the Elderly for the period of July 1, 2022 through June 30, 2026, in an amount of \$1,400,424 plus a 10% contingency for a total amount not to exceed \$1,540,466. The purpose of the grant is to provide Light Duty Community Service work opportunities to County Adult Assistance Program (CAAP) recipients who have certain work limitations.

Background

A subset of CAAP recipients suffer from physical and/or mental limitations that reduce the range of work responsibilities they can manage. These individuals do not qualify for Social Security disability benefits. However, they are still subject to Workfare assignments which require a minimum number of hours of employment in order for them to continue receiving public assistance. Services are also provided to CalFresh ABAWD-exempt recipients with disabling conditions who volunteer to participate in workforce development activities.

Services to be Provided

The Grantee will provide training and work placements that take into account the participants' limitations. Participants who can work will be placed at appropriate community service sites where limitations are accommodated. Community service sites, proposed by either the Grantee or program participants, will be located throughout the city and offer various types of work. The goal of these placements will be to gain experience and help participants eventually attain unsubsidized employment elsewhere. The Grantee will also conduct a brief assessment to evaluate participants' skill sets and provide job readiness workshops.

Grantee is expected to serve an average minimum of 300 individuals at any given time.

Services will be provided at 601 Jackson Street, and 733 Kearny Street, San Francisco.

Selection

Grantee was selected through Request for Proposals #979 Light Duty Community Services, which was competitively bid in January 2022.

Funding

Funding for this grant is provided by local General Funds and Federal funding.

ATTACHMENTS

Appendix A – Services to be Provided
Appendix B – Budget

Appendix A – Services to be Provided
Light Duty Community Service Program (LDCS)
Self-Help for the Elderly (SHE)
July 1, 2022 – June 30, 2026

I. Purpose

The Light Duty Community Service (LDCS) program intends to provide work opportunities to County Adult Assistance Program (CAAP) recipients who have certain work limitations. The Community Service (CS) host sites will be developed at San Francisco nonprofit agencies and City Departments that can provide basic and occupational skills to participants. These opportunities can lead to unsubsidized employment. CS assignments must not displace existing workers, and must address an unmet community need. CS assignments must also meet the limitations of the participant, as disclosed or identified through a medical assessment, and offer a variety of work sites to accommodate participant ADA needs that may arise.

II. Definitions

| | |
|------------------------------|--|
| ABAWD | Able-Bodied Adults Without Dependents, i.e., CalFresh recipients aged 18 to 49 who are able to work and do not share a household with a minor child. |
| ADA | Americans with Disabilities Act. |
| Basic Job Skills | Punctuality, attendance, following instructions, conveying information effectively, critical thinking, adaptability, judgment and decision making, time management, and customer service. |
| CAAP | San Francisco County Adult Assistance Program for single adults. |
| CAAP Eligibility Worker | CAAP staff who ensures the participants meet the CAAP eligibility requirements. |
| CAAP Triage | Provides employability and disability screening to individuals during the application and recertification for CAAP benefits to determine if clients have functional limitation that renders them unable to perform general labor required in regular workfare. |
| Community Jobs Program (CJP) | Transitional employment program that offers 3-6 months of work experience and professional development training. |
| Community Service (CS) | Transitional position in the public or private non-profit sector that addresses unmet community needs. Job must |

not displace existing workers and must provide basic job skills that can lead to unsubsidized employment.

| | |
|-------------------------|--|
| Grantee | Self-Help for the Elderly (SHE) |
| HSA, also Department | Human Services Agency, City and County of San Francisco |
| Job Placement | Participant placement in permanent unsubsidized employment, or HSA Employer Wage Subsidy program, or the HSA Public Service Trainee Program. |
| Launchpad | A client tracking system used by HSA. |
| LDCS | Light Duty Community Service. |
| PAES | Personal Assisted Employment Services, an HSA program that provides a cash benefit and employment services to low-income San Franciscans with no children. |
| SOGI | Sexual Orientation and Gender Identity. A City ordinance requiring grantees to collect data concerning SOGI information on clients they serve. |
| Unsubsidized Employment | Regular employment in the for-profit or non-profit sector that is not transitional and not subsidized. |
| Workfare | CAAP activity for those evaluated as able to work without functional limitation. |
| WtW | Welfare-to-Work. |
| WDD | Workforce Development Division, HSA program that provides employment services to economically disadvantaged adults and youth across a variety of programs and funding streams. |
| ZixCorp | An email encryption & email data loss prevention system. |

III. Target Population

The target population for the Light Duty Community Service program is CAAP participants who, due to physical and/or mental limitations, are unable to perform general labor that is required by current CAAP Workfare assignments and CalFresh ABAWD-exempt recipients who are disabled, otherwise physically or mentally unable to work, or

participating in a drug or alcohol treatment program. The functional limitations of individuals limited to light duty are found not severe enough to meet the Social Security disability criteria.

IV. Description of Services

A. Intake and enrollment of Participants Referred by HSA

1. CAAP participants: HSA CAAP Eligibility Worker will refer participants rated as Ready to Work with some Limitations (#2 by Triage) to Grantee for a LDCS Orientation via the WDD Onboarding Process.
CalFresh ABAWD-exempt recipients: HSA CalFresh Eligibility Worker will refer recipients, who are exempt from the ABAWD work requirements due to disabling conditions and volunteer to participate in workforce development activities, to Grantee's LDCS Orientation via the WDD Onboarding Process
2. Grantee will provide an overview of host site selection options and the job readiness workshops. Participants will start attending the job readiness workshops in the week following the Orientation for up to 8 weeks. Grantee will perform a brief client assessment to evaluate participants' skill sets and stated employment goal. Those participants who are re-referred to LDCS may be directly assigned to a community service assignment. The required participation hours are 3 hours a week, or 12 hours a month.

B. Community Service

Site activities can be done in groups as well as on an individual assignment basis. As an alternative to being assigned to a Community Service site developed by Grantee, clients may, under the direction of Grantee, self-identify sites (e.g., churches, schools, etc.).

Note: these activities would also need verification of participation by Grantee. This flexibility will allow for greater bandwidth of community service sites. Grantee will be responsible for verifying participant attendance and progress at these "self-identified" sites or activities through timesheets signed by the participant and host site supervisor, or other host verification, or self-declaration.

Grantee shall:

1. Ensure that enough host sites are available to provide experience toward participants' occupational goals. Community Service sites offered to participants, minimum of two, must provide the opportunity to acquire occupational skills.
2. Develop and execute Community Service agreements with the work site agency, which should include participant training, job duties, and supervision. Work duties cannot include driving a vehicle or using heavy equipment.
3. Establish a make-up process for clients enrolled in activity to complete 12 hours per month.
4. Ensure that participants begin their community service assignment at the Host Site or attend the WDD Onboarding to be referred to employment and training

opportunities within 12 weeks (3 months) after enrollment in to the program. A participant will be considered to be “placed in a community service assignment” when the participant has successfully shown up for work. Participants who are enrolled and obtain employment before beginning their community service assignment will be considered successfully enrolled, completed, and placed.

5. Provide training and technical assistance to host sites to ensure the quality of host site supervision and a positive experience for participants. Monitor host sites to ensure participants are adequately supervised and given tasks/opportunities that allow participants to develop marketable skills toward their employment goals.
6. Provide performance appraisal to participants every 6 months that reflects feedback from their host site. The performance appraisal should include an assessment of the participant’s readiness/interest in being referred to WDD for more intensive work activity.
7. Establish and enforce community service supervision standards. Assure that there is a designated Host Site supervisor to supervise participants. Attendance is documented through timesheets, which are signed by participant, Host Site supervisor and Grantee and reported weekly to the designated WDD program. Grantee confirms with Host Site if participant has notified Host Site of absences. If a participant is over 15 minutes late to the host site, it is recorded as an absence.
8. Mediate any disputes between work sites and participant, reassigning participant to another work site, without a break in work hours, if resolution cannot be reached.
9. Provide limited case management, barrier remediation, job readiness and job placement services.
10. If clients present significant barriers that may qualify them for SSI, Grantee should identify those needs, so they can be referred for services when appropriate.

C. Virtual Services

Respondent must be able to provide services remotely including the following:

1. Conduct intake and orientations via phone, email, and video conference
2. Offer online Job Readiness workshops, and other distance learning opportunities
3. Refer Job Ready clients back to WDD Onboarding Services. Provide options to access virtual Case Management, Job Coaching, and Supportive Services including phone, text, email, or video conferencing.
4. Provide technology and internet access as needed to support remote/virtual learning, case management, and supportive services.

V. Location and Time of Services

Grantee services are provided at 601 Jackson Street, Ground/Mezzanine, San Francisco, California 94133 and 733 Kearny Street, San Francisco, California 94108. Services will be Monday through Friday except on the following holidays: New Year’s Day, Martin Luther King Jr. Day, President’s Day, Memorial Day, Independence Day, Labor Day,

Indigenous Peoples' Day, Veterans Day, Thanksgiving Day, Day after Thanksgiving, and Christmas Day.

VI. Service Objectives

On an annual basis, Grantee will meet the following service objective:

1. Serve an average minimum of 300 CAAP participants at any given time.

VII. Outcome Objectives

On an annual basis, Grantee will meet the following outcome objectives:

1. 75% of participants who attend the LDCS Orientation will successfully complete the first week of the activity.
2. 50% of enrolled participants will successfully complete 2 months of activity. If a participant leaves LDCS prior to completion due to placement in unsubsidized employment or enrollment in CJP and other training program, he/she will be credited with completion of the program.
3. 10% of enrolled participants will be evaluated as job ready and referred to WDD Onboarding Services.
4. 75% of clients will rate the quality of Grantee's performance as at least 3 or above on a 5-point scale on an annual client satisfaction survey. The survey responses rate will be no less than 80% of participants. Survey shall be administered according to HSA guidelines.
5. 75% of the host sites will rate the quality of Grantee's performance as at least 3 or above on a 5-point scale on an annual client satisfaction survey. The survey responses rate will be no less than 80% of participants. Survey shall be administered according to HSA guidelines.

VIII. Reporting Requirements

- A. Use Launchpad for recording clients' daily participation and attendance in all sub-activities.
- B. Communicate immediately via chat, e-mail or telephone with HSA staff when a client is not participating. Reasonable accommodations should be made available to allow participants to make up missed hours.
- C. Upload the Participant Agreement, Orientation and Expectations (LDCS-100), and Self-Identified Host Site Survey (LDCS-200 Survey, if applicable) to Launchpad and send a Chatter to designated WDD staff.
- D. HSA will generate monthly reports from Launchpad database by the 10th day following the reporting month. Grantee must review and make Launchpad data corrections in a timely manner.
 1. Reports shall contain the following data:
 - Number of referrals and enrollments

- Host site assignment and type of host site
 - Number of participants who complete the first week
 - Number of participants who complete 2 months
 - Number of participants who are placed in an unsubsidized or subsidized job
 - Number of participants who are exited
 - Number active or currently enrolled as of the last day of the month
 - Job placement information including verification of employment
2. Supporting documentation (sign in and out sheets) for the numbers presented in the reports must be maintained by the Grantee for a period of three years and must be available for auditing by the Department. Participant files shall be kept in a secure and confidential location at all times.
- E. Written communication that contains client confidential information shall be transmitted through a secured method approved by HSA or by using ZixCorp.
- F. Ad Hoc Reports. Grantee will develop and deliver ad hoc reports as requested by HSA.
- G. Grantee will enter the semi-annual SOGI aggregate data in the CARBON database by the 10th of the month following the end of the second and fourth quarters.
- H. Annual Reports narrative summarizing the contract activities and referencing the tasks as described in the Service and Outcome Objectives will be submitted directly to Program Monitor by the 15th of the month following the end of the program year. This report will also include accomplishments and challenges encountered by the Grantee.
- I. For assistance with reporting requirements or submission of reports, contact:

Elizabeth Leone, Senior Contract Manager
Office of Contract Management
Elizabeth.Leone@sfgov.org

Or

Christina Chen, Community Services Program Monitor
Welfare-to-Work Services Division
Christina.X.Chen@sfgov.org

IX. Monitoring Activities

- A. Program Monitoring: Program monitoring will include review of client eligibility, and back-up documentation for reporting progress towards meeting service and outcome objectives, participant case files, training curricula, and program policies and procedures.

B. Fiscal Compliance and Contract Monitoring: Fiscal monitoring will include review of the Grantee's organizational budget, the general ledger, quarterly balance sheet, cost allocation procedures and plan, State and Federal tax forms, audited financial statement, fiscal policy manual, supporting documentation for selected invoices, cash receipts and disbursement journals. The compliance monitoring will include review of Personnel Manual, Emergency Operations Plan, Compliance with the Americans with Disabilities Act, subcontracts, and MOUs, and the current board roster and selected board minutes for compliance with the Sunshine Ordinance.

| | A | B | C | D | E | F |
|----|--|-----------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------------|
| 1 | | | | | | Appendix B, Page 1 |
| 2 | | | | | | Document Date: 2/23/2022 |
| 3 | HUMAN SERVICES AGENCY CONTRACT BUDGET SUMMARY | | | | | |
| 4 | BY PROGRAM | | | | | |
| 5 | Contractor's Name | | | Contract Term | | |
| 6 | Self-Help for the Elderly | | | 7/1/2022 - 6/30/2026 | | |
| 7 | (Check One) New <input checked="" type="checkbox"/> Renewal <input type="checkbox"/> Modification <input type="checkbox"/> | | | | | |
| 8 | If modification, Effective Date of Mod. No. of Mod. | | | | | |
| 9 | Program: Light Duty Community Services 22-26 | | | | | |
| 10 | Budget Reference Page No.(s) | | | | | |
| 11 | Program Term | 7/1/2022 - 6/30/2023 | 7/1/2023 - 6/30/2024 | 7/1/2024 - 6/30/2025 | 7/1/2025 - 6/30/2026 | Total |
| 12 | Expenditures | | | | | |
| 13 | Salaries & Benefits | \$256,102 | \$256,102 | \$256,102 | \$256,102 | \$1,024,410 |
| 14 | Operating Expense | \$48,338 | \$48,338 | \$48,338 | \$48,338 | \$193,352 |
| 15 | Subtotal | \$304,440 | \$304,440 | \$304,440 | \$304,440 | \$1,217,762 |
| 16 | Indirect Percentage (%) | 15% | 15% | 15% | 15% | 15% |
| 17 | Indirect Cost (Line 16 X Line 15) | \$45,666 | \$45,666 | \$45,666 | \$45,666 | \$182,664 |
| 18 | Capital Expenditure | | | | | |
| 19 | Total Expenditures | \$350,106 | \$350,106 | \$350,106 | \$350,106 | \$1,400,424 |
| 20 | HSA Revenues | | | | | |
| 21 | Local GF Funds | \$175,053 | \$175,053 | \$175,053 | \$175,053 | \$700,213 |
| 22 | Federal Funds | \$175,053 | \$175,053 | \$175,053 | \$175,053 | \$700,213 |
| 23 | | | | | | |
| 24 | | | | | | |
| 25 | | | | | | |
| 26 | | | | | | |
| 27 | | | | | | |
| 28 | | | | | | |
| 29 | TOTAL HSA REVENUES | \$350,106 | \$350,106 | \$350,106 | \$350,106 | \$1,400,424 |
| 30 | Other Revenues | | | | | |
| 31 | | | | | | |
| 32 | | | | | | |
| 33 | | | | | | |
| 34 | | | | | | |
| 35 | | | | | | |
| 36 | Total Revenues | \$0 | \$0 | \$0 | \$0 | \$0 |
| 37 | | | | | | |
| 39 | Prepared by: Leny Nair and Alison Chan | | Telephone No.: 415-677-7682 | | Date 05/19/2022 | |
| 40 | HSA-CO Review Signature: _____ | | | | | |
| 41 | HSA #1 | | | | | 11/15/2007 |

| | A | B | C | D | E | F | G | H | I | J |
|----|--|---------------------------------|-------------|----------------------|--------------|----------------------|------------------|----------------------|------------------|--------------------|
| 1 | Appendix B, Page 2 | | | | | | | | | |
| 2 | | | | | | | | | | |
| 3 | | | | | | | | | | |
| 4 | Program Name: Light Duty Community Service | | | | | | | | | |
| 5 | (Same as Line 9 on HSA #1) | | | | | | | | | |
| 6 | | | | | | | | | | |
| 7 | Salaries & Benefits Detail | | | | | | | | | |
| 8 | | | | | | | | | | |
| 9 | | | | | | | | | | |
| 10 | | | | | | | | | | |
| 11 | | 7/1/2022 - 6/30/2023 | | 7/1/2023 - 6/30/2024 | | 7/1/2024 - 6/30/2025 | | 7/1/2025 - 6/30/2026 | | |
| | | Agency Totals | | For HSA Program | | For DHS Program | For DHS Program | For DHS Program | For DHS Program | TOTAL |
| 12 | POSITION TITLE | Annual Full Time Salary for FTE | Total % FTE | % FTE | Adjusted FTE | Budgeted Salary | Budgeted Salary | Budgeted Salary | Budgeted Salary | 7/1/22 to 6/30/26 |
| 13 | Director of ETED | \$98,000 | 100% | 15% | 15% | \$14,700 | \$14,700 | \$14,700 | \$14,700 | \$58,800 |
| 14 | Quality and Performance Specialist | \$67,000 | 100% | 30% | 30% | \$20,100 | \$20,100 | \$20,100 | \$20,100 | \$80,400 |
| 15 | Program Assistant | \$46,800 | 100% | 50% | 50% | \$23,400 | \$23,400 | \$23,400 | \$23,400 | \$93,600 |
| 16 | Senior Career Advisor | \$60,000 | 100% | 35% | 35% | \$21,000 | \$21,000 | \$21,000 | \$21,000 | \$84,000 |
| 17 | Senior Career Advisor | \$60,000 | 100% | 35% | 35% | \$21,000 | \$21,000 | \$21,000 | \$21,000 | \$84,000 |
| 18 | Career Advisor | \$55,000 | 100% | 35% | 35% | \$19,250 | \$19,250 | \$19,250 | \$19,250 | \$77,000 |
| 19 | Career Advisor | \$55,000 | 100% | 35% | 35% | \$19,250 | \$19,250 | \$19,250 | \$19,250 | \$77,000 |
| 20 | Career Advisor | \$55,000 | 100% | 35% | 35% | \$19,250 | \$19,250 | \$19,250 | \$19,250 | \$77,000 |
| 21 | Career Advisor | \$55,000 | 100% | 35% | 35% | \$19,250 | \$19,250 | \$19,250 | \$19,250 | \$77,000 |
| 22 | Security Guard | \$45,760 | 100% | 50% | 50% | \$22,880 | \$22,880 | \$22,880 | \$22,880 | \$91,520 |
| 23 | | | | | | | | | | \$0 |
| 24 | | | | | | | | | | \$0 |
| 25 | | | | | | | | | | \$0 |
| 26 | | | | | | | | | | \$0 |
| 27 | | | | | | | | | | \$0 |
| 28 | | | | | | | | | | \$0 |
| 29 | | | | | | | | | | \$0 |
| 30 | | | | | | | | | | \$0 |
| 31 | TOTALS | \$597,560.00 | 10.00 | 3.55 | 3.55 | \$200,080 | \$200,080 | \$200,080 | \$200,080 | \$800,320 |
| 32 | | | | | | | | | | |
| 33 | FRINGE BENEFIT RATE | 28% | | | | | | | | |
| 34 | EMPLOYEE FRINGE BENEFITS | \$167,317 | | | | \$56,022 | \$56,022 | \$56,022 | \$56,022 | \$224,090 |
| 35 | | | | | | | | | | |
| 36 | | | | | | | | | | |
| 37 | TOTAL SALARIES & BENEFITS | \$764,877 | | | | \$256,102 | \$256,102 | \$256,102 | \$256,102 | \$1,024,410 |
| 38 | HSA #2 | | | | | | | | | 11/15/2007 |

| | A | B | C | D | E | F | G | H | I | J | K | L | M |
|----|---|---|------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|----------------|---|---|---------------------------|-------------------|
| 1 | | | | | | | | | | | | Appendix B, Page 3 | |
| 2 | | | | | | | | | | | | Document Date: 02/23/2022 | |
| 3 | | | | | | | | | | | | | |
| 4 | Program Name: Light Duty Community Service | | | | | | | | | | | | |
| 5 | (Same as Line 9 on HSA #1) | | | | | | | | | | | | |
| 6 | | | | | | | | | | | | | |
| 7 | Operating Expense Detail | | | | | | | | | | | | |
| 8 | | | | | | | | | | | | | |
| 9 | | | | | | | | | | | | | |
| 10 | | | | | | | | | | | | TOTAL | |
| 11 | | | | | | | | | | | | | |
| 12 | <u>Expenditure Category</u> | | TERM | <u>7/1/2022 - 6/30/2023</u> | <u>7/1/2023 - 6/30/2024</u> | <u>7/1/2024 - 6/30/2025</u> | <u>7/1/2025 - 6/30/2026</u> | <u>7/1/2022 - 6/30/2026</u> | | | | | |
| 13 | Rental of Property | | | \$30,730 | \$30,730 | \$30,730 | \$30,730 | \$ | 122,920 | | | | |
| 14 | Utilities(Elec, Water, Gas, Phone, Scavenger) | | | \$900 | \$900 | \$900 | \$900 | \$ | 3,600 | | | | |
| 15 | Office Supplies, Postage | | | \$2,665 | \$2,665 | \$2,665 | \$2,665 | \$ | 10,660 | | | | |
| 16 | Building Maintenance Supplies and Repair | | | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$ | 20,000 | | | | |
| 17 | Printing and Reproduction | | | \$350 | \$350 | \$350 | \$350 | \$ | 1,400 | | | | |
| 18 | Insurance | | | \$2,800 | \$2,800 | \$2,800 | \$2,800 | \$ | 11,200 | | | | |
| 19 | Staff Training | | | \$500 | \$500 | \$500 | \$500 | \$ | 2,000 | | | | |
| 20 | Staff Travel-(Local & Out of Town) | | | \$1,093 | \$1,093 | \$1,093 | \$1,093 | \$ | 4,372 | | | | |
| 21 | Rental of Equipment | | | \$800 | \$800 | \$800 | \$800 | \$ | 3,200 | | | | |
| 22 | CONSULTANT/SUBCONTRACTOR DESCRIPTIVE TITLE | | | | | | | | | | | | |
| 23 | | | | | | | | | | | | | |
| 24 | | | | | | | | | | | | | |
| 25 | | | | | | | | | | | | | |
| 26 | | | | | | | | | | | | | |
| 27 | | | | | | | | | | | | | |
| 28 | OTHER | | | | | | | | | | | | |
| 29 | Communications | | | \$3,500 | \$3,500 | \$3,500 | \$3,500 | \$ | 14,000 | | | | |
| 30 | | | | | | | | | | | | | |
| 31 | | | | | | | | | | | | | |
| 32 | | | | | | | | | | | | | |
| 33 | | | | | | | | | | | | | |
| 34 | | | | | | | | | | | | | |
| 35 | TOTAL OPERATING EXPENSE | | | \$48,338 | \$48,338 | \$48,338 | \$48,338 | \$ | 193,352 | | | | |
| 36 | | | | | | | | | | | | | |
| 37 | HSA #3 | | | | | | | | | | | | 11/15/2007 |