

**TRAINING EMPLOYMENT AND COMMUNITY HELP, INC.  
(TEACH)**

**ALTURAS, CALIFORNIA**

**FINANCIAL STATEMENTS  
AND  
SINGLE AUDIT REPORT**

**JUNE 30, 2016**

**(REVISED)**

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INDEPENDENT AUDITORS' REPORT

Board of Directors  
Training Employment and  
Community Help, Inc.  
Alturas, California

Report on the Financial Statements

We have audited the accompanying financial statements of Training Employment and Community Help, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2016, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the organization's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Training Employment and Community Help, Inc. as of June 30, 2016, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

It was discovered that 3 pages in the final report were not updated. Accordingly, the Statements of Financial Position, Statements of Activities, and Statements of Cash Flows on pages 3-5 have been revised as of March 3, 2017.

Report on Summarized Comparative Information

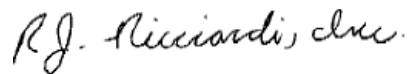
We have previously audited Training Employment and Community Help, Inc.'s 2015 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated December 11, 2015. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2015, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary data in schedules 1 through 30 is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 12, 2016 on our consideration of Training Employment and Community Help, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Training Employment and Community Help, Inc.'s internal control over financial reporting and compliance.



R.J. Ricciardi, Inc.  
Certified Public Accountants

San Rafael, California  
December 12, 2016

Training Employment and Community Help, Inc.  
STATEMENTS OF FINANCIAL POSITION  
 June 30, 2016  
 (With Comparative Totals for June 30, 2015)

	2016	2015
<u>ASSETS</u>		
Current assets:		
Cash and cash equivalents	\$ 106,977	\$ 68,028
Grants/contracts receivable	560,559	416,129
Total current assets	667,536	484,157
Fixed assets, net of accumulated depreciation	413,441	120,820
Total assets	\$ 1,080,977	\$ 604,977
 <u>LIABILITIES AND NET ASSETS</u>		
Current liabilities:		
Accounts payable and accrued expenses	\$ 198,920	\$ 74,028
Refundable advances	137,788	63,871
Line of credit	64,717	50,000
Total current liabilities	401,425	187,899
Net assets:		
Unrestricted	679,552	417,078
Total net assets	679,552	417,078
Total liabilities and net assets	\$ 1,080,977	\$ 604,977

The accompanying notes are an integral part of these financial statements.

Training Employment and Community Help, Inc.  
STATEMENTS OF ACTIVITIES  
For the Year Ended June 30, 2016  
(With Comparative Totals for the Year Ended June 30, 2015)

	2016	2015
Revenues:		
Grants/contracts	\$ 2,572,510	\$ 2,085,304
Other	14,023	68,718
Total revenues	2,586,533	2,154,022
Expenses:		
Administration services	248,255	274,807
Program services	2,075,804	1,908,743
Total expenses	2,324,059	2,183,550
Change in net assets	262,474	(29,528)
Net assets, beginning of period	417,078	446,606
Net assets, end of period	\$ 679,552	\$ 417,078

The accompanying notes are an integral part of these financial statements.

Training Employment and Community Help, Inc.  
STATEMENTS OF CASH FLOWS  
For the Year Ended June 30, 2016  
(With Comparative Totals for the Year Ended June 30, 2015)

	2016	2015
Cash flows from operating activities:		
Change in net assets	\$ 262,474	\$ (29,528)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	11,302	9,347
Changes in certain assets and liabilities:		
Grants/contracts receivable	(144,430)	80,547
Accounts payable and accrued expenses	124,892	(23,694)
Refundable advances	73,917	(80,977)
Net cash provided (used) by operating activities	328,155	(44,305)
Cash flows from investing activities:		
Purchase of fixed assets	(303,923)	-
Net cash used by investing activities	(303,923)	-
Cash flows from financing activities:		
Proceeds from line of credit	65,000	50,000
Payments on line of credit	(50,283)	(70,000)
Net cash provided (used) by financing activities	14,717	(20,000)
Net increase (decrease) in cash during the year	38,949	(64,305)
Cash balance, beginning of period	68,028	132,333
Cash balance, end of period	\$ 106,977	\$ 68,028
Supplemental disclosures of cash flow information:		
Noncash activities:		
Disposition of fixed assets	\$ 21,274	\$ -

The accompanying notes are an integral part of these financial statements.



NOTE 1 - GENERAL

A. Organization

Training Employment and Community Help, Inc. (TEACH), organized in 1983 as a non-profit agency in Alturas, California, is a multi-purpose organization that participates in and administers programs funded by Federal, State, County and private funders. TEACH provides services to the entire population of Modoc County, not just low-income residents. Many of the programs are subcontracted to TEACH from other agencies. Programs are operated out of the TEACH main office, Modoc Family Resource Center, Family Development Center and Tulelake Newell Family Center.

B. Program Services

**Family Centers** - The family centers are an interagency project designed for parent support and education for families with children. The family centers bring parents together for training, information and referral to services of other agencies. The programs operated help families and children to be healthy and successful.

**Modoc Crisis Center** - The Crisis Center offers services to victims of sexual assault and domestic violence. Services include advocacy, accompaniment, peer and children's counseling and temporary restraining orders. A 24-hour crisis hotline and shelter are also available.

**Emergency Services** - Temporary shelter is provided to individuals who are homeless and/or stranded. Shelter is provided through vouchers at local motels. Gas vouchers or bus tickets are provided for individuals stranded in Modoc County. TEACH provides food to local families who are in crisis situations. Energy assistance is provided for electrical, propane and wood heating bills.

**Modoc Child Care Resource & Referral** - Subsidized childcare is provided with eligibility based on family size and income. Childcare provider recruitment, orientation, and training are also provided. The toy lending library offers parenting books, games, baby equipment and much more.

**Court Appointed Special Advocates (CASA)** - CASA are volunteers who are trained and appointed by the court to advocate for children who come into the court system as a result of alleged abuse or neglect.

C. Administration Services

Administration services represent management and general expenses, indirect costs, and the administrative costs portion of program services.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Accounting

The financial statements and records of TEACH are prepared on the accrual basis of accounting and, therefore, include all support and revenues when earned and all expenses when incurred, regardless of whether the support and revenues or expenses were received or paid as of the end of a period. Grants are recognized as support when earned in accordance with the terms of each grant or agreement.

B. Basis of Presentation

The statements are presented in accordance with the provisions of Financial Accounting Standards Board Accounting Standards Codification (FASB ASC 958-205), *Financial Statements of Not-for-Profit Organizations*. Under FASB ASC 958-205, TEACH is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

C. Unrestricted Net Assets

Unrestricted net assets generally result from revenues obtained by providing services, receiving unrestricted contributions, and receiving interest and dividends from income-producing assets. The only limits on the use of unrestricted net assets are the broad limits resulting from the nature of TEACH and the purposes specified in its Articles of Incorporation or Bylaws and limits resulting from contractual agreements entered into by TEACH in the course of its operations.

D. Cash and Cash Equivalents

For purposes of reporting the statement of cash flows, cash and cash equivalents include cash on deposit with financial institutions and highly liquid investments with a maturity of three months or less.

E. Grants/Contracts Receivable

TEACH has not accrued a loss for allowances for uncollectible receivables since it is the opinion of management that it is highly probable that all receivables will be collected.

F. Fixed Assets

Assets acquired through restricted grant resources are considered to be owned by the grantor while such assets are in use under the funded program, or while they are being used for a similar program. Any disposition of restricted assets or any funds derived therefrom are subject to grant regulations.

The aggregate cost of assets over \$5,000 acquired with unrestricted grant resources is capitalized in the statement of financial position. Fixed assets are stated at cost and depreciation is computed on the straight-line basis of accounting over the estimated useful lives of the assets.

Training Employment and Community Help, Inc.  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2016

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (concluded)

G. Cost Allocation Policy

All direct costs are charged directly to programs, grants, etc. All shared costs are prorated individually using a base most appropriate to the particular cost being prorated. All other general and administrative costs are allocated to programs and grants based upon labor distribution (timesheet) method for those general and administrative staff.

H. Use of Estimates

The financial statements have been prepared in conformity with U.S. generally accepted accounting principles and, as such, include amounts based on informed estimates and judgments of management with consideration given to materiality. Actual results could differ from those estimates.

I. Risk Management

TEACH is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which TEACH carries commercial insurance.

J. Contingencies

TEACH participates in federal grants, the principal of which is the U.S. Department of Health & Human Services. Disbursement of funds received under this grantor agency requires compliance with terms and conditions specified in the grant agreement and is subject to audit by the grantor agency. Any disallowed costs resulting from such an audit could become a liability of the general fund or other applicable funds.

K. Concentrations

TEACH receives a substantial amount of revenue for its programs funded by the California State Department of Education. During the years ended June 30, 2016 and June 30, 2015, TEACH received \$855,307 and \$754,947, respectively. This amounts to 33% and 35% of total revenue for those years, respectively.

L. Donated Services

Donated services are recognized as contributions in accordance with FASB ASC 958, *Accounting for Contributions and Presentation of Financial Statements*, if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by TEACH. Volunteers also provided services throughout the year that are not recognized as contributions in the financial statements since the recognition criteria under FASB ASC 958 were not met.

M. Subsequent Events

In preparing these financial statements, TEACH has evaluated events and transactions for potential recognition or disclosure through December 12, 2016, the date the financial statements were available to be issued.

Training Employment and Community Help, Inc.  
NOTES TO FINANCIAL STATEMENTS  
 June 30, 2016

NOTE 3 - INCOME TAXES

TEACH is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code. TEACH is also exempt from California franchise taxes under Section 23701(d) of the Revenue and Taxation Code and, therefore, has made no provision for Federal or California income taxes. In addition, TEACH has been determined by the Internal Revenue Service not to be a “private foundation” within the meaning of Section 509(a) of the Code.

TEACH adopted the recognition requirements for uncertain income tax positions as required by generally accepted accounting principles, with no cumulative effect adjustment required. Income tax benefits are recognized for income tax positions taken or expected to be taken in a tax return, only when it is determined that the income tax position will more-likely-than-not be sustained upon examination by taxing authorities. TEACH has analyzed tax positions taken for filing with the Internal Revenue Service and all state jurisdictions where it operates. TEACH believes that income tax filing positions will be sustained upon examination and does not anticipate any adjustments that would result in a material adverse affect on TEACH’s financial condition, results of operations or cash flows. Accordingly, TEACH has not recorded any reserves, or related accruals for interest and penalties for uncertain income tax positions at June 30, 2016. TEACH is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

NOTE 4 - CASH AND CASH EQUIVALENTS

Cash balances at June 30 are as follows:

	2016	2015
Plumas Bank	\$ 106,977	\$ 68,028

The bank balances with Plumas Bank were insured under the \$250,000 blanket umbrella by the Federal Deposit Insurance Corporation (FDIC).

NOTE 5 - FIXED ASSETS

Fixed assets as of June 30 are as follows:

	Years	Balance June 30, 2016	Balance June 30, 2015
Land	N/A	\$ 31,379	\$ 31,379
Buildings and improvements	25	604,727	335,127
Vehicles	5	73,049	60,000
Equipment	3	17,151	17,151
Total		726,306	443,657
Less accumulated depreciation		(312,865)	(322,837)
Fixed assets, net		\$ 413,441	\$ 120,820

Depreciation expense was \$11,302 and \$9,347 for the years ended June 30, 2016 and June 30, 2015, respectively.

Training Employment and Community Help, Inc.  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2016

NOTE 5 - FIXED ASSETS (concluded)

In addition to the above fixed assets, TEACH holds title to the Tulelake Community Center (the Center) building in Tulelake, California, which was constructed during the fiscal year ended June 30, 2003. The building has not been capitalized in TEACH's financial statements because the building sits on land owned by the Tulelake Basin Joint Unified School District and is leased for \$1 a year. A portion of the cost for the Center was financed by the School District and the agreement between the School District and TEACH states that the title to the Center reverts to the School District after 22 years. Furthermore, TEACH does not, and will not, have control over the building. TEACH's participation in the construction of the building was done in order to expedite the process for the school, community, and funders. In addition, the building must be operated as a community center for 20 years as part of the grant agreement or the grant funds of \$1,867,024 must be returned to the State of California Department of Youth Authority.

NOTE 6 - ACCRUED VACATION

Accumulated unpaid employee vacation benefits are recognized as liabilities of TEACH. The amount of accumulated vacation was \$18,689 and \$18,137 as of June 30, 2016 and June 30, 2015, respectively.

NOTE 7 - LINE OF CREDIT

In April 2010, TEACH obtained a line of credit with Plumas Bank in the amount of \$72,000 expiring in July 26, 2015. The line of credit expiration date was extended through December 26, 2016. The interest on the used portion of this line is 2.00% over the bank's index rate. As of June 30, 2016 and June 30, 2015, the balance on the line of credit was \$64,717 and \$50,000, respectively. The line of credit was fully paid off in October 2016.

NOTE 8 - PENSION PLAN

Eligible employees may participate in TEACH's 401(k) retirement plan, which is funded through VALIC. TEACH contributes at a rate of 3% of eligible employees' salaries, not to exceed the legal maximum contribution. The amount of pension plan expense was \$16,295 and \$16,095 for the years ended June 30, 2016 and June 30, 2015, respectively.

Training Employment and Community Help, Inc.

Schedule 1

SCHEDULE OF ACTIVITIES

For the Year Ended June 30, 2016

	Total Schedule 2	Total Schedule 3	Total Schedule 4	Total Schedule 5	Total Schedule 6	Total
Revenues:						
Grants/contracts	\$ 715,029	\$ 197,225	\$ 317,987	\$ 486,962	\$ 855,307	\$ 2,572,510
Other	(29,280)	-	3,317	6,640	33,346	14,023
Total revenues	<u>685,749</u>	<u>197,225</u>	<u>321,304</u>	<u>493,602</u>	<u>888,653</u>	<u>2,586,533</u>
Expenses:						
Salaries	329,353	78,700	103,648	300,752	172,003	984,456
Payroll taxes and fringe benefits	73,220	11,476	24,357	70,804	45,763	225,620
Instructional materials	31,741	36,473	1,515	7,838	13,079	90,646
Food	11,618	92	12,041	9,214	2,173	35,138
Travel and conference	22,559	734	10,598	7,601	9,660	51,152
Liability insurance	32,861	-	-	-	3,101	35,962
Utilities	22,085	83	91,224	382	783	114,557
Rent/lease/repairs	20,687	1,533	-	2,622	6,362	31,204
Professional/consultants	42,778	7,155	-	500	1,609	52,042
Contract/personal service	25,371	-	11,582	14,783	564,740	616,476
Communications	26,079	200	-	2,675	605	29,559
Other	37,498	4,490	8,505	(2,128)	8,882	57,247
Indirect costs	(148,605)	17,559	27,834	40,655	62,557	-
Total expenses	<u>527,245</u>	<u>158,495</u>	<u>291,304</u>	<u>455,698</u>	<u>891,317</u>	<u>2,324,059</u>
Change in net assets	158,504	38,730	30,000	37,904	(2,664)	262,474
Capital acquisitions	82,500	(40,000)	(30,000)	(3,000)	(9,500)	-
Net assets, beginning of period	<u>417,078</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>417,078</u>
Net assets, end of period	<u>\$ 658,082</u>	<u>\$ (1,270)</u>	<u>\$ -</u>	<u>\$ 34,904</u>	<u>\$ (12,164)</u>	<u>\$ 679,552</u>

Training Employment and Community Help, Inc.  
SCHEDULE OF ACTIVITIES  
For the Year Ended June 30, 2016

Schedule 2

	General Fund	OCIP Sexual Assault	OES Domestic Violence	Blue Shield Safe House	MediCal Outreach	BIP	Parenting Education	First 5 Nurturing Parenting	Life Skills Parenting	Total
<b>Revenues:</b>										
Grants/contracts	\$ 1,916	\$ 137,569	\$ 461,427	\$ 4,931	\$ 9,956	\$ 51	\$ 80,678	\$ 9,685	\$ 8,816	\$ 715,029
Other	(29,280)	-	-	-	-	-	-	-	-	(29,280)
Total revenues	(27,364)	137,569	461,427	4,931	9,956	51	80,678	9,685	8,816	685,749
<b>Expenses:</b>										
Salaries	66,721	69,626	131,448	-	5,273	-	47,054	4,738	4,493	329,353
Payroll taxes and fringe benefits	14,634	18,540	28,546	-	799	-	8,531	1,518	652	73,220
Instructional materials	3,789	2,806	9,133	1,931	540	-	9,915	1,560	2,067	31,741
Food	1,595	-	5,285	-	-	-	4,329	144	265	11,618
Travel and conference	2,758	5,029	11,397	-	40	-	3,123	212	-	22,559
Liability insurance	32,823	19	19	-	-	-	-	-	-	32,861
Utilities	17,990	-	3,953	-	-	-	42	-	100	22,085
Rent/lease/repairs	7,983	352	12,352	-	-	-	-	-	-	20,687
Professional/consultants	37,578	450	1,750	3,000	-	-	-	-	-	42,778
Contract/personal service	24,598	-	773	-	-	-	-	-	-	25,371
Communications	19,766	1,712	4,601	-	-	-	-	-	-	26,079
Other	18,020	6,598	10,224	-	2,065	51	350	-	190	37,498
Indirect costs	(214,564)	7,294	47,530	-	1,239	-	7,334	1,513	1,049	(148,605)
Total expenses	33,691	112,426	267,011	4,931	9,956	51	80,678	9,685	8,816	527,245
Change in net assets	(61,055)	25,143	194,416	-	-	-	-	-	-	158,504
Capital acquisitions	303,923	(25,143)	(196,280)	-	-	-	-	-	-	82,500
Net assets, beginning of period	417,078	-	-	-	-	-	-	-	-	417,078
Net assets, end of period	\$ 659,946	\$ -	\$ (1,864)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 658,082

Training Employment and Community Help, Inc.  
SCHEDULE OF ACTIVITIES  
For the Year Ended June 30, 2016

Schedule 3

	Parenting Modoc County Jail	Post Release	ILP Ind. Living Skills	MCOE ILP	CASA	Behavioral Health Services	Foster Family Agency	IHSS	AB 86 Consortium	Total
<b>Revenues:</b>										
Grants/contracts	\$ 13,104	\$ 327	\$ 24,542	\$ 5,211	\$ 24,546	\$ 5,650	\$ 5,000	\$ 54,073	\$ 64,772	\$ 197,225
Other	-	-	-	-	-	-	-	-	-	-
Total revenues	<u>13,104</u>	<u>327</u>	<u>24,542</u>	<u>5,211</u>	<u>24,546</u>	<u>5,650</u>	<u>5,000</u>	<u>54,073</u>	<u>64,772</u>	<u>197,225</u>
<b>Expenses:</b>										
Salaries	10,586	-	16,628	-	16,248	-	1,678	33,560	-	78,700
Payroll taxes and fringe benefits	1,369	-	2,323	-	2,404	-	311	5,069	-	11,476
Instructional materials	-	178	-	4,870	939	2,574	-	5,392	22,520	36,473
Food	34	-	-	-	-	-	-	58	-	92
Travel and conference	-	-	55	-	275	-	-	404	-	734
Liability insurance	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	36	-	-	-	-	47	-	83
Rent/lease/repairs	-	-	-	-	200	-	-	1,333	-	1,533
Professional/consultants	-	-	-	-	-	4,155	-	3,000	-	7,155
Contract/personal service	-	-	-	-	-	-	-	-	-	-
Communications	-	-	-	-	-	-	-	200	-	200
Other	-	149	500	-	675	-	3,072	94	-	4,490
Indirect costs	839	-	5,000	341	3,805	-	406	4,916	2,252	17,559
Total expenses	<u>12,828</u>	<u>327</u>	<u>24,542</u>	<u>5,211</u>	<u>24,546</u>	<u>6,729</u>	<u>5,467</u>	<u>54,073</u>	<u>24,772</u>	<u>158,495</u>
Change in net assets	276	-	-	-	-	(1,079)	(467)	-	40,000	38,730
Capital acquisitions	-	-	-	-	-	-	-	-	(40,000)	(40,000)
Net assets, beginning of period	-	-	-	-	-	-	-	-	-	-
Net assets, end of period	<u>\$ 276</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,079)</u>	<u>\$ (467)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,270)</u>



Training Employment and Community Help, Inc.  
SCHEDULE OF ACTIVITIES  
For the Year Ended June 30, 2016

Schedule 4

	Food Bank Tulake	Food Bank Modoc	Transpor- tation	16B-4023 LIHEAP	15B-3024 LIHEAP	Shasta Regional Comm Foundation	MSCAA Homeless Assistance Program	SV Day Day Care Center	Cal Works Stage 1 Child Care	Total
<b>Revenues:</b>										
Grants/contracts	\$ 3,650	\$ 7,068	\$ 4,018	\$ 27,163	\$ 107,102	\$ 30,000	\$ 7,344	\$ 118,424	\$ 13,218	\$ 317,987
Other	150	1,534	-	-	1,633	-	-	-	-	3,317
Total revenues	<u>3,800</u>	<u>8,602</u>	<u>4,018</u>	<u>27,163</u>	<u>108,735</u>	<u>30,000</u>	<u>7,344</u>	<u>118,424</u>	<u>13,218</u>	<u>321,304</u>
<b>Expenses:</b>										
Salaries	-	-	-	9,342	14,181	-	-	80,125	-	103,648
Payroll taxes and fringe benefits	-	-	-	-	6,348	-	-	18,009	-	24,357
Instructional materials	-	105	-	-	1,410	-	-	-	-	1,515
Food	3,800	8,241	-	-	-	-	-	-	-	12,041
Travel and conference	-	-	3,598	-	7,000	-	-	-	-	10,598
Liability insurance	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	17,821	73,403	-	-	-	-	91,224
Rent/lease/repairs	-	-	-	-	-	-	-	-	-	-
Professional/consultants	-	-	-	-	-	-	-	-	-	-
Contract/personal service	-	-	-	-	-	-	-	88	11,494	11,582
Communications	-	-	-	-	-	-	-	-	-	-
Other	-	256	420	-	300	-	7,344	185	-	8,505
Indirect costs	-	-	-	-	6,093	-	-	20,017	1,724	27,834
Total expenses	<u>3,800</u>	<u>8,602</u>	<u>4,018</u>	<u>27,163</u>	<u>108,735</u>	<u>-</u>	<u>7,344</u>	<u>118,424</u>	<u>13,218</u>	<u>291,304</u>
Change in net assets	-	-	-	-	-	30,000	-	-	-	30,000
Capital acquisitions	-	-	-	-	-	(30,000)	-	-	-	(30,000)
Net assets, beginning of period	-	-	-	-	-	-	-	-	-	-
Net assets, end of period	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Training Employment and Community Help, Inc.  
SCHEDULE OF ACTIVITIES  
For the Year Ended June 30, 2016

Schedule 5

	Rainbow	Tulelake Honker	First 5 Siskiyou/ Modoc	MHSA Modoc/ Siskiyou	Modoc R C & D	RAP Camp	Ft. Bidwell Tribe	Work Experience	Modoc Farm Bureau	SV Farmers Market	Total
<b>Revenues:</b>											
Grants/contracts	\$ 6,044	\$ 40,241	\$ 44,186	\$ 10,088	\$ 234,863	\$ -	\$ 3,750	\$ 43,629	\$ 80,521	\$ 23,640	\$ 486,962
Other	-	90	-	-	-	6,550	-	-	-	-	6,640
Total revenues	<u>6,044</u>	<u>40,331</u>	<u>44,186</u>	<u>10,088</u>	<u>234,863</u>	<u>6,550</u>	<u>3,750</u>	<u>43,629</u>	<u>80,521</u>	<u>23,640</u>	<u>493,602</u>
<b>Expenses:</b>											
Salaries	2,928	9,708	22,961	-	170,773	-	-	20,305	59,202	14,875	300,752
Payroll taxes and fringe benefits	1,359	1,301	3,394	-	50,796	-	-	4,200	7,677	2,077	70,804
Instructional materials	-	3,239	1,467	461	-	-	-	-	-	2,671	7,838
Food	-	1,673	2,533	1,158	-	3,850	-	-	-	-	9,214
Travel and conference	-	2,087	2,268	500	-	-	2,746	-	-	-	7,601
Liability insurance	-	-	-	-	-	-	-	-	-	-	-
Utilities	300	62	-	-	-	-	-	-	-	20	382
Rent/lease/repairs	-	-	-	172	-	-	-	-	-	2,450	2,622
Professional/consultants	-	-	-	-	-	-	500	-	-	-	500
Contract/personal service	-	3,967	4,883	5,933	-	-	-	-	-	-	14,783
Communications	-	680	918	1,077	-	-	-	-	-	-	2,675
Other	-	(2,874)	386	-	-	-	360	-	-	-	(2,128)
Indirect costs	874	2,246	5,376	-	13,294	-	-	3,676	13,642	1,547	40,655
Total expenses	<u>5,461</u>	<u>22,089</u>	<u>44,186</u>	<u>9,301</u>	<u>234,863</u>	<u>3,850</u>	<u>3,606</u>	<u>28,181</u>	<u>80,521</u>	<u>23,640</u>	<u>455,698</u>
Change in net assets	583	18,242	-	787	-	2,700	144	15,448	-	-	37,904
Capital acquisitions	-	(3,000)	-	-	-	-	-	-	-	-	(3,000)
Net assets, beginning of period	-	-	-	-	-	-	-	-	-	-	-
Net assets, end of period	<u>\$ 583</u>	<u>\$ 15,242</u>	<u>\$ -</u>	<u>\$ 787</u>	<u>\$ -</u>	<u>\$ 2,700</u>	<u>\$ 144</u>	<u>\$ 15,448</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,904</u>

Training Employment and Community Help, Inc.  
SCHEDULE OF ACTIVITIES  
For the Year Ended June 30, 2016

Schedule 6

	CRRP-5036 Resource & Referral	CHST-5036 CCDF Health & Safety	CAPP-5039 Alternative Payment	C2AP-5036 Alternative Payment Stage 2	C3AP-5035 Alternative Payment Stage 3	CCIP-5036 Child Care Initiative Project	CFCC-5016 Family Child Care Homes	Child/ Adult Food Program	Total
Revenues:									
Grants/contracts	\$ 162,088	\$ 500	\$ 372,674	\$ 87,451	\$ 2,464	\$ 20,000	\$ 151,840	\$ 58,290	\$ 855,307
Other	-	-	20,416	697	336	4,000	7,897	-	33,346
Total revenues	<u>162,088</u>	<u>500</u>	<u>393,090</u>	<u>88,148</u>	<u>2,800</u>	<u>24,000</u>	<u>159,737</u>	<u>58,290</u>	<u>888,653</u>
Expenses:									
Salaries	78,719	93	33,220	12,460	-	10,812	27,121	9,578	172,003
Payroll taxes and fringe benefits	21,436	-	6,044	565	-	3,000	9,431	5,287	45,763
Instructional materials	4,441	370	549	-	-	7,719	-	-	13,079
Food	2,173	-	-	-	-	-	-	-	2,173
Travel and conference	5,252	-	1,455	-	-	255	801	1,897	9,660
Liability insurance	3,101	-	-	-	-	-	-	-	3,101
Utilities	749	-	-	-	-	-	19	15	783
Rent/lease/repairs	5,845	-	333	-	-	-	-	184	6,362
Professional/consultants	-	-	700	-	-	92	-	817	1,609
Contract/personal service	13,030	-	321,215	72,066	2,593	-	110,533	45,303	564,740
Communications	584	-	21	-	-	-	-	-	605
Other	6,177	-	435	-	-	345	-	1,925	8,882
Indirect costs	11,081	37	29,118	6,807	207	1,777	11,832	1,698	62,557
Total expenses	<u>152,588</u>	<u>500</u>	<u>393,090</u>	<u>91,898</u>	<u>2,800</u>	<u>24,000</u>	<u>159,737</u>	<u>66,704</u>	<u>891,317</u>
Change in net assets	9,500	-	-	(3,750)	-	-	-	(8,414)	(2,664)
Capital acquisitions	(9,500)	-	-	-	-	-	-	-	(9,500)
Net assets, beginning of period	-	-	-	-	-	-	-	-	-
Net assets, end of period	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (3,750)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (8,414)</u>	<u>\$ (12,164)</u>

Training Employment and Community Help, Inc.  
CHILD DEVELOPMENT PROGRAMS - GENERAL INFORMATION  
June 30, 2016

Schedule 7

Agency name: Training Employment and Community Help, Inc.

Program name and contract number:

CRRP-5036	Resource and Referral
CHST-5036	CCDF Health and Safety
CAPP-5039	Alternative Payment
C2AP-5036	Alternative Payment Stage 2
C3AP-5035	Alternative Payment Stage 3
CCIP-5036	Child Care Initiative Project
CFCC-5016	Family Child Care Homes
05513	Child Care Food Program

Type of Agency: Nonprofit Corporation

Address of Agency: 112 East Second Street  
Alturas, CA 96101

Executive Director: Carol Cullins

Assistant Director: Brenda Kresge

Program Director: Carol Cullins

Telephone number: (530) 233-3111

Period covered: July 1, 2015 through June 30, 2016

Days of operation: 248

Hours of operation: 8:00 a.m. to 5:00 p.m.

Total hours of operation: 9

Training Employment and Community Help, Inc.  
Child Development Programs  
COMBINING SCHEDULE OF ACTIVITIES  
For the Year Ended June 30, 2016

Schedule 8

	CRRP-5036 Resource & Referral	CHST-5036 CCDF Health & Safety	CAPP-5039 Alternative Payment	C2AP-5036 Alternative Payment Stage 2	C3AP-5035 Alternative Payment Stage 3	CCIP-5036 Child Care Initiative Project	CFCC-5016 Family Child Care Homes	Total CDE CD Contracts	Non-CDE Programs	Total
Revenues:										
Government contracts:										
Other government contracts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,717,203	\$ 1,717,203
Child care and development programs	162,088	500	372,674	87,451	2,464	20,000	151,840	797,017	-	797,017
Child care food program	-	-	35,355	8,296	234	-	14,405	58,290	-	58,290
Subtotal government contracts	162,088	500	408,029	95,747	2,698	20,000	166,245	855,307	1,717,203	2,572,510
Unrestricted contributions and other income	-	-	-	-	-	4,000	-	4,000	(19,323)	(15,323)
Family fees - certified children	-	-	20,416	697	336	-	7,897	29,346	-	29,346
Total revenues	162,088	500	428,445	96,444	3,034	24,000	174,142	888,653	1,697,880	2,586,533
Expenses:										
Salaries	78,719	93	33,220	12,460	-	10,812	36,699	172,003	745,732	917,735
Employee benefits	21,436	-	6,044	565	-	3,000	14,718	45,763	165,223	210,986
Books and supplies	4,441	370	549	-	-	7,719	-	13,079	73,778	86,857
Rents and leases	5,845	-	333	-	-	-	184	6,362	16,859	23,221
Other operating expenses	31,066	-	359,181	80,362	2,827	692	117,425	591,553	224,650	816,203
Building repairs and maintenance	9,500	-	-	-	-	-	-	9,500	-	9,500
Equipment expense	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	11,302	11,302
In-kind contributions expense	-	-	-	-	-	-	-	-	-	-
General, administrative and indirect	11,081	37	29,118	6,807	207	1,777	13,530	62,557	185,698	248,255
Total expenses	162,088	500	428,445	100,194	3,034	24,000	182,556	900,817	1,423,242	2,324,059
Change in net assets	\$ -	\$ -	\$ -	\$ (3,750)	\$ -	\$ -	\$ (8,414)	\$ (12,164)	\$ 274,638	\$ 262,474

Training Employment and Community Help, Inc.  
 Child Development Programs  
SCHEDULE OF EXPENSES BY STATE CATEGORIES  
 For the Year Ended June 30, 2016

Schedule 9

	CRRP-5036 Resource & Referral	CHST-5036 CCDF Health & Safety	CAPP-5039 Alternative Payment	C2AP-5036 Alternative Payment Stage 2	C3AP-5035 Alternative Payment Stage 3	CCIP-5036 Child Care Initiative Project	CFCC-5016 Family Child Care Homes	Total
Expenses:								
Direct payments to providers	\$ -	\$ -	\$ 321,215	\$ 72,066	\$ 2,593	\$ -	\$ 110,533	\$ 506,407
1000 Certificated salaries	-	-	-	-	-	-	-	-
2000 Classified salaries	78,719	93	33,220	12,460	-	10,812	36,699	172,003
3000 Employee benefits	21,436	-	6,044	565	-	3,000	14,718	45,763
4000 Books and supplies	4,441	370	549	-	-	7,719	-	13,079
5000 Services and other operating expenses	36,911	-	38,299	8,296	234	692	7,076	91,508
6100/6200 Other approved capital outlay	9,500	-	-	-	-	-	-	9,500
6400 New equipment	-	-	-	-	-	-	-	-
6500 Replacement equipment	-	-	-	-	-	-	-	-
Depreciation on assets not purchased with public funds	-	-	-	-	-	-	-	-
Start-up expenses - service level exemption	-	-	-	-	-	-	-	-
Budget impasse credit expenses - service level exemption	-	-	-	-	-	-	-	-
Indirect costs	11,081	37	29,118	6,807	207	1,777	13,530	62,557
Total expenses claimed for reimbursement	162,088	500	428,445	100,194	3,034	24,000	182,556	900,817
Total supplemental expenses	-	-	-	-	-	-	-	-
Total expenses	\$ 162,088	\$ 500	\$ 428,445	\$ 100,194	\$ 3,034	\$ 24,000	\$ 182,556	\$ 900,817

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

Training Employment and Community Help, Inc.

Schedule 10

Child Development Programs

RECONCILIATION OF CDE AND GAAP EXPENSE REPORTING

For the Year Ended June 30, 2016

	CRRP-5036 Resource & Referral	CHST-5036 CCDF Health & Safety	CAPP-5039 Alternative Payment	C2AP-5036 Alternative Payment Stage 2	C3AP-5035 Alternative Payment Stage 3	CCIP-5036 Child Care Initiative Project	CFCC-5016 Family Child Care Homes	Total
Expenses:								
Schedule of Expenses by State Categories (CDE)	\$ 162,088	\$ 500	\$ 428,445	\$ 100,194	\$ 3,034	\$ 24,000	\$ 182,556	\$ 900,817
Adjustments to reconcile differences in reporting:								
Capital acquisitions	(9,500)	-	-	-	-	-	-	(9,500)
Combining Statement of Activities (GAAP)	<u>\$ 152,588</u>	<u>\$ 500</u>	<u>\$ 428,445</u>	<u>\$ 100,194</u>	<u>\$ 3,034</u>	<u>\$ 24,000</u>	<u>\$ 182,556</u>	<u>\$ 891,317</u>

Training Employment and Community Help, Inc.

Schedule 11

Child Development Programs

SCHEDULE OF REIMBURSABLE EQUIPMENT EXPENDITURES

For the Year Ended June 30, 2016

	CRRP-5036 Resource & Referral	CHST-5036 CCDF Health & Safety	CAPP-5039 Alternative Payment	C2AP-5036 Alternative Payment Stage 2	C3AP-5035 Alternative Payment Stage 3	CCIP-5036 Child Care Initiative Project	CFCC-5016 Family Child Care Homes	Total
<u>Unit Cost Under \$7,500 Per Purchase:</u>								
None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	-	-	-	-	-	-	-	-
<u>Unit Cost Over \$7,500 Per Purchase With Prior Written Approval:</u>								
None	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Unit Cost Over \$7,500 Per Purchase Without Prior Approval:</u>								
None	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Training Employment and Community Help, Inc.  
 Child Development Programs

Schedule 12

SCHEDULE OF REIMBURSABLE EXPENDITURES FOR RENOVATIONS AND REPAIRS

For the Year Ended June 30, 2016

	CRRP-5036 Resource & Referral	CHST-5036 CCDF Health & Safety	CAPP-5039 Alternative Payment	C2AP-5036 Alternative Payment Stage 2	C3AP-5035 Alternative Payment Stage 3	CCIP-5036 Child Care Initiative Project	CFCC-5016 Family Child Care Homes	Total
<u>Unit Cost Under \$10,000 Per Item:</u>								
Building improvements	\$ 9,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,500
Subtotal	9,500	-	-	-	-	-	-	9,500
<u>Unit Cost \$10,000 or More Per Item With Prior Written Approval:</u>								
None	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Unit Cost \$10,000 or More Per Item Without Prior Written Approval:</u>								
None	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
Total	\$ 9,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,500

Training Employment and Community Help, Inc.

Schedule 13

Child Development Programs

SCHEDULE OF REIMBURSABLE ADMINISTRATIVE COSTS

For the Year Ended June 30, 2016

	CRRP-5036 Resource & Referral	CHST-5036 CCDF Health & Safety	CAPP-5039 Alternative Payment	C2AP-5036 Alternative Payment Stage 2	C3AP-5035 Alternative Payment Stage 3	CCIP-5036 Child Care Initiative Project	CFCC-5016 Family Child Care Homes	Total
Reimbursable administrative costs:								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee benefits	-	-	-	-	-	-	-	-
Books and supplies	-	-	-	-	-	-	-	-
Services and other operating expenses	-	-	-	-	-	-	-	-
Depreciation on non-CDE-funded assets used in program	-	-	-	-	-	-	-	-
Indirect costs	11,081	37	29,118	6,807	207	1,777	13,530	62,557
Total reimbursable administrative costs	\$ 11,081	\$ 37	\$ 29,118	\$ 6,807	\$ 207	\$ 1,777	\$ 13,530	\$ 62,557

Training Employment and Community Help, Inc.

Schedule 14

Child Development Programs

SCHEDULE OF REIMBURSABLE BUDGET IMPASSE CREDIT EXPENSES

For the Year Ended June 30, 2016

	CRRP-5036 Resource & Referral	CHST-5036 CCDF Health & Safety	CAPP-5039 Alternative Payment	C2AP-5036 Alternative Payment Stage 2	C3AP-5035 Alternative Payment Stage 3	CCIP-5036 Child Care Initiative Project	CFCC-5016 Family Child Care Homes	Total
Reimbursable budget impasse credit expenses:								
1000 Certificated salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2000 Classified salaries	-	-	-	-	-	-	-	-
3000 Employee benefits	-	-	-	-	-	-	-	-
4000 Books and supplies	-	-	-	-	-	-	-	-
5000 Services and other operating expenses	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
6100/6200 Other approved capital outlay	-	-	-	-	-	-	-	-
6400 New equipment	-	-	-	-	-	-	-	-
6500 Replacement equipment	-	-	-	-	-	-	-	-
Total reimbursable budget impasse credit expenses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**AUDITED FISCAL REPORT**  
**for Resource and Referral Programs**

Agency Name: Training Employment and Community Help, Inc. Vendor No. N984

Fiscal Year End: June 30, 2016 Contract No. CRRP-5036

Independent Auditor's Name: R.J. Ricciardi, Inc.

	COLUMN A	COLUMN B	COLUMN C
	CUMULATIVE FISCAL YEAR PER FORM CDFS 2507	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	CUMULATIVE FISCAL YEAR PER AUDIT
<b>SECTION I - REVENUE</b>			
RESTRICTED INCOME			
County Maintenance of Effort (EC § 8279)			\$0
Other (Specify):			0
Other (Specify):			0
<b>Subtotal</b>	\$0	\$0	\$0
TRANSFER FROM RESERVE ( <i>Resource &amp; Referral Only</i> )			0
INTEREST EARNED ON APPORTIONMENTS			0
UNRESTRICTED INCOME			
Other (Specify):			0
Other (Specify):			0
<b>TOTAL REVENUE</b>	\$0	\$0	\$0

**SECTION II - REIMBURSABLE EXPENSES**

1000 Certificated Salaries			\$0
2000 Classified Salaries	79,064	(345)	78,719
3000 Employee Benefits	20,084	1,352	21,436
4000 Books and Supplies	6,614	(2,173)	4,441
5000 Services and Other Operating Expenses	31,124	5,787	36,911
6100/6200 Other Approved Capital Outlay		9,500	9,500
6400 New Equipment ( <i>program-related</i> )			0
6500 Replacement Equipment ( <i>program-related</i> )			0
Depreciation or Use Allowance			0
Indirect Costs Rate: 7.83% (Rate is Self-Calculating)	31,124	(20,043)	11,081
<b>TOTAL EXPENSES CLAIMED FOR REIMBURSEMENT</b>	\$168,010	(\$5,922)	\$162,088
FOR CDE-A&I USE ONLY:			

NO SUPPLEMENTAL REVENUES OR EXPENSES - Check box & omit page 2 if there are no supplemental revenues or  
COMMENTS - If necessary, attach additional sheets to explain adjustments:

## AUDITED FISCAL REPORT for Child Development Support Contracts

Agency Name: Training Employment and Community Help, Inc. Vendor No. N984

Fiscal Year End: June 30, 2016 Contract No. CHST-5036

Multi-Year Contract? (Check "No" Box or Enter Contract Period): No:  or Period: \_\_\_\_\_

Independent Auditor's Name: R.J. Ricciardi, Inc.

	COLUMN A1	COLUMN A2	COLUMN B	COLUMN C
	PRIOR YEAR'S AUD 9529 ENDING BALANCE FOR THIS CONTRACT (Multi-Year Contract Only)	CURRENT FISCAL YEAR PER FORM CDFS 9529	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	CUMULATIVE THROUGH CURRENT FISCAL YEAR PER AUDIT
<b>SECTION I - REVENUE</b>				
RESTRICTED INCOME				
Match Requirement				\$0
County Maintenance of Effort (EC § 8279)				0
Other (Specify):				0
Other (Specify):				0
<b>Subtotal</b>	\$0	\$0	\$0	\$0
INTEREST EARNED ON APPORTIONMENTS				0
UNRESTRICTED INCOME				
Other (Specify):				0
Other (Specify):				0
<b>TOTAL REVENUE</b>	\$0	\$0	\$0	\$0

**SECTION II - REIMBURSABLE EXPENSES**

1000 Certificated Salaries				\$0
2000 Classified Salaries			93	93
3000 Employee Benefits				0
4000 Books and Supplies		464	(94)	370
5000 Services and Other Operating Expenses				0
6100/6200 Other Approved Capital Outlay				0
6400 New Equipment ( <i>program-related</i> )				0
6500 Replacement Equipment ( <i>program-related</i> )				0
Depreciation or Use Allowance				0
Indirect Costs      Rate: 7.99%		36	1	37
<b>TOTAL EXPENSES CLAIMED FOR REIMBURSEMENT</b>	\$0	\$500	\$0	\$500
TOTAL ADMINISTRATIVE COSTS ( <i>included in section II above</i> )			\$37	\$37

FOR CDE-A&I USE ONLY:

NO SUPPLEMENTAL REVENUES OR EXPENSES - Check box & omit page 2 if there are no supplemental revenues or  
COMMENTS - If necessary, attach additional sheets to explain adjustments:

## AUDITED FISCAL REPORT

### for CalWORKS, Alternative Payment or Family Child Care Home Programs

Agency Name: Training Employment and Community Help, Inc. Vendor No. N984

Fiscal Year End: June 30, 2016 Contract No. CAPP-5039

Independent Auditor's Name: R.J. Ricciardi, Inc.

	Column A	Column B	Column C
	CUMULATIVE FISCAL YEAR PER FORM CDFS 9500-AP	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	CUMULATIVE FISCAL YEAR PER AUDIT
<b>SECTION I - REVENUE</b>			
RESTRICTED INCOME			
Child Nutrition Programs		\$35,355	\$35,355
County Maintenance of Effort (EC § 8279)			0
Uncashed Checks to Providers			0
Other (Specify):			0
<b>Subtotal</b>	\$0	\$35,355	\$35,355
TRANSFER FROM RESERVE <i>(Alternative Payment Only)</i>			0
FAMILY FEES FOR CERTIFIED CHILDREN	20,416		20,416
INTEREST EARNED ON APPORTIONMENTS			0
UNRESTRICTED INCOME			
Other (Specify):			0
<b>TOTAL REVENUE</b>	\$20,416	\$35,355	\$55,771
<b>SECTION II - REIMBURSABLE EXPENSES</b>			
<i>Direct Payments to Providers</i>	\$321,062	\$153	\$321,215
1000 Certificated Salaries			0
2000 Classified Salaries	32,797	423	33,220
3000 Employee Benefits	6,618	(574)	6,044
4000 Books and Supplies	550	(1)	549
5000 Services and Other Operating Expenses	2,945	35,354	38,299
6100/6200 Other Approved Capital Outlay			0
6400 New Equipment <i>(program-related)</i>			0
6500 Replacement Equipment <i>(program-related)</i>			0
Depreciation or Use Allowance			0
Indirect Costs. Rate: 7.29%	29,118		29,118
NONREIMBURSABLE EXPENSES			
6100-6500 Nonreimbursable Capital Outlay			0
Other (Specify):			0
<b>TOTAL EXPENSES CLAIMED FOR REIMBURSEMENT</b>	\$393,090	\$35,355	\$428,445
TOTAL ADMINISTRATIVE COSTS <i>(included in Section II above)</i>	\$29,118		\$29,118
DAYS OF OPERATION	247	1	248
FOR CDE-A&I USE ONLY:			

NO SUPPLEMENTAL REVENUES OR EXPENSES - Check box & omit page 2 if there are no supplemental revenues or

COMMENTS - If necessary, attach additional sheets to explain adjustments:

## AUDITED FISCAL REPORT

### for CalWORKS, Alternative Payment or Family Child Care Home Programs

Agency Name: Training Employment and Community Help, Inc. Vendor No. N984

Fiscal Year End: June 30, 2016 Contract No. C2AP-5036

Independent Auditor's Name: R.J. Ricciardi, Inc.

	Column A	Column B	Column C
	CUMULATIVE FISCAL YEAR PER FORM CDFS 9500-AP	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	CUMULATIVE FISCAL YEAR PER AUDIT
<b>SECTION I - REVENUE</b>			
RESTRICTED INCOME			
Child Nutrition Programs		\$8,296	\$8,296
County Maintenance of Effort (EC § 8279)			0
Uncashed Checks to Providers			0
Other (Specify):			0
<b>Subtotal</b>	\$0	\$8,296	\$8,296
TRANSFER FROM RESERVE <i>(Alternative Payment Only)</i>			0
FAMILY FEES FOR CERTIFIED CHILDREN	697		697
INTEREST EARNED ON APPORTIONMENTS			0
UNRESTRICTED INCOME			
Other (Specify):			0
<b>TOTAL REVENUE</b>	\$697	\$8,296	\$8,993
<b>SECTION II - REIMBURSABLE EXPENSES</b>			
<i>Direct Payments to Providers</i>	\$72,066		\$72,066
1000 Certificated Salaries			0
2000 Classified Salaries	7,183	5,277	12,460
3000 Employee Benefits	1,212	(647)	565
4000 Books and Supplies	1,500	(1,500)	0
5000 Services and Other Operating Expenses	3,500	4,796	8,296
6100/6200 Other Approved Capital Outlay			0
6400 New Equipment <i>(program-related)</i>			0
6500 Replacement Equipment <i>(program-related)</i>			0
Depreciation or Use Allowance			0
Indirect Costs. Rate: 7.29%	6,437	370	6,807
NONREIMBURSABLE EXPENSES			
6100-6500 Nonreimbursable Capital Outlay			0
Other (Specify):			0
<b>TOTAL EXPENSES CLAIMED FOR REIMBURSEMENT</b>	\$91,898	\$8,296	\$100,194
TOTAL ADMINISTRATIVE COSTS <i>(included in Section II above)</i>	\$5,830	\$977	\$6,807
DAYS OF OPERATION	247	1	248
FOR CDE-A&I USE ONLY:			

NO SUPPLEMENTAL REVENUES OR EXPENSES - Check box & omit page 2 if there are no supplemental revenues or

COMMENTS - If necessary, attach additional sheets to explain adjustments:

**AUDITED FISCAL REPORT****for CalWORKS, Alternative Payment or Family Child Care Home Programs**Agency Name: Training Employment and Community Help, Inc. Vendor No. N984Fiscal Year End: June 30, 2016 Contract No. C3AP-5035Independent Auditor's Name: R.J. Ricciardi, Inc.

	<b>Column A</b>	<b>Column B</b>	<b>Column C</b>
	<b>CUMULATIVE FISCAL YEAR PER FORM CDFS 9500-AP</b>	<b>AUDIT ADJUSTMENT INCREASE OR (DECREASE)</b>	<b>CUMULATIVE FISCAL YEAR PER AUDIT</b>
<b>SECTION I - REVENUE</b>			
RESTRICTED INCOME			
Child Nutrition Programs		\$234	\$234
County Maintenance of Effort (EC § 8279)			0
Uncashed Checks to Providers			0
Other (Specify):			0
<b>Subtotal</b>	\$0	\$234	\$234
TRANSFER FROM RESERVE ( <i>Alternative Payment Only</i> )			0
FAMILY FEES FOR CERTIFIED CHILDREN	336		336
INTEREST EARNED ON APPORTIONMENTS			0
UNRESTRICTED INCOME			
Other (Specify):			0
<b>TOTAL REVENUE</b>	\$336	\$234	\$570
<b>SECTION II - REIMBURSABLE EXPENSES</b>			
<i>Direct Payments to Providers</i>	\$2,593		\$2,593
1000 Certificated Salaries			0
2000 Classified Salaries			0
3000 Employee Benefits			0
4000 Books and Supplies			0
5000 Services and Other Operating Expenses		234	234
6100/6200 Other Approved Capital Outlay			0
6400 New Equipment ( <i>program-related</i> )			0
6500 Replacement Equipment ( <i>program-related</i> )			0
Depreciation or Use Allowance			0
Indirect Costs. Rate: 7.32%	207		207
NONREIMBURSABLE EXPENSES			
6100-6500 Nonreimbursable Capital Outlay			0
Other (Specify):			0
<b>TOTAL EXPENSES CLAIMED FOR REIMBURSEMENT</b>	\$2,800	\$234	\$3,034
TOTAL ADMINISTRATIVE COSTS ( <i>included in Section II above</i> )	\$166	\$41	\$207
DAYS OF OPERATION	247	1	248
FOR CDE-A&I USE ONLY:			

 NO SUPPLEMENTAL REVENUES OR EXPENSES - Check box & omit page 2 if there are no supplemental revenues or

COMMENTS - If necessary, attach additional sheets to explain adjustments:



### AUDITED FISCAL REPORT for Child Development CCIP Support Contracts

Agency Name: Training Employment and Community Help, Inc. Vendor No. N984

Fiscal Year End: June 30, 2016 Contract No. CCIP-5036

Multi-Year Contract? (Check "No" Box or Enter Contract Period): No:  or Period: \_\_\_\_\_

Independent Auditor's Name: R.J. Ricciardi, Inc.

	COLUMN A1	COLUMN A2	COLUMN B	COLUMN C
	PRIOR YEAR'S AUD 9529-CCIP ENDING BALANCE FOR THIS CONTRACT (Multi-Year Contract Only)	CURRENT FISCAL YEAR PER FORM CDFS 9529-CCIP	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	CUMULATIVE THROUGH CURRENT FISCAL YEAR PER AUDIT
<b>SECTION I - REVENUE</b>				
RESTRICTED INCOME				
Match Requirement				\$0
County Maintenance of Effort (EC § 8279)				0
Other (Specify):				0
Other (Specify):				0
<b>Subtotal</b>	\$0	\$0	\$0	\$0
INTEREST EARNED ON APPORTIONMENTS				0
UNRESTRICTED INCOME				
Match Requirement		4,000		4,000
Other (Specify):				0
Other (Specify):				0
<b>TOTAL REVENUE</b>	\$0	\$4,000	\$0	\$4,000

**SECTION II - REIMBURSABLE EXPENSES**

1000 Certificated Salaries				\$0
2000 Classified Salaries		8,080	2,732	10,812
3000 Employee Benefits		2,244	756	3,000
4000 Books and Supplies		11,716	(3,997)	7,719
5000 Services and Other Operating Expenses		347	345	692
6100/6200 Other Approved Capital Outlay				0
6400 New Equipment ( <i>program-related</i> )				0
6500 Replacement Equipment ( <i>program-related</i> )				0
Depreciation or Use Allowance				0
Indirect Costs. Rate: 8.00%		1,613	164	1,777
<b>TOTAL EXPENSES CLAIMED FOR REIMBURSEMENT</b>	\$0	\$24,000	\$0	\$24,000
TOTAL ADMINISTRATIVE COSTS ( <i>included in section II above</i> )		\$2,014	(\$237)	\$1,777

FOR CDE-A&I USE ONLY:

NO SUPPLEMENTAL REVENUES OR EXPENSES - Check box & omit page 2 if there are no supplemental revenues or  
 COMMENTS - If necessary, attach additional sheets to explain adjustments:

**AUDITED FISCAL REPORT****for CalWORKS, Alternative Payment or Family Child Care Home Programs**Agency Name: Training Employment and Community Help, Inc. Vendor No. N984Fiscal Year End: June 30, 2016 Contract No. CFCC-5016Independent Auditor's Name: R.J. Ricciardi, Inc.

	<b>Column A</b>	<b>Column B</b>	<b>Column C</b>
	<b>CUMULATIVE FISCAL YEAR PER FORM CDFS 9500-AP</b>	<b>AUDIT ADJUSTMENT INCREASE OR (DECREASE)</b>	<b>CUMULATIVE FISCAL YEAR PER AUDIT</b>
<b>SECTION I - REVENUE</b>			
RESTRICTED INCOME			
Child Nutrition Programs		\$14,405	\$14,405
County Maintenance of Effort (EC § 8279)			0
Uncashed Checks to Providers			0
Other (Specify):			0
<b>Subtotal</b>	\$0	\$14,405	\$14,405
TRANSFER FROM RESERVE <i>(Alternative Payment Only)</i>			0
FAMILY FEES FOR CERTIFIED CHILDREN	7,897		7,897
INTEREST EARNED ON APPORTIONMENTS			0
UNRESTRICTED INCOME			
Other (Specify):			0
<b>TOTAL REVENUE</b>	\$7,897	\$14,405	\$22,302
<b>SECTION II - REIMBURSABLE EXPENSES</b>			
<i>Direct Payments to Providers</i>	\$110,533		\$110,533
1000 Certificated Salaries			0
2000 Classified Salaries	27,163	9,536	36,699
3000 Employee Benefits	9,431	5,287	14,718
4000 Books and Supplies			0
5000 Services and Other Operating Expenses	838	6,238	7,076
6100/6200 Other Approved Capital Outlay			0
6400 New Equipment <i>(program-related)</i>			0
6500 Replacement Equipment <i>(program-related)</i>			0
Depreciation or Use Allowance			0
Indirect Costs. Rate: 8.00%	11,772	1,758	13,530
NONREIMBURSABLE EXPENSES			
6100-6500 Nonreimbursable Capital Outlay			0
Other (Specify):			0
<b>TOTAL EXPENSES CLAIMED FOR REIMBURSEMENT</b>	\$159,737	\$22,819	\$182,556
TOTAL ADMINISTRATIVE COSTS <i>(included in Section II above)</i>	\$11,772	\$1,758	\$13,530
DAYS OF OPERATION	247	1	248
FOR CDE-A&I USE ONLY:			

 NO SUPPLEMENTAL REVENUES OR EXPENSES - Check box & omit page 2 if there are no supplemental revenues or expenses to report.

COMMENTS - If necessary, attach additional sheets to explain adjustments:

SUMMARY OF CLAIM

Agreement No: 05513

For the Period July 1, 2015 to June 30, 2016

	<u>Allowed</u>	<u>Paid</u>	
Amount Reimbursable from Federal Fund	\$ 45,303	\$ 45,303	
Federal Fund Payments to Date			
Federal Fund Reimbursement Variance (Overpaid):			\$ -
Administrative Reimbursement	12,987	12,987	<u>-</u>
Total Federal Fund Reimbursement Variance (Overpaid)			<u>-</u>
Total Program Reimbursement (Federal) Refund (Overpayment)			<u><u>\$ -</u></u>

Training Employment and Community Help, Inc.  
SCHEDULE OF REPORTED, ADJUSTED AND  
ALLOWED MEALS, SITES AND EARNED REIMBURSEMENT

Schedule 23

Agreement No. 05513

For the Period July 1, 2015 to June 30, 2016

	<u>Reported</u>	<u>MEALS</u> <u>Adjusted</u>	<u>Allowed</u>	<u>Food Service</u> <u>Rates</u>	<u>Revenue</u> <u>Recognized</u>	<u>Audit</u> <u>Adjustment</u>	<u>Earned</u> <u>Reimburse-</u> <u>ment</u>
<u>FEDERAL REIMBURSEMENT</u>							
<u>Meal Compensation - Tier I</u>							
Breakfast	7,902	-	7,902	\$ 1.3200	\$ 10,431	\$ -	\$ 10,431
Lunch	9,958	-	9,958	2.4800	24,696	-	24,696
Supplement	10,716	-	10,716	0.7400	7,930	-	7,930
Supper	906	-	906	2.4800	2,247	-	2,247
Subtotal	<u>29,482</u>	<u>-</u>	<u>29,482</u>		<u>45,303</u>	<u>-</u>	<u>45,303</u>
<u>Meal Compensation - Tier II</u>							
Breakfast	-	-	-	0.4800	-	-	-
Lunch	-	-	-	1.5000	-	-	-
Supplement	-	-	-	0.2000	-	-	-
Supper	-	-	-	1.5000	-	-	-
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>
Total Federal Meal Compensation					45,303	-	45,303
Total Allowable Administrative Reimbursements					<u>12,987</u>	<u>-</u>	<u>12,987</u>
Total Federal Reimbursement					<u>\$ 58,290</u>	<u>\$ -</u>	<u>\$ 58,290</u>
Total Federal Reimbursement: Overpaid-- Refund Due the State					<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Training Employment and Community Help, Inc.  
SCHEDULE OF REPORTED, ADJUSTED AND  
ALLOWED MEALS AND HOMES

Schedule 24

Agreement No. 05513

For the Period July 1, 2015 to September 30, 2015

<b>TIER I</b>			<b>TIER II HIGH</b>			<b>TIER II LOW</b>			
<u>July 1, 2015 to July 31, 2015</u>									
Meal Type	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed
Breakfast	585	-	585	-	-	-	-	-	-
Lunch	722	-	722	-	-	-	-	-	-
Supper	142	-	142	-	-	-	-	-	-
Supplements	792	-	792	-	-	-	-	-	-
	(Tier I)			(Tier II High)			(Tier II Low)		
<u>Homes</u>	8	-	8	-	-	-	-	-	-
				Homes (Tier II Mixed)			Total Homes		
				-	-	-	-	-	-
<u>August 1, 2015 to August 31, 2015</u>									
Meal Type	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed
Breakfast	620	-	620	-	-	-	-	-	-
Lunch	771	-	771	-	-	-	-	-	-
Supper	170	-	170	-	-	-	-	-	-
Supplements	894	-	894	-	-	-	-	-	-
	(Tier I)			(Tier II High)			(Tier II Low)		
<u>Homes</u>	9	-	9	-	-	-	-	-	-
				Homes (Tier II Mixed)			Total Homes		
				-	-	-	-	-	-
<u>September 1, 2015 to September 30, 2015</u>									
Meal Type	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed
Breakfast	527	-	527	-	-	-	-	-	-
Lunch	677	-	677	-	-	-	-	-	-
Supper	117	-	117	-	-	-	-	-	-
Supplements	836	-	836	-	-	-	-	-	-
	(Tier I)			(Tier II High)			(Tier II Low)		
<u>Homes</u>	8	-	8	-	-	-	-	-	-
				Homes (Tier II Mixed)			Total Homes		
				-	-	-	-	-	-

Training Employment and Community Help, Inc.  
SCHEDULE OF REPORTED, ADJUSTED AND  
ALLOWED MEALS AND HOMES

Schedule 25

Agreement No. 05513

For the Period October 1, 2015 to December 31, 2015

<u>TIER I</u>			<u>TIER II HIGH</u>			<u>TIER II LOW</u>			
<u>October 1, 2015 to October 31, 2015</u>									
<u>Meal Type</u>	<u>Reported</u>	<u>Adjusted</u>	<u>Allowed</u>	<u>Reported</u>	<u>Adjusted</u>	<u>Allowed</u>	<u>Reported</u>	<u>Adjusted</u>	<u>Allowed</u>
Breakfast	593	-	593	-	-	-	-	-	-
Lunch	725	-	725	-	-	-	-	-	-
Supper	58	-	58	-	-	-	-	-	-
Supplements	782	-	782	-	-	-	-	-	-
	(Tier I)			(Tier II High)			(Tier II Low)		
<u>Homes</u>	9	-	9	-	-	-	-	-	-
				Homes (Tier II Mixed)			Total Homes		
				-	-	-	-	-	-
<u>November 1, 2015 to November 30, 2015</u>									
<u>Meal Type</u>	<u>Reported</u>	<u>Adjusted</u>	<u>Allowed</u>	<u>Reported</u>	<u>Adjusted</u>	<u>Allowed</u>	<u>Reported</u>	<u>Adjusted</u>	<u>Allowed</u>
Breakfast	519	-	519	-	-	-	-	-	-
Lunch	637	-	637	-	-	-	-	-	-
Supper	47	-	47	-	-	-	-	-	-
Supplements	671	-	671	-	-	-	-	-	-
	(Tier I)			(Tier II High)			(Tier II Low)		
<u>Homes</u>	10	-	10	-	-	-	-	-	-
				Homes (Tier II Mixed)			Total Homes		
				-	-	-	-	-	-
<u>December 1, 2015 to December 31, 2015</u>									
<u>Meal Type</u>	<u>Reported</u>	<u>Adjusted</u>	<u>Allowed</u>	<u>Reported</u>	<u>Adjusted</u>	<u>Allowed</u>	<u>Reported</u>	<u>Adjusted</u>	<u>Allowed</u>
Breakfast	576	-	576	-	-	-	-	-	-
Lunch	698	-	698	-	-	-	-	-	-
Supper	45	-	45	-	-	-	-	-	-
Supplements	726	-	726	-	-	-	-	-	-
	(Tier I)			(Tier II High)			(Tier II Low)		
<u>Homes</u>	10	-	10	-	-	-	-	-	-
				Homes (Tier II Mixed)			Total Homes		
				-	-	-	-	-	-

Training Employment and Community Help, Inc.  
SCHEDULE OF REPORTED, ADJUSTED AND  
ALLOWED MEALS AND HOMES

Schedule 26

Agreement No. 05513

For the Period January 1, 2016 to March 31, 2016

<b>TIER I</b>			<b>TIER II HIGH</b>			<b>TIER II LOW</b>			
<u>January 1, 2016 to January 31, 2016</u>									
Meal Type	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed
Breakfast	681	-	681	-	-	-	-	-	-
Lunch	888	-	888	-	-	-	-	-	-
Supper	87	-	87	-	-	-	-	-	-
Supplements	957	-	957	-	-	-	-	-	-
	(Tier I)			(Tier II High)			(Tier II Low)		
<u>Homes</u>	11	-	11	-	-	-	-	-	-
				Homes (Tier II Mixed)			Total Homes		
				-	-	-	-	-	-
<u>February 1, 2016 to February 28, 2016</u>									
Meal Type	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed
Breakfast	746	-	746	-	-	-	-	-	-
Lunch	952	-	952	-	-	-	-	-	-
Supper	49	-	49	-	-	-	-	-	-
Supplements	1,034	-	1,034	-	-	-	-	-	-
	(Tier I)			(Tier II High)			(Tier II Low)		
<u>Homes</u>	11	-	11	-	-	-	-	-	-
				Homes (Tier II Mixed)			Total Homes		
				-	-	-	-	-	-
<u>March 1, 2016 to March 31, 2016</u>									
Meal Type	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed
Breakfast	816	-	816	-	-	-	-	-	-
Lunch	987	-	987	-	-	-	-	-	-
Supper	50	-	50	-	-	-	-	-	-
Supplements	1,027	-	1,027	-	-	-	-	-	-
	(Tier I)			(Tier II High)			(Tier II Low)		
<u>Homes</u>	11	-	11	-	-	-	-	-	-
				Homes (Tier II Mixed)			Total Homes		
				-	-	-	-	-	-

Training Employment and Community Help, Inc.  
SCHEDULE OF REPORTED, ADJUSTED AND  
ALLOWED MEALS AND HOMES  
 Agreement No. 05513  
 For the Period April 1, 2016 to June 30, 2016

Schedule 27

<b>TIER I</b>			<b>TIER II HIGH</b>			<b>TIER II LOW</b>			
<u>April 1, 2016 to April 30, 2016</u>									
Meal Type	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed
Breakfast	728	-	728	-	-	-	-	-	-
Lunch	922	-	922	-	-	-	-	-	-
Supper	37	-	37	-	-	-	-	-	-
Supplements	950	-	950	-	-	-	-	-	-
	(Tier I)			(Tier II High)			(Tier II Low)		
<u>Homes</u>	10	-	10	-	-	-	-	-	-
				Homes (Tier II Mixed)			Total Homes		
				-	-	-	-	-	-
<u>May 1, 2016 to May 31, 2016</u>									
Meal Type	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed
Breakfast	805	-	805	-	-	-	-	-	-
Lunch	996	-	996	-	-	-	-	-	-
Supper	53	-	53	-	-	-	-	-	-
Supplements	1,009	-	1,009	-	-	-	-	-	-
	(Tier I)			(Tier II High)			(Tier II Low)		
<u>Homes</u>	10	-	10	-	-	-	-	-	-
				Homes (Tier II Mixed)			Total Homes		
				-	-	-	-	-	-
<u>June 1, 2016 to June 30, 2016</u>									
Meal Type	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed
Breakfast	706	-	706	-	-	-	-	-	-
Lunch	983	-	983	-	-	-	-	-	-
Supper	51	-	51	-	-	-	-	-	-
Supplements	1,038	-	1,038	-	-	-	-	-	-
	(Tier I)			(Tier II High)			(Tier II Low)		
<u>Homes</u>	10	-	10	-	-	-	-	-	-
				Homes (Tier II Mixed)			Total Homes		
				-	-	-	-	-	-



DETERMINATION OF ALLOWABLE  
ADMINISTRATIVE REIMBURSEMENT

Agreement No. 05513

For the Period July 1, 2015 to June 30, 2016

**A. Reimbursement Rates Calculation**

Increment of Homes	Homes Reported for Year	Adjusted Homes	Allowed Homes	Administrative Payment Rates	Homes Times Rate Total
Initial 50	117	-	117	\$ 111	\$ 12,987
Next 150	-	-	-	85	-
Next 800	-	-	-	66	-
Each additional	-	-	-	58	-
Reimbursement Amount for the Year		-	117		12,987

**B. Plus Carry-Forward Funds from Prior Year that were Spent First this Year**

Subtotal -

**C. Less Administrative Expenses Allowed**

62,557

**D. Unallowable Administrative Payments Received for the Year**

(49,570)

**E. Less Current Year Carry-Forward Funds at 10 Percent of Administrative Payments**

-

**F. Amount to return to the CDE**

\$ -

Training Employment and Community Help, Inc.  
SCHEDULE OF REPORTED, ADJUSTED AND  
ALLOWED ADMINISTRATIVE INCOME  
 Agreement No. 05513  
 For the Period July 1, 2015 to June 30, 2016

Schedule 29

Period	Reported	Adjusted	Allowed
July	\$ 999	\$ -	\$ 999
August	999	-	999
September	999	-	999
October	1,110	-	1,110
November	1,110	-	1,110
December	1,110	-	1,110
January	1,110	-	1,110
February	1,110	-	1,110
March	1,110	-	1,110
April	1,110	-	1,110
May	1,110	-	1,110
June	<u>1,110</u>	<u>-</u>	<u>1,110</u>
		-	
Total	<u>\$ 12,987</u>	<u>\$ -</u>	<u>\$ 12,987</u>

Training Employment and Community Help, Inc.  
DETERMINATION OF ALLOWED  
PROVIDER PAYMENTS (FEDERAL & STATE)  
 Agreement No. 05513  
 For the Period July 1, 2015 to June 30, 2016

Schedule 30

Period	Allowed Federal Funds Owed Providers	Total Funds Paid Providers	Total Funds Underpaid (Overpaid)
July	\$ 4,389	\$ 4,389	\$ -
August	4,813	4,813	-
September	4,172	4,172	-
October	4,302	4,302	-
November	3,988	3,988	-
December	4,250	4,250	-
January	5,246	5,246	-
February	5,453	5,453	-
March	5,630	5,630	-
April	5,152	5,152	-
May	5,521	5,521	-
June	5,374	5,374	-
Total	<u>\$ 58,290</u>	<u>\$ 58,290</u>	<u>\$ -</u>

INDEPENDENT AUDITORS' REPORT ON  
INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER  
MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS

Board of Directors  
Training Employment and  
Community Help, Inc.  
Alturas, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Training Employment and Community Help, Inc. which comprise the statement of financial position as of June 30, 2016, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 12, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Training Employment and Community Help, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Training Employment and Community Help, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Training Employment and Community Help, Inc.'s internal control.

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

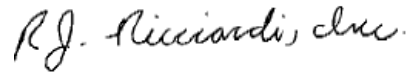
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Training Employment and Community Help, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



R.J. Ricciardi, Inc.  
Certified Public Accountants

San Rafael, California  
December 12, 2016

INDEPENDENT AUDITORS' REPORT ON  
COMPLIANCE FOR EACH MAJOR PROGRAM  
AND ON INTERNAL CONTROL OVER  
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Directors  
Training Employment and  
Community Help, Inc.  
Alturas, California

Report on Compliance for Each Major Federal Program

We have audited Training Employment and Community Help, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Training Employment and Community Help, Inc.'s major federal programs for the year ended June 30, 2016. Training Employment and Community Help, Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Training Employment and Community Help, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Training Employment and Community Help, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Training Employment and Community Help, Inc.'s compliance.

Opinion on Each Major Federal Program

In our opinion, Training Employment and Community Help, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2016.

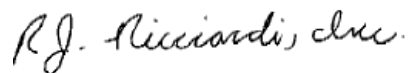
Report on Internal Control Over Compliance

Management of Training Employment and Community Help, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Training Employment and Community Help, Inc.'s internal control over compliance with the type of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Training Employment and Community Help, Inc.'s internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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



R.J. Ricciardi, Inc.  
Certified Public Accountants

San Rafael, California  
December 12, 2016

Training Employment and Community Help, Inc.  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended June 30, 2016

<u>Grantor/Pass-Through Grantor/Program Title</u>	Federal	Pass-Through Grantor's Number	Award Amount			Expenditures	
	CFDA Number		Federal	State	Total	Federal	State
<u>U.S. Department of Justice:</u>							
Passed through the State of California Emergency Management Agency:							
Sexual Assault Services	16.575	RC14221450	\$ 176,346	\$ -	\$ 176,346	\$ 137,569	\$ -
Domestic Violence Services	16.575	DV14061450	475,296	-	475,296	463,291	-
Total U.S. Department of Justice			<u>651,642</u>	<u>-</u>	<u>651,642</u>	<u>600,860</u>	<u>-</u>
<u>U.S. Department of Health and Human Services:</u>							
Passed through the County of Modoc:							
Cal WORKS Stage One Child Care	93.558	N/A	19,000	-	19,000	13,218	-
Independent Living Program	93.674	N/A	35,000	-	35,000	24,542	-
Medical Assistance Program	93.778	N/A	38,900	-	38,900	9,956	-
Total passed through the County of Modoc			<u>92,900</u>	<u>-</u>	<u>92,900</u>	<u>47,716</u>	<u>-</u>
Passed through the California State Department of Community Services and Development:							
Low Income Home Energy Assistance Program	93.568	15B-3024	326,907	-	326,907	108,735	-
Low Income Home Energy Assistance Program	93.568	16B-4023	326,800	-	326,800	27,163	-
Total passed through the California State Department of Community Services and Development			<u>653,707</u>	<u>-</u>	<u>653,707</u>	<u>135,898</u>	<u>-</u>
Passed through the Modoc-Siskiyou Community Action Agency:							
Community Services Block Grant - Food Bank	93.569	15F-2026	21,000	-	21,000	12,402	-
Community Services Block Grant - Transportation	93.569	15F-2026	6,000	-	6,000	4,018	-
Total passed through the Modoc-Siskiyou Community Action Agency			<u>27,000</u>	<u>-</u>	<u>27,000</u>	<u>16,420</u>	<u>-</u>

\* The match in-kind of \$88,276 was not recognized in the financial statements because it did not meet the criteria for recognition under FASB ASC 958.



Training Employment and Community Help, Inc.  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended June 30, 2016

<u>Grantor/Pass-Through Grantor/Program Title</u>	Federal CFDA Number	Pass-Through Grantor's Number	Award Amount			Expenditures	
			Federal	State	Total	Federal	State
<u>U.S. Department of Health and Human Services (concluded):</u>							
Child Care Cluster:							
Passed through the California State Department of Education:							
Resource and Referral	93.575	CRRP-5036	\$ 18,314	\$ 149,422	\$ 167,736	\$ 17,697	\$ 144,391
CCDF Health and Safety	93.575	CHST-5036	500	-	500	500	-
Alternative Payment	93.596	CAPP5039	299,908	142,048	441,956	252,894	119,780
Alternative Payment Stage 2	N/A	C2AP-5036	-	103,253	103,253	-	87,451
	93.575 &						
Alternative Payment Stage 3	93.596	C3AP-5035	4,663	4,434	9,097	1,263	1,201
Child Care Initiative Project	93.575	CCIP-5036	18,000	2,000	20,000	18,000	2,000
Passed through the Modoc County Superintendent of Schools:							
	93.575 &						
Family Child Care Homes	93.596	CFCC-5016	68,671	91,066	159,737	65,276	86,564
Total Child Care Cluster			410,056	492,223	902,279	355,630	441,387
Total U.S. Department of Health and Human Services			1,183,663	492,223	1,675,886	555,664	441,387
<u>U.S. Department of Agriculture:</u>							
Passed through the California State Department of Education:							
Child Care Food Program	10.558	05513	58,290	-	58,290	58,290	-
Direct award:							
SV Farmers Market	10.168	15FMPPCA01	89,732	-	89,732	23,640	-
Total U.S. Department of Agriculture			148,022	-	148,022	81,930	-
Total federal awards			\$ 1,983,327	\$ 492,223	\$ 2,475,550	\$ 1,238,454	\$ 441,387

Training Employment and Community Help, Inc.  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

June 30, 2016

NOTE 1 - BASIS OF PRESENTATION

The Schedule of Expenditures of Federal Awards includes the federal grant activity of Training Employment and Community Help, Inc. and is presented on the accrual basis. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree, in all material respects, to amounts reported within Training Employment and Community Help, Inc.'s financial statements.

NOTE 2 - CATALOG OF FEDERAL DOMESTIC ASSISTANCE (CFDA) NUMBERS

The CFDA number included in the accompanying Schedule of Expenditures of Federal Awards was determined based on the program name, review of the award contract, and the Office of Management and Budget's Catalog of Federal Domestic Assistance.

NOTE 3 - INDIRECT COSTS

Training Employment and Community Help, Inc. elected not to use the 10% de minimis cost rate as covered in the Uniform Guidance Part 200.414 Indirect (F&A) Costs.

Training Employment and Community Help, Inc.  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended June 30, 2016

**Section I – Summary of Auditors’ Results**

1. Type of auditors’ report issued: unmodified
2. Internal control over financial reporting:
  - A. Material weakness(es) identified? no
  - B. Significant deficiencies identified that were not considered to be material weakness(es)? none reported
  - C. Noncompliance material to financial statements noted? no
3. Internal control over major programs:
  - A. Material weakness(es) identified? no
  - B. Significant deficiencies identified that were not considered to be material weakness(es)? none reported
  - C. Type of auditors’ report issued on compliance for major programs: unmodified
  - D. Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance? no
4. Audited as Major Programs:

<u>CFDA Number</u>	<u>Program Name</u>	<u>Amount</u>
16.575	Sexual Assault Services and Domestic Violence Services	\$600,860
93.575 & 93.596	Child Development Programs Cluster	355,630

5. Dollar threshold used to distinguish between type A and type B programs: \$750,000
6. Auditee qualified as a low-risk auditee? yes

**Section II – Financial Statement Findings**

There were no financial statement findings.

**Section III – Federal Award Findings and Questioned Costs**

There were no federal award findings and questioned costs.

Training Employment and Community Help, Inc.  
STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS  
For the Year Ended June 30, 2016

Recommendation

Status/Explanation

There were no prior year findings or recommendations.