

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

ALTURAS, CALIFORNIA

**FINANCIAL STATEMENTS
AND
SINGLE AUDIT REPORT**

JUNE 30, 2018

TABLE OF CONTENTS

	<u>PAGE</u>
Independent Auditors' Report	1-2
Financial Statements:	
Statements of Financial Position	3
Statements of Activities	4
Statements of Cash Flows	5
Notes to Financial Statements	6-10
Supplemental Information:	
Schedule of Activities	Schedules 1-6 11-16
Child Development Programs - General Information	Schedule 7 17
Combining Schedule of Activities	Schedule 8 18
Schedule of Expenses By State Categories	Schedule 9 19
Reconciliation of CDE and GAAP Expense Reporting	Schedule 10 20
Schedule of Reimbursable Equipment Expenditures	Schedule 11 21
Schedule of Reimbursable Expenditures for Renovation and Repairs	Schedule 12 22
Schedule of Reimbursable Administrative Costs	Schedule 13 23
Schedule of Reimbursable Budget Impasse Credit Expenses	Schedule 14 24
Audited Fiscal Reports - CRRP-7037, CHST-7037, CAPP-7039, C2AP-7036, C3AP-7035, CFCC-7014 and CCIP-7037	Schedules 15-35 25-45
Summary of Claim	Schedule 36 46
Schedule of Reported, Adjusted and Allowed Meals, Sites and Earned Reimbursement	Schedule 37 47
Schedule of Reported, Adjusted and Allowed Meals and Homes	Schedules 38-41 48-51
Determination of Allowable Administrative Reimbursement	Schedule 42 52
Schedule of Reported, Adjusted and Allowed Administrative Income	Schedule 43 53
Determination of Allowed Provider Payments (Federal & State)	Schedule 44 54
Department of CSD Schedule of Revenue and Expenses - 16B-4023	Schedule 45 55

TABLE OF CONTENTS (concluded)

	<u>PAGE</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 <i>Government Auditing Standards</i>	56-57
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	58-59
Schedule of Expenditures of Federal and State Awards	60-61
Notes to the Schedule of Expenditures of Federal and State Awards	62
Schedule of Findings and Questioned Costs	63
Status of Prior Year Findings and Recommendations	64

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, 2018, 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, 2018, 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.

Report on Summarized Comparative Information

We have previously audited Training Employment and Community Help, Inc.'s 2017 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated December 6, 2017. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2017, 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 45 is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying schedule of expenditures of federal and state 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 14, 2018 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 the effectiveness of Training Employment and Community Help, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Training Employment and Community Help, Inc.'s internal control over financial reporting and compliance.

R.J. Ricciardi, Inc.

R.J. Ricciardi, Inc.
Certified Public Accountants

San Rafael, California
December 14, 2018

Training Employment and Community Help, Inc.
STATEMENTS OF FINANCIAL POSITION
 June 30, 2018
 (With Comparative Totals for June 30, 2017)

	2018	2017
<u>ASSETS</u>		
Current assets:		
Cash and cash equivalents	\$ 43,274	\$ 185,500
Grants/contracts receivable	730,467	298,474
Total current assets	773,741	483,974
Fixed assets, net of accumulated depreciation	437,986	437,009
Total assets	\$ 1,211,727	\$ 920,983
 <u>LIABILITIES AND NET ASSETS</u>		
Current liabilities:		
Accounts payable and accrued expenses	\$ 109,738	\$ 91,125
Refundable advances	441,535	188,351
Line of credit	59,218	-
Total current liabilities	610,491	279,476
Net assets:		
Unrestricted	601,236	641,507
Total net assets	601,236	641,507
Total liabilities and net assets	\$ 1,211,727	\$ 920,983

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, 2018
(With Comparative Totals for the Year Ended June 30, 2017)

	Unrestricted	
	2018	2017
Revenues:		
Grants/contracts	\$ 2,768,410	\$ 2,509,658
Other	122,852	86,329
Total revenues	2,891,262	2,595,987
Expenses:		
Administration services	330,055	309,412
Program services	2,601,478	2,324,620
Total expenses	2,931,533	2,634,032
Change in net assets	(40,271)	(38,045)
Net assets, beginning of period	641,507	679,552
Net assets, end of period	\$ 601,236	\$ 641,507

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, 2018
(With Comparative Totals for the Year Ended June 30, 2017)

	2018	2017
Cash flows from operating activities:		
Change in net assets	\$ (40,271)	\$ (38,045)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	32,148	25,147
Changes in certain assets and liabilities:		
Grants/contracts receivable	(431,993)	262,085
Accounts payable and accrued expenses	18,613	(107,795)
Refundable advances	253,184	50,563
Net cash provided (used) by operating activities	(168,319)	191,955
Cash flows from investing activities:		
Purchase of fixed assets	(33,125)	(48,715)
Net cash used by investing activities	(33,125)	(48,715)
Cash flows from financing activities:		
Proceeds from line of credit	200,233	-
Payments on line of credit	(141,015)	(64,717)
Net cash provided (used) by financing activities	59,218	(64,717)
Net increase (decrease) in cash during the year	(142,226)	78,523
Cash balance, beginning of period	185,500	106,977
Cash balance, end of period	\$ 43,274	\$ 185,500
Supplemental disclosures of cash flow information:		
Interest paid	\$ 9,377	\$ 1,198

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

Training Employment and Community Help, Inc.
NOTES TO FINANCIAL STATEMENTS
June 30, 2018

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.

Training Employment and Community Help, Inc.
NOTES TO FINANCIAL STATEMENTS
June 30, 2018

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, 2018

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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, 2018 and June 30, 2017, TEACH received \$859,411 and \$933,640, respectively. This amounts to 30% and 36% 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.

Training Employment and Community Help, Inc.
NOTES TO FINANCIAL STATEMENTS
June 30, 2018

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (concluded)

M. Subsequent Events

In preparing these financial statements, TEACH has evaluated events and transactions for potential recognition or disclosure through December 14, 2018, the date the financial statements were available to be issued.

Building Purchase and Notes Payable

In August 2018, TEACH purchased a building and land on 304 N. Howard Street, Alturas, California for \$290,000 for its program services. To finance the purchase, TEACH obtained two notes payable totaling \$200,000. The notes payable are with two Trusts which are secured by a deed of trust of real property. The interest rate is 5% and the monthly installments are payable in the amount of \$700 and \$1,400 through November 2028.

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, 2018. 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:

	2018	2017
Plumas Bank	<u>\$ 43,274</u>	<u>\$ 185,500</u>

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

Training Employment and Community Help, Inc.
NOTES TO FINANCIAL STATEMENTS
 June 30, 2018

NOTE 5 - FIXED ASSETS

Fixed assets as of June 30 are as follows:

	<u>Years</u>	<u>Balance</u> <u>June 30, 2018</u>	<u>Balance</u> <u>June 30, 2017</u>
Land	N/A	\$ 31,379	\$ 31,379
Buildings and improvements	25	611,877	611,877
Vehicles	5	138,779	105,654
Equipment	3	<u>26,112</u>	<u>26,112</u>
Total		808,147	775,022
Less accumulated depreciation		<u>(370,161)</u>	<u>(338,013)</u>
Fixed assets, net		<u>\$ 437,986</u>	<u>\$ 437,009</u>

Depreciation expense was \$32,148 and \$25,147 for the years ended June 30, 2018 and June 30, 2017, respectively.

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 \$39,406 and \$30,159 as of June 30, 2018 and June 30, 2017, 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, 2018. The interest on the used portion of this line is 2.00% over the bank's index rate. As of June 30, 2018 and June 30, 2017, the balance on the line of credit was \$59,218 and \$0, respectively.

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 \$21,093 and \$20,804 for the years ended June 30, 2018 and June 30, 2017, respectively.

Training Employment and Community Help, Inc.
SCHEDULE OF ACTIVITIES
For the Year Ended June 30, 2018

Schedule 1

	Total Schedule 2	Total Schedule 3	Total Schedule 4	Total Schedule 5	Total Schedule 6	Total
Revenues:						
Grants/contracts	\$ 812,549	\$ 140,007	\$ 411,787	\$ 544,656	\$ 859,411	\$ 2,768,410
Other	47,366	2,017	29,264	8,941	35,264	122,852
Total revenues	<u>859,915</u>	<u>142,024</u>	<u>441,051</u>	<u>553,597</u>	<u>894,675</u>	<u>2,891,262</u>
Expenses:						
Salaries	496,869	93,895	197,136	339,364	164,990	1,292,254
Payroll taxes and fringe benefits	118,809	14,797	51,475	77,610	39,582	302,273
Instructional materials	70,418	10,525	4,351	24,589	17,637	127,520
Food	12,363	22,909	5,378	66,909	2,308	109,867
Travel and conference	22,617	11,929	2,414	4,061	5,554	46,575
Liability insurance	42,763	100	-	-	-	42,863
Utilities	29,339	457	88,294	3,533	775	122,398
Rent/lease/repairs	36,765	5,093	15,124	10,583	6,574	74,139
Professional/consultants	34,860	2,182	1,139	1,408	430	40,019
Contract/personal service	28,150	-	33,393	2,070	587,546	651,159
Communications	31,533	131	518	976	241	33,399
Other	79,260	2,333	1,943	1,184	4,347	89,067
Indirect costs	(174,404)	23,778	46,393	39,543	64,690	-
Total expenses	<u>829,342</u>	<u>188,129</u>	<u>447,558</u>	<u>571,830</u>	<u>894,674</u>	<u>2,931,533</u>
Change in net assets	30,573	(46,105)	(6,507)	(18,233)	1	(40,271)
Net assets, beginning of period	<u>641,507</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>641,507</u>
Net assets, end of period	<u>\$ 672,080</u>	<u>\$ (46,105)</u>	<u>\$ (6,507)</u>	<u>\$ (18,233)</u>	<u>\$ 1</u>	<u>\$ 601,236</u>

Training Employment and Community Help, Inc.
SCHEDULE OF ACTIVITIES
For the Year Ended June 30, 2018

Schedule 2

	General Fund	OCIP Sexual Assault	OES Domestic Violence	MediCal Outreach	Partnership Health Plan	Parenting Education	Life Skills Parenting	Parenting Modoc County Jail	Post Release	Justice Assistance Grant	Total
Revenues:											
Grants/contracts	\$ 40,682	\$ 169,565	\$ 398,681	\$ 5,594	\$ 2,750	\$ 86,500	\$ 11,873	\$ 6,093	\$ 20,647	\$ 70,164	\$ 812,549
Other	47,366	-	-	-	-	-	-	-	-	-	47,366
Total revenues	<u>88,048</u>	<u>169,565</u>	<u>398,681</u>	<u>5,594</u>	<u>2,750</u>	<u>86,500</u>	<u>11,873</u>	<u>6,093</u>	<u>20,647</u>	<u>70,164</u>	<u>859,915</u>
Expenses:											
Salaries	61,489	93,533	223,158	11,168	-	49,289	7,065	4,552	-	46,615	496,869
Payroll taxes and fringe benefits	25,961	20,096	48,844	1,481	-	14,313	1,015	1,418	-	5,681	118,809
Instructional materials	19,310	4,732	29,004	5,565	-	9,166	1,029	-	548	1,064	70,418
Food	5,738	133	1,560	-	-	3,508	1,348	-	41	35	12,363
Travel and conference	4,095	8,569	8,762	-	-	1,191	-	-	-	-	22,617
Liability insurance	42,763	-	-	-	-	-	-	-	-	-	42,763
Utilities	21,666	199	4,774	71	-	511	62	-	2,007	49	29,339
Rent/lease/repairs	18,344	169	4,809	-	-	516	39	46	12,803	39	36,765
Professional/consultants	30,182	450	3,221	-	-	975	32	-	-	-	34,860
Contract/personal service	26,400	-	-	-	1,750	-	-	-	-	-	28,150
Communications	23,972	2,246	5,315	-	-	-	-	-	-	-	31,533
Other	50,135	14,579	9,727	2,818	1,000	601	150	-	250	-	79,260
Indirect costs	(293,547)	24,859	59,507	2,767	-	8,650	1,079	602	4,998	16,681	(174,404)
Total expenses	<u>36,508</u>	<u>169,565</u>	<u>398,681</u>	<u>23,870</u>	<u>2,750</u>	<u>88,720</u>	<u>11,819</u>	<u>6,618</u>	<u>20,647</u>	<u>70,164</u>	<u>829,342</u>
Change in net assets	51,540	-	-	(18,276)	-	(2,220)	54	(525)	-	-	30,573
Net assets, beginning of period	<u>641,507</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>641,507</u>
Net assets, end of period	<u>\$ 693,047</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (18,276)</u>	<u>\$ -</u>	<u>\$ (2,220)</u>	<u>\$ 54</u>	<u>\$ (525)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 672,080</u>

Training Employment and Community Help, Inc.
SCHEDULE OF ACTIVITIES
For the Year Ended June 30, 2018

Schedule 3

	CASA	Foster Family Agency	IHSS	AB 86 Consortium	Advancing Modoc Youth	Food Bank Tulelake	Food Bank Modoc	Transportation	MSCAA Homeless Assistance Program	Total
Revenues:										
Grants/contracts	\$ 42,449	\$ 4,228	\$ 58,500	\$ 5,986	\$ 196	\$ 723	\$ 20,411	\$ 5,694	\$ 1,820	\$ 140,007
Other	-	-	-	-	-	250	1,767	-	-	2,017
Total revenues	<u>42,449</u>	<u>4,228</u>	<u>58,500</u>	<u>5,986</u>	<u>196</u>	<u>973</u>	<u>22,178</u>	<u>5,694</u>	<u>1,820</u>	<u>142,024</u>
Expenses:										
Salaries	27,562	30,405	35,374	554	-	-	-	-	-	93,895
Payroll taxes and fringe benefits	4,211	6,176	4,267	143	-	-	-	-	-	14,797
Instructional materials	1,414	1,094	2,828	3,340	-	52	1,797	-	-	10,525
Food	-	-	2,030	-	-	921	19,958	-	-	22,909
Travel and conference	1,010	2,937	2,174	114	-	-	-	5,694	-	11,929
Liability insurance	-	100	-	-	-	-	-	-	-	100
Utilities	78	339	40	-	-	-	-	-	-	457
Rent/lease/repairs	1,018	-	3,369	78	-	-	-	-	628	5,093
Professional/consultants	122	264	200	1,596	-	-	-	-	-	2,182
Contract/personal service	-	-	-	-	-	-	-	-	-	-
Communications	83	39	-	9	-	-	-	-	-	131
Other	-	-	522	-	196	-	423	-	1,192	2,333
Indirect costs	6,951	8,003	8,672	152	-	-	-	-	-	23,778
Total expenses	<u>42,449</u>	<u>49,357</u>	<u>59,476</u>	<u>5,986</u>	<u>196</u>	<u>973</u>	<u>22,178</u>	<u>5,694</u>	<u>1,820</u>	<u>188,129</u>
Change in net assets	-	(45,129)	(976)	-	-	-	-	-	-	(46,105)
Net assets, beginning of period	-	-	-	-	-	-	-	-	-	-
Net assets, end of period	<u>\$ -</u>	<u>\$ (45,129)</u>	<u>\$ (976)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (46,105)</u>

Training Employment and Community Help, Inc.
SCHEDULE OF ACTIVITIES
For the Year Ended June 30, 2018

Schedule 4

	SV Day Day Care Center	16B-4023 LIHEAP	17B-3023 LIHEAP	18B-4023 LIHEAP	Cal Works Stage 1 Child Care	Latchkey	Rainbow	Tulelake Honker	First 5 Siskiyou/ Modoc	Total
Revenues:										
Grants/contracts	\$ 70,758	\$ 30,095	\$ 101,367	\$ 29,762	\$ 25,192	\$ 106,804	\$ 8,375	\$ 19,097	\$ 20,337	\$ 411,787
Other	-	-	-	-	-	27,821	-	1,443	-	29,264
Total revenues	<u>70,758</u>	<u>30,095</u>	<u>101,367</u>	<u>29,762</u>	<u>25,192</u>	<u>134,625</u>	<u>8,375</u>	<u>20,540</u>	<u>20,337</u>	<u>441,051</u>
Expenses:										
Salaries	50,426	-	31,520	-	-	86,389	5,746	21,652	1,403	197,136
Payroll taxes and fringe benefits	13,899	-	4,357	-	-	26,130	2,592	4,244	253	51,475
Instructional materials	-	450	370	-	-	1,793	-	1,435	303	4,351
Food	-	-	-	-	-	4,430	-	435	513	5,378
Travel and conference	-	44	-	942	-	141	-	156	1,131	2,414
Liability insurance	-	-	-	-	-	-	-	-	-	-
Utilities	-	14,903	52,440	20,891	-	-	-	60	-	88,294
Rent/lease/repairs	-	-	598	7,000	-	6,061	-	1,258	207	15,124
Professional/consultants	-	200	-	-	-	939	-	-	-	1,139
Contract/personal service	-	-	-	-	21,906	-	-	100	11,387	33,393
Communications	-	-	47	-	-	-	-	-	471	518
Other	-	-	-	929	-	484	-	530	-	1,943
Indirect costs	6,433	14,498	12,035	-	3,286	-	1,824	5,665	2,652	46,393
Total expenses	<u>70,758</u>	<u>30,095</u>	<u>101,367</u>	<u>29,762</u>	<u>25,192</u>	<u>126,367</u>	<u>10,162</u>	<u>35,535</u>	<u>18,320</u>	<u>447,558</u>
Change in net assets	-	-	-	-	-	8,258	(1,787)	(14,995)	2,017	(6,507)
Net assets, beginning of period	-	-	-	-	-	-	-	-	-	-
Net assets, end of period	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,258</u>	<u>\$ (1,787)</u>	<u>\$ (14,995)</u>	<u>\$ 2,017</u>	<u>\$ (6,507)</u>

Training Employment and Community Help, Inc.
SCHEDULE OF ACTIVITIES
For the Year Ended June 30, 2018

Schedule 5

	MHSA Modoc/ Siskiyou	Modoc R C & D	RAP Camp	Ft. Bidwell Tribe	Work Experience	Modoc Farm Bureau	SV Farmers Market	Senior Services	Housing and Disability Income	Total
Revenues:										
Grants/contracts	\$ 54,177	\$ 224,770	\$ 6,600	\$ 4,600	\$ -	\$ 47,209	\$ 21,974	\$ 176,076	\$ 9,250	\$ 544,656
Other	-	-	-	-	-	-	-	8,941	-	8,941
Total revenues	<u>54,177</u>	<u>224,770</u>	<u>6,600</u>	<u>4,600</u>	<u>-</u>	<u>47,209</u>	<u>21,974</u>	<u>185,017</u>	<u>9,250</u>	<u>553,597</u>
Expenses:										
Salaries	27,922	173,787	-	-	6,776	37,096	8,260	79,429	6,094	339,364
Payroll taxes and fringe benefits	6,718	38,223	-	-	1,334	5,821	1,098	23,610	806	77,610
Instructional materials	1,005	-	-	4,600	-	-	9,301	9,187	496	24,589
Food	1,840	-	-	-	-	-	-	65,040	29	66,909
Travel and conference	262	-	-	-	-	-	-	3,147	652	4,061
Liability insurance	-	-	-	-	-	-	-	-	-	-
Utilities	57	-	-	-	-	-	3	3,160	313	3,533
Rent/lease/repairs	-	-	6,600	-	-	-	1,265	2,699	19	10,583
Professional/consultants	-	-	-	-	-	-	-	1,408	-	1,408
Contract/personal service	2,070	-	-	-	-	-	-	-	-	2,070
Communications	948	-	-	-	-	-	-	28	-	976
Other	-	39	-	-	-	-	-	1,145	-	1,184
Indirect costs	7,578	12,721	-	-	1,774	4,292	2,047	10,290	841	39,543
Total expenses	<u>48,400</u>	<u>224,770</u>	<u>6,600</u>	<u>4,600</u>	<u>9,884</u>	<u>47,209</u>	<u>21,974</u>	<u>199,143</u>	<u>9,250</u>	<u>571,830</u>
Change in net assets	5,777	-	-	-	(9,884)	-	-	(14,126)	-	(18,233)
Net assets, beginning of period	-	-	-	-	-	-	-	-	-	-
Net assets, end of period	<u>\$ 5,777</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (9,884)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (14,126)</u>	<u>\$ -</u>	<u>\$ (18,233)</u>

Training Employment and Community Help, Inc.
SCHEDULE OF ACTIVITIES
For the Year Ended June 30, 2018

Schedule 6

	CRRP-7037 Resource & Referral	CHST-7037 CCDF Health & Safety	CAPP-7039 Alternative Payment	C2AP-7036 Alternative Payment Stage 2	C3AP-7035 Alternative Payment Stage 3	CFCC-7014 Family Child Care Homes	CCIP-7037 Child Care Initiative Project	Child/ Adult Food Program	Total
Revenues:									
Grants/contracts	\$ 167,736	\$ 923	\$ 377,015	\$ 89,337	\$ 627	\$ 154,490	\$ 19,732	\$ 49,551	\$ 859,411
Other	68	-	15,441	3,112	-	12,734	3,464	445	35,264
Total revenues	<u>167,804</u>	<u>923</u>	<u>392,456</u>	<u>92,449</u>	<u>627</u>	<u>167,224</u>	<u>23,196</u>	<u>49,996</u>	<u>894,675</u>
Expenses:									
Salaries	107,010	-	23,285	4,440	548	14,502	10,019	5,186	164,990
Payroll taxes and fringe benefits	23,995	-	3,357	640	79	4,519	4,718	2,274	39,582
Instructional materials	9,642	854	-	-	-	740	6,401	-	17,637
Food	2,308	-	-	-	-	-	-	-	2,308
Travel and conference	2,316	-	1,648	-	-	98	203	1,289	5,554
Liability insurance	-	-	-	-	-	-	-	-	-
Utilities	740	-	-	-	-	-	-	35	775
Rent/lease/repairs	3,589	-	735	555	-	555	-	1,140	6,574
Professional/consultants	230	-	-	-	-	200	-	-	430
Contract/personal service	870	-	338,128	78,435	-	132,786	-	37,327	587,546
Communications	171	-	-	23	-	-	-	47	241
Other	4,197	-	-	-	-	-	-	150	4,347
Indirect costs	12,736	68	25,303	8,356	-	13,824	1,855	2,548	64,690
Total expenses	<u>167,804</u>	<u>922</u>	<u>392,456</u>	<u>92,449</u>	<u>627</u>	<u>167,224</u>	<u>23,196</u>	<u>49,996</u>	<u>894,674</u>
Change in net assets	-	1	-	-	-	-	-	-	1
Net assets, beginning of period	-	-	-	-	-	-	-	-	-
Net assets, end of period	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>

Training Employment and Community Help, Inc.
CHILD DEVELOPMENT PROGRAMS - GENERAL INFORMATION
June 30, 2018

Schedule 7

Agency name: Training Employment and Community Help, Inc.

Program name and contract number:

CRRP-7037	Resource and Referral
CHST-7037	CCDF Health and Safety
CAPP-7039	Alternative Payment
C2AP-7036	Alternative Payment Stage 2
C3AP-7035	Alternative Payment Stage 3
CFCC-7014	Family Child Care Homes
CCIP-7037	Child Care Initiative Project
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, 2017 through June 30, 2018

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, 2018

Schedule 8

	CRRP-7037	CHST-7037 CCDF	CAPP-7039	C2AP-7036	C3AP-7035	CFCC-7014	CCIP-7037	Total CDE	Non-CDE	Total
	Resource & Referral	Health & Safety	Alternative Payment	Alternative Payment Stage 2	Alternative Payment Stage 3	Family Child Care Homes	Child Care Initiative Project	CD Contracts	Programs	
Revenues:										
Government contracts:										
Other government contracts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,908,999	\$ 1,908,999
Child care and development programs	167,736	923	377,015	89,337	627	154,490	19,732	809,860	-	809,860
Child care food program	-	-	38,286	9,238	-	-	2,027	49,551	-	49,551
Subtotal government contracts	167,736	923	415,301	98,575	627	154,490	21,759	859,411	1,908,999	2,768,410
Unrestricted contributions and other income	68	-	445	586	-	-	3,464	4,563	87,588	92,151
Family fees - certified children	-	-	15,441	2,526	-	12,734	-	30,701	-	30,701
Total revenues	167,804	923	431,187	101,687	627	167,224	25,223	894,675	1,996,587	2,891,262
Expenses:										
Salaries	107,010	-	27,303	5,398	548	14,502	10,229	164,990	1,127,264	1,292,254
Employee benefits	23,995	-	5,119	1,060	79	4,519	4,810	39,582	262,691	302,273
Books and supplies	9,642	854	-	-	-	740	6,401	17,637	109,883	127,520
Rents and leases	3,589	-	1,618	766	-	555	46	6,574	67,565	74,139
Other operating expenses	10,832	-	371,844	86,107	-	133,084	1,882	603,749	131,615	735,364
Building repairs and maintenance	-	-	-	-	-	-	-	-	37,780	37,780
Equipment expense	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	32,148	32,148
In-kind contributions expense	-	-	-	-	-	-	-	-	-	-
General, administrative and indirect	12,736	68	25,303	8,356	-	13,824	1,855	62,142	267,913	330,055
Total expenses	167,804	922	431,187	101,687	627	167,224	25,223	894,674	2,036,859	2,931,533
Change in net assets	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ (40,272)	\$ (40,271)

Training Employment and Community Help, Inc.
 Child Development Programs
SCHEDULE OF EXPENSES BY STATE CATEGORIES
 For the Year Ended June 30, 2018

Schedule 9

	CRRP-7037 Resource & Referral	CHST-7037 CCDF Health & Safety	CAPP-7039 Alternative Payment	C2AP-7036 Alternative Payment Stage 2	C3AP-7035 Alternative Payment Stage 3	CFCC-7014 Family Child Care Homes	CCIP-7037 Child Care Initiative Project	Total
Expenses:								
Direct payments to providers	\$ -	\$ -	\$ 367,045	\$ 85,332	\$ -	\$ 134,299	\$ -	\$ 586,676
1000 Certificated salaries	-	-	-	-	-	-	-	-
2000 Classified salaries	107,010	-	27,303	5,398	548	14,502	10,229	164,990
3000 Employee benefits	23,995	-	5,119	1,060	79	4,519	4,810	39,582
4000 Books and supplies	9,642	854	-	-	-	-	6,401	16,897
5000 Services and other operating expenses	14,421	-	6,417	1,541	-	80	1,928	24,387
6100/6200 Other approved capital outlay	-	-	-	-	-	-	-	-
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	12,736	68	25,303	8,356	-	13,824	1,855	62,142
Total expenses claimed for reimbursement	167,804	922	431,187	101,687	627	167,224	25,223	894,674
Total supplemental expenses	-	-	-	-	-	-	-	-
Total expenses	<u>\$ 167,804</u>	<u>\$ 922</u>	<u>\$ 431,187</u>	<u>\$ 101,687</u>	<u>\$ 627</u>	<u>\$ 167,224</u>	<u>\$ 25,223</u>	<u>\$ 894,674</u>

We have examined the claims filed for reimbursement and the original records supporting the transactions recorded under the contracts listed above to an extent considered necessary to assure ourselves that the 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, 2018

	CRRP-7037 Resource & Referral	CHST-7037 CCDF Health & Safety	CAPP-7039 Alternative Payment	C2AP-7036 Alternative Payment Stage 2	C3AP-7035 Alternative Payment Stage 3	CFCC-7014 Family Child Care Homes	CCIP-7037 Child Care Initiative Project	Total
Expenses:								
Schedule of Expenses by State Categories (CDE)	\$ 167,804	\$ 922	\$ 431,187	\$ 101,687	\$ 627	\$ 167,224	\$ 25,223	\$ 894,674
Adjustments to reconcile differences in reporting:								
None	-	-	-	-	-	-	-	-
Combining Statement of Activities (GAAP)	<u>\$ 167,804</u>	<u>\$ 922</u>	<u>\$ 431,187</u>	<u>\$ 101,687</u>	<u>\$ 627</u>	<u>\$ 167,224</u>	<u>\$ 25,223</u>	<u>\$ 894,674</u>

Training Employment and Community Help, Inc.

Schedule 11

Child Development Programs

SCHEDULE OF REIMBURSABLE EQUIPMENT EXPENDITURES

For the Year Ended June 30, 2018

	CRRP-7037 Resource & Referral	CHST-7037 CCDF Health & Safety	CAPP-7039 Alternative Payment	C2AP-7036 Alternative Payment Stage 2	C3AP-7035 Alternative Payment Stage 3	CFCC-7014 Family Child Care Homes	CCIP-7037 Child Care Initiative Project	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.

Schedule 12

Child Development Programs

SCHEDULE OF REIMBURSABLE EXPENDITURES FOR RENOVATIONS AND REPAIRS

For the Year Ended June 30, 2018

	CRRP-7037 Resource & Referral	CHST-7037 CCDF Health & Safety	CAPP-7039 Alternative Payment	C2AP-7036 Alternative Payment Stage 2	C3AP-7035 Alternative Payment Stage 3	CFCC-7014 Family Child Care Homes	CCIP-7037 Child Care Initiative Project	Total
<u>Unit Cost Under \$10,000 Per Item:</u>								
None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	-	-	-	-	-	-	-	-
<u>Unit Cost \$10,000 or More Per Item With Prior Written Approval:</u>								
None	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Unit Cost \$10,000 or More Per Item Without Prior Written Approval:</u>								
None	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Training Employment and Community Help, Inc.

Schedule 13

Child Development Programs

SCHEDULE OF REIMBURSABLE ADMINISTRATIVE COSTS

For the Year Ended June 30, 2018

	CRRP-7037 Resource & Referral	CHST-7037 CCDF Health & Safety	CAPP-7039 Alternative Payment	C2AP-7036 Alternative Payment Stage 2	C3AP-7035 Alternative Payment Stage 3	CFCC-7014 Family Child Care Homes	CCIP-7037 Child Care Initiative Project	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	12,736	68	25,303	8,356	-	13,824	1,855	62,142
Total reimbursable administrative costs	\$ 12,736	\$ 68	\$ 25,303	\$ 8,356	\$ -	\$ 13,824	\$ 1,855	\$ 62,142

Training Employment and Community Help, Inc.

Schedule 14

Child Development Programs

SCHEDULE OF REIMBURSABLE BUDGET IMPASSE CREDIT EXPENSES

For the Year Ended June 30, 2018

	CRRP-7037 Resource & Referral	CHST-7037 CCDF Health & Safety	CAPP-7039 Alternative Payment	C2AP-7036 Alternative Payment Stage 2	C3AP-7035 Alternative Payment Stage 3	CFCC-7014 Family Child Care Homes	CCIP-7037 Child Care Initiative Project	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>

Fiscal Year Ending
 Contract Number
 Vendor Code

Full Name of Contractor

Section 1 - Revenue	Column A Cumulative CDNFS 2507	Column B Audit Adjustments	Column C Cumulative Per Audit
Restricted Income - County Maintenance of Effort (EC Section 8279)			
Restricted Income - Other:			
Subtotal			
Transfer from Reserve (Resource & Referral only)			
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Other: donations		68	68
Total Revenue		68	68

CALIFORNIA DEPARTMENT OF EDUCATION
 AUDITED FISCAL REPORT FOR
 RESOURCE AND REFERRAL PROGRAMS
 A U D 2507 Page 2 of 4 (11/18)

Fiscal Year Ending
 Contract Number
 Vendor Code

Full Name of Contractor

Section 2 - Reimbursable Expenses	Column A Cumulative CDNFS 2507	Column B Audit Adjustments	Column C Cumulative Per Audit
1000 Certificated Salaries			
2000 Classified Salaries	102,656	4,354	107,010
3000 Employee Benefits	22,572	1,423	23,995
4000 Books and Supplies	15,883	-6,241	9,642
5000 Services and Other Operating Expenses	13,889	532	14,421
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)			
6500 Equipment Replacement (program-related)			
Depreciation or Use Allowance			
Indirect Costs (Include in Administrative Cost)	12,736		12,736
Non-Reimbursable (State Use Only)			
Total Reimbursable Expenses	167,736	68	167,804

Approved Indirect Cost Rate:

Comments:

No Supplemental Revenue check this box and omit Page 3.

CALIFORNIA DEPARTMENT OF EDUCATION
 AUDITED FISCAL REPORT FOR
 RESOURCE AND REFERRAL PROGRAMS
 A U D 2507 Page 4 of 4 (11/18)

Fiscal Year Ending
 Contract Number
 Vendor Code

Full Name of Contractor

Section 5 - Summary	Column A Cumulative CDNFS 2507	Column B Audit Adjustments	Column C Cumulative Per Audit
Restricted Program Income			
Transfer from Reserve			
Interest Earned on Apportionment Payments			
Total Reimbursable Expenses	167,736	68	167,804

CALIFORNIA DEPARTMENT OF EDUCATION
 AUDITED FISCAL REPORT FOR
 CHILD DEVELOPMENT SUPPORT CONTRACTS
 A U D 9529 Page 1 of 4 (11/18)

Fiscal Year End	June 30, 2018
Contract Number	CHST-7037
Vendor Code	N984

Full Name of Contractor

Section 1 - Revenue	Column A Cumulative CDNFS 9529	Column B Audit Adjustments	Column C Cumulative Fiscal Year Per Audit
Restricted Income - Match Requirement			
Restricted Income - County Maintenance of Effort (EC Section 8279)			
Restricted Income - Other:			
Restricted Income Subtotal			
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Other:			
Total Revenue			

CALIFORNIA DEPARTMENT OF EDUCATION
 AUDITED FISCAL REPORT FOR
 CHILD DEVELOPMENT SUPPORT CONTRACTS
 A U D 9529 Page 2 of 4 (11/18)

Fiscal Year End

Contract Number

Vendor Code

Full Name of Contractor

Section 2 - Reimbursable Expenses	Column A Cumulative CDNFS 9529	Column B Audit Adjustments	Column C Cumulative Per Audit
1000 Certificated Salaries			
2000 Classified Salaries			
3000 Employee Benefits			
4000 Books and Supplies			
5000 Services and Other Operating Expenses	854		854
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)			
6500 Equipment Replacement (program-related)			
Depreciation or Use Allowance			
Indirect Costs (Include in Administrative Cost)	68		68
Non-Reimbursable (State Use Only)			
Total Reimbursable Expenses	922		922
Total Administrative Cost (included in section 2 above)	68		68

Approved Indirect Cost Rate:

Comments:

No Supplemental Revenue check this box and omit Page 3.

CALIFORNIA DEPARTMENT OF EDUCATION
 AUDITED FISCAL REPORT FOR
 CHILD DEVELOPMENT SUPPORT CONTRACTS
 A U D 9529 Page 4 of 4 (11/18)

Fiscal Year End
 Contract Number
 Vendor Code

Full Name of Contractor

Section 5 - Summary	Column A Cumulative CDNFS 9529	Column B Audit Adjustments	Column C Cumulative Per Audit
Restricted Program Income			
Match Requirement			
Interest Earned on Apportionment Payments			
Total Reimbursable Expenses	922		922
Total Administrative Cost	68		68

CALIFORNIA DEPARTMENT OF EDUCATION
 AUDITED FISCAL REPORT FOR
 CALWORKS, ALTERNATIVE PAYMENT OR
 FAMILY CHILD CARE HOME PROGRAMS
 A U D 9500-AP Page 1 of 4 (10/18)

Fiscal Year End	June 30, 2018
Contract Number	CAPP-7039
Vendor Code	N984

Full Name of Contractor

Section 1 - Revenue	Column A Cumulative CDNFS 9500-AP	Column B Audit Adjustments	Column C Cumulative Per Audit
Restricted Income - Child Nutrition Programs		38,286	38,286
Restricted Income - County Maintenance of Effort (EC Section 8279)			
Restricted Income - Uncashed Checks to Providers			
Restricted Income - Other:			
Restricted Income Subtotal		38,286	38,286
Transfer from Reserve (Alternative Payment Only)			
Family Fees for Certified Children	10,846	4,595	15,441
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Other: donations		445	445
Total Revenue	10,846	43,326	54,172

CALIFORNIA DEPARTMENT OF EDUCATION
 AUDITED FISCAL REPORT FOR
 CALWORKS, ALTERNATIVE PAYMENT OR
 FAMILY CHILD CARE HOME PROGRAMS
 A U D 9500-AP Page 2 of 4 (10/18)

Fiscal Year End June 30, 2018

Contract Number CAPP-7039

Vendor Code N984

Full Name of Contractor Training, Employment and Community Help, Inc.

Section 2 - Reimbursable Expenses	Column A Cumulative CDNFS 9500-AP	Column B Audit Adjustments	Column C Cumulative Per Audit
Direct Payments to Providers	272,333	94,712	367,045
1000 Certificated Salaries			
2000 Classified Salaries	34,856	-7,553	27,303
3000 Employee Benefits	6,716	-1,597	5,119
4000 Books and Supplies			
5000 Services and Other Operating Expenses	2,384	4,033	6,417
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)			
6500 Equipment Replacement (program-related)			
Depreciation or Use Allowance			
Indirect Costs (Include in Administrative Costs)	25,303		25,303
Non-Reimbursable (State Use Only)			
Total Reimbursable Expenses	341,592	89,595	431,187
Total Administrative Costs (included in section 2 above)	40,449	-15,146	25,303
Days of Operation	247		247

Approved Indirect Cost Rate: 8.00%

Comments:

 No Supplemental Revenue check this box and omit Page 3.

CALIFORNIA DEPARTMENT OF EDUCATION
 AUDITED FISCAL REPORT FOR
 CALWORKS, ALTERNATIVE PAYMENT OR
 FAMILY CHILD CARE HOME PROGRAMS
 A U D 9500-AP Page 4 of 4 (10/18)

Fiscal Year End	June 30, 2018
Contract Number	CAPP-7039
Vendor Code	N984

Full Name of Contractor Training, Employment and Community Help, Inc.

Section 5 - Summary	Column A Cumulative CDNFS 9500-AP	Column B Audit Adjustments	Column C Cumulative Per Audit
Restricted Program Income		38,286	38,286
Interest Earned on Apportionment Payments			
Direct Payments to Providers	272,333	94,712	367,045
Total Administrative Costs	40,449	-15,146	25,303
Days of Operation	247		247
Total Reimbursable Expenses	341,592	89,595	431,187

CALIFORNIA DEPARTMENT OF EDUCATION
 AUDITED FISCAL REPORT FOR
 CALWORKS, ALTERNATIVE PAYMENT OR
 FAMILY CHILD CARE HOME PROGRAMS
 A U D 9500-AP Page 1 of 4 (10/18)

Fiscal Year End	June 30, 2018
Contract Number	C2AP-7036
Vendor Code	N984

Full Name of Contractor

Section 1 - Revenue	Column A Cumulative CDNFS 9500-AP	Column B Audit Adjustments	Column C Cumulative Per Audit
Restricted Income - Child Nutrition Programs		9,238	9,238
Restricted Income - County Maintenance of Effort (EC Section 8279)			
Restricted Income - Uncashed Checks to Providers			
Restricted Income - Other:			
Restricted Income Subtotal		9,238	9,238
Transfer from Reserve (Alternative Payment Only)			
Family Fees for Certified Children	2,046	480	2,526
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Other: donations		586	586
Total Revenue	2,046	10,304	12,350

CALIFORNIA DEPARTMENT OF EDUCATION
 AUDITED FISCAL REPORT FOR
 CALWORKS, ALTERNATIVE PAYMENT OR
 FAMILY CHILD CARE HOME PROGRAMS
 A U D 9500-AP Page 2 of 4 (10/18)

Fiscal Year End June 30, 2018

Contract Number C2AP-7036

Vendor Code N984

Full Name of Contractor Training, Employment and Community Help, Inc.

Section 2 - Reimbursable Expenses	Column A Cumulative CDNFS 9500-AP	Column B Audit Adjustments	Column C Cumulative Per Audit
Direct Payments to Providers	77,890	7,442	85,332
1000 Certificated Salaries			
2000 Classified Salaries	5,548	-150	5,398
3000 Employee Benefits	838	222	1,060
4000 Books and Supplies			
5000 Services and Other Operating Expenses	577	964	1,541
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)			
6500 Equipment Replacement (program-related)			
Depreciation or Use Allowance			
Indirect Costs (Include in Administrative Costs)	8,356		8,356
Non-Reimbursable (State Use Only)			
Total Reimbursable Expenses	93,209	8,478	101,687
Total Administrative Costs (included in section 2 above)	14,295	-5,939	8,356
Days of Operation	247		247

Approved Indirect Cost Rate: 8.00%

Comments:

 No Supplemental Revenue check this box and omit Page 3.

CALIFORNIA DEPARTMENT OF EDUCATION
 AUDITED FISCAL REPORT FOR
 CALWORKS, ALTERNATIVE PAYMENT OR
 FAMILY CHILD CARE HOME PROGRAMS
 A U D 9500-AP Page 4 of 4 (10/18)

Fiscal Year End	June 30, 2018
Contract Number	C2AP-7036
Vendor Code	N984

Full Name of Contractor

Section 5 - Summary	Column A Cumulative CDNFS 9500-AP	Column B Audit Adjustments	Column C Cumulative Per Audit
Restricted Program Income		9,238	9,238
Interest Earned on Apportionment Payments			
Direct Payments to Providers	77,890	7,442	85,332
Total Administrative Costs	14,295	-5,939	8,356
Days of Operation	247		247
Total Reimbursable Expenses	93,209	8,478	101,687

CALIFORNIA DEPARTMENT OF EDUCATION
 AUDITED FISCAL REPORT FOR
 CALWORKS, ALTERNATIVE PAYMENT OR
 FAMILY CHILD CARE HOME PROGRAMS
 A U D 9500-AP Page 1 of 4 (10/18)

Fiscal Year End	June 30, 2018
Contract Number	C3AP-7035
Vendor Code	N984

Full Name of Contractor

Section 1 - Revenue	Column A Cumulative CDNFS 9500-AP	Column B Audit Adjustments	Column C Cumulative Per Audit
Restricted Income - Child Nutrition Programs			
Restricted Income - County Maintenance of Effort (EC Section 8279)			
Restricted Income - Uncashed Checks to Providers			
Restricted Income - Other:			
Restricted Income Subtotal			
Transfer from Reserve (Alternative Payment Only)			
Family Fees for Certified Children			
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Other:			
Total Revenue			

CALIFORNIA DEPARTMENT OF EDUCATION
 AUDITED FISCAL REPORT FOR
 CALWORKS, ALTERNATIVE PAYMENT OR
 FAMILY CHILD CARE HOME PROGRAMS
 A U D 9500-AP Page 2 of 4 (10/18)

Fiscal Year End June 30, 2018

Contract Number C3AP-7035

Vendor Code N984

Full Name of Contractor Training, Employment and Community Help, Inc.

Section 2 - Reimbursable Expenses	Column A Cumulative CDNFS 9500-AP	Column B Audit Adjustments	Column C Cumulative Per Audit
Direct Payments to Providers			
1000 Certificated Salaries			
2000 Classified Salaries		548	548
3000 Employee Benefits		79	79
4000 Books and Supplies			
5000 Services and Other Operating Expenses			
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)			
6500 Equipment Replacement (program-related)			
Depreciation or Use Allowance			
Indirect Costs (Include in Administrative Costs)			
Non-Reimbursable (State Use Only)			
Total Reimbursable Expenses		627	627
Total Administrative Costs (included in section 2 above)			
Days of Operation	247		247

Approved Indirect Cost Rate: 8.00%

Comments:

 No Supplemental Revenue check this box and omit Page 3.

CALIFORNIA DEPARTMENT OF EDUCATION
 AUDITED FISCAL REPORT FOR
 CALWORKS, ALTERNATIVE PAYMENT OR
 FAMILY CHILD CARE HOME PROGRAMS
 A U D 9500-AP Page 4 of 4 (10/18)

Fiscal Year End	June 30, 2018
Contract Number	C3AP-7035
Vendor Code	N984

Full Name of Contractor

Section 5 - Summary	Column A Cumulative CDNFS 9500-AP	Column B Audit Adjustments	Column C Cumulative Per Audit
Restricted Program Income			
Interest Earned on Apportionment Payments			
Direct Payments to Providers			
Total Administrative Costs			
Days of Operation	247		247
Total Reimbursable Expenses		627	627

CALIFORNIA DEPARTMENT OF EDUCATION
 AUDITED FISCAL REPORT FOR
 CALWORKS, ALTERNATIVE PAYMENT OR
 FAMILY CHILD CARE HOME PROGRAMS
 A U D 9500-AP Page 1 of 4 (10/18)

Fiscal Year End	June 30, 2018
Contract Number	CFCC-7014
Vendor Code	N984

Full Name of Contractor

Section 1 - Revenue	Column A Cumulative CDNFS 9500-AP	Column B Audit Adjustments	Column C Cumulative Per Audit
Restricted Income - Child Nutrition Programs			
Restricted Income - County Maintenance of Effort (EC Section 8279)			
Restricted Income - Uncashed Checks to Providers			
Restricted Income - Other:			
Restricted Income Subtotal			
Transfer from Reserve (Alternative Payment Only)			
Family Fees for Certified Children	13,334	-600	12,734
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Other:			
Total Revenue	13,334	-600	12,734

CALIFORNIA DEPARTMENT OF EDUCATION
 AUDITED FISCAL REPORT FOR
 CALWORKS, ALTERNATIVE PAYMENT OR
 FAMILY CHILD CARE HOME PROGRAMS
 A U D 9500-AP Page 2 of 4 (10/18)

Fiscal Year End June 30, 2018

Contract Number CFCC-7014

Vendor Code N984

Full Name of Contractor Training, Employment and Community Help, Inc.

Section 2 - Reimbursable Expenses	Column A Cumulative CDNFS 9500-AP	Column B Audit Adjustments	Column C Cumulative Per Audit
Direct Payments to Providers	132,786	1,513	134,299
1000 Certificated Salaries			
2000 Classified Salaries	29,473	-14,971	14,502
3000 Employee Benefits	9,185	-4,666	4,519
4000 Books and Supplies	739	-739	0
5000 Services and Other Operating Expenses	3,738	-3,658	80
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)			
6500 Equipment Replacement (program-related)			
Depreciation or Use Allowance			
Indirect Costs (Include in Administrative Costs)	13,824		13,824
Non-Reimbursable (State Use Only)			
Total Reimbursable Expenses	189,745	-22,521	167,224
Total Administrative Costs (included in section 2 above)	28,462	-14,638	13,824
Days of Operation	248		248

Approved Indirect Cost Rate: 8.00%

Comments:

 No Supplemental Revenue check this box and omit Page 3.

CALIFORNIA DEPARTMENT OF EDUCATION
 AUDITED FISCAL REPORT FOR
 CALWORKS, ALTERNATIVE PAYMENT OR
 FAMILY CHILD CARE HOME PROGRAMS
 A U D 9500-AP Page 4 of 4 (10/18)

Fiscal Year End	June 30, 2018
Contract Number	CFCC-7014
Vendor Code	N984

Full Name of Contractor

Section 5 - Summary	Column A Cumulative CDNFS 9500-AP	Column B Audit Adjustments	Column C Cumulative Per Audit
Restricted Program Income			
Interest Earned on Apportionment Payments			
Direct Payments to Providers	132,786	1,513	134,299
Total Administrative Costs	28,462	-14,638	13,824
Days of Operation	248		248
Total Reimbursable Expenses	189,745	-22,521	167,224

CALIFORNIA DEPARTMENT OF EDUCATION
 AUDITED FISCAL REPORT FOR CCIP CONTRACTS
 A U D 9529-CCIP Page 1 of 4 (11/18)

Fiscal Year Ending June 30, 2018

Contract Number CCIP-7037

Vendor Code N984

Full Name of Contractor Training, Employment and Community Help, Inc.

Section 1 - Revenue	Column A Cumulative CDNFS 9529-CCIP	Column B Audit Adjustments	Column C Cumulative Per Audit
Restricted Income - Match Requirement			
Restricted Income - County Maintenance of Effort (EC Section 8279)			
Restricted Income - Other: Child Nutrition Programs		2,027	2,027
Restricted Income Subtotal		2,027	2,027
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Match Requirement	3,464		3,464
Unrestricted Income - Other:			
Total Revenue	3,464	2,027	5,491

CALIFORNIA DEPARTMENT OF EDUCATION
 AUDITED FISCAL REPORT FOR CCIP CONTRACTS
 AUD 9529-CCIP Page 2 of 4 (11/18)

Fiscal Year Ending
 Contract Number
 Vendor Code

Full Name of Contractor

Section 2 - Reimbursable Expenses	Column A Cumulative CDNFS 9529-CCIP	Column B Audit Adjustments	Column C Fiscal Year Per Audit
1000 Certificated Salaries			
2000 Classified Salaries	10,939	-710	10,229
3000 Employee Benefits	5,152	-342	4,810
4000 Books and Supplies	6,401		6,401
5000 Services and Other Operating Expenses	203	1,725	1,928
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)			
6500 Equipment Replacement (program-related)			
Depreciation or Use Allowance			
Indirect Costs (Include in Administrative Cost)	1,855		1,855
Non-Reimbursable (State Use Only)			
Total Reimbursable Expenses	24,550	673	25,223
Total Administrative Costs (included in section 2 above)	1,855		1,855

Approved Indirect Cost Rate:

Comments:

No Supplemental Revenue check this box and omit Page 3.

Fiscal Year Ending

Contract Number

Vendor Code

Full Name of Contractor

Section 5 - Summary	Column A Cumulative CDNFS 9529-CCIP	Column B Audit Adjustments	Column C Cumulative Per Audit
Restricted Program Income		2,027	2,027
Match Requirement Restricted Income			
Match Requirement Unrestricted Income	3,464		3,464
Interest Earned on Apportionment Payments			
Total Reimbursable Expenses	24,550	673	25,223
Total Administrative Costs	1,855		1,855

SUMMARY OF CLAIM

Agreement No: 05513

For the Period July 1, 2017 to June 30, 2018

	<u>Allowed</u>	<u>Paid</u>	
Amount Reimbursable from Federal Fund	\$ 36,669	\$ 36,669	
Federal Fund Payments to Date			
Federal Fund Reimbursement Variance (Overpaid):			\$ -
Administrative Reimbursement	12,882	12,882	<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 37

Agreement No. 05513

For the Period July 1, 2017 to June 30, 2018

	Reported	<u>MEALS</u> Adjusted	Allowed	Food Service Rates	Revenue Recognized	Audit Adjustment	Earned Reimburse- ment
<u>FEDERAL REIMBURSEMENT</u>							
<u>Meal Compensation - Tier I</u>							
Breakfast	6,401	-	6,401	\$ 1.3100	\$ 8,385	\$ -	\$ 8,385
Lunch	8,343	-	8,343	2.4600	20,524	-	20,524
Supper	790	-	790	2.4600	1,943	-	1,943
Supplement	7,968	-	7,968	0.7300	5,817	-	5,817
Subtotal	<u>23,502</u>	<u>-</u>	<u>23,502</u>		<u>36,669</u>	<u>-</u>	<u>36,669</u>
<u>Meal Compensation - Tier II</u>							
Breakfast	-	-	-	0.4800	-	-	-
Lunch	-	-	-	1.4800	-	-	-
Supper	-	-	-	1.4800	-	-	-
Supplement	-	-	-	0.2000	-	-	-
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>
Total Federal Meal Compensation					36,669	-	36,669
Total Allowable Administrative Reimbursements					<u>12,882</u>	<u>-</u>	<u>12,882</u>
Total Federal Reimbursement					<u>\$ 49,551</u>	<u>\$ -</u>	<u>\$ 49,551</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 38

Agreement No. 05513

For the Period July 1, 2017 to September 30, 2017

	TIER I			TIER II HIGH			TIER II LOW		
<u>July 1, 2017 to July 31, 2017</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	654	-	654	-	-	-	-	-	-
Lunch	874	-	874	-	-	-	-	-	-
Supper	116	-	116	-	-	-	-	-	-
Supplements	863	-	863	-	-	-	-	-	-
	(Tier I)			(Tier II High)			(Tier II Low)		
<u>Homes</u>	11	-	11	-	-	-	-	-	-
				Homes (Tier II Mixed)			Total Homes		
				-	-	-	-	-	-
<u>August 1, 2017 to August 31, 2017</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	803	-	803	-	-	-	-	-	-
Lunch	1,091	-	1,091	-	-	-	-	-	-
Supper	132	-	132	-	-	-	-	-	-
Supplements	374	-	374	-	-	-	-	-	-
	(Tier I)			(Tier II High)			(Tier II Low)		
<u>Homes</u>	11	-	11	-	-	-	-	-	-
				Homes (Tier II Mixed)			Total Homes		
				-	-	-	-	-	-
<u>September 1, 2017 to September 30, 2017</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	491	-	491	-	-	-	-	-	-
Lunch	686	-	686	-	-	-	-	-	-
Supper	88	-	88	-	-	-	-	-	-
Supplements	623	-	623	-	-	-	-	-	-
	(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 39

Agreement No. 05513

For the Period October 1, 2017 to December 31, 2017

TIER I			TIER II HIGH			TIER II LOW			
<u>October 1, 2017 to October 31, 2017</u>									
Meal Type	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed
Breakfast	560	-	560	-	-	-	-	-	-
Lunch	757	-	757	-	-	-	-	-	-
Supper	75	-	75	-	-	-	-	-	-
Supplements	720	-	720	-	-	-	-	-	-
	(Tier I)			(Tier II High)			(Tier II Low)		
<u>Homes</u>	10	-	10	-	-	-	-	-	-
				Homes (Tier II Mixed)			Total Homes		
				-	-	-	-	-	-
<u>November 1, 2017 to November 30, 2017</u>									
Meal Type	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed
Breakfast	406	-	406	-	-	-	-	-	-
Lunch	594	-	594	-	-	-	-	-	-
Supper	98	-	98	-	-	-	-	-	-
Supplements	607	-	607	-	-	-	-	-	-
	(Tier I)			(Tier II High)			(Tier II Low)		
<u>Homes</u>	9	-	9	-	-	-	-	-	-
				Homes (Tier II Mixed)			Total Homes		
				-	-	-	-	-	-
<u>December 1, 2017 to December 31, 2017</u>									
Meal Type	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed
Breakfast	360	-	360	-	-	-	-	-	-
Lunch	436	-	436	-	-	-	-	-	-
Supper	17	-	17	-	-	-	-	-	-
Supplements	448	-	448	-	-	-	-	-	-
	(Tier I)			(Tier II High)			(Tier II Low)		
<u>Homes</u>	9	-	9	-	-	-	-	-	-
				Homes (Tier II Mixed)			Total Homes		
				-	-	-	-	-	-

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

Schedule 40

Agreement No. 05513

For the Period January 1, 2018 to March 31, 2018

	TIER I			TIER II HIGH			TIER II LOW		
<u>January 1, 2018 to January 31, 2018</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	487	-	487	-	-	-	-	-	-
Lunch	632	-	632	-	-	-	-	-	-
Supper	49	-	49	-	-	-	-	-	-
Supplements	690	-	690	-	-	-	-	-	-
	(Tier I)			(Tier II High)			(Tier II Low)		
<u>Homes</u>	9	-	9	-	-	-	-	-	-
				Homes (Tier II Mixed)			Total Homes		
				-	-	-	-	-	-
<u>February 1, 2018 to February 28, 2018</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	485	-	485	-	-	-	-	-	-
Lunch	568	-	568	-	-	-	-	-	-
Supper	42	-	42	-	-	-	-	-	-
Supplements	606	-	606	-	-	-	-	-	-
	(Tier I)			(Tier II High)			(Tier II Low)		
<u>Homes</u>	9	-	9	-	-	-	-	-	-
				Homes (Tier II Mixed)			Total Homes		
				-	-	-	-	-	-
<u>March 1, 2018 to March 31, 2018</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	549	-	549	-	-	-	-	-	-
Lunch	694	-	694	-	-	-	-	-	-
Supper	52	-	52	-	-	-	-	-	-
Supplements	775	-	775	-	-	-	-	-	-
	(Tier I)			(Tier II High)			(Tier II Low)		
<u>Homes</u>	9	-	9	-	-	-	-	-	-
				Homes (Tier II Mixed)			Total Homes		
				-	-	-	-	-	-

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

Schedule 41

Agreement No. 05513

For the Period April 1, 2018 to June 30, 2018

	TIER I			TIER II HIGH			TIER II LOW		
<u>April 1, 2018 to April 30, 2018</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	505	-	505	-	-	-	-	-	-
Lunch	622	-	622	-	-	-	-	-	-
Supper	43	-	43	-	-	-	-	-	-
Supplements	705	-	705	-	-	-	-	-	-
	(Tier I)			(Tier II High)			(Tier II Low)		
<u>Homes</u>	9	-	9	-	-	-	-	-	-
				Homes (Tier II Mixed)			Total Homes		
				-	-	-	-	-	-
<u>May 1, 2018 to May 31, 2018</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	541	-	541	-	-	-	-	-	-
Lunch	664	-	664	-	-	-	-	-	-
Supper	44	-	44	-	-	-	-	-	-
Supplements	784	-	784	-	-	-	-	-	-
	(Tier I)			(Tier II High)			(Tier II Low)		
<u>Homes</u>	9	-	9	-	-	-	-	-	-
				Homes (Tier II Mixed)			Total Homes		
				-	-	-	-	-	-
<u>June 1, 2018 to June 30, 2018</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	560	-	560	-	-	-	-	-	-
Lunch	725	-	725	-	-	-	-	-	-
Supper	34	-	34	-	-	-	-	-	-
Supplements	773	-	773	-	-	-	-	-	-
	(Tier I)			(Tier II High)			(Tier II Low)		
<u>Homes</u>	8	-	8	-	-	-	-	-	-
				Homes (Tier II Mixed)			Total Homes		
				-	-	-	-	-	-

DETERMINATION OF ALLOWABLE
ADMINISTRATIVE REIMBURSEMENT

Agreement No. 05513

For the Period July 1, 2017 to June 30, 2018

A. Reimbursement Rates Calculation

Increment of Homes	Homes Reported for Year	Adjusted Homes	Allowed Homes	Administrative Payment Rates	Homes Times Rate Total
Initial 50	113	-	113	\$ 114	\$ 12,882
Next 150	-	-	-		-
Next 800	-	-	-		-
Each additional	-	-	-		-
Reimbursement Amount for the Year		<u>-</u>	<u>113</u>		<u>12,882</u>

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

Subtotal 12,882

C. Less Administrative Expenses Allowed

62,142

D. Unallowable Administrative Payments Received for the Year

(49,260)

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

Schedule 43

Agreement No. 05513

For the Period July 1, 2017 to June 30, 2018

Period	Reported	Adjusted	Allowed
July	\$ 1,254	\$ -	\$ 1,254
August	1,254	-	1,254
September	1,140	-	1,140
October	1,140	-	1,140
November	1,026	-	1,026
December	1,026	-	1,026
January	1,026	-	1,026
February	1,026	-	1,026
March	1,026	-	1,026
April	1,026	-	1,026
May	1,026	-	1,026
June	912	-	912
			-
Total	<u>\$ 12,882</u>	<u>\$ -</u>	<u>\$ 12,882</u>

Training Employment and Community Help, Inc.
DETERMINATION OF ALLOWED
PROVIDER PAYMENTS (FEDERAL & STATE)

Schedule 44

Agreement No. 05513

For the Period July 1, 2017 to June 30, 2018

Period	Allowed Federal Funds Owed Providers	Total Funds Paid Providers	Total Funds Underpaid (Overpaid)
July	\$ 5,176	\$ 5,176	\$ -
August	5,588	5,588	-
September	4,142	4,142	-
October	4,446	4,446	-
November	3,703	3,703	-
December	2,939	2,939	-
January	3,843	3,843	-
February	3,604	3,604	-
March	4,146	4,146	-
April	3,838	3,838	-
May	4,049	4,049	-
June	4,077	4,077	-
			-
Total	<u>\$ 49,551</u>	<u>\$ 49,551</u>	<u>\$ -</u>

Training Employment and Community Help, Inc.
DEPT OF CSD SCHEDULE OF REVENUE AND EXPENSES

Schedule 45

Contract No. 16B-4023 (LIHEAP)

For the Period January 1, 2016 through June 30, 2018

	1/1/2016 through 6/30/2016	7/1/2016 through 6/30/2017	7/1/2017 through 6/30/2018	Total Audited Costs	Total Reported Expenses	Total Budgets
Revenues:						
Grant revenue	\$ 27,163	\$ 114,347	\$ 30,095	\$ 171,605	\$ 171,605	\$ 184,594
Program income	-	-	-	-	-	-
Total revenues	<u>27,163</u>	<u>114,347</u>	<u>30,095</u>	<u>171,605</u>	<u>171,605</u>	<u>184,594</u>
Expenses:						
Assurance 16 costs	<u>1,612</u>	<u>6,787</u>	<u>1,787</u>	<u>10,186</u>	<u>10,186</u>	<u>12,645</u>
Administrative costs	<u>2,295</u>	<u>9,661</u>	<u>2,542</u>	<u>14,498</u>	<u>14,498</u>	<u>14,498</u>
Program support costs (ECIP and HEAP):						
Intake	3,795	15,974	4,204	23,973	23,973	23,973
Outreach	2,372	9,984	2,627	14,983	14,983	14,983
Training and technical assistance	-	-	-	-	-	-
Out of state travel	-	-	-	-	-	-
Major vehicle and equipment	-	-	-	-	-	-
Minor vehicle and equipment	-	-	-	-	-	-
General overhead costs	-	-	-	-	-	-
Automation supplemental	<u>1,108</u>	<u>4,664</u>	<u>1,228</u>	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>
Subtotal	<u>7,275</u>	<u>30,622</u>	<u>8,059</u>	<u>45,956</u>	<u>45,956</u>	<u>45,956</u>
Program service costs:						
ECIP emergency heating and cooling services	260	1,095	288	1,643	1,643	1,643
Severe weather energy assistance and transportation services (SWEATS)	-	-	-	-	-	-
Wood, propane, and oil (ECIP and HEAP W	<u>15,721</u>	<u>66,182</u>	<u>17,419</u>	<u>99,322</u>	<u>99,322</u>	<u>109,852</u>
Subtotal	<u>15,981</u>	<u>67,277</u>	<u>17,707</u>	<u>100,965</u>	<u>100,965</u>	<u>111,495</u>
Total expenses	<u>27,163</u>	<u>114,347</u>	<u>30,095</u>	<u>171,605</u>	<u>171,605</u>	<u>184,594</u>
Revenue over (under) expenses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2018, 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 14, 2018.

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.

R.J. Ricciardi, Inc.
Certified Public Accountants

San Rafael, California
December 14, 2018

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, 2018. 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, 2018.

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.

R.J. Ricciardi, Inc.
Certified Public Accountants

San Rafael, California
December 14, 2018

Training Employment and Community Help, Inc.
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended June 30, 2018

Grantor/Pass-Through Grantor/Program Title	Federal	Pass-Through Grantor's Number	Award Amount			Expenditures	
	CFDA Number		Federal	State	Total	Federal	State
U.S. Department of Justice:							
Passed through the State of California Emergency Management Agency:							
Sexual Assault Services	16.575	RC17251450	\$ 211,275	\$ -	\$ 211,275	\$ 169,565	\$ -
Domestic Violence Services	16.575	DV17091450	483,380	-	483,380	398,681	- *
Total passed through the State of California Emergency Management Agency			694,655	-	694,655	568,246	-
Passed through the County of Modoc:							
Edward Byrne Memorial Justice Assistance Grant	16.738	JAG-BSCC 636-17	316,445	-	316,445	70,164	-
Total passed through the County of Modoc			316,445	-	316,445	70,164	-
Total U.S. Department of Justice			1,011,100	-	1,011,100	638,410	-
U.S. Department of Health and Human Services:							
Aging Cluster:							
Passed through the Planning and Service Area 2 Area Agency on Aging:							
Title III-B Transportation, Title III-C-1 Congregate Nutrition and Title III-C-2 Home Delivered Nutrition	93.044 & 93.045	N/A	132,993	-	132,993	132,993	-
Total passed through the Planning and Service Area 2 Area Agency on Aging (Aging Cluster)			132,993	-	132,993	132,993	-
TANF Cluster:							
Passed through the County of Modoc:							
Cal WORKS Stage One Child Care	93.558	17-83	25,192	-	25,192	25,192	-
Total passed through the County of Modoc (TANF Cluster)			25,192	-	25,192	25,192	-
Passed through the California State Department of Community Services and Development:							
Low Income Home Energy Assistance Program	93.568	16B-4023	326,800	-	326,800	30,095	-
Low Income Home Energy Assistance Program	93.568	17B-3023	326,914	-	326,914	101,367	-
Low Income Home Energy Assistance Program	93.568	18B-4023	81,123	-	81,123	29,762	-
Total passed through the California State Department of Community Services and Development			734,837	-	734,837	161,224	-
Passed through the Modoc-Siskiyou Community Action Agency:							
Community Services Block Grant - Food Bank	93.569	17F-2026 & 18F-5026	35,000	-	35,000	23,151	-
Community Services Block Grant - Transportation	93.569	17F-2026 & 18F-5026	5,694	-	5,694	5,694	-
Total passed through the Modoc-Siskiyou Community Action Agency			40,694	-	40,694	28,845	-

* The match in-kind of \$19,725 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 AND STATE AWARDS
For the Year Ended June 30, 2018

Grantor/Pass-Through Grantor/Program Title	Federal	Pass-Through Grantor's Number	Award Amount			Expenditures	
	CFDA Number		Federal	State	Total	Federal	State
<u>U.S. Department of Health and Human Services (concluded):</u>							
CCDF Cluster:							
Passed through the California State Department of Education:							
Resource and Referral	93.575	CRRP-7037	\$ 25,614	\$ 144,335	\$ 169,949	\$ 25,280	\$ 142,456
CCDF Health and Safety	93.575	CHST-7037	962	-	962	923	-
Alternative Payment	93.596	CAPP-7039	299,908	214,911	514,819	219,630	157,385
Alternative Payment Stage 2	93.575	C2AP-7036	20,120	69,217	89,337	20,120	69,217
	93.575 &						
Alternative Payment Stage 3	93.596	C3AP-7035	1,119	389	1,508	465	162
Child Care Initiative Project	93.575	CCIP-7037	18,000	1,732	19,732	18,000	1,732
Passed through the Modoc County Superintendent of Schools:							
	93.575 &						
Family Child Care Homes	93.596	CFCC-7014	70,965	96,977	167,942	65,281	89,209
Total CCDF Cluster			<u>436,688</u>	<u>527,561</u>	<u>964,249</u>	<u>349,699</u>	<u>460,161</u>
Medicaid Cluster:							
Medical Assistance Program	93.778	N/A	40,000	-	40,000	23,870	-
In-Home Supportive Services	93.778	17-82	60,000	-	60,000	59,476	-
Total Medicaid Cluster			<u>100,000</u>	<u>-</u>	<u>100,000</u>	<u>83,346</u>	<u>-</u>
Total U.S. Department of Health and Human Services			<u>1,470,404</u>	<u>527,561</u>	<u>1,997,965</u>	<u>781,299</u>	<u>460,161</u>
<u>U.S. Department of Agriculture:</u>							
Passed through the California State Department of Education:							
Child Care Food Program	10.558	05513	49,551	-	49,551	49,551	-
Total U.S. Department of Agriculture			<u>49,551</u>	<u>-</u>	<u>49,551</u>	<u>49,551</u>	<u>-</u>
Total federal awards			<u>\$ 2,531,055</u>	<u>\$ 527,561</u>	<u>\$ 3,058,616</u>	<u>\$ 1,469,260</u>	<u>\$ 460,161</u>

Training Employment and Community Help, Inc.
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
June 30, 2018

NOTE 1 - BASIS OF PRESENTATION

The Schedule of Expenditures of Federal and State 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 and State 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 and State 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, 2018

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	\$568,246
93.575 & 93.596	Child Care and Development Block Grant Cluster	349,699

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, 2018

Recommendation

Status/Explanation

There were no prior year findings or recommendations.