

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.

ALTURAS, CALIFORNIA

**FINANCIAL STATEMENTS
AND
SINGLE AUDIT REPORT**

FOR THE YEAR ENDED

JUNE 30, 2024

Hiep Pham, CPA Inc.

TABLE OF CONTENTS

	<u>Page</u>
Independent Auditor's Report.....	1-3
Financial Statements:	
Statements of Financial Position.....	4
Statements of Activities.....	5
Statements of Functional Expenses.....	6
Statements of Cash Flows.....	7
Notes to the Financial Statements.....	8-15
Supplementary Information:	
Schedule of Activities.....	Schedules 1-6 16-21
Child Development Programs:	
General Information.....	Schedule 7 22
Combining Schedule of Activities.....	Schedule 8 23
Schedule of Expenses by State Categories.....	Schedule 9 24
Reconciliation of CDE/CDSS and GAAP Expense Reporting.....	Schedule 10 25
Schedule of Claimed Equipment Expenditures.....	Schedule 11 26
Schedule of Claimed Expenditures for Renovation and Repairs.....	Schedule 12 27
Schedule of Claimed Administrative Costs.....	Schedule 13 28
Audited Fiscal Reports.....	Schedules 14-37 29-52
Summary of Claim.....	Schedule 38 53
Schedule of Reported, Adjusted and Allowed Meals, Sites and Earned Reimbursement.....	Schedule 39 54
Schedule of Reported, Adjusted and Allowed Meals and Homes.....	Schedules 40-43 55-58
Determination of Excess Administrative Reimbursement.....	Schedule 44 59
Schedule of Reported, Adjusted and Allowed Administrative Income.....	Schedule 45 60
Determination of Allowed Provider Payments (Federal & State).....	Schedule 46 61
Notes to the Child Care and Development Program Supplement Information..	Schedule 47 62

Dept. of CSD Schedule of Revenues and Expenses.....	Schedules 48-53	63-68
Schedule of Expenditures of Federal and State Awards.....	.....	69-71
Notes to the Schedule of Expenditures of Federal and State Awards.....	.....	72
Independent Auditor's 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>.....	.....	73-74
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance.....	.....	75-77
Schedule of Findings and Questioned Costs.....	.....	78
Status of Prior Audit Findings.....	.....	79

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinion

I have audited the accompanying financial statements of Training Employment & Community Help, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

In my opinion, the financial statements present fairly, in all material respects, the financial position of Training Employment & Community Help, Inc. as of June 30, 2024, 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.

Basis for Opinion

I conducted my 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. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am required to be independent of Training Employment & Community Help, Inc. and to meet my other ethical responsibilities in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Training Employment & Community Help, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, I:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Training Employment & Community Help, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Training Employment & Community Help, Inc.'s ability to continue as a going concern for a reasonable period of time.

I am required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that I identified during the audit.

Supplementary Information

My audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedules 1 through 53, 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* 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 my opinion, the accompanying schedules 1 through 53 and the schedule of expenditures of federal and state awards 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*, I have also issued my report dated December 11, 2024, on my consideration of Training Employment & Community Help, Inc.'s internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of my 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 & 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 & Community Help, Inc.'s internal control over financial reporting and compliance.

Report on Summarized Comparative Information

I have previously audited Training Employment & Community Help, Inc.'s 2023 financial statements, and I expressed an unmodified audit opinion on those audited financial statements in my report dated December 7, 2023. In my opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2023, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Hiep Pham, CPA Inc.

Fremont, California
December 11, 2024

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.

STATEMENTS OF FINANCIAL POSITION

June 30, 2024

(With Comparative Totals for June 30, 2023)

	<u>2024</u>	<u>2023</u>
<u>ASSETS</u>		
Current assets:		
Cash and cash equivalents	\$ 3,075,169	\$ 2,260,508
Grants/contracts receivable	<u>1,093,159</u>	<u>485,604</u>
Total current assets	<u>4,168,328</u>	<u>2,746,112</u>
Non-current assets:		
Fixed assets, net of accumulated depreciation	<u>783,899</u>	<u>816,043</u>
Total non-current assets	<u>783,899</u>	<u>816,043</u>
Total assets	<u><u>\$ 4,952,227</u></u>	<u><u>\$ 3,562,155</u></u>
<u>LIABILITIES AND NET ASSETS</u>		
Current liabilities:		
Accounts payable and accrued expenses	\$ 194,775	\$ 170,376
Refundable advances	3,242,696	2,376,055
Notes payable, current portion	<u>-</u>	<u>19,795</u>
Total current liabilities	<u>3,437,471</u>	<u>2,566,226</u>
Long-term liabilities:		
Notes payable, net of current portion	<u>-</u>	<u>97,295</u>
Total long-term liabilities	<u>-</u>	<u>97,295</u>
Total liabilities	<u>3,437,471</u>	<u>2,663,521</u>
Net assets:		
Net assets without donor restrictions	<u>1,514,756</u>	<u>898,634</u>
Total net assets	<u>1,514,756</u>	<u>898,634</u>
Total liabilities and net assets	<u><u>\$ 4,952,227</u></u>	<u><u>\$ 3,562,155</u></u>

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

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.

STATEMENTS OF ACTIVITIES

For the Year Ended June 30, 2024

(With Comparative Totals for the Year Ended June 30, 2023)

	Without Donor Restrictions	
	2024	2023
Revenues:		
Grants/contracts	\$ 5,885,939	\$ 5,293,107
Other income	883,406	175,742
Total revenues	<u>6,769,345</u>	<u>5,468,849</u>
Expenses:		
Program services	5,447,832	4,921,963
Supportive services:		
Administration services	<u>705,391</u>	<u>543,533</u>
Total expenses	<u>6,153,223</u>	<u>5,465,496</u>
Change in net assets	616,122	3,353
Net assets, beginning of period	<u>898,634</u>	<u>895,281</u>
Net assets, end of period	<u>\$ 1,514,756</u>	<u>\$ 898,634</u>

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

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.

STATEMENTS OF FUNCTIONAL EXPENSES

For the Year Ended June 30, 2024

(With Comparative Totals for the Year Ended June 30, 2023)

		Supportive Services		
	Program Services	Administrative Services	Total 2024	Total 2023
Expenses:				
Salaries	\$ 2,037,920	\$ 140,806	\$ 2,178,726	\$ 1,911,639
Payroll taxes and benefits	467,763	86,374	554,137	461,243
Materials and supplies	308,065	57,955	366,020	360,992
Food supplies	156,042	6,812	162,854	164,747
Travel and conference	77,098	9,380	86,478	53,693
Dues and memberships	71,171	7,871	79,042	49,943
Licenses and taxes	11,671	2,663	14,334	12,116
Insurance	100	61,938	62,038	50,756
Utilities	319,736	17,693	337,429	353,846
Rentals, leases and maintenance	316,513	24,455	340,968	209,249
Advertising	84,358	1,897	86,255	72,559
Professional services	39,816	161,542	201,358	106,714
Child care providers	1,335,682	-	1,335,682	1,272,150
Communications	54,363	26,533	80,896	44,226
Depreciation	-	69,651	69,651	69,962
Other	167,534	29,821	197,355	271,661
Total expenses	<u>\$ 5,447,832</u>	<u>\$ 705,391</u>	<u>\$ 6,153,223</u>	<u>\$ 5,465,496</u>

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

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.

STATEMENTS OF CASH FLOWS

For the Year Ended June 30, 2024

(With Comparative Totals for the Year Ended June 30, 2023)

	<u>2024</u>	<u>2023</u>
Cash flows from operating activities:		
Change in net assets	\$ 616,122	\$ 3,353
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	69,651	69,962
Changes in certain assets and liabilities:		
Grants/contracts receivable	(607,555)	(63,091)
Accounts payable and accrued expenses	24,399	(323,553)
Refundable advances	<u>866,641</u>	<u>1,638,609</u>
Net cash provided (used) by operating activities	<u>969,258</u>	<u>1,325,280</u>
Cash flows from investing activities:		
Purchase of fixed assets	<u>(37,507)</u>	<u>(159,959)</u>
Net cash provided (used) by investing activities	<u>(37,507)</u>	<u>(159,959)</u>
Cash flows from financing activities:		
Payments on notes payable	<u>(117,090)</u>	<u>(18,831)</u>
Net cash provided (used) by financing activities	<u>(117,090)</u>	<u>(18,831)</u>
Net increase (decrease) in cash	814,661	1,146,490
Cash, beginning of period	<u>2,260,508</u>	<u>1,114,018</u>
Cash, end of period	<u>\$ 3,075,169</u>	<u>\$ 2,260,508</u>
Supplemental disclosures of cash flow information:		
Interest paid	<u>\$ 265</u>	<u>\$ 6,368</u>

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

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended June 30, 2024

NOTE 1 - GENERAL

A. Organization

Training Employment & Community Help, Inc. (the Organization) 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. The Organization provides services to the entire population of Modoc County, not just low-income residents. Many of the programs are subcontracted to the Organization from other agencies. Programs are operated out of the Organization's 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. The Organization 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 & COMMUNITY HELP, INC.
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Accounting

The financial statements and records of the Organization 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 the period. Grants are recognized as support when earned in accordance with the terms of each grant or agreement.

B. Basis of Presentation

The financial statements are presented in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958 and the provisions of the American Institute of Certified Public Accountants (AICPA) *Audit and Accounting Guide for Not-for-Profit Organizations*. Under the provisions, net assets and revenues, and gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of the Organization and changes therein are classified as follows:

Net Assets without Donor Restrictions - Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. The Organization's board may designate assets without restrictions for specific operational purposes from time to time.

Net Assets with Donor Restrictions - Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

C. Cash and Cash Equivalents

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

D. Grants/Contracts Receivable

Grants/contracts receivable represent amounts earned but not yet collected. The Organization has not accrued an allowance for doubtful accounts as it is the opinion of management that all receivables will be realized. The Organization will accrue an allowance for doubtful accounts when management considers that the receivables cannot be fully collected.

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. 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. The grantor has a reversionary interest in such assets. Any disposition of restricted assets or any funds derived therefrom is subject to grant regulations.

The aggregate cost of assets over \$5,000 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. Any impaired assets will be written down to their actual value.

F. Refundable Advances

A transfer of assets (i.e., cash received) that is related to a conditional contribution is accounted for as a refundable advance in the accompanying statements of financial position until the conditions have been substantially met or explicitly waived by the donor or grantor.

G. Grants/Contracts

Grants awarded by government agencies or passed through to the Organization from another donor that received funding from the government agencies are generally considered nonreciprocal transactions restricted by the awarding agency for certain purposes. Revenue is recognized when qualified expenditures are incurred and conditions under the grant agreement are met.

H. Revenue Recognition

Revenue is recognized in accordance with authoritative guidance, including *ASU 2018-08, Not-for-Profit Entities (Topic 605)* and *ASU No. 2014-09, Revenue from Contracts with Customers (Topic 606)*.

Contributions are recognized when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give are not recognized until the conditions on which they depend have been substantially met. A transfer of funds with a conditional promise to contribute are accounted for as a refundable advance until the conditions have been substantially met. Certain payments received include both elements of contributed income and earned income, and management evaluates such transactions to determine the proper revenue rules to apply and to bifurcate the revenue components. When applicable, revenue earned under a contractual arrangement (an “exchange transaction”) is recognized when earned and therefore measured as services are provided in accordance with Topic 606.

Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Contributions that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the contribution is recognized.

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

I. Advertising

Advertising costs are expensed as incurred. During the years ended June 30, 2024 and June 30, 2023, advertising expenses were \$86,255 and \$72,559, respectively.

J. 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 the labor distribution (timesheet) method for those general and administrative staff.

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 the labor distribution (timesheet) method for those general and administrative staff.

Allocable costs are generally overhead expenses: utilities, insurance, some office supplies, space-related costs, communications costs, equipment rentals, etc. that are common to all programs. Costs that benefit various programs/grants in a department are further allocated to the various programs/grants using the direct salary costs. Charging of costs will be determined on the basis of whether that expense is a direct cost or an indirect (allocable) cost. Direct cost expenses will be charged directly to the grant or project and specific cost category. Once that determination is made the expense will be coded and recorded in the accounting system. Charging of allocable costs must be determined on whether the expense benefits multiple grants or projects. Once the determination is made on which program(s) received the benefit, then the expense will be coded accordingly and recorded in the accounting system.

The expenses that are allocated include the following:

<u>Expense</u>	<u>Method of Allocation</u>
Personnel expenses	Time and effort
Materials and supplies	Function and usage
Food supplies	Function and usage
Travel and conference	Function and usage
Dues and memberships	Function and usage
Licenses and taxes	Function and usage
Insurance	Function and usage
Utilities	Function and usage
Rentals, leases and maintenance	Function and usage
Advertising	Function and usage
Professional services	Function and usage
Communications	Function and usage
Other	Function and usage

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2024

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (concluded)

K. Contingencies

The Organization participates in numerous grants, the principal of which is the U.S. Department of Health & Human Services. Disbursement of funds received under these grants 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.

L. 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.

M. Risk Management

The Organization 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 the Organization carries commercial insurance.

N. Subsequent Events

In preparing these financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through December 11, 2024, the date the financial statements were available to be issued.

O. Comparative Financial Information

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with Training Employment & Community Help, Inc.'s financial statements for the year ended June 30, 2023, from which the summarized information was derived.

NOTE 3 - INCOME TAXES

The Organization is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code. The Organization 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. Contributors, donors, and grantors may obtain tax benefits. In addition, the Organization has been determined by the Internal Revenue Service not to be a "private foundation" within the meaning of Section 509(a) of the Code.

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended June 30, 2024

NOTE 3 - INCOME TAXES (concluded)

The Organization 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. The Organization has analyzed tax positions taken for filing with the Internal Revenue Service and all state jurisdictions where it operates. The Organization 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 the Organization's financial condition, results of operations or cash flows. Accordingly, the Organization has not recorded any reserves, or related accruals for interest and penalties for uncertain income tax positions at June 30, 2024 and June 30, 2023. The Organization 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

The cash balances as of June 30 are as follows:

	2024	2023
Plumas Bank	<u>\$ 3,075,169</u>	<u>\$ 2,260,508</u>

The account balances were insured under the \$250,000 blanket umbrella by the Federal Deposit Insurance Corporation (FDIC). The remaining balances were uninsured and held by the financial institutions in the Organization's name. It is the opinion of management that the solvency of the financial institutions is not of particular concern at this time.

NOTE 5 - FIXED ASSETS

Fixed assets as of June 30 are as follows:

	Years	2024	2023
Land	N/A	\$ 63,442	\$ 63,442
Buildings and improvements	25	944,083	918,433
Vehicles	5	283,411	283,411
Equipment	3-10	<u>228,173</u>	<u>216,316</u>
Total		1,519,109	1,481,602
Less accumulated depreciation		<u>(735,210)</u>	<u>(665,559)</u>
Fixed assets, net		<u>\$ 783,899</u>	<u>\$ 816,043</u>

Depreciation expense was \$69,651 and \$69,962 for the years ended June 30, 2024 and June 30, 2023, respectively.

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended June 30, 2024

NOTE 5 - FIXED ASSETS (concluded)

In addition to the above fixed assets, the Organization holds title to the Tullake Community Center (the Center) building in Tullake, California, which was constructed during the fiscal year ended June 30, 2003. The building has not been capitalized in the Organization's financial statements because the building sits on land owned by the Tullake 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 the Organization states that the title to the Center reverts to the School District after 22 years. Furthermore, the Organization does not, and will not, have control over the building. the Organization'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 the Organization. The amount of accumulated vacation was \$58,554 and \$51,459 as of June 30, 2024 and June 30, 2023, respectively.

NOTE 7 - NOTES PAYABLE

In August 2018, the Organization purchased a building and land for its program services on 304 N. Howard Street, Alturas, California for \$290,000. To finance the purchase, the Organization 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. The two notes payable were fully paid off early in July 2023.

Total interest paid on all notes payable was \$265 and \$6,368 for the years ended June 30, 2024 and June 30, 2023, respectively.

NOTE 8 - PENSION PLAN

Eligible employees may participate in the Organization's 401(k) retirement plan, which is funded through VALIC. The Organization contributes at a rate of 3% of eligible employees' salaries, not to exceed the legal maximum contribution. The amount of pension plan expense was \$86,993 and \$78,251 for the years ended June 30, 2024 and June 30, 2023, respectively.

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended June 30, 2024

NOTE 9 - AVAILABILITY OF FINANCIAL ASSETS

The following reflects the Organization's financial assets as of June 30, 2024, reduced by amounts not available for general use within one year of the year end date because of contractual or donor-imposed restrictions or internal designations. Amounts not available include amounts set aside for long-term investing in the operating and other reserves that can be drawn upon if the governing board approves that action.

	2024	2023
Cash and cash equivalents	\$ 3,075,169	\$ 2,260,508
Grants/contracts receivable	<u>1,093,159</u>	<u>485,604</u>
Total financial assets	4,168,328	2,746,112
Donor-imposed restrictions	<u>-</u>	<u>-</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 4,168,328</u>	<u>\$ 2,746,112</u>

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.

Schedule 1

SCHEDULE OF ACTIVITIES

For the Year Ended June 30, 2024

	Total Schedule 2	Total Schedule 3	Total Schedule 4	Total Schedule 5	Total Schedule 6	Total
Revenues:						
Grants/contracts	\$ 1,730,957	\$ 692,003	\$ 805,574	\$ 1,253,813	\$ 1,403,592	\$ 5,885,939
Other income	821,783	6,465	-	52,716	2,442	883,406
Total revenues	<u>2,552,740</u>	<u>698,468</u>	<u>805,574</u>	<u>1,306,529</u>	<u>1,406,034</u>	<u>6,769,345</u>
Expenses:						
Salaries	914,726	299,367	69,148	670,094	225,391	2,178,726
Payroll taxes and benefits	268,092	47,225	22,645	168,704	47,471	554,137
Materials and supplies	195,936	53,359	13,473	79,673	23,579	366,020
Food supplies	13,116	35,782	-	111,048	2,908	162,854
Travel and conference	28,786	45,350	-	7,292	5,050	86,478
Dues and memberships	16,391	28,678	4,559	2,206	27,208	79,042
Licenses and taxes	11,115	-	-	3,219	-	14,334
Insurance	62,038	-	-	-	-	62,038
Utilities	54,036	5,483	254,790	18,037	5,083	337,429
Rentals, leases and maintenance	111,025	24,880	20,250	163,334	21,479	340,968
Advertising	72,323	12,938	-	168	826	86,255
Professional services	171,822	24,707	-	1,946	2,883	201,358
Child care providers	184,003	-	209,448	-	942,231	1,335,682
Communications	37,821	8,072	-	9,471	25,532	80,896
Depreciation	69,651	-	-	-	-	69,651
Other	32,451	2,296	159,700	258	2,650	197,355
Indirect costs	(445,172)	93,503	24,764	226,291	100,614	-
Total expenses	<u>1,798,160</u>	<u>681,640</u>	<u>778,777</u>	<u>1,461,741</u>	<u>1,432,905</u>	<u>6,153,223</u>
Change in net assets	754,580	16,828	26,797	(155,212)	(26,871)	616,122
Net assets, beginning of period	<u>898,634</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>898,634</u>
Net assets, end of period	<u>\$ 1,653,214</u>	<u>\$ 16,828</u>	<u>\$ 26,797</u>	<u>\$ (155,212)</u>	<u>\$ (26,871)</u>	<u>\$ 1,514,756</u>

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.

Schedule 2

SCHEDULE OF ACTIVITIES

For the Year Ended June 30, 2024

	General Fund	OES Sexual Assault	OES Domestic Violence	WeVax Modoc Public Health	Edingfield Apartments	Parenting Education	BH Nurturing Families	Life Skills Parenting	CASA	Drug Court	Foster Family Agency	Total
Revenues:												
Grants/contracts	\$ 63,268	\$ 270,762	\$ 600,821	\$ 23,919	\$ -	\$ 83,647	\$ 37,957	\$ 12,028	\$ 194,041	\$ 35,034	\$ 409,480	\$ 1,730,957
Other income	780,432	-	-	-	41,351	-	-	-	-	-	-	821,783
Total revenues	843,700	270,762	600,821	23,919	41,351	83,647	37,957	12,028	194,041	35,034	409,480	2,552,740
Expenses:												
Salaries	140,806	148,180	259,487	32,557	16,214	56,462	14,774	9,831	91,096	22,005	123,314	914,726
Payroll taxes and benefits	86,374	33,715	65,288	7,415	7,535	9,387	2,721	976	16,512	9,844	28,325	268,092
Materials and supplies	57,955	34,543	64,240	-	8,291	6,682	1,076	72	17,567	-	5,510	195,936
Food supplies	6,812	73	1,768	-	-	1,903	1,749	-	114	-	697	13,116
Travel and conference	9,380	3,125	14,404	-	-	10	100	-	567	-	1,200	28,786
Dues and memberships	7,871	870	190	-	-	218	-	-	1,422	-	5,820	16,391
Licenses and taxes	2,663	-	751	-	3,553	-	-	-	320	-	3,828	11,115
Insurance	61,938	-	-	-	-	-	-	-	-	-	100	62,038
Utilities	17,693	4,393	18,786	-	12,445	57	2	-	141	-	519	54,036
Rentals, leases and maintenance	24,455	11,326	64,303	88	4,000	329	252	56	3,327	-	2,889	111,025
Advertising	1,897	14,162	16,785	-	-	153	-	-	29,526	-	9,800	72,323
Professional services	161,542	98	870	-	4,726	347	-	-	1,673	-	2,566	171,822
Child care providers	-	-	-	-	-	-	-	-	-	-	184,003	184,003
Communications	26,533	2,204	6,086	-	1,989	764	-	-	245	-	-	37,821
Depreciation	69,651	-	-	-	-	-	-	-	-	-	-	69,651
Other	29,821	-	245	-	(265)	150	-	-	2,500	-	-	32,451
Indirect costs	(664,757)	18,073	87,618	10,784	6,407	17,765	4,720	1,093	29,031	3,185	40,909	(445,172)
Total expenses	40,634	270,762	600,821	50,844	64,895	94,227	25,394	12,028	194,041	35,034	409,480	1,798,160
Change in net assets	803,066	-	-	(26,925)	(23,544)	(10,580)	12,563	-	-	-	-	754,580
Net assets, beginning of period	898,634	-	-	-	-	-	-	-	-	-	-	898,634
Net assets, end of period	\$ 1,701,700	\$ -	\$ -	\$ (26,925)	\$ (23,544)	\$ (10,580)	\$ 12,563	\$ -	\$ -	\$ -	\$ -	\$ 1,653,214

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.

Schedule 3

SCHEDULE OF ACTIVITIES

For the Year Ended June 30, 2024

	Tutor Services Foster Youth	IHSS	AB 86 Consortium	WIOA	Advancing Modoc Youth	AMY VEC-19	K12 SWF	K16 Collaborative	CalKIDS 203-A-01	AMY PPL 2023 Special	Food Bank	Total
Revenues:												
Grants/contracts	\$ 1,932	\$ 136,883	\$ 150,937	\$ 8,580	\$ 7,775	\$ 2,296	\$ 22,530	\$ 295,553	\$ 5,739	\$ 141	\$ 59,637	\$ 692,003
Other income	-	-	5,775	-	-	-	-	-	-	-	690	6,465
Total revenues	1,932	136,883	156,712	8,580	7,775	2,296	22,530	295,553	5,739	141	60,327	698,468
Expenses:												
Salaries	2,031	64,278	85,938	5,192	90	-	15,848	125,661	329	-	-	299,367
Payroll taxes and benefits	311	16,456	11,451	254	13	-	1,782	16,902	56	-	-	47,225
Materials and supplies	-	6,786	6,013	2,486	4,462	393	-	29,861	3,000	95	263	53,359
Food supplies	-	180	153	-	2,520	362	144	-	-	46	32,377	35,782
Travel and conference	-	497	8,809	412	662	1,073	-	33,897	-	-	-	45,350
Dues and memberships	-	3,500	3,884	-	-	-	-	21,294	-	-	-	28,678
Licenses and taxes	-	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	90	5,318	-	-	-	-	-	-	-	75	5,483
Rentals, leases and maintenance	-	826	12,267	-	-	-	-	11,667	-	-	120	24,880
Advertising	-	11,925	-	-	-	420	-	593	-	-	-	12,938
Professional services	-	9,785	-	-	-	-	-	12,672	2,250	-	-	24,707
Child care providers	-	-	-	-	-	-	-	-	-	-	-	-
Communications	-	780	4,747	-	-	-	-	2,545	-	-	-	8,072
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	205	-	-	48	-	2,000	-	-	43	2,296
Indirect costs	632	21,780	26,274	1,468	28	-	4,756	38,461	104	-	-	93,503
Total expenses	2,974	136,883	165,059	9,812	7,775	2,296	22,530	295,553	5,739	141	32,878	681,640
Change in net assets	(1,042)	-	(8,347)	(1,232)	-	-	-	-	-	-	27,449	16,828
Net assets, beginning of period	-	-	-	-	-	-	-	-	-	-	-	-
Net assets, end of period	\$ (1,042)	\$ -	\$ (8,347)	\$ (1,232)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,449	\$ 16,828

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.

Schedule 4

SCHEDULE OF ACTIVITIES

For the Year Ended June 30, 2024

	21V-5572	23B-5023	21Z-9561	23J-5727	23Q-5572	24B-5023	MSCAA Homeless Assistance Program	CCPU Dues Deduct	1442 Provider Stipends	Cal Works Stage 1 Child Care	Child Care Bulletin 23-37	Total
	LIHEAP	LIHEAP	LIHEAP	ESLIHEAP	ESLIHEAP	LIHEAP						
Revenues:												
Grants/contracts	\$ 54,838	\$ 48,878	\$ 10,105	\$ 55,680	\$ 1,000	\$ 216,259	\$ 18,835	\$ 4,034	\$ 187,151	\$ 40,146	\$ 168,648	\$ 805,574
Other income	-	-	-	-	-	-	-	-	-	-	-	-
Total revenues	54,838	48,878	10,105	55,680	1,000	216,259	18,835	4,034	187,151	40,146	168,648	805,574
Expenses:												
Salaries	15,508	11,566	6,725	6,449	581	28,319	-	-	-	-	-	69,148
Payroll taxes and benefits	4,813	3,696	1,233	2,061	206	10,636	-	-	-	-	-	22,645
Materials and supplies	12,424	996	-	-	-	53	-	-	-	-	-	13,473
Food supplies	-	-	-	-	-	-	-	-	-	-	-	-
Travel and conference	-	-	-	-	-	-	-	-	-	-	-	-
Dues and memberships	-	-	-	-	-	525	-	4,034	-	-	-	4,559
Licenses and taxes	-	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	16,596	28,389	-	44,371	-	165,319	115	-	-	-	-	254,790
Rentals, leases and maintenance	-	123	-	507	-	900	18,720	-	-	-	-	20,250
Advertising	-	-	-	-	-	-	-	-	-	-	-	-
Professional services	-	-	-	-	-	-	-	-	-	-	-	-
Child care providers	-	-	-	-	-	-	-	-	-	40,800	168,648	209,448
Communications	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	159,700	-	-	159,700
Indirect costs	5,497	4,108	2,147	2,292	213	10,507	-	-	-	-	-	24,764
Total expenses	54,838	48,878	10,105	55,680	1,000	216,259	18,835	4,034	159,700	40,800	168,648	778,777
Change in net assets	-	-	-	-	-	-	-	-	27,451	(654)	-	26,797
Net assets, beginning of period	-	-	-	-	-	-	-	-	-	-	-	-
Net assets, end of period	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,451	\$ (654)	\$ -	\$ 26,797

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.

Schedule 5

SCHEDULE OF ACTIVITIES

For the Year Ended June 30, 2024

	Latchkey	Budding Tree	Tulelake Honker	First 5 Siskiyou/ Modoc	MHSA Modoc/ Siskiyou	Honker VEC-19 United Vaccine	OCPSC	United Way	Senior Services	Housing and Disability Income	Total
Revenues:											
Grants/contracts	\$ 267,893	\$ 70,576	\$ 23,741	\$ 48,775	\$ 247,348	\$ 5,000	\$ 20,682	\$ 7,481	\$ 228,145	\$ 334,172	\$ 1,253,813
Other income	16,436	14,200	800	-	-	-	-	-	21,280	-	52,716
Total revenues	284,329	84,776	24,541	48,775	247,348	5,000	20,682	7,481	249,425	334,172	1,306,529
Expenses:											
Salaries	165,137	36,965	-	32,215	63,689	2,125	16,179	5,273	162,374	186,137	670,094
Payroll taxes and benefits	43,773	6,251	-	4,631	20,543	705	3,678	2,227	35,064	51,832	168,704
Materials and supplies	7,116	2,631	63	2,720	26,322	-	-	-	30,466	10,355	79,673
Food supplies	5,043	585	472	3,047	5,900	-	-	-	95,607	394	111,048
Travel and conference	-	-	-	-	436	-	-	-	2,046	4,810	7,292
Dues and memberships	-	-	-	-	-	-	-	-	898	1,308	2,206
Licenses and taxes	484	242	-	-	567	-	230	-	793	903	3,219
Insurance	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	1,766	641	424	-	-	-	-	7,962	7,244	18,037
Rentals, leases and maintenance	6,270	6,914	1,699	-	105,758	-	3,082	-	4,375	35,236	163,334
Advertising	-	-	-	-	-	-	-	-	70	98	168
Professional services	89	-	-	-	-	-	-	-	1,600	257	1,946
Child care providers	-	-	-	-	-	-	-	-	-	-	-
Communications	-	3,927	-	-	1,257	-	349	-	3,020	918	9,471
Depreciation	-	-	-	-	-	-	-	-	-	-	-
Other	57	-	-	-	152	-	-	-	-	49	258
Indirect costs	56,360	11,659	-	9,941	22,724	763	5,357	2,023	53,265	64,199	226,291
Total expenses	284,329	70,940	2,875	52,978	247,348	3,593	28,875	9,523	397,540	363,740	1,461,741
Change in net assets	-	13,836	21,666	(4,203)	-	1,407	(8,193)	(2,042)	(148,115)	(29,568)	(155,212)
Net assets, beginning of period	-	-	-	-	-	-	-	-	-	-	-
Net assets, end of period	\$ -	\$ 13,836	\$ 21,666	\$ (4,203)	\$ -	\$ 1,407	\$ (8,193)	\$ (2,042)	\$ (148,115)	\$ (29,568)	\$ (155,212)

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.

Schedule 6

SCHEDULE OF ACTIVITIES

For the Year Ended June 30, 2024

	CRRP-3036 Resource & Referral	CAPP-2037 Alternative Payment	CAPP-3037 Alternative Payment	C2AP-3034 Alternative Payment Stage 2	CFCC-3013 Family Child Care Homes	CCIP-3037 Child Care Initiative Project	Child/ Adult Food Program	Total
Revenues:								
Grants/contracts	\$ 234,807	\$ 826,694	\$ 166,939	\$ 37,709	\$ 66,972	\$ 16,586	\$ 53,885	\$ 1,403,592
Other income	65	1,898	308	-	171	-	-	2,442
Total revenues	<u>234,872</u>	<u>828,592</u>	<u>167,247</u>	<u>37,709</u>	<u>67,143</u>	<u>16,586</u>	<u>53,885</u>	<u>1,406,034</u>
Expenses:								
Salaries	88,806	73,672	13,016	-	12,446	25,089	12,362	225,391
Payroll taxes and benefits	19,718	17,321	1,726	-	1,320	5,285	2,101	47,471
Materials and supplies	19,684	-	2,145	-	-	1,750	-	23,579
Food supplies	2,426	-	-	-	-	482	-	2,908
Travel and conference	5,050	-	-	-	-	-	-	5,050
Dues and memberships	25,558	1,465	185	-	-	-	-	27,208
Licenses and taxes	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-
Utilities	5,083	-	-	-	-	-	-	5,083
Rentals, leases and maintenance	21,479	-	-	-	-	-	-	21,479
Advertising	826	-	-	-	-	-	-	826
Professional services	250	917	116	-	1,114	-	486	2,883
Child care providers	-	684,032	137,147	38,834	47,183	-	35,035	942,231
Communications	25,532	-	-	-	-	-	-	25,532
Depreciation	-	-	-	-	-	-	-	-
Other	2,168	-	-	-	-	482	-	2,650
Indirect costs	<u>21,783</u>	<u>51,185</u>	<u>12,912</u>	<u>1,673</u>	<u>5,858</u>	<u>3,302</u>	<u>3,901</u>	<u>100,614</u>
Total expenses	<u>238,363</u>	<u>828,592</u>	<u>167,247</u>	<u>40,507</u>	<u>67,921</u>	<u>36,390</u>	<u>53,885</u>	<u>1,432,905</u>
Change in net assets	(3,491)	-	-	(2,798)	(778)	(19,804)	-	(26,871)
Net assets, beginning of period	-	-	-	-	-	-	-	-
Net assets, end of period	<u>\$ (3,491)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,798)</u>	<u>\$ (778)</u>	<u>\$ (19,804)</u>	<u>\$ -</u>	<u>\$ (26,871)</u>

GENERAL INFORMATION

CHILD DEVELOPMENT PROGRAMS

For the Year Ended June 30, 2024

Organization name: Training Employment & Community Help, Inc.

Program name and contract number:

CRRP-3036	Resource and Referral
CHST-3037	CCDF Health and Safety
CAPP-2037	Alternative Payment
CAPP-3037	Alternative Payment
C2AP-3034	Alternative Payment Stage 2
C3AP-3033	Alternative Payment Stage 3
CFCC-3013	Family Child Care Homes
CCIP-3037	Child Care Initiative Project
05513	Child Care Food Program

Type of Organization: Nonprofit Corporation

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

Executive Director: Carol Madison

Program Director: Carol Madison

Telephone number: (530) 233-3111

Period covered: July 1, 2023 through June 30, 2024

Days of operation: 248 & 255

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

Total hours of operation: 9

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.

Schedule 8

COMBINING SCHEDULE OF ACTIVITIES

CHILD DEVELOPMENT PROGRAMS

For the Year Ended June 30, 2024

	CRRP-3036 Resource & Referral	CHST-3037 CCDF Health & Safety	CAPP-2037 Alternative Payment	CAPP-3037 Alternative Payment	C2AP-3034 Alternative Payment Stage 2	C3AP-3033 Alternative Payment Stage 3	CFCC-3013 Family Child Care Homes	CCIP-3037 Child Care Initiative Project	Total CDE CD Contracts	Non-CDE Programs	Total
Revenues:											
Government contracts:											
Other government contracts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,482,347	\$ 4,482,347
Child care and development programs	234,807	-	826,694	166,939	37,709	-	66,972	16,586	1,349,707	-	1,349,707
Child care food program	-	-	40,559	8,190	1,850	-	3,286	-	53,885	-	53,885
Subtotal government contracts	234,807	-	867,253	175,129	39,559	-	70,258	16,586	1,403,592	4,482,347	5,885,939
Restricted income	-	-	-	-	-	-	-	-	-	-	-
Unrestricted contributions and other income	65	-	-	-	-	-	-	-	65	880,964	881,029
Family fees - certified children	-	-	1,898	308	-	-	171	-	2,377	-	2,377
Total revenues	234,872	-	869,151	175,437	39,559	-	70,429	16,586	1,406,034	5,363,311	6,769,345
Expenses:											
Salaries	88,806	-	82,977	14,895	424	-	13,200	25,089	225,391	1,953,335	2,178,726
Employee benefits	19,718	-	18,903	2,045	72	-	1,448	5,285	47,471	506,666	554,137
Books and supplies	22,110	-	-	2,145	-	-	-	2,232	26,487	502,387	528,874
Rents and leases	21,479	-	-	-	-	-	-	-	21,479	126,311	147,790
Other operating expenses	64,467	-	713,150	142,847	40,054	-	50,463	482	1,011,463	764,013	1,775,476
Building repairs and maintenance	-	-	-	-	-	-	-	-	-	193,178	193,178
Depreciation	-	-	-	-	-	-	-	-	-	69,651	69,651
General, administrative and indirect	21,783	-	54,121	13,505	1,807	-	6,096	3,302	100,614	604,777	705,391
Total expenses	238,363	-	869,151	175,437	42,357	-	71,207	36,390	1,432,905	4,720,318	6,153,223
Change in net assets	\$ (3,491)	\$ -	\$ -	\$ -	\$ (2,798)	\$ -	\$ (778)	\$ (19,804)	\$ (26,871)	\$ 642,993	\$ 616,122

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.
SCHEDULE OF EXPENSES BY STATE CATEGORIES
CHILD DEVELOPMENT PROGRAMS
For the Year Ended June 30, 2024

Schedule 9

	CRRP-3036 Resource & Referral	CHST-3037 CCDF Health & Safety	CAPP-2037 Alternative Payment	CAPP-3037 Alternative Payment	C2AP-3034 Alternative Payment Stage 2	C3AP-3033 Alternative Payment Stage 3	CFCC-3013 Family Child Care Homes	CCIP-3037 Child Care Initiative Project	Total
Expenses:									
Direct payments to providers	\$ -	\$ -	\$ 684,032	\$ 137,147	\$ 38,834	\$ -	\$ 47,183	\$ -	\$ 907,196
1000 Certificated salaries	-	-	-	-	-	-	1,650	-	1,650
2000 Classified salaries	88,806	-	82,977	14,895	424	-	11,550	25,089	223,741
3000 Employee benefits	19,718	-	18,903	2,045	72	-	1,448	5,285	47,471
4000 Books and supplies	22,110	-	-	2,145	-	-	-	2,232	26,487
5000 Services and other operating expenses	85,946	-	29,118	5,700	1,220	-	3,280	482	125,746
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	21,783	-	54,121	13,505	1,807	-	6,096	3,302	100,614
Total expenses claimed for reimbursement	238,363	-	869,151	175,437	42,357	-	71,207	36,390	1,432,905
Total supplemental expenses	-	-	-	-	-	-	-	-	-
Total expenses	<u>\$ 238,363</u>	<u>\$ -</u>	<u>\$ 869,151</u>	<u>\$ 175,437</u>	<u>\$ 42,357</u>	<u>\$ -</u>	<u>\$ 71,207</u>	<u>\$ 36,390</u>	<u>\$ 1,432,905</u>

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 & COMMUNITY HELP, INC.
RECONCILIATION OF CDE/CDSS AND GAAP EXPENSE REPORTING
CHILD DEVELOPMENT PROGRAMS
For the Year Ended June 30, 2024

Schedule 10

	CRRP-3036 Resource & Referral	CHST-3037 CCDF Health & Safety	CAPP-2037 Alternative Payment	CAPP-3037 Alternative Payment	C2AP-3034 Alternative Payment Stage 2	C3AP-3033 Alternative Payment Stage 3	CFCC-3013 Family Child Care Homes	CCIP-3037 Child Care Initiative Project	Total
Expenses:									
Schedule of Expenses by State Categories (CDE/CDSS)	\$ 238,363	\$ -	\$ 869,151	\$ 175,437	\$ 42,357	\$ -	\$ 71,207	\$ 36,390	\$ 1,432,905
Adjustments to reconcile differences in reporting:									
None	-	-	-	-	-	-	-	-	-
Combining Statement of Activities (GAAP)	<u>\$ 238,363</u>	<u>\$ -</u>	<u>\$ 869,151</u>	<u>\$ 175,437</u>	<u>\$ 42,357</u>	<u>\$ -</u>	<u>\$ 71,207</u>	<u>\$ 36,390</u>	<u>\$ 1,432,905</u>

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.
SCHEDULE OF CLAIMED EQUIPMENT EXPENDITURES
CHILD DEVELOPMENT PROGRAMS
For the Year Ended June 30, 2024

Schedule 11

	CRRP-3036 Resource & Referral	CHST-3037 CCDF Health & Safety	CAPP-2037 Alternative Payment	CAPP-3037 Alternative Payment	C2AP-3034 Alternative Payment Stage 2	C3AP-3033 Alternative Payment Stage 3	CFCC-3013 Family Child Care Homes	CCIP-3037 Child Care Initiative Project	Total
<u>Capital Equipment Expensed on the AUD With Prior Written Approval:</u>									
None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	-	-	-	-	-	-	-	-	-
<u>Capital Equipment Expensed on the AUD Without Prior Written Approval:</u>									
None	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.
SCHEDULE OF CLAIMED EXPENDITURES FOR RENOVATIONS AND REPAIRS
CHILD DEVELOPMENT PROGRAMS
For the Year Ended June 30, 2024

Schedule 12

	CRRP-3036 Resource & Referral	CHST-3037 CCDF Health & Safety	CAPP-2037 Alternative Payment	CAPP-3037 Alternative Payment	C2AP-3034 Alternative Payment Stage 2	C3AP-3033 Alternative Payment Stage 3	CFCC-3013 Family Child Care Homes	CCIP-3037 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 & COMMUNITY HELP, INC.
SCHEDULE OF CLAIMED ADMINISTRATIVE COSTS
CHILD DEVELOPMENT PROGRAMS
For the Year Ended June 30, 2024

Schedule 13

	CRRP-3036 Resource & Referral	CHST-3037 CCDF Health & Safety	CAPP-2037 Alternative Payment	CAPP-3037 Alternative Payment	C2AP-3034 Alternative Payment Stage 2	C3AP-3033 Alternative Payment Stage 3	CFCC-3013 Family Child Care Homes	CCIP-3037 Child Care Initiative Project	Total
Claimed administrative costs:									
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee benefits	-	-	-	-	-	-	-	-	-
Books and supplies	-	-	-	-	-	-	-	-	-
Services and other operating expenses	-	-	-	-	-	-	-	-	-
Depreciation on non-CDE-funded assets used in program	-	-	-	-	-	-	-	-	-
Indirect costs	21,783	-	54,121	13,505	1,807	-	6,096	3,302	100,614
Total claimed administrative costs	<u>\$ 21,783</u>	<u>\$ -</u>	<u>\$ 54,121</u>	<u>\$ 13,505</u>	<u>\$ 1,807</u>	<u>\$ -</u>	<u>\$ 6,096</u>	<u>\$ 3,302</u>	<u>\$ 100,614</u>

Full Name of Contractor

Training Employment & Community Help, Inc.

Section 1 - Revenue

	Column A Cumulative FY CDNFS 2507	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - County Maintenance of Effort (WIC Section 10308.5)			
Restricted Income - Other:			
Restricted Income - Subtotal			
Transfer from Reserve (resource & referral only)			
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Other: Unrestricted donations		65	65
Total Revenue		65	65

Contract Number

CRRP-3036

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

Section 2 - Reimbursable Expenses

	Column A Cumulative FY CDNFS 2507	Column B Audit Adjustments	Column C Cumulative per Audit
1000 Certificated Salaries			
2000 Classified Salaries	88,806		88,806
3000 Employee Benefits	19,718		19,718
4000 Books and Supplies	22,110		22,110
5000 Services and Other Operating Expenses	87,215	-1,269	85,946
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)			
6500 Equipment Replacement (program-related)			
Depreciation or Use Allowance			
Indirect Costs	21,783		21,783
Total Reimbursable Expenses	239,632	-1,269	238,363

Approved Indirect Cost Rate: 10.0%

☒ NO SUPPLEMENTAL REVENUE / EXPENSES Check this box and omit page 3.

Contract Number CRRP-3036

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

Section 5 - Summary

	Column A Cumulative FY 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	239,632	-1,269	238,363
Non-Reimbursable (State use only)	N/A	N/A	

Comments:

Full Name of Contractor

Training Employment & Community Help, Inc.

Section 1 - Revenue

	Column A Cumulative FY CDNFS 9529	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Match Requirement (CLPC only)			
Restricted Income - County Maintenance of Effort (WIC Section 10308.5)			
Restricted Income - Other:			
Restricted Income - Subtotal			
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Match Requirement (CLPC only)			
Unrestricted Income - Other:			
Total Revenue			

Contract Number

CHST-3037

Full Name of Contractor

Training Employment & Community Help, Inc.

Section 2 - Reimbursable Expenses

	Column A Cumulative FY 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			
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)			
6500 Equipment Replacement (program-related)			
Depreciation or Use Allowance			
Indirect Costs (include in Total Administrative Cost)			
Total Reimbursable Expenses			
Total Administrative Cost (included in Section 2 above)			

Approved Indirect Cost Rate:

10.0%

☒ NO SUPPLEMENTAL REVENUE / EXPENSES Check this box and omit page 3.

Contract Number

CHST-3037

Full Name of Contractor

Training Employment & Community Help, Inc.

Section 5 - Summary

	Column A Cumulative FY CDNFS 9529	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Program Income			
Restricted Income - Match Requirement (CLPC only)			
Unrestricted Income - Match Requirement			
Interest Earned on Child Development Apportionment Payments			
Total Reimbursable Expenses			
Total Administrative Cost			
Non-Reimbursable (State use only)	N/A	N/A	

Comments:

Full Name of Contractor

Training Employment & Community Help, Inc.

Section 1 - Revenue

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs	32,150		40,559	72,709
Restricted Income - County Maintenance of Effort (WIC Section 10308.5)				
Restricted Income - Uncashed Checks to Providers				
Restricted Income - Other:				
Restricted Income - Subtotal	32,150		40,559	72,709
Transfer from Reserve (alternative payment only)				
Waived Family Fees for Certified Children*				
Family Fees Collected for Certified Children			1,898	1,898
Interest Earned on Child Development Apportionment Payments				
Unrestricted Income - Other:				
Total Revenue (*Waived Family Fees Not Included)	32,150		42,457	74,607

Contract Number

CAPP-2037

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

Section 2 - Reimbursable Expenses

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers	415,725	770,423	-86,391	1,099,757
1000 Certificated Salaries				
2000 Classified Salaries	43,483	82,977		126,460
3000 Employee Benefits	4,879	19,509	-606	23,782
4000 Books and Supplies				
5000 Services and Other Operating Expenses	25,378	-22,695	51,813	54,496
6100/6200 Other Approved Capital Outlay				
6400 New Equipment (program-related)				
6500 Equipment Replacement (program-related)				
Depreciation or Use Allowance				
Indirect Costs (include in Total Administrative Cost)	18,409	83,027	-28,906	72,530
Total Reimbursable Expenses	507,874	933,241	-64,090	1,377,025
Total Administrative Cost (included in Section 2 above)	18,409	131,510	-77,389	72,530
Days of Operation		248		248

Approved Indirect Cost Rate:

10.0%

☒ NO SUPPLEMENTAL REVENUE / EXPENSES Check this box and omit page 3.

Contract Number

CAPP-2037

Full Name of Contractor

Training Employment & Community Help, Inc.

Section 5 - Summary

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Program Income	32,150		40,559	72,709
Transfer from Reserve (alternative payment only)				
Family Fees Collected for Certified Children			1,898	1,898
Interest Earned on Child Development Apportionment Payments				
Direct Payments to Providers	415,725	770,423	-86,391	1,099,757
Total Administrative Cost	18,409	131,510	-77,389	72,530
Days of Operation		248		248
Total Reimbursable Expenses	507,874	933,241	-64,090	1,377,025
Non-Reimbursable (State use only)	N/A	N/A		

Comments:

Full Name of Contractor

Training Employment & Community Help, Inc.

Section 1 - Revenue

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs			8,190	8,190
Restricted Income - County Maintenance of Effort (WIC Section 10308.5)				
Restricted Income - Uncashed Checks to Providers				
Restricted Income - Other:				
Restricted Income - Subtotal			8,190	8,190
Transfer from Reserve (alternative payment only)				
Waived Family Fees for Certified Children*				
Family Fees Collected for Certified Children			308	308
Interest Earned on Child Development Apportionment Payments				
Unrestricted Income - Other:				
Total Revenue (*Waived Family Fees Not Included)			8,498	8,498

Contract Number

CAPP-3037

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

Section 2 - Reimbursable Expenses

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers		49,441	87,706	137,147
1000 Certificated Salaries				
2000 Classified Salaries		7,229	7,666	14,895
3000 Employee Benefits		1,547	498	2,045
4000 Books and Supplies			2,145	2,145
5000 Services and Other Operating Expenses			5,700	5,700
6100/6200 Other Approved Capital Outlay				
6400 New Equipment (program-related)				
6500 Equipment Replacement (program-related)				
Depreciation or Use Allowance				
Indirect Costs (include in Total Administrative Cost)		5,821	7,684	13,505
Total Reimbursable Expenses		64,038	111,399	175,437
Total Administrative Cost (included in Section 2 above)				
Days of Operation		184	64	248

Approved Indirect Cost Rate:

10.0%

☒ NO SUPPLEMENTAL REVENUE / EXPENSES Check this box and omit page 3.

Contract Number

CAPP-3037

Full Name of Contractor

Training Employment & Community Help, Inc.

Section 5 - Summary

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Program Income			8,190	8,190
Transfer from Reserve (alternative payment only)				
Family Fees Collected for Certified Children			308	308
Interest Earned on Child Development Apportionment Payments				
Direct Payments to Providers		49,441	87,706	137,147
Total Administrative Cost				
Days of Operation		184	64	248
Total Reimbursable Expenses		64,038	111,399	175,437
Non-Reimbursable (State use only)	N/A	N/A		

Comments:

AUDITED FISCAL REPORT FOR CALWORKS, ALTERNATIVE
PAYMENT OR FAMILY CHILD CARE HOME PROGRAMS

Fiscal Year Ending	June 30, 2024
Contract Number	C2AP-3034
Vendor Code	N984

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

Section 1 - Revenue

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs			1,850	1,850
Restricted Income - County Maintenance of Effort (WIC Section 10308.5)				
Restricted Income - Uncashed Checks to Providers				
Restricted Income - Other:				
Restricted Income - Subtotal			1,850	1,850
Transfer from Reserve (alternative payment only)				
Waived Family Fees for Certified Children*				
Family Fees Collected for Certified Children				
Interest Earned on Child Development Apportionment Payments				
Unrestricted Income - Other:				
Total Revenue (*Waived Family Fees Not Included)			1,850	1,850

Contract Number

C2AP-3034

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

Section 2 - Reimbursable Expenses

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers		38,834		38,834
1000 Certificated Salaries				
2000 Classified Salaries			424	424
3000 Employee Benefits			72	72
4000 Books and Supplies				
5000 Services and Other Operating Expenses			1,220	1,220
6100/6200 Other Approved Capital Outlay				
6400 New Equipment (program-related)				
6500 Equipment Replacement (program-related)				
Depreciation or Use Allowance				
Indirect Costs (include in Total Administrative Cost)		1,673	134	1,807
Total Reimbursable Expenses		40,507	1,850	42,357
Total Administrative Cost (included in Section 2 above)		1,673	134	1,807
Days of Operation		228	20	248

Approved Indirect Cost Rate:

10.0%

☒ NO SUPPLEMENTAL REVENUE / EXPENSES Check this box and omit page 3.

Contract Number

C2AP-3034

Full Name of Contractor

Training Employment & Community Help, Inc.

Section 5 - Summary

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Program Income			1,850	1,850
Transfer from Reserve (alternative payment only)				
Family Fees Collected for Certified Children				
Interest Earned on Child Development Apportionment Payments				
Direct Payments to Providers		38,834		38,834
Total Administrative Cost		1,673	134	1,807
Days of Operation		228	20	248
Total Reimbursable Expenses		40,507	1,850	42,357
Non-Reimbursable (State use only)	N/A	N/A		

Comments:

Full Name of Contractor

Training Employment & Community Help, Inc.

Section 1 - Revenue

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs				
Restricted Income - County Maintenance of Effort (WIC Section 10308.5)				
Restricted Income - Uncashed Checks to Providers				
Restricted Income - Other:				
Restricted Income - Subtotal				
Transfer from Reserve (alternative payment only)				
Waived Family Fees for Certified Children*				
Family Fees Collected for Certified Children				
Interest Earned on Child Development Apportionment Payments				
Unrestricted Income - Other:				
Total Revenue (*Waived Family Fees Not Included)				

Contract Number

C3AP-3033

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

Section 2 - Reimbursable Expenses

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers				
1000 Certificated Salaries				
2000 Classified Salaries				
3000 Employee Benefits				
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 Total Administrative Cost)				
Total Reimbursable Expenses				
Total Administrative Cost (included in Section 2 above)				
Days of Operation				

Approved Indirect Cost Rate:

10.0%

☒ NO SUPPLEMENTAL REVENUE / EXPENSES Check this box and omit page 3.

Contract Number

C3AP-3033

Full Name of Contractor

Training Employment & Community Help, Inc.

Section 5 - Summary

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Program Income				
Transfer from Reserve (alternative payment only)				
Family Fees Collected for Certified Children				
Interest Earned on Child Development Apportionment Payments				
Direct Payments to Providers				
Total Administrative Cost				
Days of Operation				
Total Reimbursable Expenses				
Non-Reimbursable (State use only)	N/A	N/A		

Comments:

Full Name of Contractor

Training Employment & Community Help, Inc.

Section 1 - Revenue

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs			3,286	3,286
Restricted Income - County Maintenance of Effort (WIC Section 10308.5)				
Restricted Income - Uncashed Checks to Providers				
Restricted Income - Other:				
Restricted Income - Subtotal			3,286	3,286
Transfer from Reserve (alternative payment only)				
Waived Family Fees for Certified Children*				
Family Fees Collected for Certified Children			171	171
Interest Earned on Child Development Apportionment Payments				
Unrestricted Income - Other:				
Total Revenue (*Waived Family Fees Not Included)			3,457	3,457

Contract Number

CFCC-3013

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

Section 2 - Reimbursable Expenses

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers		41,310	5,873	47,183
1000 Certificated Salaries		1,650		1,650
2000 Classified Salaries		8,724	2,826	11,550
3000 Employee Benefits		968	480	1,448
4000 Books and Supplies				
5000 Services and Other Operating Expenses		1,033	2,247	3,280
6100/6200 Other Approved Capital Outlay				
6400 New Equipment (program-related)				
6500 Equipment Replacement (program-related)				
Depreciation or Use Allowance				
Indirect Costs (include in Total Administrative Cost)		5,203	893	6,096
Total Reimbursable Expenses		58,888	12,319	71,207
Total Administrative Cost (included in Section 2 above)		3,462	2,634	6,096
Days of Operation		255		255

Approved Indirect Cost Rate:

10.0%

☒ NO SUPPLEMENTAL REVENUE / EXPENSES Check this box and omit page 3.

Contract Number

CFCC-3013

Full Name of Contractor

Training Employment & Community Help, Inc.

Section 5 - Summary

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Program Income			3,286	3,286
Transfer from Reserve (alternative payment only)				
Family Fees Collected for Certified Children			171	171
Interest Earned on Child Development Apportionment Payments				
Direct Payments to Providers		41,310	5,873	47,183
Total Administrative Cost		3,462	2,634	6,096
Days of Operation		255		255
Total Reimbursable Expenses		58,888	12,319	71,207
Non-Reimbursable (State use only)	N/A	N/A		

Comments:

Full Name of Contractor

Training Employment & Community Help, Inc.

Section 1 - Revenue

	Column A Cumulative FY CDNFS 9529	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Match Requirement (CLPC only)			
Restricted Income - County Maintenance of Effort (WIC Section 10308.5)			
Restricted Income - Other:			
Restricted Income - Subtotal			
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Match Requirement (CLPC only)			
Unrestricted Income - Other:			
Total Revenue			

Contract Number

CCIP-3037

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

Section 2 - Reimbursable Expenses

	Column A Cumulative FY CDNFS 9529	Column B Audit Adjustments	Column C Cumulative per Audit
1000 Certificated Salaries			
2000 Classified Salaries	25,089		25,089
3000 Employee Benefits	5,285		5,285
4000 Books and Supplies	2,232		2,232
5000 Services and Other Operating Expenses	482		482
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)			
6500 Equipment Replacement (program-related)			
Depreciation or Use Allowance			
Indirect Costs (include in Total Administrative Cost)	3,302		3,302
Total Reimbursable Expenses	36,390		36,390
Total Administrative Cost (included in Section 2 above)			

Approved Indirect Cost Rate:

10.0%

☒ NO SUPPLEMENTAL REVENUE / EXPENSES Check this box and omit page 3.

Contract Number

CCIP-3037

Full Name of Contractor

Training Employment & Community Help, Inc.

Section 5 - Summary

	Column A Cumulative FY CDNFS 9529	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Program Income			
Restricted Income - Match Requirement (CLPC only)			
Unrestricted Income - Match Requirement			
Interest Earned on Child Development Apportionment Payments			
Total Reimbursable Expenses	36,390		36,390
Total Administrative Cost			
Non-Reimbursable (State use only)	N/A	N/A	

Comments:

SUMMARY OF CLAIM

CHILD DEVELOPMENT PROGRAMS

AGREEMENT NO. 05513

For the Period July 1, 2023 to June 30, 2024

	<u>Allowed</u>	<u>Paid</u>	
Amount Reimbursable from Federal Fund			
Federal Fund Payments to Date	\$ 39,498	\$ 39,498	
Federal Fund Reimbursement Variance (Overpaid):			\$ -
Administrative Reimbursement	12,354	12,354	-
Total State Meal Reimbursements (75% of Breakfast and Lunch)	2,033	2,033	<u>-</u>
Total Federal Fund Reimbursement Variance (Overpaid)			<u>-</u>
Total Program Reimbursement Federal Refund (Overpayment)			<u><u>\$ -</u></u>

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.
SCHEDULE OF REPORTED, ADJUSTED AND
ALLOWED MEALS, SITES AND EARNED REIMBURSEMENT
CHILD DEVELOPMENT PROGRAMS
AGREEMENT NO. 05513
For the Period July 1, 2023 to June 30, 2024

Schedule 39

	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	5,526	-	5,526	\$ 1.6500	\$ 9,118	\$ -	\$ 9,118
Lunch	7,156	-	7,156	3.1200	22,327	-	22,327
Supper	103	-	103	3.1200	321	-	321
Supplement	8,314	-	8,314	0.9300	7,732	-	7,732
Subtotal	21,099	-	21,099		39,498	-	39,498
<u>Meal Compensation - Tier II</u>							
Breakfast	-	-	-	\$ 1.6500	-	-	-
Lunch	-	-	-	3.1200	-	-	-
Supper	-	-	-	3.1200	-	-	-
Supplement	-	-	-	0.9300	-	-	-
Subtotal	-	-	-		-	-	-
Total Federal Meal Compensation					39,498	-	39,498
Total Allowable Administrative Reimbursements					12,354	-	12,354
Total State Meal Reimbursements (75% of Breakfast and Lunch)				0.2137	2,033	-	2,033
Total Federal Reimbursement					<u>\$ 53,885</u>	<u>\$ -</u>	<u>\$ 53,885</u>
Total Federal Reimbursement: Overpaid-- Refund Due the State					<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.
SCHEDULE OF REPORTED, ADJUSTED AND ALLOWED MEALS AND HOMES
CHILD DEVELOPMENT PROGRAMS
AGREEMENT NO. 05513
For the Period July 1, 2023 to September 30, 2023

Schedule 40

TIER I			TIER II HIGH			TIER II LOW			
July 1, 2023 to July 31, 2023									
Meal Type	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed
Breakfast	682	-	682	-	-	-	-	-	-
Lunch	810	-	810	-	-	-	-	-	-
Supper	2	-	2	-	-	-	-	-	-
Supplements	786	-	786	-	-	-	-	-	-
	(Tier I)			(Tier II High)			(Tier II Low)		
Homes	8	-	8	-	-	-	-	-	-
				Homes (Tier II Mixed)			Total Homes		
				-	-	-	-	-	-
August 1, 2023 to August 31, 2023									
Meal Type	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed
Breakfast	591	-	591	-	-	-	-	-	-
Lunch	763	-	763	-	-	-	-	-	-
Supper	-	-	-	-	-	-	-	-	-
Supplements	832	-	832	-	-	-	-	-	-
	(Tier I)			(Tier II High)			(Tier II Low)		
Homes	7	-	7	-	-	-	-	-	-
				Homes (Tier II Mixed)			Total Homes		
				-	-	-	-	-	-
September 1, 2023 to September 30, 2023									
Meal Type	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed
Breakfast	311	-	311	-	-	-	-	-	-
Lunch	491	-	491	-	-	-	-	-	-
Supper	15	-	15	-	-	-	-	-	-
Supplements	641	-	641	-	-	-	-	-	-
	(Tier I)			(Tier II High)			(Tier II Low)		
Homes	8	-	8	-	-	-	-	-	-
				Homes (Tier II Mixed)			Total Homes		
				-	-	-	-	-	-

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.
SCHEDULE OF REPORTED, ADJUSTED AND ALLOWED MEALS AND HOMES
CHILD DEVELOPMENT PROGRAMS
AGREEMENT NO. 05513
For the Period October 1, 2023 to December 31, 2023

Schedule 41

TIER I			TIER II HIGH			TIER II LOW			
<u>October 1, 2023 to October 31, 2023</u>									
Meal Type	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed
Breakfast	402	-	402	-	-	-	-	-	-
Lunch	605	-	605	-	-	-	-	-	-
Supper	15	-	15	-	-	-	-	-	-
Supplements	728	-	728	-	-	-	-	-	-
	(Tier I)			(Tier II High)			(Tier II Low)		
<u>Homes</u>	8	-	8	-	-	-	-	-	-
				Homes (Tier II Mixed)			Total Homes		
				-	-	-	-	-	-
<u>November 1, 2023 to November 30, 2023</u>									
Meal Type	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed
Breakfast	388	-	388	-	-	-	-	-	-
Lunch	540	-	540	-	-	-	-	-	-
Supper	15	-	15	-	-	-	-	-	-
Supplements	640	-	640	-	-	-	-	-	-
	(Tier I)			(Tier II High)			(Tier II Low)		
<u>Homes</u>	7	-	7	-	-	-	-	-	-
				Homes (Tier II Mixed)			Total Homes		
				-	-	-	-	-	-
<u>December 1, 2023 to December 31, 2023</u>									
Meal Type	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed
Breakfast	273	-	273	-	-	-	-	-	-
Lunch	379	-	379	-	-	-	-	-	-
Supper	18	-	18	-	-	-	-	-	-
Supplements	426	-	426	-	-	-	-	-	-
	(Tier I)			(Tier II High)			(Tier II Low)		
<u>Homes</u>	7	-	7	-	-	-	-	-	-
				Homes (Tier II Mixed)			Total Homes		
				-	-	-	-	-	-

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.
SCHEDULE OF REPORTED, ADJUSTED AND ALLOWED MEALS AND HOMES
CHILD DEVELOPMENT PROGRAMS
AGREEMENT NO. 05513
For the Period January 1, 2024 to March 31, 2024

Schedule 42

TIER I			TIER II HIGH			TIER II LOW			
January 1, 2024 to January 31, 2024									
Meal Type	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed
Breakfast	492	-	492	-	-	-	-	-	-
Lunch	625	-	625	-	-	-	-	-	-
Supper	38	-	38	-	-	-	-	-	-
Supplements	779	-	779	-	-	-	-	-	-
	(Tier I)			(Tier II High)			(Tier II Low)		
Homes	7	-	7	-	-	-	-	-	-
				Homes (Tier II Mixed)			Total Homes		
				-	-	-	-	-	-
February 1, 2024 to February 28, 2024									
Meal Type	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed
Breakfast	500	-	500	-	-	-	-	-	-
Lunch	635	-	635	-	-	-	-	-	-
Supper	-	-	-	-	-	-	-	-	-
Supplements	796	-	796	-	-	-	-	-	-
	(Tier I)			(Tier II High)			(Tier II Low)		
Homes	8	-	8	-	-	-	-	-	-
				Homes (Tier II Mixed)			Total Homes		
				-	-	-	-	-	-
March 1, 2024 to March 31, 2024									
Meal Type	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed
Breakfast	521	-	521	-	-	-	-	-	-
Lunch	611	-	611	-	-	-	-	-	-
Supper	-	-	-	-	-	-	-	-	-
Supplements	697	-	697	-	-	-	-	-	-
	(Tier I)			(Tier II High)			(Tier II Low)		
Homes	8	-	8	-	-	-	-	-	-
				Homes (Tier II Mixed)			Total Homes		
				-	-	-	-	-	-

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.
SCHEDULE OF REPORTED, ADJUSTED AND ALLOWED MEALS AND HOMES
CHILD DEVELOPMENT PROGRAMS
AGREEMENT NO. 05513
For the Period April 1, 2024 to June 30, 2024

Schedule 43

TIER I			TIER II HIGH			TIER II LOW			
<u>April 1, 2024 to April 30, 2024</u>									
Meal Type	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed
Breakfast	392	-	392	-	-	-	-	-	-
Lunch	513	-	513	-	-	-	-	-	-
Supper	-	-	-	-	-	-	-	-	-
Supplements	667	-	667	-	-	-	-	-	-
	(Tier I)			(Tier II High)			(Tier II Low)		
<u>Homes</u>	6	-	6	-	-	-	-	-	-
				Homes (Tier II Mixed)			Total Homes		
				-	-	-	-	-	-
<u>May 1, 2024 to May 31, 2024</u>									
Meal Type	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed
Breakfast	484	-	484	-	-	-	-	-	-
Lunch	590	-	590	-	-	-	-	-	-
Supper	-	-	-	-	-	-	-	-	-
Supplements	709	-	709	-	-	-	-	-	-
	(Tier I)			(Tier II High)			(Tier II Low)		
<u>Homes</u>	7	-	7	-	-	-	-	-	-
				Homes (Tier II Mixed)			Total Homes		
				-	-	-	-	-	-
<u>June 1, 2024 to June 30, 2024</u>									
Meal Type	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed
Breakfast	490	-	490	-	-	-	-	-	-
Lunch	594	-	594	-	-	-	-	-	-
Supper	-	-	-	-	-	-	-	-	-
Supplements	613	-	613	-	-	-	-	-	-
	(Tier I)			(Tier II High)			(Tier II Low)		
<u>Homes</u>	6	-	6	-	-	-	-	-	-
				Homes (Tier II Mixed)			Total Homes		
				-	-	-	-	-	-

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.
DETERMINATION OF EXCESS ADMINISTRATIVE REIMBURSEMENT
CHILD DEVELOPMENT PROGRAMS
AGREEMENT NO. 05513
For the Period July 1, 2023 to June 30, 2024

Schedule 44

A. Total Federal Administrative Payments for the Period	\$ 12,354
B. Carryover of Unused Federal Administrative Payments from Prior Year	<u>-</u>
C. Total Federal Administrative Payments (A + B)	12,354
D. Actual Administrative Costs	<u>100,614</u>
E. Amount of Unused Funds (C - D or 0 if D > C)	-
F. 10% of Total Federal Administrative Payments from A	<u>1,235</u>
G. Amount to Return to CDE (E - F or 0 if F > E)	<u><u>\$ -</u></u>

TRAINING EMPLOYMENT & COMMUNITY HELP, INC. Schedule 45
SCHEDULE OF REPORTED, ADJUSTED AND ALLOWED ADMINISTRATIVE INCOME
CHILD DEVELOPMENT PROGRAMS
AGREEMENT NO. 05513
For the Period July 1, 2023 to June 30, 2024

Period	Reported	Adjusted	Allowed
July	\$ 1,136	\$ -	\$ 1,136
August	994	-	994
September	1,136	-	1,136
October	1,136	-	1,136
November	994	-	994
December	994	-	994
January	994	-	994
February	1,136	-	1,136
March	1,136	-	1,136
April	852	-	852
May	994	-	994
June	852	-	852
Total	<u>\$ 12,354</u>	<u>\$ -</u>	<u>\$ 12,354</u>

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.
DETERMINATION OF ALLOWED PROVIDER PAYMENTS (FEDERAL & STATE)
 CHILD DEVELOPMENT PROGRAMS
 AGREEMENT NO. 05513
 For the Period July 1, 2023 to June 30, 2024

Schedule 46

Period	Allowed Federal Funds Owed Providers	Total Funds Paid Providers	Total Funds Underpaid (Overpaid)
July	\$ 5,765	\$ 5,765	\$ -
August	5,340	5,340	-
September	3,952	3,952	-
October	4,572	4,572	-
November	4,110	4,110	-
December	3,184	3,184	-
January	4,778	4,778	-
February	4,864	4,864	-
March	4,732	4,732	-
April	3,865	3,865	-
May	4,465	4,465	-
June	4,258	4,258	-
Total	<u>\$ 53,885</u>	<u>\$ 53,885</u>	<u>\$ -</u>

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.
NOTES TO THE CHILD CARE AND DEVELOPMENT
PROGRAM SUPPLEMENTAL INFORMATION
For the Year Ended June 30, 2024

In accordance with the applicable requirements from the Funding Terms & Conditions:

NOTE 1 - INTEREST EXPENSE

Interest expense is only allowable as a reimbursable cost in certain circumstances when it has been preapproved by the administering state department or relates to the lease purchase, acquisition, or repair or renovation of early learning and care facilities owned or leased by the contractor. There was no interest expense that was claimed to a child development contract for the year ended June 30, 2024.

NOTE 2 - RELATED PARTY RENT EXPENSE

All expenses claimed for reimbursement under a related party rent transaction must be supported by a fair market rental estimate from an independent appraiser, licensed by the California Office of Real Estate Appraisers. There was no related party rent expense that was claimed to a child development contract for the year ended June 30, 2024.

NOTE 3 - BAD DEBT EXPENSE

Bad debt expense is unallowable unless it relates to uncollected family fees where documentation of adequate collection attempts exists. No bad debt expense was claimed to a child development contract for the year ended June 30, 2024.

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.
DEPT OF CSD SCHEDULE OF REVENUE AND EXPENSES
 CONTRACT NO. 21V-5572 (LIHEAP)
 For the Period August 1, 2021 through September 30, 2023

Schedule 48

	8/1/2021 through 6/30/2023	7/1/2023 through 9/30/2023	Total Audited Costs	Total Reported Expenses	Total Budgets
Revenues:					
Grant revenue	\$ 83,084	\$ 54,838	\$ 137,922		\$ 147,108
Program income	-	-	-		-
Total revenues	<u>83,084</u>	<u>54,838</u>	<u>137,922</u>		<u>147,108</u>
Expenses:					
Assurance 16 costs	<u>100</u>	<u>14,259</u>	<u>14,359</u>	<u>14,359</u>	<u>14,723</u>
Administrative costs	<u>-</u>	<u>8,259</u>	<u>8,259</u>	<u>12,171</u>	<u>12,479</u>
Program support costs (ECIP and HEAP):					
Intake	16,792	-	16,792	16,792	16,792
Outreach	22,387	-	22,387	22,387	22,495
Training and technical assistance	-	-	-	-	4,198
Automation costs	<u>5,680</u>	<u>-</u>	<u>5,680</u>	<u>5,680</u>	<u>5,680</u>
Subtotal	<u>44,859</u>	<u>-</u>	<u>44,859</u>	<u>44,859</u>	<u>49,165</u>
Direct services costs:					
ECIP EHCS	-	-	-	-	-
Wood, propane, and oil (ECIP & HEAP WPO)	38,125	-	38,125	38,125	38,421
SWEATS total (Section 255)	-	-	-	-	-
PSPS Emergency preparedness total (Section 280)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>38,125</u>	<u>-</u>	<u>38,125</u>	<u>38,125</u>	<u>38,421</u>
Program services and program costs	<u>-</u>	<u>32,320</u>	<u>32,320</u>	<u>32,320</u>	<u>32,320</u>
Total expenses	<u>83,084</u>	<u>54,838</u>	<u>137,922</u>	<u>141,834</u>	<u>147,108</u>
Revenue over (under) expenses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.
DEPT OF CSD SCHEDULE OF REVENUE AND EXPENSES
 CONTRACT NO. 22B-4023 (LIHEAP EHA-16)
 For the Period October 1, 2021 through August 31, 2023

Schedule 49

	10/1/2021 through 6/30/2023	7/1/2023 through 8/31/2023	Total Audited Costs	Total Reported Expenses	Total Budgets
Revenues:					
Grant revenue	\$ 267,643	\$ -	\$ 267,643		\$ 271,051
Program income	-	-	-		-
Total revenues	<u>267,643</u>	<u>-</u>	<u>267,643</u>		<u>271,051</u>
Expenses:					
Assurance 16 costs	<u>17,163</u>	<u>-</u>	<u>17,163</u>	<u>17,163</u>	<u>17,163</u>
Administrative costs	<u>4,772</u>	<u>-</u>	<u>4,772</u>	<u>4,772</u>	<u>23,859</u>
Program support costs (ECIP and HEAP):					
Intake	32,861	-	32,861	32,861	32,861
Outreach	17,784	-	17,784	17,784	20,538
Training and technical assistance	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>5,000</u>	<u>8,215</u>
Subtotal	<u>55,645</u>	<u>-</u>	<u>55,645</u>	<u>55,645</u>	<u>61,614</u>
Program services and program costs	<u>190,063</u>	<u>-</u>	<u>190,063</u>	<u>190,063</u>	<u>168,415</u>
Total expenses	<u>267,643</u>	<u>-</u>	<u>267,643</u>	<u>267,643</u>	<u>271,051</u>
Revenue over (under) expenses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.
DEPT OF CSD SCHEDULE OF REVENUE AND EXPENSES
 CONTRACT NO. 23B-5023 (LIHEAP EHA-16)
 For the Period November 1, 2022 through November 30, 2023

Schedule 50

	11/1/2022 through 6/30/2023	7/1/2023 through 11/30/2023	Total Audited Costs	Total Reported Expenses	Total Budgets
Revenues:					
Grant revenue	\$ 192,214	\$ 48,878	\$ 241,092		\$ 241,092
Program income	-	-	-		-
Total revenues	<u>192,214</u>	<u>48,878</u>	<u>241,092</u>		<u>241,092</u>
Expenses:					
Assurance 16 costs	<u>5,334</u>	<u>8,761</u>	<u>14,095</u>	<u>14,095</u>	<u>14,096</u>
Administrative costs	<u>-</u>	<u>3,569</u>	<u>3,569</u>	<u>3,569</u>	<u>19,603</u>
Program support costs (ECIP and HEAP):					
Intake	23,363	-	23,363	23,363	27,056
Outreach	5,320	-	5,320	5,320	16,910
Training and technical assistance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,764</u>
Subtotal	<u>28,683</u>	<u>-</u>	<u>28,683</u>	<u>28,683</u>	<u>50,730</u>
Program services and program costs	<u>158,197</u>	<u>36,548</u>	<u>194,745</u>	<u>194,745</u>	<u>156,663</u>
Total expenses	<u>192,214</u>	<u>48,878</u>	<u>241,092</u>	<u>241,092</u>	<u>241,092</u>
Revenue over (under) expenses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.
DEPT OF CSD SCHEDULE OF REVENUE AND EXPENSES
 CONTRACT NO. 21Z-9561 (LIHEAP)
 For the Period August 1, 2021 through December 31, 2023

Schedule 51

	8/1/2021 through 6/30/2023	7/1/2022 through 12/31/2023	Total Audited Costs	Total Reported Expenses	Total Budgets
Revenues:					
Grant revenue	\$ 3,912	\$ 10,105	\$ 14,017		\$ 41,218
Program income	-	-	-		-
Total revenues	<u>3,912</u>	<u>10,105</u>	<u>14,017</u>		<u>41,218</u>
Expenses:					
Administrative costs	<u>3,912</u>	<u>2,147</u>	<u>6,059</u>	<u>8,046</u>	<u>15,484</u>
Program support	<u>-</u>	<u>7,958</u>	<u>7,958</u>	<u>22,463</u>	<u>25,734</u>
Total expenses	<u>3,912</u>	<u>10,105</u>	<u>14,017</u>	<u>30,509</u>	<u>41,218</u>
Revenue over (under) expenses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>

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TRAINING EMPLOYMENT & COMMUNITY HELP, INC.
DEPT OF CSD SCHEDULE OF REVENUE AND EXPENSES
 CONTRACT NO. 23J-5727 (ESLIHEAP EHA-16)
 For the Period April 15, 2023 through June 30, 2024

Schedule 52

	4/15/2023 through 6/30/2023	7/1/2023 through 6/30/2024	Total Audited Costs	Total Reported Expenses	Total Budgets
Revenues:					
Grant revenue	\$ -	\$ 55,680	\$ 55,680		\$ 55,680
Program income	-	-	-		-
Total revenues	-	55,680	55,680		55,680
Expenses:					
Assurance 16 costs	-	-	-	-	3,517
Administrative costs	-	-	-	-	4,885
Program support costs (ECIP and HEAP):					
Intake	-	266	266	266	6,754
Outreach	-	267	267	267	4,221
Training and technical assistance	-	-	-	-	1,689
Subtotal	-	533	533	533	12,664
Program services and program costs	-	55,147	55,147	55,147	34,614
Total expenses	-	55,680	55,680	55,680	55,680
Revenue over (under) expenses	\$ -	\$ -	\$ -		\$ -

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.
DEPT OF CSD SCHEDULE OF REVENUE AND EXPENSES
 CONTRACT NO. 23Q-5572 (SLIHEAP EHA-16)
 For the Period April 15, 2023 through May 31, 2024

Schedule 53

	4/15/2023 through 6/30/2023	7/1/2023 through 5/31/2024	Total Audited Costs	Total Reported Expenses	Total Budgets
Revenues:					
Grant revenue	\$ -	\$ 1,000	\$ 1,000		\$ 1,293
Program income	-	-	-		-
Total revenues	-	1,000	1,000		1,293
Expenses:					
Assurance 16 costs	-	81	81	81	275
Administrative costs	-	275	275	275	275
Program support costs (ECIP and HEAP):					
Intake	-	396	396	396	396
Outreach	-	248	248	248	248
Training and technical assistance	-	-	-	-	99
Subtotal	-	644	644	644	743
Program services and program costs	-	-	-	-	-
Total expenses	-	1,000	1,000	1,000	1,293
Revenue over (under) expenses	\$ -	\$ -	\$ -		\$ -

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended June 30, 2024

Federal Award Source/Federal Program Name/Cluster Name	Federal Assistance Listing	Award Identification	Award Amount		Amount Expended		Federal Amount Passed Through to Subrecipients
	Number		Federal	State	Federal	State	
U.S. Department of Agriculture:							
Passed through from the California State Department of Education:							
Child Care Food Program	10.558	05513	\$ 53,885	\$ -	\$ 53,885	\$ -	\$ -
Total U.S. Department of Agriculture			53,885	-	53,885	-	-
U.S. Department of Justice:							
Passed through from the State of California Emergency Management Agency:							
Sexual Assault Services	16.575	RC23311450	279,266	-	270,762	-	-
Domestic Violence Services	16.575	DV23151450	600,821	-	600,821	-	-
Total U.S. Department of Justice			880,087	-	871,583	-	-
U.S. Department of Labor:							
Passed through from the State of California Department of Education:							
Adult Education and Family Literacy Act	84.002A	23-10256	8,580	-	8,580	-	-
Total U.S. Department of Labor			8,580	-	8,580	-	-
U.S. Department of Health and Human Services:							
Aging Cluster:							
Passed through from the Planning and Service Area 2 Area Agency on Aging:							
Title III B Supportive Services	93.044	2002-2224-A12	13,356	-	1,800	-	-
Title III C-1 Congregate Nutrition	93.045	2002-2224-A12	44,871	14,895	29,128	14,895	-
Title III C-2 Home Delivered Nutrition	93.045	2002-2224-A12	37,149	68,279	13,797	62,879	-
American Rescue Plan Act (III C-1 & III C-2)	93.045	2002-2223-A12	170,592	-	30,750	-	-
Subtotal			265,968	83,174	75,475	77,774	-

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended June 30, 2024

Federal Award Source/Federal Program Name/Cluster Name	Federal Assistance Listing	Award Identification	Award Amount		Amount Expended		Federal Amount Passed Through to Subrecipients
	Number		Federal	State	Federal	State	
U.S. Department of Health and Human Services:							
Aging Cluster:							
Passed through from the Planning and Service Area 2 Area Agency on Aging:							
Infrastructure	93.045	2002-2224-A12	\$ 17,936	\$ -	\$ -	\$ -	\$ -
Nutrition Services Incentive Programs (III C-1)	93.053	2002-2224-A12	7,471	-	7,471	-	-
Nutrition Services Incentive Programs (III C-2)	93.053	2002-2224-A12	7,234	-	7,234	-	-
Subtotal			32,641	-	14,705	-	-
Total Aging Cluster			298,609	83,174	90,180	77,774	-
TANF Cluster:							
Passed through from the County of Modoc:							
Cal WORKS Stage One Child Care	93.558	23-137	40,146	-	40,146	-	-
Total TANF Cluster			40,146	-	40,146	-	-
Passed through from the California State Department of Community Services and Development:							
Low Income Home Energy Assistance Program	93.568	21V-5572	147,108	-	54,838	-	-
Low Income Home Energy Assistance Program	93.568	22B-4023	271,051	-	-	-	-
Low Income Home Energy Assistance Program	93.568	23B-5023	241,092	-	48,878	-	-
Low Income Home Energy Assistance Program	93.568	21Z-9561	18,355	-	10,105	-	-
Low Income Home Energy Assistance Program	93.568	23J-5727	55,680	-	55,680	-	-
Low Income Home Energy Assistance Program	93.568	23Q-5572	1,293	-	1,000	-	-
Low Income Home Energy Assistance Program	93.568	24B-5023	253,767	-	216,259	-	-
Low Income Home Energy Assistance Program	93.568	24Q-2572	667	-	-	-	-
Total federal assistance listing number 93.568			989,013	-	386,760	-	-

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended June 30, 2024

	Federal Assistance Listing	Award	Award Amount		Amount Expended		Federal Amount Passed Through to
Federal Award Source/Federal Program Name/Cluster Name	Number	Identification	Federal	State	Federal	State	Subrecipients
U.S. Department of Health and Human Services:							
Passed through from the Modoc-Siskiyou Community Action Agency:							
Community Services Block Grant - Food Bank	93.569	24F-3026-M2	\$ 20,000	\$ -	\$ 18,835	\$ -	\$ -
Total federal assistance listing number 93.569			20,000	-	18,835	-	-
Child Care and Development Block Grant Cluster:							
Passed through from the California State Department of Social Services:							
Resource and Referral	93.575	CRRP-3036	25,614	209,193	25,614	209,193	-
CCDF Health and Safety	93.575	CHST-3037	962	-	-	-	-
	93.575 &						
Alternative Payment	93.596	CAPP-2037	974,231	593,405	513,761	312,933	-
	93.575 &						
Alternative Payment	93.596	CAPP-3037	1,041,042	727,207	98,284	68,655	-
Alternative Payment Stage 2	93.575	C2AP-3034	417	37,292	417	37,292	-
Alternative Payment Stage 3	N/A	C3AP-3033	-	100	-	-	-
Child Care Initiative Project	93.575	CCIP-3037	34,778	1,732	15,799	787	-
Passed through from the Modoc County Superintendent of Schools:							
	93.575 &						
Family Child Care Homes	93.596	CFCC-3013	71,361	173,570	19,512	47,460	-
Total Child Care and Development Block Grant Cluster			2,148,405	1,742,499	673,387	676,320	-
Medicaid Cluster:							
In-Home Supportive Services	93.778	23-134	147,964	-	136,883	-	-
Total Medicaid Cluster			147,964	-	136,883	-	-
Total U.S. Department of Health and Human Services			3,644,137	1,825,673	1,346,191	754,094	-
Total federal programs			\$ 4,586,689		\$ 2,280,239		\$ -
Total state programs				\$ 1,825,673		\$ 754,094	

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended June 30, 2024

NOTE 1 - BASIS OF PRESENTATION

The Schedule of Expenditures of Federal and State Awards includes the federal grant activity of Training Employment & 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 & Community Help, Inc.'s financial statements.

NOTE 2 - PASS-THROUGH ENTITY'S IDENTIFYING NUMBER

When federal awards were received from a pass-through entity, the Schedule of Expenditures of Federal and State Awards shows, if available, the identifying number assigned by the pass-through entity. When no identifying number is shown, Training Employment & Community Help, Inc. determined that no identifying number is assigned for the program or Training Employment & Community Help, Inc. was unable to obtain an identifying number from the pass-through entity.

NOTE 3 - FEDERAL ASSISTANCE LISTING NUMBERS

The Federal assistance listing 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 Federal assistance listing numbers.

NOTE 4 - INDIRECT COSTS

Training Employment & 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.

INDEPENDENT AUDITOR'S 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 & Community Help, Inc.
Alturas, California

I 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 & Community Help, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued my report thereon dated December 11, 2024.

Report on Internal Control over Financial Reporting

In planning and performing my audit of the financial statements, I considered Training Employment & Community Help, Inc.'s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Training Employment & Community Help, Inc.'s internal control. Accordingly, I do not express an opinion on the effectiveness of Training Employment & 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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity'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.

My 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 my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Training Employment & Community Help, Inc.'s financial statements are free from material misstatement, I 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my 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 my 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.

Hiep Pham, CPA Inc.

Fremont, California
December 11, 2024

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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

I have audited Training Employment & Community Help, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Training Employment & Community Help, Inc.'s major federal programs for the year ended June 30, 2024. Training Employment & Community Help, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In my opinion, Training Employment & 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, 2024.

Basis for Opinion on Each Major Federal Program

I conducted my 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). My responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of my report.

I am required to be independent of Training Employment & Community Help, Inc. and to meet my other ethical responsibilities, in accordance with relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion on compliance for each major federal program. My audit does not provide a legal determination of Training Employment & Community Help, Inc.'s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Training Employment & Community Help, Inc.'s federal programs.

Auditor's Responsibilities for the Audit of Compliance

My objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Training Employment & Community Help, Inc.'s compliance based on my audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Training Employment & Community Help, Inc.'s compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, I:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Training Employment & Community Help, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as I considered necessary in the circumstances.
- Obtain an understanding of Training Employment & Community Help, Inc.'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 Training Employment & Community Help, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

I am required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that I identified during the audit.

Report on 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 a 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.

My consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during my audit I did not identify any deficiencies in internal control over compliance that I consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

My audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of my 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.

Hiep Pham, CPA Inc.

Fremont, California
December 11, 2024

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2024

Section I - Summary of Auditor's Results

Financial statements

1. Type of auditor's report issued:..... Unmodified
2. Internal control over financial reporting:
 - A. Material weaknesses identified?..... No
 - B. Significant deficiency(ies) identified that are not considered to be material weaknesses?..... None reported
 - C. Noncompliance which is material to the financial statements noted?.... No

Federal awards

3. Internal control over major programs:
 - A. Material weaknesses identified?..... No
 - B. Significant deficiency(ies) identified that are not considered to be material weaknesses?..... None reported
 - C. Type of auditor's report issued on compliance for major programs:..... Unmodified
 - D. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?..... No

Major programs

Federal Assistance		Amount
<u>Listing Number</u>	<u>Federal Program Name or Cluster Name</u>	<u>Expended</u>
93.568	Low-Income Home Energy Assistance Program	\$ 386,760
93.575 & 93.596	Child Care and Development Cluster	673,387

4. Dollar threshold to distinguish between Type A and Type B programs:..... \$ 750,000
5. Auditee qualifies as a low-risk auditee?..... Yes

Section II - Financial Statement Findings..... None noted

Section III - Federal Award Findings and Questioned Costs..... None noted

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.
STATUS OF PRIOR AUDIT FINDINGS
For the Year Ended June 30, 2024

There were no prior year audit findings.