TRAINING EMPLOYMENT & COMMUNITY HELP, INC.

ALTURAS, CALIFORNIA

FINANCIAL STATEMENTS
AND
SINGLE AUDIT REPORT

FOR THE YEAR ENDED

JUNE 30, 2025

Hiep Pham, CPA Inc.

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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, 2025, 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, 2025, 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 51, 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 51 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 5, 2025, 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 2024 financial statements, and I expressed an unmodified audit opinion on those audited financial statements in my report dated December 11, 2024. In my opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2024, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Hiep Pham, CPA Inc.

Fremont, California
December 5, 2025

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.
STATEMENT OF FINANCIAL POSITION
June 30, 2025
(With Comparative Totals for June 30, 2024)

	2025	2024
ASSETS		
Current assets:		
Cash and cash equivalents	$ 3,018,544	$ 3,075,169
Grants/contracts receivable	1,219,696	1,093,159
Total current assets	4,238,240	4,168,328
Non-current assets:		
Fixed assets, net of accumulated depreciation	754,063	783,899
Total non-current assets	754,063	783,899
Total assets	$ 4,992,303	$ 4,952,227
LIABILITIES AND NET ASSETS		
Current liabilities:		
Accounts payable and accrued expenses	$ 233,122	$ 194,775
Refundable advances	3,276,787	3,242,696
Total current liabilities	3,509,909	3,437,471
Net assets:		
Net assets without donor restrictions	1,482,394	1,514,756
Total net assets	1,482,394	1,514,756
Total liabilities and net assets	$ 4,992,303	$ 4,952,227

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

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2025

(With Comparative Totals for the Year Ended June 30, 2024)

	Without Donor Restrictions	
	2025	2024
Revenues:		
Grants/contracts	$ 6,716,291	$ 5,885,939
Other income	207,316	883,406
Total revenues	6,923,607	6,769,345
Expenses:		
Program services	6,283,498	5,447,832
Supportive services:		
Administration services	672,471	705,391
Total expenses	6,955,969	6,153,223
Change in net assets	(32,362)	616,122
Net assets, beginning of period	1,514,756	898,634
Net assets, end of period	$ 1,482,394	$ 1,514,756

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

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2025
(With Comparative Totals for the Year Ended June 30, 2024)

		Supportive Services		
	Program Services	Administrative Services	Total 2025	Total 2024
Expenses:				
Salaries	$ 2,436,019	$ 216,575	$ 2,652,594	$ 2,178,726
Payroll taxes and benefits	580,100	54,768	634,868	554,137
Materials and supplies	302,071	66,778	368,849	366,020
Food supplies	128,695	9,773	138,468	162,854
Travel and conference	156,977	25,679	182,656	86,478
Dues and memberships	102,178	10,821	112,999	79,042
Licenses and taxes	10,756	2,202	12,958	14,334
Insurance	611	63,541	64,152	62,038
Utilities	320,734	18,969	339,703	337,429
Rentals, leases and maintenance	279,219	54,578	333,797	340,968
Advertising	52,921	917	53,838	86,255
Professional services	41,654	87,998	129,652	201,358
Child care providers	1,546,502	-	1,546,502	1,335,682
Communications	52,641	14,139	66,780	80,896
Depreciation	-	70,392	70,392	69,651
Other	272,420	(24,659)	247,761	197,355
Total expenses	$ 6,283,498	$ 672,471	$ 6,955,969	$ 6,153,223

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

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.

STATEMENT OF CASH FLOWS

For the Year Ended June 30, 2025

(With Comparative Totals for the Year Ended June 30, 2024)

	2025	2024
Cash flows from operating activities:		
Change in net assets	$ (32,362)	$ 616,122
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	70,392	69,651
Changes in certain assets and liabilities:		
Grants/contracts receivable	(126,537)	(607,555)
Accounts payable and accrued expenses	38,347	24,399
Refundable advances	34,091	866,641
Net cash provided (used) by operating activities	(16,069)	969,258
Cash flows from investing activities:		
Purchase of fixed assets	(40,556)	(37,507)
Net cash provided (used) by investing activities	(40,556)	(37,507)
Cash flows from financing activities:		
Payments on notes payable	-	(117,090)
Net cash provided (used) by financing activities	-	(117,090)
Net increase (decrease) in cash	(56,625)	814,661
Cash, beginning of period	3,075,169	2,260,508
Cash, end of period	$ 3,018,544	$ 3,075,169
Supplemental disclosures of cash flow information:		
Interest paid	$ -	$ 265

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

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.

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.

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.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

I. Advertising

Advertising costs are expensed as incurred. During the years ended June 30, 2025 and June 30, 2024, advertising expenses were $53,838 and $86,255, 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:

Expense	Method of Allocation
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

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 5, 2025, 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, 2024, 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.

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, 2025 and June 30, 2024. 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:

	2025	2024
Plumas Bank	$ 3,018,544	$ 3,075,169

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	2025	2024
Land	N/A	$ 63,442	$ 63,442
Buildings and improvements	25	970,611	944,083
Vehicles	5	283,411	283,411
Equipment	3-10	242,201	228,173
Total		1,559,665	1,519,109
Less accumulated depreciation		(805,602)	(735,210)
Fixed assets, net		$ 754,063	$ 783,899

Depreciation expense was $70,392 and $69,651 for the years ended June 30, 2025 and June 30, 2024, respectively.

NOTE 6 - ACCRUED VACATION

Accumulated unpaid employee vacation benefits are recognized as liabilities of the Organization. The amount of accumulated vacation was $77,075 and $58,554 as of June 30, 2025 and June 30, 2024, respectively.

NOTE 7 - 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 $90,986 and $86,993 for the years ended June 30, 2025 and June 30, 2024, respectively.

NOTE 8 - AVAILABILITY OF FINANCIAL ASSETS

The following reflects the Organization's financial assets as of June 30, 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.

	2025	2024
Cash and cash equivalents	$ 3,018,544	$ 3,075,169
Grants/contracts receivable	1,219,696	1,093,159
Total financial assets	4,238,240	4,168,328
Donor-imposed restrictions	-	-
Financial assets available to meet cash needs for general expenditures within one year	$ 4,238,240	$ 4,168,328

Schedule 1

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.
SCHEDULE OF ACTIVITIES
For the Year Ended June 30, 2025

	Total Schedule 2	Total Schedule 3	Total Schedule 4	Total Schedule 5	Total Schedule 6	Total Schedule 7	Total
Revenues:							
Grants/contracts	$ 1,188,952	$ 1,099,848	$ 570,344	$ 1,429,591	$ 843,710	$ 1,583,846	$ 6,716,291
Other income	107,647	6,866	7,557	40,390	42,326	2,530	207,316
Total revenues	1,296,599	1,106,714	577,901	1,469,981	886,036	1,586,376	6,923,607
Expenses:							
Salaries	786,573	490,441	201,123	599,308	401,717	173,432	2,652,594
Payroll taxes and benefits	223,264	109,111	24,420	140,742	107,537	29,794	634,868
Materials and supplies	175,304	28,115	44,197	32,465	72,794	15,974	368,849
Food supplies	14,506	684	35,640	8,715	74,867	4,056	138,468
Travel and conference	38,459	21,436	111,531	155	2,943	8,132	182,656
Dues and memberships	15,980	11,141	5,366	28,064	2,429	50,019	112,999
Licenses and taxes	6,570	3,899	-	1,860	629	-	12,958
Insurance	63,541	251	360	-	-	-	64,152
Utilities	54,640	8,765	219	181,955	86,412	7,712	339,703
Rentals, leases and maintenance	124,548	29,127	5,998	41,243	107,694	25,187	333,797
Advertising	31,257	13,768	6,450	-	730	1,633	53,838
Professional services	89,603	12,654	22,224	213	4,200	758	129,652
Child care providers	-	221,523	-	318,861	-	1,006,118	1,546,502
Communications	24,837	10,311	1,624	2,692	9,634	17,682	66,780
Depreciation	70,392	-	-	-	-	-	70,392
Other	(24,509)	5,494	-	37,571	26,528	202,677	247,761
Indirect costs	(484,190)	127,457	47,947	157,323	108,261	43,202	-
Total expenses	1,210,775	1,094,177	507,099	1,551,167	1,006,375	1,586,376	6,955,969
Change in net assets	85,824	12,537	70,802	(81,186)	(120,339)	-	(32,362)
Net assets, beginning of period	1,514,756	-	-	-	-	-	1,514,756
Net assets, end of period	$ 1,600,580	$ 12,537	$ 70,802	$ (81,186)	$ (120,339)	$ -	$ 1,482,394

Schedule 2

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.
SCHEDULE OF ACTIVITIES
For the Year Ended June 30, 2025

	General Fund	OES Sexual Assault	OES Domestic Violence	Edingfield Apartments	Parenting Education	BH Nurturing Families	Parenting Modoc County Jail	Post Release	Total
Revenues:									
Grants/contracts	$ 142,556	$ 292,274	$ 576,859	$ -	$ 85,473	$ 65,439	$ 11,809	$ 14,542	$ 1,188,952
Other income	67,423	-	-	40,224	-	-	-	-	107,647
Total revenues	209,979	292,274	576,859	40,224	85,473	65,439	11,809	14,542	1,296,599
Expenses:									
Salaries	216,575	150,756	270,236	41,097	49,863	38,101	9,680	10,265	786,573
Payroll taxes and benefits	54,768	40,998	75,696	25,398	12,578	8,796	1,477	3,553	223,264
Materials and supplies	66,778	27,960	58,582	6,930	7,127	7,927	-	-	175,304
Food supplies	9,773	140	3,183	-	812	598	-	-	14,506
Travel and conference	25,679	4,020	6,192	-	2,568	-	-	-	38,459
Dues and memberships	10,821	2,387	2,212	-	560	-	-	-	15,980
Licenses and taxes	2,202	-	754	3,614	-	-	-	-	6,570
Insurance	63,541	-	-	-	-	-	-	-	63,541
Utilities	18,969	4,759	16,606	14,261	45	-	-	-	54,640
Rentals, leases and maintenance	54,578	13,543	45,326	10,760	294	47	-	-	124,548
Advertising	917	13,401	16,269	-	670	-	-	-	31,257
Professional services	87,998	-	1,605	-	-	-	-	-	89,603
Child care providers	-	-	-	-	-	-	-	-	-
Communications	14,139	1,232	6,658	1,911	897	-	-	-	24,837
Depreciation	70,392	-	-	-	-	-	-	-	70,392
Other	(24,659)	-	-	-	150	-	-	-	(24,509)
Indirect costs	(637,818)	40,764	73,540	14,136	9,909	9,970	2,372	2,937	(484,190)
Total expenses	34,653	299,960	576,859	118,107	85,473	65,439	13,529	16,755	1,210,775
Change in net assets	175,326	(7,686)	-	(77,883)	-	-	(1,720)	(2,213)	85,824
Net assets, beginning of period	1,514,756	-	-	-	-	-	-	-	1,514,756
Net assets, end of period	$ 1,690,082	$ (7,686)	$ -	$ (77,883)	$ -	$ -	$ (1,720)	$ (2,213)	$ 1,600,580

Schedule 3

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.
SCHEDULE OF ACTIVITIES
For the Year Ended June 30, 2025

	CASA	Drug Court	Foster Family Agency	IHSS	AB 86 Consortium	DG Literacy Foundation	WIOA	Advancing Modoc Youth	Total
Revenues:									
Grants/contracts	$ 147,555	$ 87,838	$ 487,083	$ 151,066	$ 150,803	$ 8,000	$ 47,228	$ 20,275	$ 1,099,848
Other income	-	-	-	-	6,866	-	-	-	6,866
Total revenues	147,555	87,838	487,083	151,066	157,669	8,000	47,228	20,275	1,106,714
Expenses:									
Salaries	84,537	46,199	157,502	69,933	90,451	6,090	35,729	-	490,441
Payroll taxes and benefits	12,942	23,586	37,353	13,694	14,028	1,151	6,357	-	109,111
Materials and supplies	11,091	33	8,787	1,873	5,595	48	656	32	28,115
Food supplies	-	-	182	47	105	-	-	350	684
Travel and conference	2,182	2,926	620	4,883	6,573	-	3,295	957	21,436
Dues and memberships	1,511	-	1,860	4,000	2,760	-	1,010	-	11,141
Licenses and taxes	302	-	3,585	-	12	-	-	-	3,899
Insurance	-	-	100	-	-	-	-	151	251
Utilities	442	224	1,325	-	6,774	-	-	-	8,765
Rentals, leases and maintenance	523	35	4,819	2,303	17,347	-	100	4,000	29,127
Advertising	5,732	-	-	8,036	-	-	-	-	13,768
Professional services	1,062	-	1,468	9,831	293	-	-	-	12,654
Child care providers	-	-	221,523	-	-	-	-	-	221,523
Communications	274	-	1,490	2,387	6,085	-	75	-	10,311
Depreciation	-	-	-	-	-	-	-	-	-
Other	450	-	5,044	-	-	-	-	-	5,494
Indirect costs	20,722	14,835	41,425	17,778	22,211	1,539	8,947	-	127,457
Total expenses	141,770	87,838	487,083	134,765	172,234	8,828	56,169	5,490	1,094,177
Change in net assets	5,785	-	-	16,301	(14,565)	(828)	(8,941)	14,785	12,537
Net assets, beginning of period	-	-	-	-	-	-	-	-	-
Net assets, end of period	$ 5,785	$ -	$ -	$ 16,301	$ (14,565)	$ (828)	$ (8,941)	$ 14,785	$ 12,537

Schedule 4

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.
SCHEDULE OF ACTIVITIES
For the Year Ended June 30, 2025

	AMY VEC-19	Network of National Library of Medicine	K12 SWF	K16 Collaborative	CalKIDS 203-A-01	AMY PPL 2023 Special	Job First	Food Bank	Total
Revenues:									
Grants/contracts	$ 6,204	$ 4,707	$ 83,990	$ 333,875	$ 99,121	$ 9,859	$ 7,618	$ 24,970	$ 570,344
Other income	-	-	-	-	-	-	-	7,557	7,557
Total revenues	6,204	4,707	83,990	333,875	99,121	9,859	7,618	32,527	577,901
Expenses:									
Salaries	-	-	62,043	133,812	5,268	-	-	-	201,123
Payroll taxes and benefits	-	-	6,222	17,522	676	-	-	-	24,420
Materials and supplies	3,608	4,707	-	13,294	14,000	970	7,618	-	44,197
Food supplies	2,577	-	-	167	-	505	-	32,391	35,640
Travel and conference	-	-	-	36,201	68,830	6,500	-	-	111,531
Dues and memberships	-	-	-	5,366	-	-	-	-	5,366
Licenses and taxes	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	360	-	-	-	-	360
Utilities	83	-	-	-	-	-	-	136	219
Rentals, leases and maintenance	-	-	-	5,998	-	-	-	-	5,998
Advertising	-	-	-	-	6,450	-	-	-	6,450
Professional services	-	-	-	18,224	4,000	-	-	-	22,224
Child care providers	-	-	-	-	-	-	-	-	-
Communications	-	-	-	1,624	-	-	-	-	1,624
Depreciation	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Indirect costs	-	-	14,512	32,171	1,264	-	-	-	47,947
Total expenses	6,268	4,707	82,777	264,739	100,488	7,975	7,618	32,527	507,099
Change in net assets	(64)	-	1,213	69,136	(1,367)	1,884	-	-	70,802
Net assets, beginning of period	-	-	-	-	-	-	-	-	-
Net assets, end of period	$ (64)	$ -	$ 1,213	$ 69,136	$ (1,367)	$ 1,884	$ -	$ -	$ 70,802

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.

Schedule 5

SCHEDULE OF ACTIVITIES

For the Year Ended June 30, 2025

	24B-5023 LIHEAP	25B-3023 LIHEAP	MSCAA Homeless Assistance Program	Child Care	Cal Works Stage 1 Child Care	Latchkey	Budding Tree	First 5 Siskiyou/ Modoc	Total
Revenues:									
Grants/contracts	$ 37,508	$ 257,274	$ 19,544	$ 393,224	$ 9,690	$ 284,227	$ 98,793	$ 329,331	$ 1,429,591
Other income	126	-	-	-	-	13,952	26,312	-	40,390
Total revenues	37,634	257,274	19,544	393,224	9,690	298,179	125,105	329,331	1,469,981
Expenses:									
Salaries	10,747	45,676	-	25,956	-	178,601	97,544	240,784	599,308
Payroll taxes and benefits	3,763	16,965	-	8,248	-	54,704	26,582	30,480	140,742
Materials and supplies	-	5	-	-	-	4,134	28,326	-	32,465
Food supplies	-	-	-	-	-	3,333	5,382	-	8,715
Travel and conference	-	-	-	-	-	155	-	-	155
Dues and memberships	6,191	17,809	-	4,058	-	6	-	-	28,064
Licenses and taxes	-	-	-	-	-	1,210	650	-	1,860
Insurance	-	-	-	-	-	-	-	-	-
Utilities	13,704	162,183	1,544	-	-	-	4,524	-	181,955
Rentals, leases and maintenance	144	1,270	18,000	-	-	6,404	15,025	400	41,243
Advertising	-	-	-	-	-	-	-	-	-
Professional services	-	50	-	-	-	-	163	-	213
Child care providers	-	-	-	310,155	8,706	-	-	-	318,861
Communications	-	-	-	-	-	-	2,692	-	2,692
Depreciation	-	-	-	-	-	-	-	-	-
Other	-	-	-	37,536	-	35	-	-	37,571
Indirect costs	3,085	13,316	-	7,271	-	49,597	26,387	57,667	157,323
Total expenses	37,634	257,274	19,544	393,224	8,706	298,179	207,275	329,331	1,551,167
Change in net assets	-	-	-	-	984	-	(82,170)	-	(81,186)
Net assets, beginning of period	-	-	-	-	-	-	-	-	-
Net assets, end of period	$ -	$ -	$ -	$ -	$ 984	$ -	$ (82,170)	$ -	$ (81,186)

Schedule 6

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.
SCHEDULE OF ACTIVITIES
For the Year Ended June 30, 2025

	MHSA Modoc/ Siskiyou	Senior Services	Housing and Disability Income	24-120 Bridge Housing	Housing and Homelessness Incentive Pro	Cal Works Housing Support Program	CAL-AIM	Total
Revenues:								
Grants/contracts	$ 52,199	$ 238,016	$ 110,182	$ 187,429	$ 40,960	$ 185,846	$ 29,078	$ 843,710
Other income	-	42,326	-	-	-	-	-	42,326
Total revenues	52,199	280,342	110,182	187,429	40,960	185,846	29,078	886,036
Expenses:								
Salaries	23,440	131,598	90,133	84,035	16,013	56,498	-	401,717
Payroll taxes and benefits	4,263	37,903	25,259	22,427	3,871	13,814	-	107,537
Materials and supplies	13,449	26,659	2,785	8,623	984	17,645	2,649	72,794
Food supplies	403	74,077	38	78	-	271	-	74,867
Travel and conference	137	1,800	253	691	62	-	-	2,943
Dues and memberships	-	1,144	1,285	-	-	-	-	2,429
Licenses and taxes	-	474	-	-	-	155	-	629
Insurance	-	-	-	-	-	-	-	-
Utilities	1,731	4,123	4,455	39,190	1,230	19,261	16,422	86,412
Rentals, leases and maintenance	838	5,251	16,652	9,019	13,754	59,167	3,013	107,694
Advertising	730	-	-	-	-	-	-	730
Professional services	-	950	54	142	-	3,054	-	4,200
Child care providers	-	-	-	-	-	-	-	-
Communications	1,318	3,578	2,293	592	819	1,034	-	9,634
Depreciation	-	-	-	-	-	-	-	-
Other	-	26,528	-	-	-	-	-	26,528
Indirect costs	5,890	36,034	24,531	22,632	4,227	14,947	-	108,261
Total expenses	52,199	350,119	167,738	187,429	40,960	185,846	22,084	1,006,375
Change in net assets	-	(69,777)	(57,556)	-	-	-	6,994	(120,339)
Net assets, beginning of period	-	-	-	-	-	-	-	-
Net assets, end of period	$ -	$ (69,777)	$ (57,556)	$ -	$ -	$ -	$ 6,994	$ (120,339)

Schedule 7

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.
SCHEDULE OF ACTIVITIES
For the Year Ended June 30, 2025

	CRRP-4036 Resource & Referral	CHST-4036 CCDF Health & Safety	CAPP-3037 Alternative Payment	CAPP-4037 Alternative Payment	C2AP-4034 Alternative Payment Stage 2	CFCC-4013 Family Child Care Homes	CCIP-4036 Child Care Initiative Project	Child/ Adult Food Program	Total
Revenues:									
Grants/contracts	$ 237,099	$ 1,636	$ 907,746	$ 192,451	$ 79,384	$ 86,434	$ 26,570	$ 52,526	$ 1,583,846
Other income	60	-	1,726	744	-	-	-	-	2,530
Total revenues	237,159	1,636	909,472	193,195	79,384	86,434	26,570	52,526	1,586,376
Expenses:									
Salaries	72,454	-	54,124	10,643	-	13,625	14,764	7,822	173,432
Payroll taxes and benefits	17,818	-	5,861	1,152	-	1,931	1,412	1,620	29,794
Materials and supplies	10,851	1,636	-	-	-	-	3,487	-	15,974
Food supplies	2,729	-	-	-	-	-	1,327	-	4,056
Travel and conference	6,693	-	-	-	-	-	1,439	-	8,132
Dues and memberships	48,369	-	1,379	271	-	-	-	-	50,019
Licenses and taxes	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Utilities	7,712	-	-	-	-	-	-	-	7,712
Rentals, leases and maintenance	24,887	-	-	-	-	-	300	-	25,187
Advertising	1,419	-	-	-	-	-	214	-	1,633
Professional services	150	-	-	-	-	-	-	608	758
Child care providers	-	-	684,183	134,536	79,384	67,571	-	40,444	1,006,118
Communications	17,682	-	-	-	-	-	-	-	17,682
Depreciation	-	-	-	-	-	-	-	-	-
Other	7,205	-	151,351	44,121	-	-	-	-	202,677
Indirect costs	19,190	-	12,574	2,472	-	3,307	3,627	2,032	43,202
Total expenses	237,159	1,636	909,472	193,195	79,384	86,434	26,570	52,526	1,586,376
Change in net assets	-	-	-	-	-	-	-	-	-
Net assets, beginning of period	-	-	-	-	-	-	-	-	-
Net assets, end of period	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.
GENERAL INFORMATION
CHILD DEVELOPMENT PROGRAMS
For the Year Ended June 30, 2025

Organization name:	Training Employment & Community Help, Inc.
Program name and contract number:	
CRRP-4036	Resource and Referral
CHST-4036	CCDF Health and Safety
CAPP-3037	Alternative Payment
CAPP-4037	Alternative Payment
C2AP-4034	Alternative Payment Stage 2
C3AP-4033	Alternative Payment Stage 3
CFCC-4013	Family Child Care Homes
CCIP-4036	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, 2024 through June 30, 2025
Days of operation:	184-248
Hours of operation:	8:00 a.m. to 5:00 p.m.
Total hours of operation:	9

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.

Schedule 9

COMBINING SCHEDULE OF ACTIVITIES

CHILD DEVELOPMENT PROGRAMS

For the Year Ended June 30, 2025

	CRRP-4036 Resource & Referral	CHST-4036 CCDF Health & Safety	CAPP-3037 Alternative Payment	CAPP-4037 Alternative Payment	C2AP-4034 Alternative Payment Stage 2	C3AP-4033 Alternative Payment Stage 3	CFCC-4013 Family Child Care Homes	CCIP-4036 Child Care Initiative Project	Total CDE CD Contracts	Non-CDE Programs	Total
Revenues:											
Government contracts:											
Other government contracts	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,132,445	$ 5,132,445
Child care and development programs	237,099	1,636	907,746	192,451	79,384	-	86,434	26,570	1,531,320	-	1,531,320
Child care food program	-	-	38,091	7,490	3,325	-	3,620	-	52,526	-	52,526
Subtotal government contracts	237,099	1,636	945,837	199,941	82,709	-	90,054	26,570	1,583,846	5,132,445	6,716,291
Restricted income	-	-	-	-	-	-	-	-	-	-	-
Unrestricted contributions and other income	60	-	-	-	-	-	-	-	60	204,786	204,846
Family fees - certified children	-	-	1,726	744	-	-	-	-	2,470	-	2,470
Total revenues	237,159	1,636	947,563	200,685	82,709	-	90,054	26,570	1,586,376	5,337,231	6,923,607
Expenses:											
Salaries	72,454	-	59,796	11,758	495	-	14,165	14,764	173,432	2,479,162	2,652,594
Employee benefits	17,818	-	7,036	1,383	103	-	2,042	1,412	29,794	605,074	634,868
Books and supplies	13,580	1,636	-	-	-	-	-	4,814	20,030	487,287	507,317
Rents and leases	24,887	-	-	-	-	-	-	300	25,187	146,078	171,265
Other operating expenses	89,230	-	866,683	184,782	81,983	-	70,400	1,653	1,294,731	789,799	2,084,530
Building repairs and maintenance	-	-	-	-	-	-	-	-	-	162,532	162,532
Depreciation	-	-	-	-	-	-	-	-	-	70,392	70,392
General, administrative and indirect	19,190	-	14,048	2,762	128	-	3,447	3,627	43,202	629,269	672,471
Total expenses	237,159	1,636	947,563	200,685	82,709	-	90,054	26,570	1,586,376	5,369,593	6,955,969
Change in net assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (32,362)	$ (32,362)

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.
SCHEDULE OF EXPENSES BY STATE CATEGORIES
CHILD DEVELOPMENT PROGRAMS
For the Year Ended June 30, 2025

	CRRP-4036 Resource & Referral	CHST-4036 CCDF Health & Safety	CAPP-3037 Alternative Payment	CAPP-4037 Alternative Payment	C2AP-4034 Alternative Payment Stage 2	C3AP-4033 Alternative Payment Stage 3	CFCC-4013 Family Child Care Homes	CCIP-4036 Child Care Initiative Project	Total
Expenses:									
Direct payments to providers	$ -	$ -	$ 713,953	$ 140,390	$ 81,983	$ -	$ 69,792	$ -	$ 1,006,118
1000 Certificated salaries	-	-	-	-	-	-	-	-	-
2000 Classified salaries	72,454	-	59,796	11,758	495	-	14,165	14,764	173,432
3000 Employee benefits	17,818	-	7,036	1,383	103	-	2,042	1,412	29,794
4000 Books and supplies	13,580	1,636	-	-	-	-	-	4,814	20,030
5000 Services and other operating expenses	114,117	-	152,730	44,392	-	-	608	1,953	313,800
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	19,190	-	14,048	2,762	128	-	3,447	3,627	43,202
Total expenses claimed for reimbursement	237,159	1,636	947,563	200,685	82,709	-	90,054	26,570	1,586,376
Total supplemental expenses	-	-	-	-	-	-	-	-	-
Total expenses	$ 237,159	$ 1,636	$ 947,563	$ 200,685	$ 82,709	$ -	$ 90,054	$ 26,570	$ 1,586,376

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. Schedule 11

RECONCILIATION OF CDE/CDSS AND GAAP EXPENSE REPORTING

CHILD DEVELOPMENT PROGRAMS

For the Year Ended June 30, 2025

	CRRP-4036 Resource & Referral	CHST-4036 CCDF Health & Safety	CAPP-3037 Alternative Payment	CAPP-4037 Alternative Payment	C2AP-4034 Alternative Payment Stage 2	C3AP-4033 Alternative Payment Stage 3	CFCC-4013 Family Child Care Homes	CCIP-4036 Child Care Initiative Project	Total
Expenses:									
Schedule of Expenses by State Categories (CDE/CDSS)	$ 237,159	$ 1,636	$ 947,563	$ 200,685	$ 82,709	$ -	$ 90,054	$ 26,570	$ 1,586,376
Adjustments to reconcile differences in reporting:									
None	-	-	-	-	-	-	-	-	-
Combining Statement of Activities (GAAP)	$ 237,159	$ 1,636	$ 947,563	$ 200,685	$ 82,709	$ -	$ 90,054	$ 26,570	$ 1,586,376

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.
SCHEDULE OF CLAIMED EQUIPMENT EXPENDITURES
CHILD DEVELOPMENT PROGRAMS
For the Year Ended June 30, 2025

Schedule 12

	CRRP-4036 Resource & Referral	CHST-4036 CCDF Health & Safety	CAPP-3037 Alternative Payment	CAPP-4037 Alternative Payment	C2AP-4034 Alternative Payment Stage 2	C3AP-4033 Alternative Payment Stage 3	CFCC-4013 Family Child Care Homes	CCIP-4036 Child Care Initiative Project	Total
Capital Equipment Expensed on the AUD With Prior Written Approval:									
None	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal	-	-	-	-	-	-	-	-	-
Capital Equipment Expensed on the AUD Without Prior Written Approval:									
None	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-
Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.

Schedule 13

SCHEDULE OF CLAIMED EXPENDITURES FOR RENOVATIONS AND REPAIRS

CHILD DEVELOPMENT PROGRAMS

For the Year Ended June 30, 2025

	CRRP-4036 Resource & Referral	CHST-4036 CCDF Health & Safety	CAPP-3037 Alternative Payment	CAPP-4037 Alternative Payment	C2AP-4034 Alternative Payment Stage 2	C3AP-4033 Alternative Payment Stage 3	CFCC-4013 Family Child Care Homes	CCIP-4036 Child Care Initiative Project	Total
Unit Cost Under $10,000 Per Item:									
None	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal	-	-	-	-	-	-	-	-	-
Unit Cost $10,000 or More Per Item With Prior Written Approval:									
None	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-
Unit Cost $10,000 or More Per Item Without Prior Written Approval:									
None	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-
Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Schedule 14

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.
SCHEDULE OF CLAIMED ADMINISTRATIVE COSTS
CHILD DEVELOPMENT PROGRAMS
For the Year Ended June 30, 2025

	CRRP-4036 Resource & Referral	CHST-4036 CCDF Health & Safety	CAPP-3037 Alternative Payment	CAPP-4037 Alternative Payment	C2AP-4034 Alternative Payment Stage 2	C3AP-4033 Alternative Payment Stage 3	CFCC-4013 Family Child Care Homes	CCIP-4036 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	19,190	-	14,048	2,762	128	-	3,447	3,627	43,202
Total claimed administrative costs	$ 19,190	$ -	$ 14,048	$ 2,762	$ 128	$ -	$ 3,447	$ 3,627	$ 43,202

California Health & Human Services Agency

California Department of Social Services

AUDITED FISCAL REPORT FOR RESOURCE AND REFERRAL PROGRAMS

Fiscal Year Ending	**June 30, 2025**
Contract Number*	**CRRP-4036**
Vendor Code*	**N984**

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

Section 1 - Revenue

	Column A Cumulative FY CDFS 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		60	60
Total Revenue		**60**	**60**

*Indicates field is required.

Contract Number CRRP-4036

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

Section 2 - Reimbursable Expenses

	Column A Cumulative FY CDFS 2507	Column B Audit Adjustments	Column C Cumulative per Audit
1000 Certificated Salaries			
2000 Classified Salaries	72,453	1	72,454
3000 Employee Benefits	16,698	1,120	17,818
4000 Books and Supplies	13,070	510	13,580
5000 Services and Other Operating Expenses	106,513	7,604	114,117
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)	4,500	-4,500	
6500 Equipment Replacement (program-related)			
Depreciation or Use Allowance			
Indirect Costs	21,322	-2,132	19,190
Total Reimbursable Expenses	**234,556**	**2,603**	**237,159**

Approved Indirect Cost Rate: 10.0%

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

Contract Number **CRRP-4036**

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

Section 5 - Summary

	Column A Cumulative FY CDFS 2507	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Program Income			
Transfer from Reserve			
Interest Earned on Apportionment Payments			
Total Reimbursable Expenses	234,556	2,603	237,159
Non-Reimbursable (State use only)	N/A	N/A	

Comments:

California Health & Human Services Agency

California Department of Social Services

AUDITED FISCAL REPORT FOR CHILD DEVELOPMENT SUPPORT CONTRACTS

Fiscal Year Ending	**June 30, 2025**
Contract Number	**CHST-4036**
Vendor Code	**N984**

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

Section 1 - Revenue

	Column A Cumulative FY CDFS 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			

*Indicates field is required.

Contract Number CHST-4036

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

Section 2 - Reimbursable Expenses

	Column A Cumulative FY CDFS 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	1,636		1,636
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	**1,636**		**1,636**
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-4036**

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

Section 5 - Summary

	Column A Cumulative FY CDFS 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	1,636		1,636
Total Administrative Cost			
Non-Reimbursable (State use only)	N/A	N/A	

Comments:

California Health & Human Services Agency

California Department of Social Services

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

Fiscal Year Ending	**June 30, 2025**
Contract Number*	**CAPP-3037**
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 CDFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs	8,190		38,091	46,281
Restricted Income - County Maintenance of Effort (WIC Section 10308.5)				
Restricted Income - Uncashed Checks to Providers				
Restricted Income - Other:				
Restricted Income - Subtotal	**8,190**		**38,091**	**46,281**
Transfer from Reserve (alternative payment only)				
Waived Family Fees for Certified Children*				
Family Fees Collected for Certified Children	308	2,096	-370	2,034
Interest Earned on Child Development Apportionment Payments				
Unrestricted Income - Other:				
Total Revenue (*Waived Family Fees Not Included)	**8,498**	**2,096**	**37,721**	**48,315**

*Indicates field is required.

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 CDFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers	137,147	770,682	-56,729	851,100
1000 Certificated Salaries				
2000 Classified Salaries	14,895	65,710	-5,914	74,691
3000 Employee Benefits	2,045	9,476	-2,440	9,081
4000 Books and Supplies	2,145	-2,145	2,145	2,145
5000 Services and Other Operating Expenses	5,700	-5,700	158,430	158,430
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)	13,505	63,629	-49,581	27,553
Total Reimbursable Expenses	**175,437**	**901,652**	**45,911**	**1,123,000**
Total Administrative Cost (included in Section 2 above)	13,505	35,528	-21,480	27,553
Days of Operation	248	184		432

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 CDFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Program Income	8,190		38,091	46,281
Transfer from Reserve (alternative payment only)				
Family Fees Collected for Certified Children	308	2,096	-370	2,034
Interest Earned on Child Development Apportionment Payments				
Direct Payments to Providers	137,147	770,682	-56,729	851,100
Total Administrative Cost	13,505	35,528	-21,480	27,553
Days of Operation	248	184		432
Total Reimbursable Expenses	175,437	901,652	45,911	1,123,000
Non-Reimbursable (State use only)	N/A	N/A		

Comments:

California Health & Human Services Agency

California Department of Social Services

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

Fiscal Year Ending	**June 30, 2025**
Contract Number*	**CAPP-4037**
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 CDFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs			7,490	7,490
Restricted Income - County Maintenance of Effort (WIC Section 10308.5)				
Restricted Income - Uncashed Checks to Providers				
Restricted Income - Other:				
Restricted Income - Subtotal			**7,490**	**7,490**
Transfer from Reserve (alternative payment only)				
Waived Family Fees for Certified Children*				
Family Fees Collected for Certified Children			744	744
Interest Earned on Child Development Apportionment Payments				
Unrestricted Income - Other:				
Total Revenue (*Waived Family Fees Not Included)			**8,234**	**8,234**

*Indicates field is required.

Contract Number CAPP-4037

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 CDFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers			140,390	140,390
1000 Certificated Salaries				
2000 Classified Salaries			11,758	11,758
3000 Employee Benefits			1,383	1,383
4000 Books and Supplies				
5000 Services and Other Operating Expenses			44,392	44,392
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)			2,762	2,762
Total Reimbursable Expenses			**200,685**	**200,685**
Total Administrative Cost (included in Section 2 above)			2,762	2,762
Days of Operation		247		247

Approved Indirect Cost Rate: 10.0%

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

Contract Number CAPP-4037

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 CDFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Program Income			7,490	7,490
Transfer from Reserve (alternative payment only)				
Family Fees Collected for Certified Children			744	744
Interest Earned on Child Development Apportionment Payments				
Direct Payments to Providers			140,390	140,390
Total Administrative Cost			2,762	2,762
Days of Operation		247		247
Total Reimbursable Expenses			200,685	200,685
Non-Reimbursable (State use only)	N/A	N/A		

Comments:

California Health & Human Services Agency | California Department of Social Services

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

Fiscal Year Ending	**June 30, 2025**
Contract Number*	**C2AP-4034**
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 CDFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs			3,325	3,325
Restricted Income - County Maintenance of Effort (WIC Section 10308.5)				
Restricted Income - Uncashed Checks to Providers				
Restricted Income - Other:				
Restricted Income - Subtotal			**3,325**	**3,325**
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)			**3,325**	**3,325**

*Indicates field is required.

Contract Number C2AP-4034

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 CDFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers		80,556	1,427	81,983
1000 Certificated Salaries				
2000 Classified Salaries			495	495
3000 Employee Benefits			103	103
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)		3,952	-3,824	128
Total Reimbursable Expenses		**84,508**	**-1,799**	**82,709**
Total Administrative Cost (included in Section 2 above)			128	128
Days of Operation		248		248

Approved Indirect Cost Rate: 10.0%

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

Contract Number C2AP-4034

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 CDFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Program Income			3,325	3,325
Transfer from Reserve (alternative payment only)				
Family Fees Collected for Certified Children				
Interest Earned on Child Development Apportionment Payments				
Direct Payments to Providers		80,556	1,427	81,983
Total Administrative Cost			128	128
Days of Operation		248		248
Total Reimbursable Expenses		84,508	-1,799	82,709
Non-Reimbursable (State use only)	N/A	N/A		

Comments:

California Health & Human Services Agency

California Department of Social Services

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

Fiscal Year Ending	**June 30, 2025**
Contract Number*	**C3AP-4033**
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 CDFS 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)				

*Indicates field is required.

Contract Number C3AP-4033

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 CDFS 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		227	-227	

Approved Indirect Cost Rate: 10.0%

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

Contract Number C3AP-4033

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 CDFS 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		227	-227	
Total Reimbursable Expenses				
Non-Reimbursable (State use only)	N/A	N/A		

Comments:

California Health & Human Services Agency

California Department of Social Services

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

Fiscal Year Ending June 30, 2025

Contract Number* CFCC-4013

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 CDFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs			3,620	3,620
Restricted Income - County Maintenance of Effort (WIC Section 10308.5)				
Restricted Income - Uncashed Checks to Providers				
Restricted Income - Other:				
Restricted Income - Subtotal			**3,620**	**3,620**
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)			**3,620**	**3,620**

*Indicates field is required.

Contract Number CFCC-4013

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 CDFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers		79,721	-9,929	69,792
1000 Certificated Salaries				
2000 Classified Salaries			14,165	14,165
3000 Employee Benefits			2,042	2,042
4000 Books and Supplies				
5000 Services and Other Operating Expenses			608	608
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)		6,713	-3,266	3,447
Total Reimbursable Expenses		**86,434**	**3,620**	**90,054**
Total Administrative Cost (included in Section 2 above)			3,447	3,447
Days of Operation		229		229

Approved Indirect Cost Rate: 10.0%

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

Contract Number CFCC-4013

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 CDFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Program Income			3,620	3,620
Transfer from Reserve (alternative payment only)				
Family Fees Collected for Certified Children				
Interest Earned on Child Development Apportionment Payments				
Direct Payments to Providers		79,721	-9,929	69,792
Total Administrative Cost			3,447	3,447
Days of Operation		229		229
Total Reimbursable Expenses		86,434	3,620	90,054
Non-Reimbursable (State use only)	N/A	N/A		

Comments:

California Health & Human Services Agency

California Department of Social Services

AUDITED FISCAL REPORT FOR CHILD DEVELOPMENT SUPPORT CONTRACTS

Fiscal Year Ending	**June 30, 2025**
Contract Number	**CCIP-4036**
Vendor Code	**N984**

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

Section 1 - Revenue

	Column A Cumulative FY CDFS 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			

*Indicates field is required.

Contract Number **CCIP-4036**

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

Section 2 - Reimbursable Expenses

	Column A Cumulative FY CDFS 9529	Column B Audit Adjustments	Column C Cumulative per Audit
1000 Certificated Salaries			
2000 Classified Salaries	15,413	-649	14,764
3000 Employee Benefits	2,995	-1,583	1,412
4000 Books and Supplies	4,706	108	4,814
5000 Services and Other Operating Expenses	2,985	-1,032	1,953
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)	471	3,156	3,627
Total Reimbursable Expenses	**26,570**		**26,570**
Total Administrative Cost (included in Section 2 above)	2,376	1,251	3,627

Approved Indirect Cost Rate: 10.0%

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

Contract Number **CCIP-4036**

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

Section 5 - Summary

	Column A Cumulative FY CDFS 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	26,570		26,570
Total Administrative Cost	2,376	1,251	3,627
Non-Reimbursable (State use only)	N/A	N/A	

Comments:

TRAINING EMPLOYMENT & COMMUNITY HELP, INC. | Schedule 39

SUMMARY OF CLAIM

CHILD DEVELOPMENT PROGRAMS

AGREEMENT NO. 05513

For the Period July 1, 2024 to June 30, 2025

	Allowed	Paid	
Amount Reimbursable from Federal Fund			
Federal Fund Payments to Date	$ 39,007	$ 39,007	
Federal Fund Reimbursement Variance (Overpaid):			$ -
Administrative Reimbursement	11,466	11,466	-
Total State Meal Reimbursements (75% of Breakfast and Lunch)	2,052	2,052	-
Total Federal Fund Reimbursement Variance (Overpaid)			-
Total Program Reimbursement Federal Refund (Overpayment)			$ -

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.

Schedule 40

SCHEDULE OF REPORTED, ADJUSTED AND
ALLOWED MEALS, SITES AND EARNED REIMBURSEMENT
CHILD DEVELOPMENT PROGRAMS
AGREEMENT NO. 05513
For the Period July 1, 2024 to June 30, 2025

	MEALS Reported	Adjusted	Allowed	Food Service Rates	Revenue Recognized	Audit Adjustment	Earned Reimbursement
FEDERAL REIMBURSEMENT							
Meal Compensation - Tier I							
Breakfast	5,482	-	5,482	$ 1.6600	$ 9,100	$ -	$ 9,100
Lunch	7,185	-	7,185	3.1500	22,633	-	22,633
Supper	101	-	101	3.1500	318	-	318
Supplement	7,480	-	7,480	0.9300	6,956	-	6,956
Subtotal	20,248	-	20,248		39,007	-	39,007
Meal Compensation - Tier II							
Breakfast	-	-	-	$ 1.6600	-	-	-
Lunch	-	-	-	3.1500	-	-	-
Supper	-	-	-	3.1500	-	-	-
Supplement	-	-	-	0.9300	-	-	-
Subtotal	-	-	-		-	-	-
Total Federal Meal Compensation					39,007	-	39,007
Total Allowable Administrative Reimbursements					11,466	-	11,466
Total State Meal Reimbursements (75% of Breakfast and Lunch)				0.2160	2,052	-	2,052
Total Federal Reimbursement					$ 52,525	$ -	$ 52,525
Total Federal Reimbursement: Overpaid-- Refund Due the State					$ -	$ -	$ -

TRAINING EMPLOYMENT & COMMUNITY HELP, INC. — Schedule 41

SCHEDULE OF REPORTED, ADJUSTED AND ALLOWED MEALS AND HOMES
CHILD DEVELOPMENT PROGRAMS
AGREEMENT NO. 05513
For the Period July 1, 2024 to September 30, 2024

July 1, 2024 to July 31, 2024

	TIER I			**TIER II HIGH**			**TIER II LOW**		
Meal Type	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed
Breakfast	529	-	529	-	-	-	-	-	-
Lunch	642	-	642	-	-	-	-	-	-
Supper	-	-	-	-	-	-	-	-	-
Supplements	654	-	654	-	-	-	-	-	-
	(Tier I)			(Tier II High)			(Tier II Low)		
Homes	6	-	6	-	-	-	-	-	-
				Homes (Tier II Mixed)			Total Homes		
				-	-	-	-	-	-

August 1, 2024 to August 31, 2024

Meal Type	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed
Breakfast	430	-	430	-	-	-	-	-	-
Lunch	563	-	563	-	-	-	-	-	-
Supper	-	-	-	-	-	-	-	-	-
Supplements	560	-	560	-	-	-	-	-	-
	(Tier I)			(Tier II High)			(Tier II Low)		
Homes	6	-	6	-	-	-	-	-	-
				Homes (Tier II Mixed)			Total Homes		
				-	-	-	-	-	-

September 1, 2024 to September 30, 2024

Meal Type	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed
Breakfast	380	-	380	-	-	-	-	-	-
Lunch	572	-	572	-	-	-	-	-	-
Supper	-	-	-	-	-	-	-	-	-
Supplements	654	-	654	-	-	-	-	-	-
	(Tier I)			(Tier II High)			(Tier II Low)		
Homes	6	-	6	-	-	-	-	-	-
				Homes (Tier II Mixed)			Total Homes		
				-	-	-	-	-	-

TRAINING EMPLOYMENT & COMMUNITY HELP, INC. Schedule 42

SCHEDULE OF REPORTED, ADJUSTED AND ALLOWED MEALS AND HOMES

CHILD DEVELOPMENT PROGRAMS

AGREEMENT NO. 05513

For the Period October 1, 2024 to December 31, 2024

October 1, 2024 to October 31, 2024

	TIER I			**TIER II HIGH**			**TIER II LOW**		
Meal Type	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed
Breakfast	474	-	474	-	-	-	-	-	-
Lunch	647	-	647	-	-	-	-	-	-
Supper	2	-	2	-	-	-	-	-	-
Supplements	754	-	754	-	-	-	-	-	-
	(Tier I)			(Tier II High)			(Tier II Low)		
Homes	7	-	7	-	-	-	-	-	-
				Homes (Tier II Mixed)			Total Homes		
				-	-	-	-	-	-

November 1, 2024 to November 30, 2024

Meal Type	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed
Breakfast	484	-	484	-	-	-	-	-	-
Lunch	617	-	617	-	-	-	-	-	-
Supper	9	-	9	-	-	-	-	-	-
Supplements	660	-	660	-	-	-	-	-	-
	(Tier I)			(Tier II High)			(Tier II Low)		
Homes	8	-	8	-	-	-	-	-	-
				Homes (Tier II Mixed)			Total Homes		
				-	-	-	-	-	-

December 1, 2024 to December 31, 2024

Meal Type	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed
Breakfast	301	-	301	-	-	-	-	-	-
Lunch	395	-	395	-	-	-	-	-	-
Supper	4	-	4	-	-	-	-	-	-
Supplements	421	-	421	-	-	-	-	-	-
	(Tier I)			(Tier II High)			(Tier II Low)		
Homes	6	-	6	-	-	-	-	-	-
				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, 2025 to March 31, 2025

January 1, 2025 to January 31, 2025

	TIER I			TIER II HIGH			TIER II LOW		
Meal Type	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed
Breakfast	541	-	541	-	-	-	-	-	-
Lunch	702	-	702	-	-	-	-	-	-
Supper	1	-	1	-	-	-	-	-	-
Supplements	723	-	723	-	-	-	-	-	-
	(Tier I)			(Tier II High)			(Tier II Low)		
Homes	8	-	8	-	-	-	-	-	-
				Homes (Tier II Mixed)			Total Homes		
				-	-	-	-	-	-

February 1, 2025 to February 28, 2025

Meal Type	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed
Breakfast	466	-	466	-	-	-	-	-	-
Lunch	595	-	595	-	-	-	-	-	-
Supper	24	-	24	-	-	-	-	-	-
Supplements	637	-	637	-	-	-	-	-	-
	(Tier I)			(Tier II High)			(Tier II Low)		
Homes	7	-	7	-	-	-	-	-	-
				Homes (Tier II Mixed)			Total Homes		
				-	-	-	-	-	-

March 1, 2025 to March 31, 2025

Meal Type	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed
Breakfast	357	-	357	-	-	-	-	-	-
Lunch	507	-	507	-	-	-	-	-	-
Supper	17	-	17	-	-	-	-	-	-
Supplements	493	-	493	-	-	-	-	-	-
	(Tier I)			(Tier II High)			(Tier II Low)		
Homes	5	-	5	-	-	-	-	-	-
				Homes (Tier II Mixed)			Total Homes		
				-	-	-	-	-	-

TRAINING EMPLOYMENT & COMMUNITY HELP, INC. Schedule 44

SCHEDULE OF REPORTED, ADJUSTED AND ALLOWED MEALS AND HOMES

CHILD DEVELOPMENT PROGRAMS

AGREEMENT NO. 05513

For the Period April 1, 2025 to June 30, 2025

April 1, 2025 to April 30, 2025

	TIER I			**TIER II HIGH**			**TIER II LOW**		
Meal Type	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed
Breakfast	503	-	503	-	-	-	-	-	-
Lunch	672	-	672	-	-	-	-	-	-
Supper	24	-	24	-	-	-	-	-	-
Supplements	669	-	669	-	-	-	-	-	-
	(Tier I)			(Tier II High)			(Tier II Low)		
Homes	6	-	6	-	-	-	-	-	-
				Homes (Tier II Mixed)			Total Homes		
				-	-	-	-	-	-

May 1, 2025 to May 31, 2025

Meal Type	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed
Breakfast	481	-	481	-	-	-	-	-	-
Lunch	634	-	634	-	-	-	-	-	-
Supper	19	-	19	-	-	-	-	-	-
Supplements	618	-	618	-	-	-	-	-	-
	(Tier I)			(Tier II High)			(Tier II Low)		
Homes	6	-	6	-	-	-	-	-	-
				Homes (Tier II Mixed)			Total Homes		
				-	-	-	-	-	-

June 1, 2025 to June 30, 2025

Meal Type	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed
Breakfast	536	-	536	-	-	-	-	-	-
Lunch	639	-	639	-	-	-	-	-	-
Supper	1	-	1	-	-	-	-	-	-
Supplements	637	-	637	-	-	-	-	-	-
	(Tier I)			(Tier II High)			(Tier II Low)		
Homes	7	-	7	-	-	-	-	-	-
				Homes (Tier II Mixed)			Total Homes		
				-	-	-	-	-	-

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.

Schedule 45

DETERMINATION OF EXCESS ADMINISTRATIVE REIMBURSEMENT

CHILD DEVELOPMENT PROGRAMS

AGREEMENT NO. 05513

For the Period July 1, 2024 to June 30, 2025

A. Total Federal Administrative Payments for the Period	$ 11,466
B. Carryover of Unused Federal Administrative Payments from Prior Year	-
C. Total Federal Administrative Payments (A + B)	11,466
D. Actual Administrative Costs	43,202
E. Amount of Unused Funds (C - D or 0 if D > C)	-
F. 10% of Total Federal Administrative Payments from A	1,147
G. Amount to Return to CDE (E - F or 0 if F > E)	$ -

TRAINING EMPLOYMENT & COMMUNITY HELP, INC. Schedule 46

SCHEDULE OF REPORTED, ADJUSTED AND ALLOWED ADMINISTRATIVE INCOME

CHILD DEVELOPMENT PROGRAMS

AGREEMENT NO. 05513

For the Period July 1, 2024 to June 30, 2025

Period	Reported	Adjusted	Allowed
July	$ 882	$ -	$ 882
August	882	-	882
September	882	-	882
October	1,029	-	1,029
November	1,176	-	1,176
December	882	-	882
January	1,176	-	1,176
February	1,029	-	1,029
March	735	-	735
April	882	-	882
May	882	-	882
June	1,029	-	1,029
Total	$ 11,466	$ -	$ 11,466

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.

Schedule 47

DETERMINATION OF ALLOWED PROVIDER PAYMENTS (FEDERAL & STATE)

CHILD DEVELOPMENT PROGRAMS

AGREEMENT NO. 05513

For the Period July 1, 2024 to June 30, 2025

Period	Allowed Federal Funds Owed Providers	Total Funds Paid Providers	Total Funds Underpaid (Overpaid)
July	$ 4,581	$ 4,581	$ -
August	4,051	4,051	-
September	4,077	4,077	-
October	4,743	4,743	-
November	4,744	4,744	-
December	3,143	3,143	-
January	5,162	5,162	-
February	4,517	4,517	-
March	3,577	3,577	-
April	4,722	4,722	-
May	4,493	4,493	-
June	4,717	4,717	-
			-
Total	$ 52,527	$ 52,527	$ -

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.
NOTES TO THE CHILD CARE AND DEVELOPMENT
PROGRAM SUPPLEMENTAL INFORMATION
For the Year Ended June 30, 2025

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, 2025.

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, 2025.

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, 2025.

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.

Schedule 49

DEPT OF CSD SCHEDULE OF REVENUE AND EXPENSES

CONTRACT NO. 23J-5727 (ESLIHEAP EHA-16)

For the Period April 15, 2023 through May 31, 2025

	4/15/2023 through 6/30/2024	7/1/2024 through 5/31/2025	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.

Schedule 50

DEPT OF CSD SCHEDULE OF REVENUE AND EXPENSES

CONTRACT NO. 24Q-2572 (SLIHEAP EHA-16)

For the Period May 1, 2024 through May 31, 2025

	5/1/2024 through 6/30/2024	7/1/2024 through 5/31/2025	Total Audited Costs	Total Reported Expenses	Total Budgets
Revenues:					
Grant revenue	$ -	$ -	$ -		$ 667
Program income	-	-	-		-
Total revenues	-	-	-		667
Expenses:					
Assurance 16 costs	-	-	-	-	142
Administrative costs	-	-	-	-	142
Program support costs (ECIP and HEAP):					
Intake	-	-	-	-	204
Outreach	-	-	-	-	128
Training and technical assistance	-	-	-	-	51
Subtotal	-	-	-	-	383
Program services and program costs	-	-	-	-	-
Total expenses	-	-	-	-	667
Revenue over (under) expenses	$ -	$ -	$ -		$ -

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.

Schedule 51

DEPT OF CSD SCHEDULE OF REVENUE AND EXPENSES

CONTRACT NO. 24B-5023 (LIHEAP EHA-16)

For the Period November 1, 2023 through June 30, 2025

	11/1/2023 through 6/30/2024	7/1/2024 through 6/30/2025	Total Audited Costs	Total Reported Expenses	Total Budgets
Revenues:					
Grant revenue	$ 216,259	$ 37,508	$ 253,767		$ 253,767
Program income	-	-	-		-
Total revenues	216,259	37,508	253,767		253,767
Expenses:					
Assurance 16 costs	10,483	4,307	14,790	14,790	16,063
Administrative costs	4,272	5,258	9,530	9,530	22,296
Program support costs (ECIP and HEAP):					
Intake	17,573	6,450	24,023	24,023	30,773
Outreach	13,425	1,477	14,902	14,902	19,233
Training and technical assistance	-	7,693	7,693	7,693	7,693
Subtotal	30,998	15,620	46,618	46,618	57,699
Program services and program costs	170,506	12,323	182,829	182,829	157,709
Total expenses	216,259	37,508	253,767	253,767	253,767
Revenue over (under) expenses	$ -	$ -	$ -		$ -

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

For the Year Ended June 30, 2025

Federal Award Source/Federal Program Name/Cluster Name	Federal Assistance Listing Number	Award Identification	Award Amount Federal	Award Amount State	Amount Expended Federal	Amount Expended State	Federal Amount Passed Through to Subrecipients
U.S. Department of Agriculture:							
Passed through from the California State Department of Education:							
Child Care Food Program	10.558	05513	$ 52,526	$ -	$ 52,526	$ -	$ -
Total U.S. Department of Agriculture			52,526	-	52,526	-	-
U.S. Department of Justice:							
Passed through from the State of California Emergency Management Agency:							
Sexual Assault Services	16.575	RC24019501	292,274	-	292,274	-	-
Domestic Violence Services	16.575	DV24019501	576,859	-	576,859	-	-
Total U.S. Department of Justice			869,133	-	869,133	-	-
U.S. Department of Labor:							
Passed through from the State of California Department of Education:							
Adult Education and Family Literacy Act	84.002A	N/A	50,000	-	47,228	-	-
Total U.S. Department of Labor			50,000	-	47,228	-	-
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 C-1 Congregate Nutrition	93.045	2002-2425-A12	48,096	15,188	35,358	15,188	-
Title III C-2 Home Delivered Nutrition	93.045	2002-2425-A12	46,345	91,474	38,449	86,338	-
American Rescue Plan Act (III C-1 & III C-2)	93.045	2002-2425-A12	52,190	-	24,333	-	-
Subtotal			146,631	106,662	98,140	101,526	-

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended June 30, 2025

Federal Award Source/Federal Program Name/Cluster Name	Federal Assistance Listing Number	Award Identification	Award Amount Federal	Award Amount State	Amount Expended Federal	Amount Expended State	Federal Amount Passed Through to Subrecipients
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	2002-2425-A12	$ 52,189	$ -	$ 20,278	$ -	$ -
Nutrition Services Incentive Programs (III C-1)	93.053	2002-2425-A12	4,399	-	4,399	-	-
Nutrition Services Incentive Programs (III C-2)	93.053	2002-2425-A12	3,696	-	3,696	-	-
Subtotal			60,284	-	28,373	-	-
Total **Aging Cluster**			206,915	106,662	126,513	101,526	-
TANF Cluster:							
Passed through from the County of Modoc:							
Cal WORKS Stage One Child Care	93.558	2024-149	48,750	-	9,690	-	-
Total **TANF Cluster**			48,750	-	9,690	-	-
Passed through from the California State Department of Community Services and Development:							
Low Income Home Energy Assistance Program	93.568	23J-5727	55,680	-	-	-	-
Low Income Home Energy Assistance Program	93.568	24Q-2572	667	-	-	-	-
Low Income Home Energy Assistance Program	93.568	24B-5023	253,767	-	37,508	-	-
Low Income Home Energy Assistance Program	93.568	25B-3023	265,410	-	257,274	-	-
Total federal assistance listing number 93.568			575,524	-	294,782	-	-

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended June 30, 2025

Federal Award Source/Federal Program Name/Cluster Name	Federal Assistance Listing Number	Award Identification	Award Amount Federal	Award Amount State	Amount Expended Federal	Amount Expended State	Federal Amount Passed Through to 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	25F-6026-M1	$ 20,000	$ -	$ 19,544	$ -	$ -
Total federal assistance listing number 93.569			20,000	-	19,544	-	-
Child Care and Development Block Grant Cluster:							
Passed through from the California State Department of Social Services:							
Resource and Referral	93.575	CRRP-4036	25,614	211,485	25,614	211,485	-
CCDF Health and Safety	93.575	CHST-4036	1,636	-	1,636	-	-
Alternative Payment	93.575 & 93.596	CAPP-3037	1,041,042	727,207	534,428	373,318	-
Alternative Payment	93.575 & 93.596	CAPP-4037	376,467	1,358,519	53,002	139,449	-
Alternative Payment Stage 2	93.575	C2AP-4034	6,880	77,628	6,463	72,921	-
Alternative Payment Stage 3	N/A	C3AP-4033	-	100	-	-	-
Child Care Initiative Project	93.575	CCIP-4036	34,778	1,732	25,310	1,260	-
Passed through from the Modoc County Superintendent of Schools:							
Family Child Care Homes	93.596	CFCC-4013	71,361	219,556	21,202	65,232	-
Total **Child Care and Development Block Grant Cluster**			1,557,778	2,596,227	667,655	863,665	-
Medicaid Cluster:							
In-Home Supportive Services	93.778	24-139	153,102	-	151,066	-	-
Total **Medicaid Cluster**			153,102	-	151,066	-	-
Total U.S. Department of Health and Human Services			2,562,069	2,702,889	1,269,250	965,191	-
Total federal programs			$ 3,533,728		$ 2,238,137		$ -
Total state programs				$ 2,702,889		$ 965,191	

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 ENTITIE'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.

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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, 2025, 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 5, 2025.

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 5, 2025

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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, 2025. 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, 2025.

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 5, 2025

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 Listing Number	Federal Program Name or Cluster Name	Amount Expended
16.575	Sexual Assault Services & Domestic Violence Services	$ 869,133
93.568	Low-Income Home Energy Assistance Program	294,782
93.575 & 93.596	Child Care and Development Cluster	667,655

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

STATUS OF PRIOR AUDIT FINDINGS

For the Year Ended June 30, 2025

There were no prior year audit findings.