

AMENDED
Agenda
T.E.A.C.H., Inc.
Board of Directors Meeting
Niles Road House
Alturas, CA 96101

January 15, 2025

5:30 p.m.

1. CALL TO ORDER:

To Our Visitors:

Addressing Agenda Items:

Members of the public may place items on the agenda of any regular Board meeting. The items must be directly related to T.E.A.C.H., Inc.'s business. Requests for placement must be made in writing and delivered to the T.E.A.C.H., Inc. office no later than 12:00 noon on the ninth (9th) business day prior to the meeting. The placement of the item on the agenda will be determined by the Executive Director, who may consult with the Board Chairman on the matter. Items placed on the agenda by the public will be for information and discussion so that the Board may be advised of the views of the community. The Board Chairman reserves the right to place the item on the agenda (as an action item) on a subsequent meeting for action.

2. ROLL CALL:

Present: ___Cain ___Curtis ___Forrest ___Keostier ___ Shimamoto___ Stockwell___ Wayne

Staff: ___Madison___MacDonnell

Visitors: _____

3. POSTING OF AGENDA: Notice that the Agenda has been properly posted.

4. APPROVAL OF MINUTES:

The Board will review the minutes for the November 12th, 2025, meeting for approval.

Action Item.

5. REVIEW AND APPROVAL OF EXPENDITURES:

The Board will review for approval of the November and December 2025 expenditures. **Action Item.**

6. REVIEW OF YEAR-TO-DATE EXPENDITURES:

The Board will review year-to-date expenditures. **Information Item.**

7. PUBLIC INPUT:

PUBLIC COMMENTS:

Citizens may address the T.E.A.C.H., Inc. Board of Directors at this time on any items not on the agenda. Following recognition by the Chairman, each speaker may have the floor for two (2) minutes. Persons addressing the Board are requested to give their name, address, and the group organization they represent, if any, in order that an accurate record can be made in the minutes. If the Board desires action, the item can be put on the agenda of a future meeting ***NOTE: Citizens should be aware that, in accordance with the Brown Act, the Board is not allowed to act on non-agenda items**

8. STAFF REPORTS:

9. BOARD/COMMITTEE REPORTS:

10. OLD BUSINESS:

11. NEW BUSINESS:

- A. Acceptance of June 30, 2025 Audit. Action Item
- B. Acceptance of June 30, 2025 tax return. Action Item
- C. Approval of Resolution 26-04 Authorizing Executive Director to sign FY26-27 continued funding application documents for Child Development Programs. Action Item
- D. Approval of Resolution 26-05 Low Income Home Energy Assistance Program LIHEAP 26B-4023 Action Item
- E. Approval of Resolution 26-06 Low-Income Home Energy Assistance Income Level Action Item
- F. Election of Officers. Action Item
- G. Approval of T.E.A.C.H. Inc, Senior Services Program Procedure Manual Action Item

12. CORRESPONDENCE:

- a. PSA 2 Area Agency on Aging FY 24/25 Monitoring/Assessment

13. NEXT MEETING:

14. CLOSED SESSION:

Anticipated litigation. The board will receive advice under the Authority of Government Code 54956.9 subdivision b, 1, a. The current number of cases is unknown, but is estimated not to exceed one.

15. ADJOURNMENT:

T.E.A.C.H., INC.
Board of Directors
Regular Meeting Minutes
November 12th, 2025
5:15 p.m.

1. CALL TO ORDER:

Chairperson Keostier called the meeting to order at 5:28 p.m.

2. ROLL CALL:

PRESENT: Members Koetsier, Forrest, Shimamoto, Curtis, and Cain

ABSENT: Stockwell

STAFF: Madison and MacDonnell

VISITORS: Laurie Wayne

3. POSTING OF AGENDA:

Member Koetsier noted that the agenda had been properly posted.

4. APPROVAL OF MINUTES:

The minutes from the October 22nd, 2025, meeting were reviewed.

Member Curtis made a motion to approve the minutes. Member Cain seconded the motion. The motion carried with all ayes.

5. REVIEW AND APPROVAL OF EXPENDITURES:

Expenditures for the month of October 2025 were discussed. **Member Cain made a motion to approve the expenditures for the month of October 2025. Member Forrest seconded the motion. Motion carried. All ayes.**

6. REVIEW YEAR-TO-DATE EXPENDITURES:

Year-to-date expenditures were reviewed.

7. PUBLIC INPUT: None

8. STAFF REPORTS:

Carol Madison made the following report:

- Staff from the Modoc National Wildlife Refuge contacted us regarding the upcoming Turkey Trot. They have provided all required documentation to authorize holding the event on the refuge on Thanksgiving Day. The event is scheduled to begin at 9:00 a.m. This year, funds will go toward the Senior Center.
- The Senior Center is also participating in the Subaru "Share the Love" campaign. Historically, we receive \$6,000-\$8,000 from this event.

- The Modoc County Sheriff's Posse generously donated turkeys, hams, and \$1,500 to support the Senior Center's Thanksgiving efforts. We have also received additional contributions from community members who are concerned about the impact of delayed SNAP benefits on local families and seniors.
- We paid our first State Compensation Insurance Fund invoice under the new rates, with the October billing totaling \$9,400.00. We continue to receive quarterly site visits from the State Fund Senior Loss Prevention Specialist.
- Hiep Pham, our independent auditor, anticipates completing the draft FY 2024–2025 audit next week. The final audit is due to the State by December 15th.
- I will be meeting again on Friday with Board Members from Modoc Harvest as we continue to work through the details of the transition.
- Additionally, the Modoc Work Activity Center is temporarily relocating to a County-owned building due to structural concerns identified at their current facility. They are working to resolve these issues prior to our assuming responsibility for the program.

9. BOARD REPORTS:

10. **OLD BUSINESS:** None.

11. **NEW BUSINESS:**

- a. **Approval of the New Health Insurance Plan.** Member Shimamoto made a motion to approve the New Health Insurance Plan, and Member Cain seconded the motion. Motion carried, all ayes.
- b. **Appointment of Laurie Wayne as a Board Member.** Member Curtis made a motion to approve the Appointment of Laurie Wayne as a Board Member, and Member Cain seconded the motion. Motion carried, all ayes.

12. **CORRESPONDENCE:**

13. **NEXT MEETING:** January 22nd, 2026, at The Brass Rail, 5:30 p.m.

14. **CLOSED SESSION:** None

15. **ADJOURNMENT:** The meeting was adjourned at 6:18 p.m.

Training, Employment and Community Help Inc. Posted General Ledger Transactions

| Resource Title | Re... Code | Effective Date | Name | Debit | Credit | Document Description |
|-----------------------|------------|----------------|-----------------------------|----------|--------|---------------------------------|
| Rape Crisis 2123 | 1001 | 11/1/2025 | Cory Yancey | 700.00 | | SA Nov'25 Rent |
| Rape Crisis 2123 | 1001 | 11/10/2025 | Spectrum | 147.01 | | SA Cable |
| Rape Crisis 2123 | 1001 | 11/12/2025 | Verizon | 0.00 | | Cellphone & Ipad Lines |
| Rape Crisis 2123 | 1001 | 11/14/2025 | American Express | 1,174.14 | | Wiegthed Blankets for Clients |
| Rape Crisis 2123 | 1001 | 11/20/2025 | ACE / Four Seasons | 28.95 | | Crisis Center Locks |
| Rape Crisis 2123 | 1001 | 11/24/2025 | Frontier | 20.03 | | SA/DV Phone |
| Rape Crisis 2123 | 1001 | 11/25/2025 | Ubeo Business Services | 34.29 | | MCC Printer Contract |
| Rape Crisis 2123 | 1001 | 11/26/2025 | Tnet Broadband Internet LLC | 33.00 | | Internet |
| Rape Crisis 2123 | 1001 | 11/30/2025 | American Express | 147.45 | | SA & DV CANVA Subscription |
| Rape Crisis 2123 | 1001 | 11/30/2025 | Verizon | 25.25 | | Cell & Ipad Lines w/Late Fee |
| Rape Crisis 2123 | 1001 | 12/1/2025 | Cory Yancey | 700.00 | | Transional House Rent Dec. '25 |
| Rape Crisis 2123 | 1001 | 12/1/2025 | Guardify, Inc. | 1,307.11 | | Guardify Subscription |
| Rape Crisis 2123 | 1001 | 12/3/2025 | City Of Alturas | 98.14 | | SA Transional House Water |
| Rape Crisis 2123 | 1001 | 12/15/2025 | Pacific Power And Light | 149.46 | | Electricity |
| Rape Crisis 2123 | 1001 | 12/15/2025 | Spectrum | 147.01 | | SA Cable |
| Rape Crisis 2123 | 1001 | 12/18/2025 | Ubeo Business Services | 270.24 | | SA & DV Printer Maint. Contract |
| Rape Crisis 2123 | 1001 | 12/22/2025 | Frontier | 20.60 | | SA & DV Telephone |
| Rape Crisis 2123 | 1001 | 12/30/2025 | Tnet Broadband Internet LLC | 33.00 | | Internet |
| OES Domestic Violence | 1200 | 11/1/2025 | Charles D. Yancey | 700.00 | | DV Nov'25 Rent |
| OES Domestic Violence | 1200 | 11/1/2025 | Teach Inc. | 805.25 | | DV Nov'25 Rent |
| OES Domestic Violence | 1200 | 11/4/2025 | American Express | 27.87 | | Headphones for Office |
| OES Domestic Violence | 1200 | 11/10/2025 | ACE / Four Seasons | 1.05 | | Supplies for Shelter |
| OES Domestic Violence | 1200 | 11/10/2025 | Spectrum | 147.01 | | DV Cable |
| OES Domestic Violence | 1200 | 11/12/2025 | American Express | 46.96 | | DV Gas |
| OES Domestic Violence | 1200 | 11/12/2025 | Frontier | 165.00 | | Main Office Internet |
| OES Domestic Violence | 1200 | 11/12/2025 | Verizon | 0.00 | | Cellphone & Ipad Lines |
| OES Domestic Violence | 1200 | 11/14/2025 | Shawn's Locksmithing | 141.00 | | Client Key |
| OES Domestic Violence | 1200 | 11/17/2025 | American Express | 41.78 | | DV Educational Material |
| OES Domestic Violence | 1200 | 11/18/2025 | American Express | 215.45 | | DV Shelter Supplies |
| OES Domestic Violence | 1200 | 11/19/2025 | Frontier | 106.10 | | Shelter Phone/internet |
| OES Domestic Violence | 1200 | 11/19/2025 | Pioneer Auto Body, Inc. | 250.00 | | Client Transportation |
| OES Domestic Violence | 1200 | 11/20/2025 | American Express | 72.00 | | K.Easley DV Conferance Travel |
| OES Domestic Violence | 1200 | 11/21/2025 | ADT Security Systems, Inc. | 147.21 | | Parking |
| OES Domestic Violence | 1200 | 11/21/2025 | American Express | 24.99 | | Security at Shelter |
| OES Domestic Violence | 1200 | 11/24/2025 | Frontier | 20.03 | | Shelter Netflix Subcription |
| OES Domestic Violence | 1200 | 11/25/2025 | Ubeo Business Services | 34.28 | | SA/DV Phone |
| | | | | | | MCC Printer Contract |

Training, Employment and Community Help Inc.
Posted General Ledger Transactions

| Resource Title | Re... Code | Effective Date | Name | Debit | Credit | Document Description |
|------------------------|------------|----------------|-----------------------------|----------|--------|----------------------------------|
| | | | | | | Client Deadbolt Lock |
| OES Domestic Violence | 1200 | 11/26/2025 | ACE / Four Seasons | 21.44 | | |
| OES Domestic Violence | 1200 | 11/26/2025 | Tnet Broadband Internet LLC | 66.00 | | Internet |
| OES Domestic Violence | 1200 | 11/30/2025 | American Express | 16.40 | | DV Label Maker Tape |
| OES Domestic Violence | 1200 | 11/30/2025 | American Express | 24.99 | | DV Nethflix Monthly Subscription |
| OES Domestic Violence | 1200 | 11/30/2025 | Staub & Sons Petroleum | 268.83 | | Gas |
| OES Domestic Violence | 1200 | 11/30/2025 | Verizon | 25.24 | | Cell & Ipad Lines w/Late Fee |
| OES Domestic Violence | 1200 | 12/1/2025 | Charles D. Yancey | 700.00 | | Transional House Rent Dec. '25 |
| OES Domestic Violence | 1200 | 12/1/2025 | Guardify, Inc. | 1,307.10 | | Guardify Subscription |
| OES Domestic Violence | 1200 | 12/1/2025 | Modoc Crisis Center | 0.00 | | Shelter Rent |
| OES Domestic Violence | 1200 | 12/1/2025 | Teach Inc. | 805.25 | | DV Rent Dec'25 Reissue Check |
| OES Domestic Violence | 1200 | 12/3/2025 | City Of Alturas | 91.21 | | DV office Water |
| OES Domestic Violence | 1200 | 12/3/2025 | City Of Alturas | 98.14 | | DV Transitional House Water |
| OES Domestic Violence | 1200 | 12/3/2025 | City Of Alturas | 122.34 | | Shelter Water |
| OES Domestic Violence | 1200 | 12/3/2025 | Hacienda Motel | 82.50 | | DV Motel |
| OES Domestic Violence | 1200 | 12/15/2025 | ACE / Four Seasons | 85.79 | | DV Heater |
| OES Domestic Violence | 1200 | 12/15/2025 | Frontier | 167.50 | | Internet Access |
| OES Domestic Violence | 1200 | 12/15/2025 | Hacienda Motel | 165.00 | | DV Room Voucher |
| OES Domestic Violence | 1200 | 12/15/2025 | Holiday Market | 34.92 | | DV Food |
| OES Domestic Violence | 1200 | 12/15/2025 | Pacific Power And Light | 121.60 | | Electricity |
| OES Domestic Violence | 1200 | 12/15/2025 | Pioneer Auto Body, Inc. | 60.00 | | DV Chev Traverse Wash & Vacuum |
| OES Domestic Violence | 1200 | 12/15/2025 | Tom Gifford | 1,500.00 | | DV Legal Services |
| OES Domestic Violence | 1200 | 12/18/2025 | Frontier | 106.10 | | DV Telephone |
| OES Domestic Violence | 1200 | 12/18/2025 | Staub & Sons Petroleum | 966.33 | | DV 101637 DYED KERO |
| OES Domestic Violence | 1200 | 12/18/2025 | Staub & Sons Petroleum | 140.98 | | Gas |
| OES Domestic Violence | 1200 | 12/18/2025 | Ubeo Business Services | 270.24 | | SA & DV Printer Maint. Contract |
| OES Domestic Violence | 1200 | 12/22/2025 | Frontier | 20.59 | | SA & DV Telephone |
| OES Domestic Violence | 1200 | 12/30/2025 | American Express | 141.20 | | DV Clients Supplies |
| OES Domestic Violence | 1200 | 12/30/2025 | American Express | 75.81 | | DV Storage #9 Rent |
| OES Domestic Violence | 1200 | 12/30/2025 | American Express | 147.45 | | SA & DV CANVA Subscription |
| OES Domestic Violence | 1200 | 12/30/2025 | Tnet Broadband Internet LLC | 66.00 | | Internet |
| Eddingfield Apartments | 1905 | 11/24/2025 | Terminix Processing Center | 153.00 | | Eddingfield Pest Control |
| Eddingfield Apartments | 1905 | 11/26/2025 | Tnet Broadband Internet LLC | 153.00 | | Internet |
| Eddingfield Apartments | 1905 | 11/30/2025 | Staub & Sons Petroleum | 73.37 | | Gas |
| Eddingfield Apartments | 1905 | 12/3/2025 | City Of Alturas | 294.42 | | Edding Field Apt. Water |
| Eddingfield Apartments | 1905 | 12/3/2025 | City Of Alturas | 398.72 | | EddingField Apt. Water |

Board Expenditures/Revenues

Training, Employment and Community Help Inc.

Posted General Ledger Transactions

| Resource Title | Re... Code | Effective Date | Name | Debit | Credit | Document Description |
|------------------------|------------|----------------|------------------------------|----------|--------|---|
| | | | | | | Electricity |
| Eddingfield Apartments | 1905 | 12/15/2025 | Pacific Power And Light | 480.31 | | |
| | | | | | | Gas |
| Eddingfield Apartments | 1905 | 12/18/2025 | Staub & Sons Petroleum | 50.92 | | |
| Eddingfield Apartments | 1905 | 12/30/2025 | ACE / Four Seasons | 35.38 | | Eddingfield Apt. Lock Ent/Dbolt |
| Eddingfield Apartments | 1905 | 12/30/2025 | Terminix Processing Center | 153.00 | | Eddingfield Apt. Pest Control |
| | | | | | | Internet |
| Eddingfield Apartments | 1905 | 12/30/2025 | Tnet Broadband Internet LLC | 153.00 | | |
| | | | | | | Cellphone & Ipad Lines |
| Parenting Education | 2200 | 11/1/2025 | Verizon | 71.70 | | Cellphone & Ipad Lines |
| Parenting Education | 2200 | 11/12/2025 | Verizon | 0.00 | | Printer Maint. Contract |
| Parenting Education | 2200 | 11/14/2025 | Ubeo Business Services | 189.38 | | |
| | | | | | | Parenting Mircosoft Subcription |
| Parenting Education | 2200 | 11/21/2025 | American Express | 12.99 | | |
| | | | | | | Parenting & BH Nurturing Office Supplies |
| Parenting Education | 2200 | 11/30/2025 | American Express | 35.36 | | |
| | | | | | | Parenting Mocrosoft Monthly Renewal |
| Parenting Education | 2200 | 11/30/2025 | American Express | 12.99 | | |
| | | | | | | Cell & Ipad Lines w/Late Fee |
| Parenting Education | 2200 | 11/30/2025 | Verizon | 71.70 | | Parenting & BH Nurturing Office Supplies |
| BH Nurturing Families | 2215 | 11/30/2025 | American Express | 35.36 | | |
| | | | | | | Cellphone & Ipad Lines |
| CASA | 2400 | 11/12/2025 | Verizon | 0.00 | | CASA Weekly planner |
| CASA | 2400 | 11/30/2025 | American Express | 32.16 | | |
| | | | | | | Cell & Ipad Lines w/Late Fee |
| CASA | 2400 | 11/30/2025 | Verizon | 22.60 | | CASA Microsofth Monthly Renewal |
| CASA | 2400 | 12/30/2025 | American Express | 9.99 | | |
| | | | | | | RADYIANT Subscription |
| CASA | 2400 | 12/30/2025 | American Express | 118.00 | | |
| | | | | | | CA CASA Vehicle Registration Renewal LP 8NUY717 |
| California CASA | 2406 | 11/4/2025 | Department Of Motor Vehicles | 288.00 | | |
| | | | | | | FFA Extended Reach |
| Foster Family Agency | 2800 | 11/1/2025 | American Express | 265.00 | | |
| | | | | | | First Class Mail Fee |
| Foster Family Agency | 2800 | 11/5/2025 | American Express | 15.10 | | |
| | | | | | | Main Office Internet |
| Foster Family Agency | 2800 | 11/12/2025 | Frontier | 165.00 | | Printer Maint. Contract |
| Foster Family Agency | 2800 | 11/14/2025 | Ubeo Business Services | 39.40 | | |
| | | | | | | FFA Nov'25 J. Writh-Bowles |
| Foster Family Agency | 2800 | 11/30/2025 | Carmen Stra | 3,396.00 | | FFA Nov'25 M. Collins |
| Foster Family Agency | 2800 | 11/30/2025 | Carmen Stra | 452.00 | | FFA Nov'25 N. Depew-Thompson |
| Foster Family Agency | 2800 | 11/30/2025 | Carmen Stra | 2,150.00 | | FFA Nov'25 K. Mesa |
| Foster Family Agency | 2800 | 11/30/2025 | Evah Dixon | 1,596.00 | | FFA Nov'25 S. Witzle Jr |
| Foster Family Agency | 2800 | 11/30/2025 | Evah Dixon | 1,596.00 | | FFA Nov'25 T. Lemonds |
| Foster Family Agency | 2800 | 11/30/2025 | Janet Barnes | 1,301.00 | | FFA Clothing Reimbursement Aug'25 |
| Foster Family Agency | 2800 | 11/30/2025 | Jeanie Romanoff | 50.00 | | |
| | | | | | | FFA Nov'25 X. Avila |
| Foster Family Agency | 2800 | 11/30/2025 | Robert Esparza | 3,396.00 | | FFA Nov'25 M. Parraz |
| Foster Family Agency | 2800 | 11/30/2025 | Skylar Pina | 1,596.00 | | Gas |
| Foster Family Agency | 2800 | 11/30/2025 | Staub & Sons Petroleum | 134.39 | | |
| | | | | | | FFA Nov'25 D. Summy-Leahy |
| Foster Family Agency | 2800 | 11/30/2025 | Tannith Martin | 1,596.00 | | FFA Nov'25 N. Escobar |
| Foster Family Agency | 2800 | 11/30/2025 | Tannith Martin | 1,596.00 | | FFA Nov'25 R. Summy-Leahy |
| Foster Family Agency | 2800 | 11/30/2025 | Tannith Martin | 1,596.00 | | FFA Nov'25 S. Thompson |
| Foster Family Agency | 2800 | 11/30/2025 | Tracy Moore | 3,396.00 | | |

Board Expenditures/Revenues

Date: 1/5/26 10:43:29 AM

Page:

Training, Employment and Community Help Inc.
Posted General Ledger Transactions

| Resource Title | Re... Code | Effective Date | Name | Debit | Credit | Document Description |
|----------------------|------------|----------------|--|----------|--------|----------------------------------|
| | | | | 167.50 | | Internet Access |
| Foster Family Agency | 2800 | 12/15/2025 | Frontier | 84.00 | | FFA Livescan Reissued Ck #8852 |
| Foster Family Agency | 2800 | 12/16/2025 | Cristian De Leon | | | |
| | | | | 84.00 | | FFA Livescan Reissued Ck #8860 |
| Foster Family Agency | 2800 | 12/16/2025 | Ruben Loza | 255.00 | | Modoc FFA Active Cases |
| Foster Family Agency | 2800 | 12/30/2025 | American Express | | | FFA Livescan |
| | | | | 203.00 | | |
| Foster Family Agency | 2800 | 12/30/2025 | Modoc County Sheriff | | | FFA Dec'24 Q. Johnson |
| | | | | 0.00 | | |
| Foster Family Agency | 2800 | 12/31/2025 | Rebecca or Ted Lewis | | | IHSS & COC Window Tint |
| | | | | 23.06 | | |
| IHSS | 3000 | 11/1/2025 | American Express | | | IHSS Envelopes |
| | | | | 24.66 | | |
| IHSS | 3000 | 11/1/2025 | American Express | | | Cellphone & Ipad Lines |
| | | | | 71.70 | | Main Office Internet |
| IHSS | 3000 | 11/1/2025 | Verizon | 165.00 | | Cellphone & Ipad Lines |
| IHSS | 3000 | 11/12/2025 | Frontier | 0.00 | | Printer Maint. Contract |
| IHSS | 3000 | 11/12/2025 | Verizon | 511.82 | | |
| IHSS | 3000 | 11/14/2025 | Ubeo Business Services | | | Cell & Ipad Lines w/Late Fee |
| | | | | 71.70 | | Nexus Registry CMIPS Upload |
| | | | | 255.00 | | |
| IHSS | 3000 | 11/30/2025 | Verizon | | | AG MAG IHSS AD. |
| IHSS | 3000 | 12/2/2025 | Excellesoft Partners, LLC | 795.00 | | |
| | | | | | | |
| IHSS | 3000 | 12/5/2025 | RB 9 Publishing | 86.86 | | IHSS & NorCal Adapter & Monitor |
| | | | | 167.50 | | Internet Access |
| IHSS | 3000 | 12/10/2025 | Buie, Sean | 45.00 | | GED & K16 Security System |
| IHSS | 3000 | 12/15/2025 | Frontier | | | |
| AB 86 Consortium | 3100 | 11/1/2025 | HUE & CRY, INC. / AND | 750.00 | | GED Nov'25 Rent |
| | | | | | | |
| AB 86 Consortium | 3100 | 11/1/2025 | Robert or Dawn Baird | | | Adult Ed Office Supplies |
| | | | | 7.22 | | |
| AB 86 Consortium | 3100 | 11/5/2025 | American Express | | | Starlink Internet |
| | | | | 65.00 | | |
| AB 86 Consortium | 3100 | 11/5/2025 | American Express | | | Adult Ed Office Supplies |
| | | | | 27.33 | | |
| AB 86 Consortium | 3100 | 11/6/2025 | American Express | | | Adult ED Telephone |
| | | | | 193.02 | | Adult Ed Printer Maint. Contract |
| AB 86 Consortium | 3100 | 11/10/2025 | Frontier | 183.81 | | |
| AB 86 Consortium | 3100 | 11/19/2025 | Alliance For Workforce Development, Inc. | | | |
| | | | | | | |
| AB 86 Consortium | 3100 | 11/26/2025 | Tnet Broadband Internet LLC | 68.00 | | Internet |
| | | | | | | |
| AB 86 Consortium | 3100 | 11/30/2025 | Alliance For Workforce Development, Inc. | 185.06 | | GED Copy Machine Usage Nov. '25 |
| | | | | | | |
| AB 86 Consortium | 3100 | 11/30/2025 | American Express | 1,183.25 | | GED New Laptop |
| | | | | | | |
| AB 86 Consortium | 3100 | 12/1/2025 | HUE & CRY, INC. / AND | 52.50 | | Burglar System |
| | | | | 45.00 | | GED & K16 Security System |
| AB 86 Consortium | 3100 | 12/1/2025 | HUE & CRY, INC. / AND | | | GED Office Rent Dec. '25 |
| | | | | 750.00 | | |
| AB 86 Consortium | 3100 | 12/1/2025 | Robert or Dawn Baird | | | Adult Ed Water |
| | | | | 90.26 | | GED Chevy Equinox Fixed Tire |
| AB 86 Consortium | 3100 | 12/3/2025 | City Of Alturas | 95.00 | | Sensor |
| AB 86 Consortium | 3100 | 12/10/2025 | Alturas Tire Center | | | |

Board Expenditures/Revenues

Training, Employment and Community Help Inc.
Posted General Ledger Transactions

| Resource Title | Re... Code | Effective Date | Name | Debit | Credit | Document Description |
|--------------------------|------------|----------------|-----------------------------|----------|--------|--|
| | | | | 299.12 | | GED Telephone |
| AB 86 Consortium | 3100 | 12/15/2025 | Frontier | 412.70 | | Electricity |
| AB 86 Consortium | 3100 | 12/15/2025 | Pacific Power And Light | | | GED ZOOM Subscription/ Expense Reimbursement |
| AB 86 Consortium | 3100 | 12/18/2025 | Sarah Merrick | 33.98 | | GED Book |
| AB 86 Consortium | 3100 | 12/30/2025 | American Express | 9.08 | | GED Guia de Ciudadania |
| AB 86 Consortium | 3100 | 12/30/2025 | American Express | 40.64 | | GED Office Supplies |
| AB 86 Consortium | 3100 | 12/30/2025 | American Express | 40.55 | | GED Weekly Planner |
| AB 86 Consortium | 3100 | 12/30/2025 | American Express | 8.57 | | STARLINK Services |
| AB 86 Consortium | 3100 | 12/30/2025 | American Express | 65.00 | | Internet |
| AB 86 Consortium | 3100 | 12/30/2025 | Tnet Broadband Internet LLC | 68.00 | | |
| Advancing Modoc Youth | 3150 | 11/30/2025 | Tara Yarberry | 605.95 | | AMY Expense Reimbursement |
| UWNC United Way of N... | 3153 | 11/30/2025 | Ramming Tanja | 497.10 | | UW-NSEF Expense Reimbursement |
| K12 SWF | 3250 | 11/30/2025 | Tara Yarberry | 58.08 | | K12 Expense Reimbursement |
| K12 SWF | 3250 | 11/30/2025 | Tara Yarberry | 50.00 | | K16& K12 Expense Reimbursement |
| K16 Collaboratives Grant | 3300 | 11/1/2025 | HUE & CRY, INC. / AND | 45.00 | | GED & K16 Security System |
| K16 Collaboratives Grant | 3300 | 11/12/2025 | Frontier | 106.10 | | College Center Phone |
| K16 Collaboratives Grant | 3300 | 11/21/2025 | American Express | 19.99 | | K16 Adobe Subscription |
| K16 Collaboratives Grant | 3300 | 11/25/2025 | Ubeo Business Services | 116.25 | | College Center Printer Contract |
| K16 Collaboratives Grant | 3300 | 11/30/2025 | Janice Prince-Betian | 274.40 | | K16 Mileage Reimbursement |
| K16 Collaboratives Grant | 3300 | 11/30/2025 | Ramming Tanja | 989.25 | | K16 Expense Reimbursement |
| K16 Collaboratives Grant | 3300 | 11/30/2025 | Sarah Merrick | 30.00 | | K16 Expense reimbursement/Sage Stage Voucher |
| K16 Collaboratives Grant | 3300 | 11/30/2025 | Tara Yarberry | 1,057.81 | | K16& K12 Expense Reimbursement |
| K16 Collaboratives Grant | 3300 | 12/1/2025 | HUE & CRY, INC. / AND | 52.50 | | Burglar System |
| K16 Collaboratives Grant | 3300 | 12/1/2025 | HUE & CRY, INC. / AND | 45.00 | | GED & K16 Security System |
| K16 Collaboratives Grant | 3300 | 12/1/2025 | VistaShare | 6,876.00 | | Outcome Tracker Subscription |
| K16 Collaboratives Grant | 3300 | 12/10/2025 | Sarah Merrick | 30.00 | | K16 Expense Reimbursement/Sage Stage Voucher |
| K16 Collaboratives Grant | 3300 | 12/18/2025 | Ubeo Business Services | 56.81 | | K16 Printer Maint. Contract |
| K16 Collaboratives Grant | 3300 | 12/30/2025 | American Express | 19.99 | | K16 Acrobat Subscription |
| 2024 Food Bank | 4104 | 11/12/2025 | Sherm's Thunderbird Market | 206.00 | | Turkey Baskets |
| 2025 MSCAA Food | 4105 | 11/4/2025 | Grocery Outlet | 74.50 | | MSCAA Food Bank |
| 2025 MSCAA Food | 4105 | 11/7/2025 | Holiday Market | 1,033.63 | | Food for Food Bank |
| 2025 MSCAA Food | 4105 | 11/10/2025 | Sherm's Thunderbird Market | 6,536.53 | | Food for Food Bank |
| 2025 MSCAA Food | 4105 | 11/12/2025 | Sherm's Thunderbird Market | 1,433.50 | | Turkey Baskets |

Training, Employment and Community Help Inc.
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|--------------------|------------|----------------|------------------------------|----------|--------|--|
| 2025 MSCAA Food | 4105 | 12/15/2025 | Holiday Market | 689.80 | | MSCAA Food Bank |
| 2025 MSCAA Food | 4105 | 12/18/2025 | Grocery Outlet | 74.50 | | MSCAA Food |
| 2025 MSCAA Food | 4105 | 12/18/2025 | Sherm's Thunderbird Market | 2,297.52 | | MSCAA Food Bank |
| 25B-3023 Li-Heap | 4320 | 11/7/2025 | Enoch Wood | 1,000.00 | | Firewood Voucher |
| 25B-3023 Li-Heap | 4320 | 11/14/2025 | Ubeo Business Services | 368.65 | | Printer Maint. Contract |
| 25B-3023 Li-Heap | 4320 | 11/19/2025 | Enoch Wood | 500.00 | | Firewood Voucher |
| 25B-3023 Li-Heap | 4320 | 11/21/2025 | Robert Van Pelt | 500.00 | | Firewood Voucher |
| 25B-3023 Li-Heap | 4320 | 12/5/2025 | Felix Barbo | 500.00 | | Liheap Firewood Voucher |
| 25B-3023 Li-Heap | 4320 | 12/15/2025 | Felix Barbo | 1,000.00 | | Liheap Firewood Voucher |
| 25B-3023 Li-Heap | 4320 | 12/15/2025 | Joe Vanetten | 1,000.00 | | Liheap Firewood Voucher |
| 25B-3023 Li-Heap | 4320 | 12/22/2025 | Ashley Pratt | 500.00 | | Liheap Firewood Voucher |
| 2025 MSCAA Housing | 4505 | 11/1/2025 | TEACH Edding field apartment | 500.00 | | Eddingfield Apt. #2 Nov'25 Rent |
| 2025 MSCAA Housing | 4505 | 11/1/2025 | TEACH Edding field apartment | 200.00 | | Eddingfield Apt. #3 Nov'25 Rent |
| 2025 MSCAA Housing | 4505 | 11/1/2025 | TEACH Edding field apartment | 200.00 | | Eddingfield Apt. #4 Nov'25 Rent |
| 2025 MSCAA Housing | 4505 | 11/1/2025 | TEACH Edding field apartment | 200.00 | | Eddingfield Apt. #5 Nov'25 Rent |
| 2025 MSCAA Housing | 4505 | 11/1/2025 | TEACH Edding field apartment | 200.00 | | Eddingfield Apt. #6 Nov'25 Rent |
| 2025 MSCAA Housing | 4505 | 11/1/2025 | TEACH Edding field apartment | 200.00 | | Eddingfield Apt. #7 Nov'25 Rent |
| 2025 MSCAA Housing | 4505 | 11/1/2025 | TEACH Edding field apartment | 200.00 | | Eddingfield Apt. 2 Dec.' 25 Rent |
| 2025 MSCAA Housing | 4505 | 12/1/2025 | TEACH Edding field apartment | 500.00 | | Eddingfield Apt. 3 Dec.' 25 Rent |
| 2025 MSCAA Housing | 4505 | 12/1/2025 | TEACH Edding field apartment | 200.00 | | Eddingfield Apt. 4 Dec.' 25 Rent |
| 2025 MSCAA Housing | 4505 | 12/1/2025 | TEACH Edding field apartment | 200.00 | | Eddingfield Apt. 5 Dec.' 25 Rent |
| 2025 MSCAA Housing | 4505 | 12/1/2025 | TEACH Edding field apartment | 200.00 | | Eddingfield Apt. 6 Dec.' 25 Rent |
| 2025 MSCAA Housing | 4505 | 12/1/2025 | TEACH Edding field apartment | 200.00 | | Eddingfield Apt. 7 Dec.' 25 Rent |
| 2025 MSCAA Housing | 4505 | 12/1/2025 | TEACH Edding field apartment | 200.00 | | Office Supplies R&R |
| CRRP-3036 | 5001 | 11/3/2025 | American Express | | 19.28 | |
| CRRP-3036 | 5001 | 11/12/2025 | Frontier | | 165.00 | Main Office Internet |
| CRRP-3036 | 5001 | 11/12/2025 | Verizon | | 0.00 | Cellphone & Ipad Lines |
| CRRP-3036 | 5001 | 11/14/2025 | Ubeo Business Services | | 403.38 | Printer Maint. Contract |
| CRRP-3036 | 5001 | 11/21/2025 | American Express | | 8.00 | R&R Travel Toll Fee |
| CRRP-3036 | 5001 | 11/30/2025 | American Express | | 373.64 | Christmas Decoration & Incentives |
| CRRP-3036 | 5001 | 11/30/2025 | American Express | | 76.20 | R & R & Admin Office Supplies |
| CRRP-3036 | 5001 | 11/30/2025 | American Express | | 694.54 | R & R Christmas Incentives |
| CRRP-3036 | 5001 | 11/30/2025 | American Express | | 2.86 | Gas |
| CRRP-3036 | 5001 | 11/30/2025 | Staub & Sons Petroleum | | 84.56 | Cell & Ipad Lines w/Late Fee |
| CRRP-3036 | 5001 | 11/30/2025 | Verizon | | 184.38 | Employee Reimbursement, Wish Tree Coats & Costco |
| CRRP-3036 | 5001 | 12/3/2025 | Carol Madison | | | |

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Training, Employment and Community Help Inc.
Posted General Ledger Transactions

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|---------------------------|---------------|----------------|----------------------------|----------|--------|---|
| | | | | | | Provider Payments & Food Program Nov'25 |
| CAPP-4037 Alternative ... | 5408 | 11/30/2025 | Kimberly Colt | 1,169.60 | | Provider Payments & Food Program Nov'25 |
| CAPP-4037 Alternative ... | 5408 | 11/30/2025 | Kuhn, Sheryl | 3,215.38 | | Provider Payments & Food Program Nov'25 |
| CAPP-4037 Alternative ... | 5408 | 11/30/2025 | Lala L. Parrish | 721.34 | | Provider Payments & Food Program Nov'25 |
| CAPP-4037 Alternative ... | 5408 | 11/30/2025 | Lydia Townsend | 110.89 | | Provider Payments & Food Program Nov'25 |
| CAPP-4037 Alternative ... | 5408 | 11/30/2025 | Mandy Larranaga | 272.02 | | Provider Payments Nov'25 Reissued Ck. #9992 |
| CAPP-4037 Alternative ... | 5408 | 11/30/2025 | Minnie J. Reid | 1,424.66 | | Provider Payments & Food Program Nov'25 |
| CAPP-4037 Alternative ... | 5408 | 11/30/2025 | Nancy Larranaga | 0.00 | | Provider Payments Nov'25 Reimburse |
| CAPP-4037 Alternative ... | 5408 | 11/30/2025 | Nessling, Stephanie | 4,668.61 | | Provider Payments & Food Program Nov'25 |
| CAPP-4037 Alternative ... | 5408 | 11/30/2025 | Patricia Perez Carrillo | 1,424.66 | | Provider Payments & Food Program Nov'25 |
| CAPP-4037 Alternative ... | 5408 | 11/30/2025 | Samantha Harer | 2,650.15 | | Provider Payments & Food Program Nov'25 |
| CAPP-4037 Alternative ... | 5408 | 11/30/2025 | Susan Perales | 1,289.44 | | Provider Payments & Food Program Nov'25 |
| CAPP-4037 Alternative ... | 5408 | 11/30/2025 | T.E.A.C.H. Budding Tree | 4,272.02 | | Provider Payments & Food Program Nov'25 |
| CAPP-4037 Alternative ... | 5408 | 11/30/2025 | TEACH, Latchkey | 6,546.12 | | Provider Payments & Food Program Nov'25 |
| CAPP-4037 Alternative ... | 5408 | 11/30/2025 | Victoria L. Still | 1,169.60 | | Provider Payments & Food Program Nov'25 |
| C2AP - 3036 | 5501 | 11/30/2025 | Alvin Brown | 803.88 | | Provider Payments & Food Program Nov'25 |
| C2AP - 3036 | 5501 | 11/30/2025 | Autumn Sky Fieguth | 1,359.16 | | Provider Payments & Food Program Nov'25 |
| C2AP - 3036 | 5501 | 11/30/2025 | Correa, Martha | 679.58 | | Provider Payments & Food Program Nov'25 |
| C2AP - 3036 | 5501 | 11/30/2025 | Kayla Derner | 1,169.60 | | Provider Payments & Food Program Nov'25 |
| C2AP - 3036 | 5501 | 11/30/2025 | TEACH, Latchkey | 1,776.96 | | Provider Payments & Food Program Nov'25 |
| CFCC | 5701 | 11/30/2025 | Amber Leigh Marie Anderson | 2,711.84 | | Provider Payments & Food Program Nov'25 |
| CFCC | 5701 | 11/30/2025 | Arien Church | 790.91 | | Provider Payments & Food Program Nov'25 |
| CFCC | 5701 | 11/30/2025 | Autumn Sky Fieguth | 790.91 | | Provider Payments & Food Program Nov'25 |
| CFCC | 5701 | 11/30/2025 | Correa, Martha | 676.06 | | Provider Payments & Food Program Nov'25 |
| CFCC | 5701 | 11/30/2025 | Farmer, Kelly | 3,608.18 | | Provider Payments & Food Program Nov'25 |
| CFCC | 5701 | 11/30/2025 | Hall, Heidi | 650.00 | | Provider Payments & Food Program Nov'25 |
| CFCC | 5701 | 11/30/2025 | Nessling, Stephanie | 790.91 | | Provider Payments & Food Program Nov'25 |
| CFCC | 5701 | 11/30/2025 | Samantha Harer | 790.91 | | Provider Payments & Food Program Nov'25 |
| Child Care Bulletin 23-37 | 5802 | 11/30/2025 | Ada, Duarte | 99.00 | | Provider Payments & Food Program Nov'25 |
| Child Care Bulletin 23-37 | 5802 | 11/30/2025 | Alvin Brown | 198.00 | | Provider Payments & Food Program Nov'25 |

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| Child Care Bulletin 23-37 | 5802 | 11/30/2025 | Amber Leigh Marie Anderson | 1,692.00 | | Provider Payments & Food Program Nov'25 |
| Child Care Bulletin 23-37 | 5802 | 11/30/2025 | Amber Lynn Provart | 99.00 | | Provider Payments & Food Program Nov'25 |
| Child Care Bulletin 23-37 | 5802 | 11/30/2025 | Ananda Rabor | 297.00 | | Provider Payments & Food Program Nov'25 |
| Child Care Bulletin 23-37 | 5802 | 11/30/2025 | Arien Church | 564.00 | | Provider Payments & Food Program Nov'25 |
| Child Care Bulletin 23-37 | 5802 | 11/30/2025 | Arien Church | 141.00 | | Provider Payments Nov'25 Late |
| Child Care Bulletin 23-37 | 5802 | 11/30/2025 | Autumn Sky Fieguth | 846.00 | | Provider Payments & Food Program Nov'25 |
| Child Care Bulletin 23-37 | 5802 | 11/30/2025 | Bailey Randall | 282.00 | | Provider Payments & Food Program Nov'25 |
| Child Care Bulletin 23-37 | 5802 | 11/30/2025 | Bailey Randall | 141.00 | | Provider Payments Nov'25 Late |
| Child Care Bulletin 23-37 | 5802 | 11/30/2025 | Correa, Martha | 1,551.00 | | Provider Payments & Food Program Nov'25 |
| Child Care Bulletin 23-37 | 5802 | 11/30/2025 | Emily Allert | 99.00 | | Provider Payments & Food Program Nov'25 |
| Child Care Bulletin 23-37 | 5802 | 11/30/2025 | Farmer, Kelly | 2,256.00 | | Provider Payments & Food Program Nov'25 |
| Child Care Bulletin 23-37 | 5802 | 11/30/2025 | Hall, Heidi | 2,679.00 | | Provider Payments & Food Program Nov'25 |
| Child Care Bulletin 23-37 | 5802 | 11/30/2025 | Jeffrey K Sims Jr. | 396.00 | | Provider Payments & Food Program Nov'25 |
| Child Care Bulletin 23-37 | 5802 | 11/30/2025 | Jenna L Warren | 564.00 | | Provider Payments & Food Program Nov'25 |
| Child Care Bulletin 23-37 | 5802 | 11/30/2025 | Kayla Derner | 297.00 | | Provider Payments & Food Program Nov'25 |
| Child Care Bulletin 23-37 | 5802 | 11/30/2025 | Kimberly Colt | 297.00 | | Provider Payments & Food Program Nov'25 |
| Child Care Bulletin 23-37 | 5802 | 11/30/2025 | Kuhn, Sheryl | 846.00 | | Provider Payments & Food Program Nov'25 |
| Child Care Bulletin 23-37 | 5802 | 11/30/2025 | Lala L. Parrish | 198.00 | | Provider Payments & Food Program Nov'25 |
| Child Care Bulletin 23-37 | 5802 | 11/30/2025 | Lydia Townsend | 99.00 | | Provider Payments & Food Program Nov'25 |
| Child Care Bulletin 23-37 | 5802 | 11/30/2025 | Minnie J. Reid | 297.00 | | Provider Payments & Food Program Nov'25 |
| Child Care Bulletin 23-37 | 5802 | 11/30/2025 | Nessling, Stephanie | 1,128.00 | | Provider Payments & Food Program Nov'25 |
| Child Care Bulletin 23-37 | 5802 | 11/30/2025 | Patricia Perez Carrillo | 297.00 | | Provider Payments & Food Program Nov'25 |
| Child Care Bulletin 23-37 | 5802 | 11/30/2025 | Samantha Harer | 705.00 | | Provider Payments & Food Program Nov'25 |
| Child Care Bulletin 23-37 | 5802 | 11/30/2025 | Susan Perales | 297.00 | | Provider Payments & Food Program Nov'25 |
| Child Care Bulletin 23-37 | 5802 | 11/30/2025 | T.E.A.C.H. Budding Tree | 1,386.00 | | Provider Payments & Food Program Nov'25 |
| Child Care Bulletin 23-37 | 5802 | 11/30/2025 | TEACH, Latchkey | 8,932.00 | | Provider Payments & Food Program Nov'25 |
| Child Care Bulletin 23-37 | 5802 | 11/30/2025 | Victoria L. Still | 297.00 | | Provider Payments & Food Program Nov'25 |
| Child Care Bulletin 23-37 | 5802 | 12/15/2025 | Ada, Duarte | 600.00 | | Proider Payments Stipends |
| Child Care Bulletin 23-37 | 5802 | 12/15/2025 | Ada, Duarte | 108.00 | | Provider payments Stipends Part 2 |
| Child Care Bulletin 23-37 | 5802 | 12/15/2025 | Alissa Dewberry | 600.00 | | Proider Payments Stipends |
| Child Care Bulletin 23-37 | 5802 | 12/15/2025 | Alissa Dewberry | 108.00 | | Provider payments Stipends Part 2 |

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| Child Care Bulletin 23-37 | 5802 | 12/15/2025 | Alvin Brown | 600.00 | | Proider Payments Stipends |
| Child Care Bulletin 23-37 | 5802 | 12/15/2025 | Alvin Brown | 108.00 | | Provider payments Stipends Part 2 |
| Child Care Bulletin 23-37 | 5802 | 12/15/2025 | Amber Leigh Marie Anderson | 3,017.00 | | Proider Payments Stipends |
| Child Care Bulletin 23-37 | 5802 | 12/15/2025 | Amber Leigh Marie Anderson | 546.00 | | Provider payments Stipends Part 2 |
| Child Care Bulletin 23-37 | 5802 | 12/15/2025 | Amber Lynn Provart | 300.00 | | Proider Payments Stipends |
| Child Care Bulletin 23-37 | 5802 | 12/15/2025 | Amber Lynn Provart | 54.00 | | Provider payments Stipends Part 2 |
| Child Care Bulletin 23-37 | 5802 | 12/15/2025 | Ananda Rabor | 900.00 | | Proider Payments Stipends |
| Child Care Bulletin 23-37 | 5802 | 12/15/2025 | Ananda Rabor | 162.00 | | Provider payments Stipends Part 2 |
| Child Care Bulletin 23-37 | 5802 | 12/15/2025 | Arien Church | 2,586.00 | | Proider Payments Stipends |
| Child Care Bulletin 23-37 | 5802 | 12/15/2025 | Arien Church | 468.00 | | Provider payments Stipends Part 2 |
| Child Care Bulletin 23-37 | 5802 | 12/15/2025 | Autumn Sky Fieguth | 3,017.00 | | Proider Payments Stipends |
| Child Care Bulletin 23-37 | 5802 | 12/15/2025 | Autumn Sky Fieguth | 546.00 | | Provider payments Stipends Part 2 |
| Child Care Bulletin 23-37 | 5802 | 12/15/2025 | Bailey Randall | 2,586.00 | | Proider Payments Stipends |
| Child Care Bulletin 23-37 | 5802 | 12/15/2025 | Bailey Randall | 468.00 | | Provider payments Stipends Part 2 |
| Child Care Bulletin 23-37 | 5802 | 12/15/2025 | Big Valley Preschool | 431.00 | | Proider Payments Stipends |
| Child Care Bulletin 23-37 | 5802 | 12/15/2025 | Correa, Martha | 4,741.00 | | Proider Payments Stipends |
| Child Care Bulletin 23-37 | 5802 | 12/15/2025 | Correa, Martha | 858.00 | | Provider payments Stipends Part 2 |
| Child Care Bulletin 23-37 | 5802 | 12/15/2025 | Emily Allert | 300.00 | | Proider Payments Stipends |
| Child Care Bulletin 23-37 | 5802 | 12/15/2025 | Emily Allert | 54.00 | | Provider payments Stipends Part 2 |
| Child Care Bulletin 23-37 | 5802 | 12/15/2025 | Farmer, Kelly | 6,465.00 | | Proider Payments Stipends |
| Child Care Bulletin 23-37 | 5802 | 12/15/2025 | Farmer, Kelly | 1,170.00 | | Provider payments Stipends Part 2 |
| Child Care Bulletin 23-37 | 5802 | 12/15/2025 | Hall, Bill | 0.00 | | Proider Payments Stipends |
| Child Care Bulletin 23-37 | 5802 | 12/15/2025 | Hall, Heidi | 7,758.00 | | Provider payments Stipends Part 2 |
| Child Care Bulletin 23-37 | 5802 | 12/15/2025 | Hall, Heidi | 1,404.00 | | Proider Payments Stipends Part 2 |
| Child Care Bulletin 23-37 | 5802 | 12/15/2025 | Ivannah J Perales | 600.00 | | Reissued Ch. #9950 |
| Child Care Bulletin 23-37 | 5802 | 12/15/2025 | Ivannah J Perales | 108.00 | | Proider Payments Stipends |
| Child Care Bulletin 23-37 | 5802 | 12/15/2025 | Jeffrey K Sims Jr. | 600.00 | | Provider payments Stipends Part 2 |
| Child Care Bulletin 23-37 | 5802 | 12/15/2025 | Jeffrey K Sims Jr. | 108.00 | | Proider Payments Stipends |
| Child Care Bulletin 23-37 | 5802 | 12/15/2025 | Jenna L Warren | 431.00 | | Provider payments Stipends Part 2 |
| Child Care Bulletin 23-37 | 5802 | 12/15/2025 | Jenna L Warren | 78.00 | | Proider Payments Stipends |
| Child Care Bulletin 23-37 | 5802 | 12/15/2025 | Kara Morgan | 600.00 | | Provider payments Stipends Part 2 |
| Child Care Bulletin 23-37 | 5802 | 12/15/2025 | Kara Morgan | 108.00 | | Proider Payments Stipends |
| Child Care Bulletin 23-37 | 5802 | 12/15/2025 | Kimberly Colt | 900.00 | | Provider payments Stipends Part 2 |
| Child Care Bulletin 23-37 | 5802 | 12/15/2025 | Kimberly Colt | 162.00 | | Proider Payments Stipends |
| Child Care Bulletin 23-37 | 5802 | 12/15/2025 | Kuhn, Sheryl | 2,586.00 | | Provider payments Stipends Part 2 |
| Child Care Bulletin 23-37 | 5802 | 12/15/2025 | Kuhn, Sheryl | 468.00 | | Proider Payments Stipends |
| Child Care Bulletin 23-37 | 5802 | 12/15/2025 | Lala L. Parrish | 600.00 | | Provider payments Stipends Part 2 |
| Child Care Bulletin 23-37 | 5802 | 12/15/2025 | Lala L. Parrish | 108.00 | | Proider Payments Stipends |
| Child Care Bulletin 23-37 | 5802 | 12/15/2025 | Lemke, Amanda | 600.00 | | Provider payments Stipends Part 2 |
| Child Care Bulletin 23-37 | 5802 | 12/15/2025 | Lemke, Amanda | 108.00 | | Proider Payments Stipends |

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| Child Care Bulletin 23-37 | 5802 | 12/15/2025 | Nessling, Stephanie | 3,879.00 | | Proider Payments Stipends |
| Child Care Bulletin 23-37 | 5802 | 12/15/2025 | Nessling, Stephanie | 702.00 | | Provider payments Stipends Part 2 |
| Child Care Bulletin 23-37 | 5802 | 12/15/2025 | Patricia Perez Carrillo | 900.00 | | Proider Payments Stipends |
| Child Care Bulletin 23-37 | 5802 | 12/15/2025 | Patricia Perez Carrillo | 162.00 | | Provider payments Stipends Part 2 |
| Child Care Bulletin 23-37 | 5802 | 12/15/2025 | Rebekah Price | 300.00 | | Proider Payments Stipends |
| Child Care Bulletin 23-37 | 5802 | 12/15/2025 | Rebekah Price | 54.00 | | Provider payments Stipends Part 2 |
| Child Care Bulletin 23-37 | 5802 | 12/15/2025 | Samantha Harer | 1,724.00 | | Proider Payments Stipends |
| Child Care Bulletin 23-37 | 5802 | 12/15/2025 | Samantha Harer | 312.00 | | Provider payments Stipends Part 2 |
| Child Care Bulletin 23-37 | 5802 | 12/15/2025 | Sandra Bailey | 600.00 | | Proider Payments Stipends |
| Child Care Bulletin 23-37 | 5802 | 12/15/2025 | Sandra Bailey | 108.00 | | Provider payments Stipends Part 2 |
| Child Care Bulletin 23-37 | 5802 | 12/15/2025 | Susan Perales | 600.00 | | Proider Payments Stipends |
| Child Care Bulletin 23-37 | 5802 | 12/15/2025 | Susan Perales | 108.00 | | Provider payments Stipends Part 2 |
| Child Care Bulletin 23-37 | 5802 | 12/15/2025 | T.E.A.C.H. Budding Tree | 2,586.00 | | Proider Payments Stipends |
| Child Care Bulletin 23-37 | 5802 | 12/15/2025 | TEACH, Latchkey | 23,705.00 | | Proider Payments Stipends |
| Child Care Bulletin 23-37 | 5802 | 12/15/2025 | Victoria L. Still | 900.00 | | Provider payments Stipends Part 2 |
| Child Care Bulletin 23-37 | 5802 | 12/15/2025 | Victoria L. Still | 162.00 | | Provider Payments & Food Program Nov'25 |
| Cal Works Stage 1 Chil... | 5810 | 11/30/2025 | Arien Church | 676.06 | | Latchkey Nov'25 Rent |
| TEACH LATCHKEY | 5850 | 11/1/2025 | Modoc J.U.S.D. / Business Office | 500.00 | | Latchkey Rent |
| TEACH LATCHKEY | 5850 | 11/7/2025 | Modoc J.U.S.D. / Business Office | 500.00 | | Latchkey Food |
| TEACH LATCHKEY | 5850 | 11/10/2025 | Grocery Outlet | 31.96 | | Latchkey Food |
| TEACH LATCHKEY | 5850 | 11/10/2025 | Holiday Market | 46.41 | | Latchkey Food and Supplies |
| TEACH LATCHKEY | 5850 | 11/10/2025 | K & K Distributing | 167.59 | | Latchkey Printer Maint. Contract |
| TEACH LATCHKEY | 5850 | 11/10/2025 | Ubeo Business Services | 18.61 | | Latchkey Food |
| TEACH LATCHKEY | 5850 | 11/14/2025 | Grocery Outlet | 35.90 | | Latchkey Food |
| TEACH LATCHKEY | 5850 | 11/14/2025 | Holiday Market | 47.43 | | Latchkey Amazon Kids+ |
| TEACH LATCHKEY | 5850 | 11/21/2025 | American Express | 5.99 | | Latchkey Food |
| TEACH LATCHKEY | 5850 | 11/26/2025 | Holiday Market | 47.82 | | Latchkey Rent |
| TEACH LATCHKEY | 5850 | 12/5/2025 | Modoc J.U.S.D. / Business Office | 500.00 | | Latchkey Printer Maint. Contract |
| TEACH LATCHKEY | 5850 | 12/15/2025 | Ubeo Business Services | 333.77 | | Latchkey Food |
| TEACH LATCHKEY | 5850 | 12/18/2025 | Grocery Outlet | 37.81 | | Latchkey Food |
| TEACH LATCHKEY | 5850 | 12/18/2025 | Holiday Market | 99.97 | | Latchkey Amazon Kids |
| TEACH LATCHKEY | 5850 | 12/30/2025 | American Express | 5.99 | | Budding Tree Telephone Reimbursement |
| Budding Tree | 5860 | 11/10/2025 | Frontier | 146.10 | | Budding Tree Lawn Care |
| Budding Tree | 5860 | 11/14/2025 | Carol Madison | 295.25 | | Gas |
| Budding Tree | 5860 | 11/17/2025 | Alexandro G. Acuna | 70.00 | | |
| Budding Tree | 5860 | 11/30/2025 | Staub & Sons Petroleum | 73.37 | | |

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| Budding Tree | 5860 | 12/1/2025 | St. Michael's Episcopal Church | 1,250.00 | | Budding tree Rent Dec.' 25 |
| Budding Tree | 5860 | 12/15/2025 | Frontier | 146.10 | | Budding Tree Telephone |
| Budding Tree | 5860 | 12/15/2025 | Pacific Power And Light | 202.65 | | Electricity |
| Budding Tree | 5860 | 12/18/2025 | Grocery Outlet | 39.65 | | Budding Tree Food |
| Budding Tree | 5860 | 12/18/2025 | Staub & Sons Petroleum | 50.92 | | Gas |
| CCIP-5036 25-26 | 5904 | 11/30/2025 | American Express | 129.78 | | CCIP Meeting Food |
| CCIP-5036 25-26 | 5904 | 12/22/2025 | Antonio's | 111.70 | | CCIP Meeting Food |
| MHSA 2 | 6502 | 11/5/2025 | American Express | 76.86 | | Wellness Center Supplies |
| MHSA 2 | 6502 | 11/12/2025 | Frontier | 95.20 | | Wellness Center Phone |
| MHSA 2 | 6502 | 11/14/2025 | American Express | 1,228.52 | | Wellness Center Supplies |
| MHSA 2 | 6502 | 11/24/2025 | NDG Construction | 282.61 | | Bills |
| MHSA 2 | 6502 | 11/30/2025 | American Express | 159.79 | | Wellness Center Bath Towels |
| MHSA 2 | 6502 | 11/30/2025 | American Express | 191.92 | | Wellness Center Bath Towels & Washcloths |
| MHSA 2 | 6502 | 11/30/2025 | American Express | 148.78 | | Wellness Center Disposable Plates & Napkins |
| MHSA 2 | 6502 | 12/15/2025 | ACE / Four Seasons | 106.32 | | MHSA Christmas Light |
| MHSA 2 | 6502 | 12/15/2025 | Frontier | 109.35 | | Wellness Center Telephone |
| MHSA 2 | 6502 | 12/15/2025 | McCombs Electric Inc. | 1,355.31 | | MHSA Lndry Room Electrical Upgrade |
| MHSA 2 | 6502 | 12/15/2025 | NDG Construction | 5,747.84 | | MHSA New Closet in Apt. #3 |
| MHSA 2 | 6502 | 12/15/2025 | Pacific Power And Light | 351.17 | | Electricity |
| MHSA 2 | 6502 | 12/30/2025 | McCombs Electric Inc. | 312.34 | | Eddingfield Apt. Finish Electrical In laundry Room |
| MHSA Advocate Program | 6504 | 11/12/2025 | Verizon | 0.00 | | Cellphone & Ipad Lines |
| MHSA Advocate Program | 6504 | 11/30/2025 | Verizon | 82.31 | | Cell & Ipad Lines w/Late Fee |
| MHSA Advocate Program | 6504 | 12/18/2025 | Staub & Sons Petroleum | 40.66 | | Gas |
| MHSA Advocate Program | 6504 | 12/30/2025 | American Express | 58.83 | | Advocated Kids Supplies |
| MHSA Advocate Program | 6504 | 12/30/2025 | American Express | 124.75 | | Advocated Neurodiversity Training |
| MHSA Advocate Program | 6504 | 12/30/2025 | American Express | 165.00 | | Sdvocated Neurodiversity Training |
| MHSA Advocate Program | 6504 | 12/30/2025 | American Express | 23.05 | | IHSS & COC Window Tint |
| NorCal CoC | 7905 | 11/1/2025 | American Express | 11,022.89 | | HMIS Services Nov. '25 |
| NorCal CoC | 7905 | 11/1/2025 | Pathways Community Network Institute | | | |
| NorCal CoC | 7905 | 11/1/2025 | Pathways Community Network Institute | 1,406.44 | | Housing Inventory Data Collection & Analysis |

Training, Employment and Community Help Inc.
Posted General Ledger Transactions

| Resource Title | Re... Code | Effective Date | Name | Debit | Credit | Document Description |
|--------------------------|------------|----------------|--------------------------------------|------------|--------|--|
| NorCal CoC | 7905 | 11/5/2025 | Pathways Community Network Institute | 3,673.93 | | HMIS Services Sept. |
| NorCal CoC | 7905 | 11/7/2025 | Pathways Community Network Institute | 11,022.89 | | HMIS Services Oct. |
| NorCal CoC | 7905 | 11/14/2025 | Institute for Community Alliances | 750.00 | | HMIS TA & System Administration Support |
| NorCal CoC | 7905 | 11/19/2025 | Simtech Solution Inc | 17,475.00 | | Point in Time Count Tools & Professional Services |
| NorCal CoC | 7905 | 12/1/2025 | Social Services Data Solutions, Inc. | 10,005.00 | | Consulting Nov. 25 |
| NorCal CoC | 7905 | 12/3/2025 | 530 Video Production | 450.00 | | Norcal COC website update |
| NorCal CoC | 7905 | 12/10/2025 | Buie, Sean | 319.61 | | IHSS & NorCal Adapter & Monitor |
| NorCal CoC | 7905 | 12/15/2025 | ACE / Four Seasons | 0.00 | | NorCal CoC Heater |
| NorCal CoC | 7905 | 12/15/2025 | Institute for Community Alliances | 1,050.00 | | NorCal CoC Consulting & Professional Services Contract |
| NorCal CoC | 7905 | 12/30/2025 | Pathways Community Network Institute | 11,022.89 | | HMIS Administration Services Dec'25 |
| HHAP3 | 7906 | 12/12/2025 | Youth Empowerment Siskiyou | 146,890.35 | | HHAP-3 Contract #22-HHAP-30059 |
| HHAP3 | 7906 | 12/18/2025 | Ready for Life Foster Family Agency | 135,280.40 | | HHAP-3-2 Contract #22-HHAP-3-30059 |
| Teach Senior Services | 8000 | 11/30/2025 | American Express | 109.28 | | Christmas Decoration & Incentives |
| Teach Senior Services | 8000 | 11/30/2025 | American Express | 29.84 | | Senior Serv. Bingo Paper |
| Teach Senior Services | 8000 | 11/30/2025 | American Express | 313.23 | | Senior serv. Bingo Supplies |
| Teach Senior Services | 8000 | 12/1/2025 | Department Of Motor Vehicles | 313.00 | | Senior Services Blue Chev Registration 9FCM117 |
| Teach Senior Services | 8000 | 12/22/2025 | Holiday Market | 20.48 | | Senior Serv. Bingo Food |
| PSA 2 C-1 Congregate ... | 8001 | 11/5/2025 | K & K Distributing | 42.91 | | Senior Serv. Supplies |
| PSA 2 C-1 Congregate ... | 8001 | 11/12/2025 | Frontier | 93.94 | | Senior Center Phone/Internet |
| PSA 2 C-1 Congregate ... | 8001 | 11/13/2025 | K & K Distributing | 80.66 | | Senior Service Food |
| PSA 2 C-1 Congregate ... | 8001 | 11/14/2025 | Barbara Howe, MS, RDN | 126.25 | | Senior Service Dietian |
| PSA 2 C-1 Congregate ... | 8001 | 11/24/2025 | Rebecca J. Howell | 25.00 | | Senior Services Rd Oct. |
| PSA 2 C-1 Congregate ... | 8001 | 11/24/2025 | Rebecca J. Howell | 25.00 | | Senior Service RD Sept. |
| PSA 2 C-1 Congregate ... | 8001 | 11/26/2025 | Grocery Outlet | 4.28 | | Senior Services Food |
| PSA 2 C-1 Congregate ... | 8001 | 11/26/2025 | Staub & Sons Petroleum | 250.68 | | Senior Services Propane |

Board Expenditures/Revenues

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Training, Employment and Community Help Inc.

Posted General Ledger Transactions

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|--------------------------|------------|----------------|----------------------------------|----------|--------|---|
| | | | | | | Senior Serv. Plant Labor Charges |
| PSA 2 C-1 Congregate ... | 8001 | 11/30/2025 | Staub & Sons Petroleum | 50.00 | | |
| PSA 2 C-1 Congregate ... | 8001 | 11/30/2025 | Vestis | 142.10 | | Senior Serv. Lndry |
| PSA 2 C-1 Congregate ... | 8001 | 12/3/2025 | Grocery Outlet | 8.01 | | Senior Services Food |
| PSA 2 C-1 Congregate ... | 8001 | 12/3/2025 | K & K Distributing | 35.16 | | Senior Services Food |
| PSA 2 C-1 Congregate ... | 8001 | 12/4/2025 | Grocery Outlet | 6.42 | | Senior Service Food |
| PSA 2 C-1 Congregate ... | 8001 | 12/15/2025 | Frontier | 71.88 | | Senior Serv. Telephone |
| PSA 2 C-1 Congregate ... | 8001 | 12/15/2025 | Vestis | 142.10 | | Senior Serv. Lndry |
| PSA 2 C-1 Congregate ... | 8001 | 12/22/2025 | K & K Distributing | 28.87 | | Senior serv. Food & Supplies |
| PSA 2 C-1 Congregate ... | 8001 | 12/30/2025 | K & K Distributing | 88.38 | | Senior Serv. Food & Supplies |
| PSA 2 C-1 Congregate ... | 8001 | 12/30/2025 | Vestis | 142.10 | | Senior Serv. Lndry |
| PSA2 C-2 Homebound ... | 8002 | 11/1/2025 | Modoc J.U.S.D. / Business Office | 28.00 | | Senior Serv. Electric Usage Nov'25 |
| PSA2 C-2 Homebound ... | 8002 | 11/5/2025 | K & K Distributing | 41.90 | | Senior Serv. Supplies |
| PSA2 C-2 Homebound ... | 8002 | 11/7/2025 | Modoc J.U.S.D. / Business Office | 28.00 | | Senior Service Rent |
| PSA2 C-2 Homebound ... | 8002 | 11/13/2025 | K & K Distributing | 80.65 | | Senior Service Food |
| PSA2 C-2 Homebound ... | 8002 | 11/14/2025 | Barbara Howe, MS, RDN | 126.25 | | Senior Service Dietian |
| PSA2 C-2 Homebound ... | 8002 | 11/24/2025 | Rebecca J. Howell | 25.00 | | Senior Services Rd Oct. |
| PSA2 C-2 Homebound ... | 8002 | 11/24/2025 | Rebecca J. Howell | 25.00 | | Senior Service RD Sept. |
| PSA2 C-2 Homebound ... | 8002 | 11/26/2025 | Staub & Sons Petroleum | 250.68 | | Senior Services Propane |
| PSA2 C-2 Homebound ... | 8002 | 11/30/2025 | American Express | 1,089.26 | | Senior Serv. Insulated Food Pan Carrier |
| PSA2 C-2 Homebound ... | 8002 | 11/30/2025 | Staub & Sons Petroleum | 51.98 | | Gas |
| PSA2 C-2 Homebound ... | 8002 | 11/30/2025 | Staub & Sons Petroleum | 50.00 | | Senior Serv. Plant Labor Charges |
| PSA2 C-2 Homebound ... | 8002 | 11/30/2025 | Vestis | 142.10 | | Senior Serv. Lndry |
| PSA2 C-2 Homebound ... | 8002 | 12/4/2025 | Modoc J.U.S.D. / Business Office | 28.00 | | Senior Services Rent |
| PSA2 C-2 Homebound ... | 8002 | 12/15/2025 | Frontier | 71.88 | | Senior Serv. Telephone |
| PSA2 C-2 Homebound ... | 8002 | 12/15/2025 | Vestis | 142.10 | | Senior Serv. Lndry |
| PSA2 C-2 Homebound ... | 8002 | 12/18/2025 | Quick Lube Plus | 96.28 | | RAM Promaster Senior Serv Oil Change |
| PSA2 C-2 Homebound ... | 8002 | 12/18/2025 | Staub & Sons Petroleum | 91.47 | | Gas |
| PSA2 C-2 Homebound ... | 8002 | 12/22/2025 | K & K Distributing | 28.87 | | Senior Serv. Food & Supplies |
| PSA2 C-2 Homebound ... | 8002 | 12/30/2025 | K & K Distributing | 88.38 | | Senior Serv. Food & Supplies |
| PSA2 C-2 Homebound ... | 8002 | 12/30/2025 | Vestis | 142.10 | | Senior Serv. Lndry |
| 2025 MSCAA Senior Se... | 8025 | 11/5/2025 | Grocery Outlet | 102.26 | | MSCAA Senior Serv. Food |
| 2025 MSCAA Senior Se... | 8025 | 11/5/2025 | K & K Distributing | 540.37 | | MSCAA Senior Serv. Food |
| 2025 MSCAA Senior Se... | 8025 | 11/7/2025 | K & K Distributing | 1,013.64 | | Senior Services Food |

Board Expenditures/Revenues

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Training, Employment and Community Help Inc.
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|----------------------------|------------|----------------|-----------------------------|----------|--------|-------------------------------|
| | | | | | | Senior Service Food |
| 2025 MSCAA Senior Se... | 8025 | 11/13/2025 | K & K Distributing | 726.79 | | |
| 2025 MSCAA Senior Se... | 8025 | 11/14/2025 | Grocery Outlet | 34.76 | | Senior Services Food |
| 2025 MSCAA Senior Se... | 8025 | 11/14/2025 | K & K Distributing | 66.41 | | Senior Services Food |
| 2025 MSCAA Senior Se... | 8025 | 11/17/2025 | Grocery Outlet | 17.07 | | Senior Center |
| 2025 MSCAA Senior Se... | 8025 | 11/17/2025 | K & K Distributing | 983.96 | | Senior Services Food |
| 2025 MSCAA Senior Se... | 8025 | 11/19/2025 | Grocery Outlet | 39.23 | | Senior Service Food |
| 2025 MSCAA Senior Se... | 8025 | 11/19/2025 | K & K Distributing | 474.11 | | Senior Services Food |
| 2025 MSCAA Senior Se... | 8025 | 11/20/2025 | Grocery Outlet | 55.08 | | Senior Service Food |
| 2025 MSCAA Senior Se... | 8025 | 11/20/2025 | K & K Distributing | 1,052.93 | | Senior Center Food |
| 2025 MSCAA Senior Se... | 8025 | 11/20/2025 | K & K Distributing | 92.22 | | Senior Services Food |
| 2025 MSCAA Senior Se... | 8025 | 11/24/2025 | K & K Distributing | 27.32 | | Senior Service Food |
| 2025 MSCAA Senior Se... | 8025 | 11/24/2025 | K & K Distributing | 190.00 | | Senior Services Food |
| 2025 MSCAA Senior Se... | 8025 | 11/26/2025 | Grocery Outlet | 73.00 | | Senior Services Food |
| 2025 MSCAA Senior Se... | 8025 | 12/3/2025 | Grocery Outlet | 63.63 | | Senior Services Food |
| 2025 MSCAA Senior Se... | 8025 | 12/3/2025 | K & K Distributing | 1,499.52 | | Senior Services Food |
| 2025 MSCAA Senior Se... | 8025 | 12/4/2025 | Grocery Outlet | 74.42 | | Senior Service Food |
| 2025 MSCAA Senior Se... | 8025 | 12/4/2025 | K & K Distributing | 1,037.65 | | Senior Services Food |
| 2025 MSCAA Senior Se... | 8025 | 12/5/2025 | Grocery Outlet | 8.72 | | Senior Services Food |
| 2025 MSCAA Senior Se... | 8025 | 12/5/2025 | Holiday Market | 22.08 | | Senior Services Bingo |
| 2025 MSCAA Senior Se... | 8025 | 12/15/2025 | Holiday Market | 27.78 | | MSCAA Senior Serv. Food |
| 2025 MSCAA Senior Se... | 8025 | 12/15/2025 | K & K Distributing | 1,168.08 | | MSCAA Senior Serv. Food |
| 2025 MSCAA Senior Se... | 8025 | 12/18/2025 | Grocery Outlet | 87.46 | | MSCAA Senior Serv. Food |
| 2025 MSCAA Senior Se... | 8025 | 12/18/2025 | K & K Distributing | 271.42 | | |
| 2025 MSCAA Senior Se... | 8025 | 12/22/2025 | Grocery Outlet | 98.26 | | Senior Serv. Food |
| 2025 MSCAA Senior Se... | 8025 | 12/22/2025 | K & K Distributing | 171.31 | | Senior Serv. Food & Supplies |
| 2025 MSCAA Senior Se... | 8025 | 12/30/2025 | Grocery Outlet | 51.87 | | MSCAA Senior Food |
| 2025 MSCAA Senior Se... | 8025 | 12/30/2025 | K & K Distributing | 650.42 | | MSCAA Senior Food |
| 2025 MSCAA Senior Se... | 8025 | 12/30/2025 | K & K Distributing | 539.42 | | Senior Serv. Food |
| 2025 MSCAA Senior Se... | 8025 | 12/30/2025 | K & K Distributing | 369.31 | | Senior Serv. Food & Supplies |
| Housing and Disability ... | 9000 | 11/1/2025 | Alturas Meadows Apartments | 176.00 | | HDAP Nov'25 Rent |
| Housing and Disability ... | 9000 | 11/1/2025 | Nifty Moblie Home & Rv Park | 1,131.50 | | HDAP Nov'25 Rent |
| Housing and Disability ... | 9000 | 11/5/2025 | American Express | 239.11 | | Housing Jackets and Blouses |
| Housing and Disability ... | 9000 | 11/6/2025 | American Express | 226.99 | | HDAP Client Moving Costs |
| Housing and Disability ... | 9000 | 11/10/2025 | Millview Apartment | 600.00 | | Deposit for Permanent Housing |
| Housing and Disability ... | 9000 | 11/12/2025 | American Express | 535.01 | | HDAP Client Moving Costs |

Training, Employment and Community Help Inc.
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| Resource Title | Re... Code | Effective Date | Name | Debit | Credit | Document Description |
|----------------------------|------------|----------------|-----------------------------------|----------|--------|--|
| | | | | 55.00 | | Main Office Internet |
| Housing and Disability ... | 9000 | 11/12/2025 | Frontier | 0.00 | | Cellphone & Ipad Lines |
| Housing and Disability ... | 9000 | 11/12/2025 | Verizon | 47.72 | | Housing Jacket |
| Housing and Disability ... | 9000 | 11/14/2025 | American Express | | | Printer Maint. Contract |
| Housing and Disability ... | 9000 | 11/14/2025 | Ubeo Business Services | 256.59 | | HDAP Client Tires |
| Housing and Disability ... | 9000 | 11/21/2025 | American Express | 384.47 | | HDAP Making Home Habitable |
| Housing and Disability ... | 9000 | 11/21/2025 | American Express | 110.58 | | HDAP Garbage Can |
| Housing and Disability ... | 9000 | 11/30/2025 | American Express | 30.65 | | HDAP House Supplies |
| Housing and Disability ... | 9000 | 11/30/2025 | American Express | 861.92 | | HDAP Queen Bed |
| Housing and Disability ... | 9000 | 11/30/2025 | American Express | 86.59 | | HDAP Sectional Couches |
| Housing and Disability ... | 9000 | 11/30/2025 | American Express | 205.66 | | Cell & Ipad Lines w/Late Fee |
| Housing and Disability ... | 9000 | 11/30/2025 | Verizon | 164.48 | | Rental Assistance |
| Housing and Disability ... | 9000 | 12/1/2025 | Alturas Meadows Apartments | 176.00 | | Rental Assistance |
| Housing and Disability ... | 9000 | 12/1/2025 | Nifty Moblie Home & Rv Park | 551.84 | | HDAP Client Electricity |
| Housing and Disability ... | 9000 | 12/10/2025 | Lassen Municipal Utility District | 39.76 | | Internet Access |
| Housing and Disability ... | 9000 | 12/15/2025 | Frontier | 55.83 | | Landlord Incentive |
| 24-120 Bridge Housing... | 9001 | 11/10/2025 | Steam Pro Carpet Cleaning | 125.00 | | Main Office Internet |
| 24-120 Bridge Housing... | 9001 | 11/12/2025 | Frontier | 55.00 | | Reimbursement |
| 24-120 Bridge Housing... | 9001 | 11/14/2025 | Carol Madison | 20.00 | | Printer Maint. Contract |
| 24-120 Bridge Housing... | 9001 | 11/14/2025 | Ubeo Business Services | 256.59 | | Room Voucher |
| 24-120 Bridge Housing... | 9001 | 11/19/2025 | Modoc Inn | 1,683.00 | | Utility Assistance- Dumpster |
| 24-120 Bridge Housing... | 9001 | 11/19/2025 | Waste Management Of Nevada | 169.10 | | Cleaning Supplies for Client |
| 24-120 Bridge Housing... | 9001 | 11/25/2025 | ACE / Four Seasons | 282.37 | | BHBH Hotel Voucher |
| 24-120 Bridge Housing... | 9001 | 11/25/2025 | Modoc Inn | 3,663.00 | | Prorated Rent & Secuirt Deposit for Client |
| 24-120 Bridge Housing... | 9001 | 12/1/2025 | Alan Botello | 1,866.66 | | BHBH Dec'25 Rent |
| 24-120 Bridge Housing... | 9001 | 12/10/2025 | Alan Botello | 800.00 | | Internet Access |
| 24-120 Bridge Housing... | 9001 | 12/15/2025 | Frontier | 55.83 | | BHBH Gift Card |
| 24-120 Bridge Housing... | 9001 | 12/15/2025 | Holiday Market | 50.00 | | BHBH Cleaning Supplies |
| 24-120 Bridge Housing... | 9001 | 12/18/2025 | ACE / Four Seasons | 220.44 | | Gas |
| 24-120 Bridge Housing... | 9001 | 12/18/2025 | Staub & Sons Petroleum | 2.28 | | BHBH Bus Passes & X-mas Gift/Expense Reimbursement |
| 24-120 Bridge Housing... | 9001 | 12/22/2025 | Carol Madison | 40.00 | | BHBH Area Rug |
| 24-120 Bridge Housing... | 9001 | 12/30/2025 | American Express | 188.75 | | BHBH Bedroom Dresser |
| 24-120 Bridge Housing... | 9001 | 12/30/2025 | American Express | 154.43 | | |

Training, Employment and Community Help Inc.
Posted General Ledger Transactions

| Resource Title | Re... Code | Effective Date | Name | Debit | Credit | Document Description |
|--------------------------|------------|----------------|-----------------------------|----------|--------|---|
| | | | | | | BHBH Daycare Cubby With 4 Casters |
| 24-120 Bridge Housing... | 9001 | 12/30/2025 | American Express | 171.59 | | |
| 24-120 Bridge Housing... | 9001 | 12/30/2025 | American Express | 971.84 | | BHBH House Supplies |
| 24-120 Bridge Housing... | 9001 | 12/30/2025 | American Express | 32.15 | | BHBH Office Supplies |
| 24-120 Bridge Housing... | 9001 | 12/30/2025 | American Express | 235.94 | | BHBH Twin Bed |
| Housing And Homeless... | 9400 | 11/1/2025 | Nifty Moblie Home & Rv Park | 930.00 | | HHIP Nov'25 Rent |
| Housing And Homeless... | 9400 | 11/12/2025 | Verizon | 0.00 | | Cellphone & Ipad Lines |
| Housing And Homeless... | 9400 | 11/30/2025 | American Express | 23.58 | | HHIP Remaining Balance from Inv #012589 |
| | | | | | | Cell & Ipad Lines w/Late Fee |
| Housing And Homeless... | 9400 | 11/30/2025 | Verizon | 64.16 | | Homeless Participants |
| Housing And Homeless... | 9400 | 12/3/2025 | Nifty Moblie Home & Rv Park | 465.00 | | |
| | | | | | | HSP Nov'25 Rent |
| Cal Works Housing Sup... | 9405 | 11/1/2025 | Andres Zamora | 875.00 | | HSP Nov'25 Rent |
| Cal Works Housing Sup... | 9405 | 11/1/2025 | Dolan, Mary | 850.00 | | HSP Nov'25 Rent |
| Cal Works Housing Sup... | 9405 | 11/1/2025 | ISOT, Inc | 800.00 | | HSP Nov'25 Rent |
| Cal Works Housing Sup... | 9405 | 11/1/2025 | Maria Torres | 875.00 | | HSP Nov'25 Rent |
| Cal Works Housing Sup... | 9405 | 11/1/2025 | Nifty Moblie Home & Rv Park | 2,004.25 | | HSP Nov'25 Rent |
| | | | | | | Housing Jackets and Blouses |
| Cal Works Housing Sup... | 9405 | 11/5/2025 | American Express | 239.11 | | |
| Cal Works Housing Sup... | 9405 | 11/10/2025 | Alturas Mini Storage | 100.00 | | Client Storage Unit |
| Cal Works Housing Sup... | 9405 | 11/10/2025 | American Express | 106.58 | | HSP Client Making a Home Habitable |
| Cal Works Housing Sup... | 9405 | 11/12/2025 | Frontier | 55.00 | | Main Office Internet |
| Cal Works Housing Sup... | 9405 | 11/12/2025 | Verizon | 0.00 | | Cellphone & Ipad Lines |
| Cal Works Housing Sup... | 9405 | 11/12/2025 | Waste Management Of Nevada | 249.04 | | Utility Assistance - Garbage |
| | | | | | | Housing Jacket |
| Cal Works Housing Sup... | 9405 | 11/14/2025 | American Express | 47.72 | | |
| Cal Works Housing Sup... | 9405 | 11/14/2025 | Carol Madison | 159.33 | | Reimbursement |
| Cal Works Housing Sup... | 9405 | 11/21/2025 | American Express | 1,445.15 | | HSP Client Home Habitability |
| Cal Works Housing Sup... | 9405 | 11/21/2025 | American Express | 113.55 | | HSP Making Home Habitble |
| Cal Works Housing Sup... | 9405 | 11/24/2025 | Alturas Mini Storage | 100.00 | | Cleint Storage Unit |
| Cal Works Housing Sup... | 9405 | 11/30/2025 | American Express | 75.06 | | HSP Cookware Set |
| Cal Works Housing Sup... | 9405 | 11/30/2025 | Staub & Sons Petroleum | 0.88 | | Gas |
| Cal Works Housing Sup... | 9405 | 11/30/2025 | Verizon | 41.15 | | Cell & Ipad Lines w/Late Fee |
| Cal Works Housing Sup... | 9405 | 12/1/2025 | Andres Zamora | 875.00 | | HSP Dec'25 Rent |
| Cal Works Housing Sup... | 9405 | 12/1/2025 | Roberto Alcocer Aguila | 184.28 | | Financial Counsiling for Client |
| Cal Works Housing Sup... | 9405 | 12/2/2025 | Alturas Garden Apartments | 220.00 | | Fincial Assistance |
| Cal Works Housing Sup... | 9405 | 12/3/2025 | Nifty Moblie Home & Rv Park | 1,188.43 | | Rental Assistance |

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|--------------------------|------------|----------------|----------------------------|----------|--------|------------------------------------|
| | | | | | | Internet Access |
| Cal Works Housing Sup... | 9405 | 12/15/2025 | Frontier | 55.83 | | HSP Dec'25 Rent |
| Cal Works Housing Sup... | 9405 | 12/18/2025 | ISOT, Inc | 800.00 | | Gas |
| Cal Works Housing Sup... | 9405 | 12/18/2025 | Staub & Sons Petroleum | 51.30 | | |
| | | | | | | HSP Storage Unit #81 |
| Cal Works Housing Sup... | 9405 | 12/30/2025 | Alturas Mini Storage | 39.96 | | |
| | | | | | | Change Healthcare Subscription |
| CAL-AIM | 9500 | 11/17/2025 | Change Healthcare | 70.40 | | |
| | | | | | | RPA Claims Monthly Fee |
| CAL-AIM | 9500 | 12/15/2025 | Change Healthcare | 70.40 | | |
| | | | | | | RPA Claims Monthly Fee/from Mar'25 |
| CAL-AIM | 9500 | 12/15/2025 | Change Healthcare | 70.40 | | |
| | | | | | | CAL-AIM Room Voucher Storage Units |
| CAL-AIM | 9500 | 12/15/2025 | Modoc Inn | 2,970.00 | | |
| Non-Resource Related | 9999 | 11/1/2025 | American Express | 235.00 | | |
| | | | | | | Services Contract Nov'25 |
| Non-Resource Related | 9999 | 11/1/2025 | Buie, Sean | 2,400.00 | 199.45 | Pitney bowes credit |
| Non-Resource Related | 9999 | 11/3/2025 | American Express | | | |
| | | | | | | Starlink Internet |
| Non-Resource Related | 9999 | 11/5/2025 | American Express | 65.00 | | |
| | | | | | | A. Cervantes Printer Ink |
| Non-Resource Related | 9999 | 11/6/2025 | American Express | 499.78 | | |
| | | | | | | Abila |
| Non-Resource Related | 9999 | 11/7/2025 | Abila | 1,592.40 | | Abila Training |
| Non-Resource Related | 9999 | 11/7/2025 | Abila | 1,000.00 | | Coffee Supplies |
| Non-Resource Related | 9999 | 11/7/2025 | Pepsi Cola Bottling | 23.45 | | |
| | | | | | | B/W Printer Maint. Contract |
| Non-Resource Related | 9999 | 11/10/2025 | Ubeo Business Services | 65.50 | | |
| | | | | | | Dump Charges |
| Non-Resource Related | 9999 | 11/10/2025 | Waste Management Of Nevada | 89.75 | | |
| | | | | | | Office Supplies |
| Non-Resource Related | 9999 | 11/12/2025 | American Express | 109.48 | | |
| | | | | | | Senior Center Van Repairs |
| Non-Resource Related | 9999 | 11/12/2025 | American Express | 739.00 | | |
| | | | | | | Main Office Internet |
| Non-Resource Related | 9999 | 11/12/2025 | Frontier | 165.00 | | Main Office Phone |
| Non-Resource Related | 9999 | 11/12/2025 | Frontier | 279.67 | | Board Meeting Food |
| Non-Resource Related | 9999 | 11/12/2025 | Holiday Market | 3.89 | | Office Coffee |
| Non-Resource Related | 9999 | 11/12/2025 | Pepsi Cola Bottling | 85.50 | | |
| | | | | | | Garbage |
| Non-Resource Related | 9999 | 11/12/2025 | Waste Management Of Nevada | 511.02 | | |
| | | | | | | A.cervantes Printer Ink |
| Non-Resource Related | 9999 | 11/14/2025 | American Express | 472.58 | | |
| | | | | | | Reimbursement |
| Non-Resource Related | 9999 | 11/14/2025 | Carol Madison | 310.94 | | Printer Maint. Contract |
| Non-Resource Related | 9999 | 11/14/2025 | Ubeo Business Services | 562.66 | | |
| | | | | | | N.Macdonnell Wall Mount |
| Non-Resource Related | 9999 | 11/17/2025 | American Express | 15.00 | | |
| | | | | | | Board Meeting Food |
| Non-Resource Related | 9999 | 11/17/2025 | K & K Distributing | 77.20 | | |
| | | | | | | Office Coffee |
| Non-Resource Related | 9999 | 11/19/2025 | Pepsi Cola Bottling | 76.59 | | |
| | | | | | | Security Alarm at Main office |
| Non-Resource Related | 9999 | 11/21/2025 | ADT Security Systems, Inc. | 48.75 | | |
| | | | | | | Adobe Acrobat |
| Non-Resource Related | 9999 | 11/21/2025 | American Express | 19.99 | | |

Training, Employment and Community Help Inc.
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|----------------------|------------|----------------|------------------------|----------|--------|---------------------------------------|
| | | | | | | Cal Chamber Membership |
| Non-Resource Related | 9999 | 11/21/2025 | American Express | 799.00 | | |
| Non-Resource Related | 9999 | 11/21/2025 | American Express | 864.00 | | Dropbox Subscripition |
| Non-Resource Related | 9999 | 11/21/2025 | American Express | 49.15 | | J. Villegas Printer Ink |
| Non-Resource Related | 9999 | 11/21/2025 | American Express | 129.99 | | Mircrosoft Renewal |
| Non-Resource Related | 9999 | 11/21/2025 | American Express | 825.18 | | N.MacDonnell Printer |
| Non-Resource Related | 9999 | 11/24/2025 | Grocery Outlet | 25.71 | | Wish Tree Supplies |
| Non-Resource Related | 9999 | 11/24/2025 | PHI Cares | 2,340.00 | | PHI Insurance for staff |
| Non-Resource Related | 9999 | 11/26/2025 | Holiday Market | 49.55 | | Thanksgiving Party |
| Non-Resource Related | 9999 | 11/26/2025 | Holiday Market | 13.60 | | Trukey Trot Water |
| Non-Resource Related | 9999 | 11/30/2025 | American Express | 31.30 | | Admin Heater & Wireless Outlet |
| Non-Resource Related | 9999 | 11/30/2025 | American Express | 20.38 | | Christmas Decoration |
| Non-Resource Related | 9999 | 11/30/2025 | American Express | 95.42 | | Christmas Decoration & Incentives |
| Non-Resource Related | 9999 | 11/30/2025 | American Express | 632.65 | | Christmas Gift |
| Non-Resource Related | 9999 | 11/30/2025 | American Express | 212.34 | | Christmas Gift Basket |
| Non-Resource Related | 9999 | 11/30/2025 | American Express | 1,271.57 | | Cristmas Gift Basket |
| Non-Resource Related | 9999 | 11/30/2025 | American Express | 681.95 | | IRON MOUNTAIN Services |
| Non-Resource Related | 9999 | 11/30/2025 | American Express | 18.22 | | R & R & Admin Office Supplies |
| Non-Resource Related | 9999 | 11/30/2025 | American Express | 235.00 | | Storage #144 & #66 Rent |
| Non-Resource Related | 9999 | 11/30/2025 | American Express | 20.95 | | Turkey Trot Chocolate Truffle |
| Non-Resource Related | 9999 | 11/30/2025 | American Express | 381.37 | | Turkey Trot Full Color Custom Digital |
| Non-Resource Related | 9999 | 11/30/2025 | American Express | 41.33 | | Turkey Trot Race Bibs & Snack |
| Non-Resource Related | 9999 | 11/30/2025 | American Express | 237.55 | | Turkey Trot T-shirt |
| Non-Resource Related | 9999 | 11/30/2025 | American Express | 82.05 | | Wish Tree Christmas Supplies |
| Non-Resource Related | 9999 | 11/30/2025 | American Express | 474.72 | | 100480 Propane |
| Non-Resource Related | 9999 | 11/30/2025 | Staub & Sons Petroleum | 400.00 | | ACH Singles |
| Non-Resource Related | 9999 | 11/30/2025 | TEACH INC BANK FEE | 117.60 | | Bank fees |
| Non-Resource Related | 9999 | 11/30/2025 | TEACH INC BANK FEE | 75.00 | | Returned Check and fee |
| Non-Resource Related | 9999 | 11/30/2025 | TEACH INC BANK FEE | 7.99 | | Cell & Ipad Lines w/Late Fee |
| Non-Resource Related | 9999 | 11/30/2025 | Verizon | 100.00 | | COBRA Insurance Acct. #CXT45827 |
| Non-Resource Related | 9999 | 12/1/2025 | ACE / Four Seasons | 781.84 | | Christmas Party |
| Non-Resource Related | 9999 | 12/1/2025 | Buie, Sean | 2,400.00 | | Services Contract Dec'25 |
| Non-Resource Related | 9999 | 12/1/2025 | Pepsi Cola Bottling | 18.00 | | Office Coffee |
| Non-Resource Related | 9999 | 12/3/2025 | Abila | 437.50 | | MIP Consulting Services |

Board Expenditures/Revenues

Training, Employment and Community Help Inc.
Posted General Ledger Transactions

| Resource Title | Re... Code | Effective Date | Name | Debit | Credit | Document Description |
|----------------------|------------|----------------|------------------------------------|----------|--------|--|
| Non-Resource Related | 9999 | 12/3/2025 | Carol Madison | 187.41 | | Employee Reimbursement, Wish Tree Coats & Costco |
| Non-Resource Related | 9999 | 12/3/2025 | City Of Alturas | 94.06 | | Office Water |
| Non-Resource Related | 9999 | 12/10/2025 | Aegix Global, LLC | 3,150.00 | | AEGIX Subscription |
| Non-Resource Related | 9999 | 12/15/2025 | Frontier | 167.51 | | Internet Access |
| Non-Resource Related | 9999 | 12/15/2025 | Frontier | 281.66 | | Telephone |
| Non-Resource Related | 9999 | 12/15/2025 | Jesika Villegas | 16.99 | | Expense Reimbursement/ Zoom |
| Non-Resource Related | 9999 | 12/15/2025 | Pacific Power And Light | 640.26 | | Electricity |
| Non-Resource Related | 9999 | 12/15/2025 | Pepsi Cola Bottling | 19.56 | | Admin Coffee & Products |
| Non-Resource Related | 9999 | 12/15/2025 | Tessa Anklin | 39.87 | | Expense Reimbursement/Birthday Cake! |
| Non-Resource Related | 9999 | 12/15/2025 | Tessa Anklin | 65.00 | | Expense Reimbursement/Costco Memebership |
| Non-Resource Related | 9999 | 12/15/2025 | Waste Management Of Nevada | 978.70 | | Garbage |
| Non-Resource Related | 9999 | 12/16/2025 | Tessa Anklin | 9.65 | | Expense Reimbursement Reissued Ck #9069 |
| Non-Resource Related | 9999 | 12/18/2025 | Purchase Power | 502.25 | | Postage |
| Non-Resource Related | 9999 | 12/18/2025 | Vermillion Oates Tanya L | 65.00 | | Costco Membership/Expense Reimbursement |
| Non-Resource Related | 9999 | 12/19/2025 | Holiday Market | 1,000.00 | | Gift Cards for Christmas Party! |
| Non-Resource Related | 9999 | 12/22/2025 | ADT Security Systems, Inc. | 48.75 | | Security System |
| Non-Resource Related | 9999 | 12/22/2025 | Carol Madison | 353.91 | | BHBH Bus Passes & X-mas Gift/Expense Reimbursement |
| Non-Resource Related | 9999 | 12/22/2025 | Noelle MacDonnell | 241.42 | | Wish Tree Items/Expense Reimbursement |
| Non-Resource Related | 9999 | 12/22/2025 | Quail Mountain, Inc | 110.72 | | Coffee & Products |
| Non-Resource Related | 9999 | 12/22/2025 | The Brass Rail | 3,708.80 | | 2025 Christmas Party! |
| Non-Resource Related | 9999 | 12/30/2025 | ACE / Four Seasons | 279.11 | | Christmas Gift |
| Non-Resource Related | 9999 | 12/30/2025 | American Bankers Insurance Company | 5,091.00 | | Food Insurance |
| Non-Resource Related | 9999 | 12/30/2025 | American Express | 19.99 | | Acrobat Subscription |
| Non-Resource Related | 9999 | 12/30/2025 | American Express | 5.35 | | Admin Calendar |
| Non-Resource Related | 9999 | 12/30/2025 | American Express | 11.79 | | Admin Filters Kit for Shark Vacuum |
| Non-Resource Related | 9999 | 12/30/2025 | American Express | 534.10 | | Admin MICR Printer Cartridge |
| Non-Resource Related | 9999 | 12/30/2025 | American Express | 714.46 | | Admin Office Supplies |
| Non-Resource Related | 9999 | 12/30/2025 | American Express | 658.47 | | Chistmas Gift Basket |
| Non-Resource Related | 9999 | 12/30/2025 | American Express | 3,579.01 | | Christmas Gift |
| Non-Resource Related | 9999 | 12/30/2025 | American Express | 306.96 | | Christmas Gift Basket |
| Non-Resource Related | 9999 | 12/30/2025 | American Express | 15.60 | | Christmas Postage |

Training, Employment and Community Help Inc.
Posted General Ledger Transactions

| Resource Title | Re... Code | Effective Date | Name | Debit | Credit | Document Description |
|----------------------|---------------|----------------|--------------------|------------|--------|---|
| Non-Resource Related | 9999 | 12/30/2025 | American Express | 222.62 | | Postage |
| Non-Resource Related | 9999 | 12/30/2025 | American Express | 65.00 | | STARLINK Services |
| Non-Resource Related | 9999 | 12/30/2025 | American Express | 664.82 | | Thrift Store RAM PROMASTER Service (LITHIA) |
| Non-Resource Related | 9999 | 12/30/2025 | American Express | 600.00 | | Thrift Store SA Training |
| Non-Resource Related | 9999 | 12/31/2025 | TEACH INC BANK FEE | 140.60 | | Bank fee's |
| Non-Resource Related | 9999 | 12/31/2025 | TEACH INC BANK FEE | 900.00 | | TEACH ACH Singles |
| Report Total | | | | 741,026.50 | 199.45 | |

Training, Employment and Community Help Inc.
Statement of Revenues and Expenditures
From 7/1/2025 Through 6/30/2026

| | Current Period Actual | Prior Year Actual |
|--------------------------------|--------------------------|---------------------|
| Revenue | | |
| Federal Revenue | 61,169.64 | 179,038.63 |
| State Revenue | 1,969,958.78 | 4,127,819.01 |
| Other Revenue | 29,024.60 | 117,190.39 |
| Interest Income | 35.46 | 0.00 |
| Family Fee | 718.77 | 2,407.35 |
| Other local income | 843,153.72 | 5,454,590.84 |
| Tuition | 12,830.34 | 40,329.02 |
| Apartment Rents | 28,954.50 | 47,391.25 |
| Total Revenue | <u>2,945,845.81</u> | <u>9,968,766.49</u> |
| Expenses | | |
| Salaries | 1,358,117.32 | 2,652,594.34 |
| Benefits | 303,197.85 | 635,467.78 |
| Supplies | | |
| Books & Reference Materials | 2,013.35 | 11,582.92 |
| Materials & Supplies | 120,850.36 | 357,266.55 |
| Food Supplies | 73,182.76 | 138,467.70 |
| Total Supplies | <u>196,046.47</u> | <u>507,317.17</u> |
| Operating | | |
| Conference & Travel | 24,711.39 | 90,188.04 |
| Mileage, Fuel, Bus Passes | 2,916.67 | 8,477.66 |
| Dues & Memberships | 48,655.33 | 112,999.25 |
| License and taxes | 11,426.14 | 12,958.49 |
| Bank Service Fees | 2,117.70 | 2,263.11 |
| Insurance | 54,554.02 | 64,151.54 |
| Operating & Housekeeping | 1,466.39 | 3,469.92 |
| Electricity | 12,711.98 | 38,986.19 |
| Water & Sewer | 6,744.07 | 17,066.30 |
| Garbage | 5,212.85 | 9,861.71 |
| Liquid, Propane, Gas, Fuel Oil | 7,820.54 | 22,467.31 |
| Energy Asst./WPO | 27,512.00 | 175,473.00 |
| Other | 6,918.66 | 3,129.40 |
| Room Vouchers | 13,421.57 | 69,248.87 |
| Rentals, Leases Repair | 79,062.41 | 171,265.30 |
| Repairs/Maintenance | 28,421.75 | 102,558.85 |
| Maintenance Agreements | 113,747.75 | 59,972.93 |
| Advertising | 22,143.00 | 53,838.21 |
| Legal Services | 4,253.50 | 3,836.39 |
| Audit Services | 0.00 | 31,700.00 |
| Consultants, Trainers | 13,559.28 | 11,664.85 |
| Information Tech | 73,786.85 | 82,451.24 |
| Sub. Contract Services | 282,170.75 | 0.00 |
| Other operating | 117,836.00 | 239,595.93 |
| Communications | 22,077.11 | 66,780.18 |
| Postage | 2,283.37 | 5,302.18 |
| Total Operating | <u>985,531.08</u> | <u>1,459,706.85</u> |
| Equipment | 192.00 | 0.00 |
| Contract 1099 Services | 718,012.86 | 1,546,502.06 |
| Total Expenses | <u>3,561,097.58</u> | <u>6,801,588.20</u> |
| Revenue Over (Under) Expenses | <u>(615,251.77)</u> | <u>3,167,178.29</u> |

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 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 and 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)

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

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 | <u>6,923,607</u> | <u>6,769,345</u> |
| Expenses: | | |
| Program services | 6,283,498 | 5,447,832 |
| Supportive services: | | |
| Administration services | <u>672,471</u> | <u>705,391</u> |
| Total expenses | <u>6,955,969</u> | <u>6,153,223</u> |
| Change in net assets | (32,362) | 616,122 |
| Net assets, beginning of period | <u>1,514,756</u> | <u>898,634</u> |
| Net assets, end of period | <u>\$ 1,482,394</u> | <u>\$ 1,514,756</u> |

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)

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

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)

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

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

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2025

NOTE 1 - GENERAL

A. Organization

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

B. Program Services

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

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

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

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

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

C. Administration Services

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

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2025

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 were received or paid as of the end of the period. Grants are recognized as support when earned in accordance with the terms of each grant or agreement.

B. Basis of Presentation

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

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

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

C. Cash and Cash Equivalents

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

D. Grants/Contracts Receivable

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

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2025

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 with donor restrictions if the restriction expires in the reporting period in which the contribution is recognized.

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2025

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:

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

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2025

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.

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2025

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 |
|--|--------------|--------------|
| | \$ 3,018,544 | \$ 3,075,169 |

Plumas Bank

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

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

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2025

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 | <u>1,219,696</u> | <u>1,093,159</u> |
| Total financial assets | 4,238,240 | 4,168,328 |
| Donor-imposed restrictions | <u>-</u> | <u>-</u> |
| Financial assets available to meet cash needs for general expenditures within one year | <u>\$ 4,238,240</u> | <u>\$ 4,168,328</u> |

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 | - | 86,412 | 7,712 | 64,152 |
| Utilities | 54,640 | 8,765 | 219 | 181,955 | 107,694 | 25,187 | 339,703 |
| Rentals, leases and maintenance | 124,548 | 29,127 | 5,998 | 41,243 | 107,694 | 1,633 | 333,797 |
| Advertising | 31,257 | 13,768 | 6,450 | - | 730 | 1,633 | 53,838 |
| Professional services | 89,603 | 221,523 | 22,224 | 213 | 4,200 | 758 | 129,652 |
| Child care providers | - | 12,654 | - | 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 | 47,947 | 37,571 | 26,528 | 202,677 | 247,761 |
| Indirect costs | (484,190) | 127,457 | 507,099 | 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 |

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

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

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

| | Drug Court | Foster Family Agency | IHSS | AB 86 Consortium | DG Literacy Foundation | WIOA | Advancing Modoc Youth | Total |
|---------------------------------|-----------------|----------------------|----------------|------------------|------------------------|-----------------|-----------------------|------------------|
| CASA | | | | | | | | |
| Revenues: | | | | | | | | |
| Grants/contracts | \$ 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 | <u>87,838</u> | <u>487,083</u> | <u>151,066</u> | <u>157,669</u> | <u>8,000</u> | <u>47,228</u> | <u>20,275</u> | <u>1,106,714</u> |
| Expenses: | | | | | | | | |
| Salaries | 84,537 | 157,502 | 69,933 | 90,451 | 6,090 | 35,729 | - | 490,441 |
| Payroll taxes and benefits | 12,942 | 37,353 | 13,694 | 14,028 | 1,151 | 6,357 | - | 109,111 |
| Materials and supplies | 11,091 | 8,787 | 1,873 | 5,595 | 48 | 656 | 32 | 28,115 |
| Food supplies | - | 182 | 47 | 105 | - | - | 350 | 684 |
| Travel and conference | 2,182 | 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 | - | - | - | - | - | 251 |
| Utilities | 442 | 1,325 | - | - | - | - | 151 | 8,765 |
| Rentals, leases and maintenance | 523 | 4,819 | 2,303 | 6,774 | - | - | - | 29,127 |
| Advertising | 1,062 | - | 8,036 | 17,347 | - | - | 4,000 | 13,768 |
| Professional services | - | 1,468 | 9,831 | 293 | - | - | - | 12,654 |
| Child care providers | - | 221,523 | - | - | - | - | - | 221,523 |
| Communications | 274 | 1,490 | 2,387 | 6,085 | - | - | - | 10,311 |
| Depreciation | 450 | 5,044 | - | - | - | - | - | 5,494 |
| Other | 20,722 | 41,425 | 17,778 | 22,211 | 1,539 | 8,947 | - | 127,457 |
| Indirect costs | 141,770 | 487,083 | 134,765 | 172,234 | 8,828 | 56,169 | - | 1,094,177 |
| Total expenses | <u>5,785</u> | <u>-</u> | <u>-</u> | <u>16,301</u> | <u>(14,565)</u> | <u>(828)</u> | <u>(8,941)</u> | <u>12,537</u> |
| Change in net assets | - | - | - | - | - | - | - | - |
| Net assets, beginning of period | \$ 5,785 | \$ - | \$ - | \$ 16,301 | \$ (14,565) | \$ (828) | \$ (8,941) | \$ 14,785 |
| Net assets, end of period | <u>\$ 5,785</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 16,301</u> | <u>\$ (14,565)</u> | <u>\$ (828)</u> | <u>\$ (8,941)</u> | <u>\$ 12,537</u> |

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 | - | 4,707 | - | 13,294 | 14,000 | 970 | 7,618 | - | 44,197 |
| Food supplies | 3,608 | - | - | 167 | - | 505 | - | 32,391 | 35,640 |
| Travel and conference | 2,577 | - | - | 36,201 | 68,830 | 6,500 | - | - | 111,531 |
| Dues and memberships | - | - | - | 5,366 | - | - | - | - | 5,366 |
| Licenses and taxes | - | - | - | - | - | - | - | - | - |
| Insurance | - | - | - | - | - | - | - | - | 360 |
| Utilities | 83 | - | - | - | - | - | - | - | 219 |
| Rentals, leases and maintenance | - | - | - | - | 6,450 | - | - | - | 5,998 |
| Advertising | - | - | - | 18,224 | 4,000 | - | - | - | 6,450 |
| Professional services | - | - | - | - | - | - | - | - | 22,224 |
| Child care providers | - | - | - | 1,624 | - | - | - | - | 1,624 |
| Communications | - | - | - | - | - | - | - | - | - |
| Depreciation | - | - | - | - | - | - | - | - | - |
| Other | - | - | 14,512 | 32,171 | 1,264 | - | - | - | 47,947 |
| Indirect costs | - | 4,707 | 82,777 | 264,739 | 100,488 | 7,975 | 7,618 | 32,527 | 507,099 |
| 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 |

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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 Program | 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 | 1,731 | 4,123 | 4,455 | 39,190 | 1,230 | - | 16,422 | 86,412 |
| Utilities | 838 | 5,251 | 16,652 | 9,019 | 13,754 | 59,167 | 3,013 | 107,694 |
| Rentals, leases and maintenance | 730 | - | - | 54 | 142 | - | - | 730 |
| Advertising | - | 950 | - | - | - | 3,054 | - | 4,200 |
| Professional services | - | - | - | - | - | - | - | - |
| Child care providers | 1,318 | 3,578 | 2,293 | - | 592 | 1,034 | - | 9,634 |
| Communications | - | - | - | - | - | - | - | - |
| Depreciation | - | 26,528 | - | - | - | - | - | 26,528 |
| Other | 5,890 | 36,034 | 24,531 | - | 4,227 | 14,947 | - | 108,261 |
| Indirect costs | 52,199 | 350,119 | 167,738 | 187,429 | 40,960 | 185,846 | 22,084 | 1,006,375 |
| Total expenses | - | (69,777) | (57,556) | - | - | - | 6,994 | (120,339) |
| Change in net assets | - | - | - | - | - | - | - | - |
| Net assets, beginning of period | \$ - | \$ (69,777) | \$ (57,556) | \$ (57,556) | \$ - | \$ - | \$ 6,994 | \$ (120,339) |
| Net assets, end of period | - | - | - | - | - | - | - | - |

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 | CFC-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 | - | 1,379 | 271 | - | - | 1,439 | - | 8,132 |
| Dues and memberships | 48,369 | - | - | - | - | - | - | - | 50,019 |
| Licenses and taxes | - | - | - | - | - | - | - | - | - |
| Insurance | 7,712 | - | - | - | - | - | - | - | - |
| Utilities | 24,887 | - | - | - | - | - | - | - | 7,712 |
| Rentals, leases and maintenance | 1,419 | - | - | - | - | - | 300 | - | 25,187 |
| Advertising | 150 | - | 684,183 | 134,536 | 79,384 | - | 214 | 608 | 1,633 |
| Professional services | - | - | - | - | - | - | - | - | 758 |
| Child care providers | 17,682 | - | - | - | - | 67,571 | - | 40,444 | 1,006,118 |
| Communications | - | - | - | - | - | - | - | - | 17,682 |
| Depreciation | 7,205 | - | 151,351 | 44,121 | - | - | 3,627 | 2,032 | 202,677 |
| Other | 19,190 | - | 12,574 | 2,472 | - | 86,434 | 26,570 | 52,526 | 43,202 |
| Indirect costs | 237,159 | 1,636 | 909,472 | 193,195 | 79,384 | 86,434 | 26,570 | 52,526 | 1,586,376 |
| 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

Schedule 8

| | |
|-----------------------------------|---|
| 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 |

Schedule 9

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

| | CHST-4036 | | C2AP-4034 | | C3AP-4033 | CFCC-4013 | | CCIP-4036 | | Total CDE | | Non-CDE | Total |
|---|-----------|-----------------|-----------|---------------------|-----------|---------------------|---------|-------------------------|-------------------------------|--------------|----------|---------|-------|
| | CCDF | Health & Safety | CAPP-3037 | Alternative Payment | Stage 2 | Alternative Payment | Stage 3 | Family Child Care Homes | Child Care Initiative Project | CD Contracts | Programs | | |
| Revenues: | | | | | | | | | | | | | |
| Government contracts: | | | | | | | | | | | | | |
| Other government contracts | | | | | | | | | | | | | |
| Child care and development programs | | | | | | | | | | | | | |
| Child care food program | | | | | | | | | | | | | |
| Subtotal government contracts | | | | | | | | | | | | | |
| Restricted income | | | | | | | | | | | | | |
| Unrestricted contributions and other income | | | | | | | | | | | | | |
| Family fees - certified children | | | | | | | | | | | | | |
| Total revenues | | | | | | | | | | | | | |
| Expenses: | | | | | | | | | | | | | |
| Salaries | | | | | | | | | | | | | |
| Employee benefits | | | | | | | | | | | | | |
| Books and supplies | | | | | | | | | | | | | |
| Rents and leases | | | | | | | | | | | | | |
| Other operating expenses | | | | | | | | | | | | | |
| Building repairs and maintenance | | | | | | | | | | | | | |
| Depreciation | | | | | | | | | | | | | |
| General, administrative and indirect | | | | | | | | | | | | | |
| Total expenses | | | | | | | | | | | | | |
| Change in net assets | | | | | | | | | | | | | |

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-3037 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 | | | | | | | | | |
| 1000 Certificated salaries | \$ - | \$ - | \$ 713,953 | \$ 140,390 | \$ 81,983 | \$ - | \$ 69,792 | \$ - | \$ 1,006,118 |
| 2000 Classified salaries | - | - | - | - | - | - | - | - | - |
| 3000 Employee benefits | 72,454 | - | 59,796 | 11,758 | 495 | - | 14,165 | 14,764 | 173,432 |
| 4000 Books and supplies | 17,818 | - | 7,036 | 1,383 | 103 | - | 2,042 | 1,412 | 29,794 |
| 5000 Services and other operating expenses | 13,580 | 1,636 | 152,730 | 44,392 | - | - | - | 4,814 | 20,030 |
| 6100/6200 Other approved capital outlay | 114,117 | - | - | - | - | - | 608 | 1,953 | 313,800 |
| 6400 New equipment | - | - | - | - | - | - | - | - | - |
| 6500 Replacement equipment | - | - | - | - | - | - | - | - | - |
| Depreciation on assets not purchased with public funds | - | - | - | - | - | - | - | - | - |
| Start-up expenses - service level exemption | 19,190 | - | 14,048 | 2,762 | - | 128 | - | 3,627 | 43,202 |
| Budget impasse credit expenses - service level exemption | - | - | - | 200,685 | 82,709 | - | 90,054 | 26,570 | 1,586,376 |
| Indirect costs | 237,159 | 1,636 | 947,563 | - | - | - | - | - | - |
| Total expenses claimed for reimbursement | - | - | \$ 947,563 | \$ 200,685 | \$ 82,709 | \$ - | \$ 90,054 | \$ 26,570 | \$ 1,586,376 |
| Total supplemental expenses | \$ 237,159 | \$ 1,636 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total expenses | \$ 237,159 | \$ 1,636 | \$ 947,563 | \$ 200,685 | \$ 82,709 | \$ - | \$ 90,054 | \$ 26,570 | \$ 1,586,376 |

Total expenses claimed for reimbursement, reasonable, necessary, and adequately supported, according to governing laws, regulations, and contract provisions.

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.
RECONCILIATION OF CDE/CDSS AND GAAP EXPENSE REPORTING
 CHILD DEVELOPMENT PROGRAMS
 For the Year Ended June 30, 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 |
|--|-------------------------------------|---|-------------------------------------|-------------------------------------|--|--|--|--|--------------|
| | \$ 237,159 | \$ 1,636 | \$ 947,563 | \$ 200,685 | \$ 82,709 | \$ - | \$ 90,054 | \$ 26,570 | \$ 1,586,376 |
| | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | \$ 237,159 | \$ 1,636 | \$ 947,563 | \$ 200,685 | \$ 82,709 | \$ - | \$ 90,054 | \$ 26,570 | \$ 1,586,376 |

Expenses:

Schedule of Expenses by State Categories (CDE/CDSS)

Adjustments to reconcile differences in reporting:

None

Combining Statement of Activities (GAAP)

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.
SCHEDULE OF CLAIMED EQUIPMENT EXPENDITURES
CHILD DEVELOPMENT PROGRAMS

For the Year Ended June 30, 2025

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

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.
SCHEDULE OF CLAIMED EXPENDITURES FOR RENOVATIONS AND REPAIRS
CHILD DEVELOPMENT PROGRAMS

For the Year Ended June 30, 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 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

June 30, 2025

California Department of Social Services
Fiscal Year Ending

CRRP-4036

Contract Number*

N984

Vendor Code*

California Health & Human Services Agency

**AUDITED FISCAL REPORT FOR
RESOURCE AND REFERRAL PROGRAMS**

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) | | 60 | 60 |
| Interest Earned on Child Development Apportionment Payments | | | |
| Unrestricted Income - Other: Unrestricted Donations | | 60 | 60 |
| Total Revenue | | | |

*Indicates field is required.

California Health & Human Services Agency

Contract Number

CRRP-4036

Training Employment & Community Help, Inc.

Full Name of Contractor

Section 2 - Reimbursable Expenses

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

Approved Indirect Cost Rate:

10.0%

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

California Health & Human Services Agency

Contract Number

CRRP-4036

Training Employment & Community Help, Inc.

Full Name of Contractor

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 | 234,556 | 2,603 | 237,159 |
| Total Reimbursable Expenses | N/A | N/A | |
| Non-Reimbursable (State use only) | | | |

Comments:

California Department of Social Services

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

California Health & Human Services Agency
AUDITED FISCAL REPORT FOR
CHILD DEVELOPMENT SUPPORT CONTRACTS

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.

California Health & Human Services Agency

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 | 1,636 | | 1,636 |
| 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 | 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.

California Health & Human Services Agency

Contract Number

CHST-4036

Training Employment & Community Help, Inc.

Full Name of Contractor

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 | | | 1,636 |
| Interest Earned on Child Development Apportionment Payments | 1,636 | | |
| Total Reimbursable Expenses | | N/A | |
| Total Administrative Cost | | | |
| Non-Reimbursable (State use only) | | | |

Comments:

California Health & Human Services Agency
**AUDITED FISCAL REPORT FOR CALWORKS, ALTERNATIVE
PAYMENT OR FAMILY CHILD CARE HOME PROGRAMS**

June 30, 2025

Fiscal Year Ending

CAPP-3037

Contract Number*

N984

Vendor Code*

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: | 8,190 | | 38,091 | 46,281 |
| Restricted Income - Subtotal | | | | |
| Transfer from Reserve (alternative payment only) | | | | |
| Waived Family Fees for Certified Children* | 308 | 2,096 | -370 | 2,034 |
| Family Fees Collected for Certified Children | | | | |
| 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.

California Health & Human Services Agency

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

Approved Indirect Cost Rate:

10.0%

Check this box and omit page 3.

☒

NO SUPPLEMENTAL REVENUE / EXPENSES

California Health & Human Services Agency

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

June 30, 2025

Fiscal Year Ending

CAPP-4037

Contract Number*

N984

Vendor Code*

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 | | | 7,490 | 7,490 |
| Restricted Income - Other: | | | | |
| Restricted Income - Subtotal | | | | |
| Transfer from Reserve (alternative payment only) | | | | |
| Waived Family Fees for Certified Children* | | | 744 | 744 |
| Family Fees Collected for Certified Children | | | | |
| Interest Earned on Child Development Apportionment Payments | | | | |
| Unrestricted Income - Other: | | | 8,234 | 8,234 |
| Total Revenue (*Waived Family Fees Not Included) | | | | |

*Indicates field is required.

California Health & Human Services Agency

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 | | | 11,758 | 11,758 |
| 2000 Classified Salaries | | | 1,383 | 1,383 |
| 3000 Employee Benefits | | | | |
| 4000 Books and Supplies | | | 44,392 | 44,392 |
| 5000 Services and Other Operating Expenses | | | | |
| 6100/6200 Other Approved Capital Outlay | | | | |
| 6400 New Equipment (program-related) | | | | |
| 6500 Equipment Replacement (program-related) | | | 2,762 | 2,762 |
| Depreciation or Use Allowance | | | | |
| Indirect Costs (include in Total Administrative Cost) | | | 200,685 | 200,685 |
| Total Reimbursable Expenses | | | 2,762 | 2,762 |
| Total Administrative Cost (included in Section 2 above) | | 247 | | 247 |
| Days of Operation | | | | |

Approved Indirect Cost Rate:

10.0%

Check this box and omit page 3.



NO SUPPLEMENTAL REVENUE / EXPENSES

California Health & Human Services Agency

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) | | | 744 | 744 |
| Family Fees Collected for Certified Children | | | | |
| Interest Earned on Child Development Apportionment Payments | | | 140,390 | 140,390 |
| Direct Payments to Providers | | | 2,762 | 2,762 |
| Total Administrative Cost | | 247 | | 247 |
| Days of Operation | | | 200,685 | 200,685 |
| Total Reimbursable Expenses | | | | |
| Non-Reimbursable (State use only) | N/A | N/A | | |

Comments:

California Health & Human Services Agency

**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: | | | 3,325 | 3,325 |
| 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) | | | 3,325 | 3,325 |

*Indicates field is required.

California Health & Human Services Agency

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 | | | 495 | 495 |
| 2000 Classified Salaries | | | 103 | 103 |
| 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) | | 3,952 | -3,824 | 128 |
| Depreciation or Use Allowance | | | | |
| Indirect Costs (include in Total Administrative Cost) | | 84,508 | -1,799 | 82,709 |
| Total Reimbursable Expenses | | | 128 | 128 |
| Total Administrative Cost (included in Section 2 above) | | 248 | | 248 |
| Days of Operation | | | | |

Approved Indirect Cost Rate:

10.0%

Check this box and omit page 3.



NO SUPPLEMENTAL REVENUE / EXPENSES

California Health & Human Services Agency

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 | | 80,556 | 1,427 | 81,983 |
| Direct Payments to Providers | | | 128 | 128 |
| Total Administrative Cost | | 248 | | 248 |
| Days of Operation | | 84,508 | -1,799 | 82,709 |
| Total Reimbursable Expenses | | | | |
| Non-Reimbursable (State use only) | N/A | N/A | | |

Comments:

California Health & Human Services Agency

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

| 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.

California Health & Human Services Agency

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 | | 227 | -227 | |
| Total Administrative Cost (included in Section 2 above) | | | | |
| Days of Operation | | | | |

Approved Indirect Cost Rate:

10.0%

Check this box and omit page 3.



NO SUPPLEMENTAL REVENUE / EXPENSES

California Health & Human Services Agency

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 | | 227 | -227 | |
| Days of Operation | | | | |
| Total Reimbursable Expenses | N/A | N/A | | |
| Non-Reimbursable (State use only) | | | | |

Comments:

California Health & Human Services Agency
**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: | | | 3,620 | 3,620 |
| 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) | | | 3,620 | 3,620 |

*Indicates field is required.

California Health & Human Services Agency

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 | | | 14,165 | 14,165 |
| 2000 Classified Salaries | | | 2,042 | 2,042 |
| 3000 Employee Benefits | | | | |
| 4000 Books and Supplies | | | 608 | 608 |
| 5000 Services and Other Operating Expenses | | | | |
| 6100/6200 Other Approved Capital Outlay | | | | |
| 6400 New Equipment (program-related) | | | | |
| 6500 Equipment Replacement (program-related) | | 6,713 | -3,266 | 3,447 |
| Depreciation or Use Allowance | | | | |
| Indirect Costs (include in Total Administrative Cost) | | 86,434 | 3,620 | 90,054 |
| Total Reimbursable Expenses | | | 3,447 | 3,447 |
| Total Administrative Cost (included in Section 2 above) | | 229 | | 229 |
| Days of Operation | | | | |

Approved Indirect Cost Rate:

10.0%

Check this box and omit page 3.



NO SUPPLEMENTAL REVENUE / EXPENSES

California Health & Human Services Agency

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 | | 79,721 | -9,929 | 69,792 |
| Direct Payments to Providers | | | 3,447 | 3,447 |
| Total Administrative Cost | | 229 | | 229 |
| Days of Operation | | 86,434 | 3,620 | 90,054 |
| Total Reimbursable Expenses | | | | |
| Non-Reimbursable (State use only) | N/A | N/A | | |

Comments:

California Health & Human Services Agency
**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.

California Health & Human Services Agency

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 | 15,413 | -649 | 14,764 |
| 2000 Classified Salaries | 2,995 | -1,583 | 1,412 |
| 3000 Employee Benefits | 4,706 | 108 | 4,814 |
| 4000 Books and Supplies | 2,985 | -1,032 | 1,953 |
| 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 | 471 | 3,156 | 3,627 |
| Indirect Costs (include in Total Administrative Cost) | 26,570 | | 26,570 |
| Total Reimbursable Expenses | 2,376 | 1,251 | 3,627 |
| 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.

California Health & Human Services Agency

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 | 26,570 | | 26,570 |
| Total Reimbursable Expenses | 2,376 | 1,251 | 3,627 |
| Total Administrative Cost | N/A | N/A | |
| Non-Reimbursable (State use only) | | | |

Comments:

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.
SUMMARY OF CLAIM
 CHILD DEVELOPMENT PROGRAMS
 AGREEMENT NO. 05513
 For the Period July 1, 2024 to June 30, 2025

Schedule 39

| | <u>Allowed</u> | <u>Paid</u> | |
|--|----------------|-------------|------|
| Amount Reimbursable from Federal Fund | \$ 39,007 | \$ 39,007 | |
| Federal Fund Payments to Date | | | \$ - |
| 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 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

| | Reported | <u>MEALS</u> Adjusted | Allowed | Food Service Rates | Revenue Recognized | Audit Adjustment | Earned Reimburse- ment |
|--|----------|--------------------------|---------|-----------------------|-----------------------|---------------------|------------------------------|
| <u>FEDERAL REIMBURSEMENT</u> | | | | | | | |
| <u>Meal Compensation - Tier I</u> | | | | | | | |
| Breakfast | 5,482 | - | 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 |
| <u>Meal Compensation - Tier II</u> | | | | | | | |
| Breakfast | - | - | - | \$ 1.6600 | - | - | - |
| Lunch | - | - | - | 3.1500 | - | - | - |
| Supper | - | - | - | 3.1500 | - | - | - |
| Supplement | - | - | - | 0.9300 | - | - | - |
| Subtotal | - | - | - | | 39,007 | - | 39,007 |
| Total Federal Meal Compensation | | | | | 11,466 | - | 11,466 |
| Total Allowable Administrative Reimbursements | | | | | 2,052 | - | 2,052 |
| Total State Meal Reimbursements (75% of Breakfast and Lunch) | | | | 0.2160 | 52,525 | - | 52,525 |
| Total Federal Reimbursement | | | | | \$ - | \$ - | \$ - |
| Total Federal Reimbursement: Overpaid-- Refund Due the State | | | | | | | |

Schedule 41

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

| TIER I | | | | TIER II HIGH | | | TIER II LOW | | |
|-------------------------------|----------|----------|---------|-----------------------|----------|---------|---------------|----------|---------|
| July 1, 2024 to July 31, 2024 | | | | Reported | Adjusted | Allowed | Reported | Adjusted | Allowed |
| 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 | | | | Reported | Adjusted | Allowed | Reported | Adjusted | Allowed |
|-----------------------------------|----------|----------|---------|-----------------------|----------|---------|---------------|----------|---------|
| 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 | | | | Reported | Adjusted | Allowed | Reported | Adjusted | Allowed |
|---|----------|----------|---------|-----------------------|----------|---------|---------------|----------|---------|
| 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 | | |
| | | | | - | - | - | - | - | - |

Schedule 42

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

| TIER I | | | | TIER II HIGH | | | TIER II LOW | | |
|-------------------------------------|----------|----------|---------|-----------------------|----------|---------|---------------|----------|---------|
| October 1, 2024 to October 31, 2024 | | | | Reported | Adjusted | Allowed | Reported | Adjusted | Allowed |
| Meal Type | 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 | | | | Reported | Adjusted | Allowed | Reported | Adjusted | Allowed |
|---------------------------------------|----------|----------|---------|-----------------------|----------|---------|---------------|----------|---------|
| Meal Type | 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 | | | | Reported | Adjusted | Allowed | Reported | Adjusted | Allowed |
|---------------------------------------|----------|----------|---------|-----------------------|----------|---------|---------------|----------|---------|
| Meal Type | 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 | | |
| | | | | - | - | - | - | - | - |

Schedule 43

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

| TIER I | | | | TIER II HIGH | | | TIER II LOW | | |
|---------------------------------------|----------|----------|---------|-----------------------|----------|---------|---------------|----------|---------|
| January 1, 2025 to January 31, 2025 | | | | Reported | Adjusted | Allowed | Reported | Adjusted | Allowed |
| Meal Type | 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 | | | | Reported | Adjusted | Allowed | Reported | Adjusted | Allowed |
| Meal Type | 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 | | | | Reported | Adjusted | Allowed | Reported | Adjusted | Allowed |
| Meal Type | 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 | | |
| | | | | - | - | - | - | - | - |

Schedule 44

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.
SCHEDULE OF REPORTED, ADJUSTED AND ALLOWED MEALS AND HOMES
 CHILD DEVELOPMENT PROGRAMS
 AGREEMENT NO. 05513
 For the Period April 1, 2025 to June 30, 2025

| TIER I | | | | TIER II HIGH | | | TIER II LOW | | |
|--|----------|----------|---------|-----------------------|----------|---------|---------------|----------|---------|
| <u>April 1, 2025 to April 30, 2025</u> | | | | Reported | Adjusted | Allowed | Reported | Adjusted | Allowed |
| Meal Type | 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 | | |
| | | | | - | - | - | - | - | - |

| <u>May 1, 2025 to May 31, 2025</u> | | | | Reported | Adjusted | Allowed | Reported | Adjusted | Allowed |
|------------------------------------|----------|----------|---------|-----------------------|----------|---------|---------------|----------|---------|
| Meal Type | 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 | | |
| | | | | - | - | - | - | - | - |

| <u>June 1, 2025 to June 30, 2025</u> | | | | Reported | Adjusted | Allowed | Reported | Adjusted | Allowed |
|--------------------------------------|----------|----------|---------|-----------------------|----------|---------|---------------|----------|---------|
| Meal Type | 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.
DETERMINATION OF EXCESS ADMINISTRATIVE REIMBURSEMENT
 CHILD DEVELOPMENT PROGRAMS
 AGREEMENT NO. 05513
 For the Period July 1, 2024 to June 30, 2025

Schedule 45

| | |
|--|-----------|
| 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) | \$ - |

Schedule 46

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.
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 |
|-----------|------------------|-------------|------------------|
| | \$ 882 | \$ - | \$ 882 |
| July | 882 | - | 882 |
| August | 882 | - | 882 |
| September | 1,029 | - | 1,029 |
| October | 1,176 | - | 1,176 |
| November | 882 | - | 882 |
| December | 1,176 | - | 1,176 |
| January | 1,029 | - | 1,029 |
| February | 735 | - | 735 |
| March | 882 | - | 882 |
| April | 882 | - | 882 |
| May | 1,029 | - | 1,029 |
| June | | | |
| Total | <u>\$ 11,466</u> | <u>\$ -</u> | <u>\$ 11,466</u> |

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.
DETERMINATION OF ALLOWED PROVIDER PAYMENTS (FEDERAL & STATE)
 CHILD DEVELOPMENT PROGRAMS
 AGREEMENT NO. 05513
 For the Period July 1, 2024 to June 30, 2025

Schedule 47

| 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 | <u>\$ 52,527</u> | <u>\$ 52,527</u> | <u>\$ -</u> |

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.
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

Schedule 49

| | 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 | <u>55,680</u> | <u>-</u> | <u>55,680</u> | | <u>55,680</u> |
| 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 | <u>533</u> | <u>-</u> | <u>533</u> | <u>533</u> | <u>12,664</u> |
| Program services and program costs | <u>55,147</u> | <u>-</u> | <u>55,147</u> | <u>55,147</u> | <u>34,614</u> |
| Total expenses | <u>55,680</u> | <u>-</u> | <u>55,680</u> | <u>55,680</u> | <u>55,680</u> |
| Revenue over (under) expenses | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | | <u>\$ -</u> |

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.
DEPT OF CSD SCHEDULE OF REVENUE AND EXPENSES
 CONTRACT NO. 24Q-2572 (SLIHEAP EHA-16)
 For the Period May 1, 2024 through May 31, 2025

Schedule 50

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

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.
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

Schedule 51

| | 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 | <u>216,259</u> | <u>37,508</u> | <u>253,767</u> | | <u>253,767</u> |
| Expenses: | | | | | |
| Assurance 16 costs | <u>10,483</u> | <u>4,307</u> | <u>14,790</u> | <u>14,790</u> | <u>16,063</u> |
| Administrative costs | <u>4,272</u> | <u>5,258</u> | <u>9,530</u> | <u>9,530</u> | <u>22,296</u> |
| 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 | <u>30,998</u> | <u>15,620</u> | <u>46,618</u> | <u>46,618</u> | <u>57,699</u> |
| Program services and program costs | <u>170,506</u> | <u>12,323</u> | <u>182,829</u> | <u>182,829</u> | <u>157,709</u> |
| Total expenses | <u>216,259</u> | <u>37,508</u> | <u>253,767</u> | <u>253,767</u> | <u>253,767</u> |
| Revenue over (under) expenses | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | | <u>\$ -</u> |

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 | | Amount Expended | | Federal Amount Passed Through to Subrecipients |
|---|-----------------------------------|----------------------|--------------|---------|-----------------|---------|--|
| | | | Federal | State | Federal | State | |
| U.S. Department of Agriculture: | | | | | | | |
| Passed through from the California State Department of Education: | | | | | | | |
| Child Care Food Program | 10.558 | 05513 | \$ 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 | | Amount Expended | | Federal Amount Passed Through to Subrecipients |
|--|-----------------------------------|----------------------|--------------|---------|-----------------|---------|--|
| | | | Federal | State | Federal | State | |
| U.S. Department of Health and Human Services: | | | | | | | |
| Aging Cluster: | | | | | | | |
| Passed through from the Planning and Service Area 2 Area Agency on Aging: | | | | | | | |
| Infrastructure | 93.045 | 2002-2425-A12 | \$ 52,189 | \$ - | \$ 20,278 | \$ - | \$ - |
| | 93.053 | 2002-2425-A12 | 4,399 | - | 4,399 | - | - |
| | | 2002-2425-A12 | 3,696 | - | 3,696 | - | - |
| Nutrition Services Incentive Programs (III C-1) | 93.053 | | 60,284 | - | 28,373 | - | - |
| | | | 206,915 | 106,662 | 126,513 | 101,526 | - |
| Subtotal | | | | | | | |
| Total Aging Cluster | | | | | | | |
| | | | | | | | |
| TANF Cluster: | | | | | | | |
| Passed through from the County of Modoc: | | | | | | | |
| Cal WORKS Stage One Child Care | 93.558 | 2024-149 | 48,750 | - | 9,690 | - | - |
| | | | 48,750 | - | 9,690 | - | - |
| Total TANF Cluster | | | | | | | |
| | | | | | | | |
| Passed through from the California State Department of Community Services and Development: | | | | | | | |
| Low Income Home Energy Assistance Program | 93.568 | 23J-5727 | 55,680 | - | - | - | - |
| | 93.568 | 24Q-2572 | 667 | - | - | - | - |
| | 93.568 | 24B-5023 | 253,767 | - | 37,508 | - | - |
| | 93.568 | 25B-3023 | 265,410 | - | 257,274 | - | - |
| | 93.568 | | 575,524 | - | 294,782 | - | - |
| Total federal assistance listing number 93.568 | | | | | | | |

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 | | Amount Expended | | Federal Amount Passed Through to Subrecipients |
|---|-----------------------------------|----------------------|--------------|--------------|-----------------|------------|--|
| | | | Federal | State | Federal | State | |
| Federal Award Source/Federal Program Name/Cluster Name | | | | | | | |
| 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 | - |
| | 93.575 | CHST-4036 | 1,636 | - | 1,636 | - | - |
| CCDF Health and Safety | | | | | | | |
| | 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 | - |
| | 93.575 | C2AP-4034 | 6,880 | 77,628 | 6,463 | 72,921 | - |
| | N/A | C3AP-4033 | - | 100 | - | - | - |
| | 93.575 | CCIP-4036 | 34,778 | 1,732 | 25,310 | 1,260 | - |
| Child Care Initiative Project | | | | | | | |
| 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 | - | - |
| | | | 2,562,069 | 2,702,889 | 1,269,250 | 965,191 | - |
| Total U.S. Department of Health and Human Services | | | \$ 3,533,728 | \$ 2,238,137 | \$ 2,238,137 | \$ 965,191 | \$ - |
| Total federal programs | | | | \$ 2,702,889 | | \$ 965,191 | |
| Total state programs | | | | | | | |

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

NOTE 1 - BASIS OF PRESENTATION

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

NOTE 2 - PASS-THROUGH ENTITY'S IDENTIFYING NUMBER

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

NOTE 3 - FEDERAL ASSISTANCE LISTING NUMBERS

The Federal assistance listing number included in the accompanying Schedule of Expenditures of Federal and State Awards was determined based on the program name, review of the award contract, and the Office of Management and Budget's Federal assistance listing numbers.

NOTE 4 - INDIRECT COSTS

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

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

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

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Training Employment & Community Help, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 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

Hiep Pham, CPA Inc.

41041 Trimboli Way #1926, Fremont, CA 94538 | Phone: (510) 789-7736 | www.hiepphamcpa.com

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

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 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 | | Amount |
|-----------------------|--|-----------------|
| <u>Listing Number</u> | <u>Federal Program Name or Cluster Name</u> | <u>Expended</u> |
| 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

TRAINING EMPLOYMENT & COMMUNITY HELP, INC.
STATUS OF PRIOR AUDIT FINDINGS
For the Year Ended June 30, 2025

There were no prior year audit findings.

Hiep Pham, CPA Inc.

41041 Trimboli Way #1926, Fremont, CA 94538 | Phone: (510) 789-7736 | www.hiepphamcpa.com

December 5, 2025

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

I have audited the financial statements of Training Employment & Community Help, Inc. for the year ended June 30, 2025, and I will issue my report thereon dated December 5, 2025. Professional standards require that I provide you with information about my responsibilities under generally accepted auditing standards and *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of my audit. I have communicated such information in my letter to you dated August 19, 2025. Professional standards also require that I communicate to you the following information related to my audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Training Employment & Community Help, Inc. are described in Note 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2025. I noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the financial statements was (were):

- Management's estimate of the allowance for uncollectible accounts receivable is based on historical collection rates. I evaluated the key factors and assumptions used to develop the allowance in determining that it is reasonable in relation to the financial statements taken as a whole.
- Management's estimate of the depreciable lives of property and equipment is based on an estimate of the average number of years an asset is considered usable before its value is fully depreciated. I evaluated the key factors and assumptions used to develop the depreciable lives of property and equipment in determining that it is reasonable in relation to the financial statements taken as a whole.
- Management's estimate of the allocation of expenses by function is based on an analysis of the Organization's allocation plan. I evaluated the key factors and assumptions used to develop the functional expense allocation in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

I encountered no significant difficulties in dealing with management in performing and completing my audit.

Corrected and Uncorrected Misstatements

Professional standards require me to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to my satisfaction, that could be significant to the financial statements or the auditor's report. I am pleased to report that no such disagreements arose during the course of my audit.

Management Representations

I have requested certain representations from management that are included in the management representation letter dated December 5, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, my professional standards require the consulting accountant to check with me to determine that the consultant has all the relevant facts. To my knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

I generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditor. However, these discussions occurred in the normal course of my professional relationship and my responses were not a condition to my retention.

Other Matters

With respect to the supplementary information accompanying the financial statements, I made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. I compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the Board of Directors of Training Employment & Community Help, Inc. and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

Hiep Pham, CPA Inc.

Form 990

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public
Inspection

| | |
|--|---|
| A For the 2024 calendar year, or tax year beginning Jul 1, 2024, and ending Jun 30, 2025 | |
| B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending | C Name of organization Training, Employment & Community Help, Inc. Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 112 East 2nd Street City or town, state or province, country, and ZIP or foreign postal code Alturas, CA 96101 |
| D Employer identification number 94-2578204 | |
| E Telephone number (530) 233-3111 | |
| G Gross receipts \$6,923,607. | |
| H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | |
| H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions. | |
| H(c) Group exemption number | |
| I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527 | J Website: www.teachinc.org |
| K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other | L Year of formation: 1983 M State of legal domicile: CA |

Part I Summary

| | |
|---|---|
| Activities & Governance | 1 Briefly describe the organization's mission or most significant activities: Training, Employment & Community Help, Inc., is dedicated to assisting and empowering individuals and families to improve their quality of life and self sufficiency. |
| | 2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets. |
| | 3 Number of voting members of the governing body (Part VI, line 1a) |
| | 4 Number of independent voting members of the governing body (Part VI, line 1b) |
| | 5 Total number of individuals employed in calendar year 2024 (Part V, line 2a) |
| | 6 Total number of volunteers (estimate if necessary) |
| | 7a Total unrelated business revenue from Part VIII, column (C), line 12 |
| b Net unrelated business taxable income from Form 990-T, Part I, line 11 | |
| Revenue | 8 Contributions and grants (Part VIII, line 1h) |
| | 9 Program service revenue (Part VIII, line 2g) |
| | 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) |
| | 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) |
| | 12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) |
| | 13 Grants and similar amounts paid (Part IX, column (A), lines 1–3) |
| Expenses | 14 Benefits paid to or for members (Part IX, column (A), line 4) |
| | 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) |
| | 16a Professional fundraising fees (Part IX, column (A), line 11e) |
| | b Total fundraising expenses (Part IX, column (D), line 25) |
| | 17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e) |
| | 18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25) |
| Net Assets or Fund Balances | 19 Revenue less expenses. Subtract line 18 from line 12 |
| | 20 Total assets (Part X, line 16) |
| | 21 Total liabilities (Part X, line 26) |
| | 22 Net assets or fund balances. Subtract line 21 from line 20 |

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign
Here

Signature of officer

Carol Madison, Executive Director

Type or print name and title

12/05/2025
DatePaid
Preparer
Use Only

Preparer's name

Hiep Pham

Preparer's signature

Hiep Pham

Date

12/05/2025

Check ☐ if
self-employed

PTIN

P01346204

Firm's name

Hiep Pham, CPA Inc.

Firm's address

41041 Trimboli Way #1926, Fremont, CA 94538

Firm's EIN 88-3279586

Phone no. (510) 789-7736

☒ Yes ☐ No

May the IRS discuss this return with the preparer shown above? See instructions

Cat. No. 11282Y

REV 09/03/25 PRO

Form 990 (2024)

For Paperwork Reduction Act Notice, see the separate instructions. BAA

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III ☐

- 1 Briefly describe the organization's mission:
Training, Employment & Community Help, Inc., is dedicated to assisting and empowering individuals and families to improve their quality of life and self sufficiency.
- 2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No
If "Yes," describe these new services on Schedule O.
- 3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No
If "Yes," describe these changes on Schedule O.
- 4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 6,314,451. including grants of \$ 0.) (Revenue \$ 90,126.)

CHILDREN'S SERVICES: CHILDCARE AND PRESCHOOL PROGRAMS COMMUNITY SERVICE PROGRAM:
INCLUDING FAMILY SERVICES, YOUTH AND OUTREACH PROGRAMS.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe on Schedule O.)
(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 6,314,451.

Part IV Checklist of Required Schedules

| | Yes | No |
|--|-----|----|
| 1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A | X | |
| 2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions | | X |
| 3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I | | X |
| 4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II | | X |
| 5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III | | X |
| 6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I | | X |
| 7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II | | X |
| 8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III | | X |
| 9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV | | X |
| 10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? If "Yes," complete Schedule D, Part V | | X |
| 11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable. | | |
| a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI | X | |
| b Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII | | X |
| c Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII | | X |
| d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX | | X |
| e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X | | X |
| f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X | X | |
| 12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII | X | |
| b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional | | X |
| 13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E | | X |
| 14a Did the organization maintain an office, employees, or agents outside of the United States? | | X |
| b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV | | X |
| 15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV | | X |
| 16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV | | X |
| 17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions | | X |
| 18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II | | X |
| 19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III | | X |
| 20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H | | X |
| b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? | | |
| 21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II | | X |

Form 990 (2024)

Part IV Checklist of Required Schedules (continued)

| | Yes | No |
|---|-----|----|
| 22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> | | X |
| 23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> | | X |
| 24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i> | | X |
| 24b | | |
| 24c | | |
| 24d | | |
| 25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> | | X |
| 25b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i> | | X |
| 26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i> | | X |
| 27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> | | X |
| 28 Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions). | | |
| 28a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i> | | X |
| 28b | | X |
| 28c A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i> | | X |
| 29 A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i> | | X |
| 30 Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M</i> | | X |
| 31 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> | | X |
| 32 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> | | X |
| 33 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> | | X |
| 34 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> | | X |
| 35a Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> | | X |
| 35b Did the organization have a controlled entity within the meaning of section 512(b)(13)? | | |
| 36 If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> | | X |
| 37 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> | | X |
| 38 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> | | X |
| 39 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O | X | |

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

| | Yes | No |
|--|-----|----|
| 1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable | 81 | |
| 1b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable | 0 | |
| 1c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? | X | |

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

| | | Yes | No |
|--------------|--|-----|----|
| 2a | Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return | 2a | 88 |
| b | If at least one is reported on line 2a, did the organization file all required federal employment tax returns? | 2b | X |
| 3a | Did the organization have unrelated business gross income of \$1,000 or more during the year? | 3a | X |
| b | If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O | 3b | |
| 4a | At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? | 4a | X |
| b | If "Yes," enter the name of the foreign country | | |
| 5a | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? | 5a | X |
| b | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? | 5b | X |
| c | If "Yes" to line 5a or 5b, did the organization file Form 8886-T? | 5c | |
| 6a | Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? | 6a | X |
| b | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? | 6b | |
| 7 | Organizations that may receive deductible contributions under section 170(c). | | |
| a | Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? | 7a | X |
| b | If "Yes," did the organization notify the donor of the value of the goods or services provided? | 7b | |
| c | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? | 7c | X |
| d | If "Yes," indicate the number of Forms 8282 filed during the year | 7d | |
| e | Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? | 7e | X |
| f | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | 7f | X |
| g | If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? | 7g | |
| h | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? | 7h | |
| 8 | Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? | 8 | |
| 9 | Sponsoring organizations maintaining donor advised funds. | | |
| a | Did the sponsoring organization make any taxable distributions under section 4966? | 9a | |
| b | Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? | 9b | |
| 10 | Section 501(c)(7) organizations. Enter: | | |
| a | Initiation fees and capital contributions included on Part VIII, line 12 | 10a | |
| b | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities | 10b | |
| 11 | Section 501(c)(12) organizations. Enter: | | |
| a | Gross income from members or shareholders | 11a | |
| b | Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) | 11b | |
| 12a | Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? | 12a | |
| b | If "Yes," enter the amount of tax-exempt interest received or accrued during the year | 12b | |
| 13 | Section 501(c)(29) qualified nonprofit health insurance issuers. | | |
| a | Is the organization licensed to issue qualified health plans in more than one state? | 13a | |
| Note: | See the instructions for additional information the organization must report on Schedule O. | | |
| b | Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans | 13b | |
| c | Enter the amount of reserves on hand | 13c | |
| 14a | Did the organization receive any payments for indoor tanning services during the tax year? | 14a | X |
| b | If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O | 14b | |
| 15 | Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? | 15 | |
| | If "Yes," see the instructions and file Form 4720, Schedule N. | | |
| 16 | Is the organization an educational institution subject to the section 4968 excise tax on net investment income? | 16 | |
| | If "Yes," complete Form 4720, Schedule O. | | |
| 17 | Section 501(c)(21) organizations. Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? | 17 | |
| | If "Yes," complete Form 6069. | | |

Form 990 (2024)

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. ☒ Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

| | 1a | 1b | 2 | 3 | 4 | 5 | 6 | 7a | 7b | 8a | 8b | 9 | Yes | No |
|--|----|----|---|---|---|---|---|----|----|----|----|---|-----|----|
| 1a Enter the number of voting members of the governing body at the end of the tax year | 6 | | | | | | | | | | | | | |
| If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O. | | | | | | | | | | | | | | |
| b Enter the number of voting members included on line 1a, above, who are independent | | 6 | | | | | | | | | | | | |
| 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? | | | | | | | | | | | | | | X |
| 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? | | | | | | | | | | | | | | X |
| 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? | | | | | | | | | | | | | | X |
| 5 Did the organization become aware during the year of a significant diversion of the organization's assets? | | | | | | | | | | | | | | X |
| 6 Did the organization have members or stockholders? | | | | | | | | | | | | | | X |
| 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? | | | | | | | | | | | | | | X |
| b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? | | | | | | | | | | | | | | X |
| 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: | | | | | | | | | | | | | | |
| a The governing body? | | | | | | | | | | X | | | | |
| b Each committee with authority to act on behalf of the governing body? | | | | | | | | | | X | | | | |
| 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O | | | | | | | | | | | | | | X |

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

| | 10a | 10b | 11a | 12a | 12b | 12c | 13 | 14 | 15a | 15b | 16a | 16b | Yes | No |
|---|-----|-----|-----|-----|-----|-----|----|----|-----|-----|-----|-----|-----|----|
| 10a Did the organization have local chapters, branches, or affiliates? | | | | | | | | | | | | | | X |
| b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? | | | | | | | | | | | | | | |
| 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? | | | X | | | | | | | | | | | |
| b Describe on Schedule O the process, if any, used by the organization to review this Form 990. | | | | X | | | | | | | | | | |
| 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 | | | | X | | | | | | | | | | |
| b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? | | | | | X | | | | | | | | | |
| c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done. | | | | | | X | | | | | | | | |
| 13 Did the organization have a written whistleblower policy? | | | | | | X | | | | | | | | |
| 14 Did the organization have a written document retention and destruction policy? | | | | | | X | | | | | | | | |
| 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? | | | | | | | | | | | | | | |
| a The organization's CEO, Executive Director, or top management official | | | | | | | | | | | | | | X |
| b Other officers or key employees of the organization | | | | | | | | | | | | | | X |
| If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. | | | | | | | | | | | | | | |
| 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? | | | | | | | | | | | | | | X |
| b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? | | | | | | | | | | | | | | |

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed CA

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☐ Own website ☒ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records.
 Carol Madison, 112 East Second Street, Alturas, CA 96101 (530) 233-3111

Form 990 (2024)

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

| (A) Name and title | (B) Average hours per week (list any hours for related organizations below dotted line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee) | | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC) | (E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC) | (F) Estimated amount of other compensation from the organization and related organizations |
|---|--|--|-----------------------|---------|--------------|------------------------------|--------|---|--|---|
| | | Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | | | |
| (1) Carol Madison Executive Director | 40.00 0.00 | | | X | | | | 113,923. | 0. | 0. |
| (2) Lt. Dan Koetsier Chairperson | 2.00 0.00 | X | | X | | | | 0. | 0. | 0. |
| (3) Alan Cain Board Member | 2.00 0.00 | X | | | | | | 0. | 0. | 0. |
| (4) Sean Curtis Secretary/Treasurer | 2.00 0.00 | X | | | | | | 0. | 0. | 0. |
| (5) Neneekah Forrest Board Member | 2.00 0.00 | X | | | | | | 0. | 0. | 0. |
| (6) Karen Shimamoto Board Member | 2.00 0.00 | X | | | | | | 0. | 0. | 0. |
| (7) Sarah Stockwell Board Member | 2.00 0.00 | X | | | | | | 0. | 0. | 0. |
| (8) | | | | | | | | | | |
| (9) | | | | | | | | | | |
| (10) | | | | | | | | | | |
| (11) | | | | | | | | | | |
| (12) | | | | | | | | | | |
| (13) | | | | | | | | | | |
| (14) | | | | | | | | | | |

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

| (A) Name and title | (B) Average hours per week (list any hours for related organizations below dotted line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee) | | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC) | (E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC) | (F) Estimated amount of other compensation from the organization and related organizations |
|--|--|---|-----------------------|---------|--------------|------------------------------|----------|---|--|---|
| | | Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | | | |
| (15) | | | | | | | | | | |
| (16) | | | | | | | | | | |
| (17) | | | | | | | | | | |
| (18) | | | | | | | | | | |
| (19) | | | | | | | | | | |
| (20) | | | | | | | | | | |
| (21) | | | | | | | | | | |
| (22) | | | | | | | | | | |
| (23) | | | | | | | | | | |
| (24) | | | | | | | | | | |
| (25) | | | | | | | | | | |
| 1b Subtotal | | | | | | | 113,923. | 0. | 0. | |
| c Total from continuation sheets to Part VII, Section A | | | | | | | 113,923. | 0. | 0. | |
| d Total (add lines 1b and 1c) | | | | | | | | | | |

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **1**

| | Yes | No |
|---|-----|----|
| 3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual | | X |
| 4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual | | X |
| 5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person | | X |

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

| (A) Name and business address | (B) Description of services | (C) Compensation |
|--|--------------------------------|---------------------|
| Martha Correa, 1406 W. 8th, Alturas, CA 96101 | Consultant | 110,077. |
| Kelly Farmer, 804 N. Warner, Alturas, CA 96101 | Consultant | 119,064. |
| Heidi Hall, 608 E. 7th St., Alturas, CA 96101 | Consultant | 112,874. |
| | | |

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **3**

Form 990 (2024)

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

| | | | | (A) Total revenue | (B) Related or exempt function revenue | (C) Unrelated business revenue | (D) Revenue excluded from tax under sections 512-514 |
|--|--|---|----------------|----------------------|--|--------------------------------------|---|
| Contributions, Gifts, Grants, and Other Similar Amounts | 1a | Federated campaigns | 1a | | | | |
| | b | Membership dues | 1b | | | | |
| | c | Fundraising events | 1c | | | | |
| | d | Related organizations | 1d | | | | |
| | e | Government grants (contributions) | 1e | 3,203,328. | | | |
| | f | All other contributions, gifts, grants, and similar amounts not included above | 1f | 3,630,153. | | | |
| | g | Noncash contributions included in lines 1a-1f | 1g | \$ | | | |
| | h | Total. Add lines 1a-1f | | 6,833,481. | | | |
| Program Service Revenue | | | | Business Code | | | |
| | 2a | Tuition and Rents | 900099 | 90,126. | 90,126. | 0. | 0. |
| | b | | | | | | |
| | c | | | | | | |
| | d | | | | | | |
| | e | | | | | | |
| | f | All other program service revenue . . | | 90,126. | | | |
| g | Total. Add lines 2a-2f | | | | | | |
| Other Revenue | 3 | Investment income (including dividends, interest, and other similar amounts) | | | | | |
| | 4 | Income from investment of tax-exempt bond proceeds | | | | | |
| | 5 | Royalties | | | | | |
| | 6a | Gross rents | (i) Real | (ii) Personal | | | |
| | | | | | | | |
| | | | | | | | |
| | b | Less: rental expenses | 6b | | | | |
| | c | Rental income or (loss) | 6c | | | | |
| | d | Net rental income or (loss) | | | | | |
| | 7a | Gross amount from sales of assets other than inventory | (i) Securities | (ii) Other | | | |
| | | | | | | | |
| | | | | | | | |
| | b | Less: cost or other basis and sales expenses | 7b | | | | |
| | c | Gain or (loss) | 7c | | | | |
| | d | Net gain or (loss) | | | | | |
| | 8a | Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 | | | | | |
| | | | 8a | | | | |
| | b | Less: direct expenses | 8b | | | | |
| | c | Net income or (loss) from fundraising events | | | | | |
| | 9a | Gross income from gaming activities. See Part IV, line 19 | | | | | |
| 9a | | | | | | | |
| b | Less: direct expenses | 9b | | | | | |
| c | Net income or (loss) from gaming activities | | | | | | |
| 10a | Gross sales of inventory, less returns and allowances | | | | | | |
| | | 10a | | | | | |
| b | Less: cost of goods sold | 10b | | | | | |
| c | Net income or (loss) from sales of inventory | | | | | | |
| Miscellaneous Revenue | | | | Business Code | | | |
| | 11a | | | | | | |
| | b | | | | | | |
| | c | | | | | | |
| | d | All other revenue | | | | | |
| e | Total. Add lines 11a-11d | | | | | | |
| 12 | Total revenue. See instructions | | | 6,923,607. | 90,126. | 0. | 0. |

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A). ☐

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.

| | (A) Total expenses | (B) Program service expenses | (C) Management and general expenses | (D) Fundraising expenses |
|--|-----------------------|---------------------------------|--|-----------------------------|
| 1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 | | | | |
| 2 Grants and other assistance to domestic individuals. See Part IV, line 22 | | | | |
| 3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 | | | | |
| 4 Benefits paid to or for members | | | | |
| 5 Compensation of current officers, directors, trustees, and key employees | 113,923. | 104,686. | 9,237. | 0. |
| 6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) | | | | |
| 7 Other salaries and wages | 2,538,671. | 2,332,833. | 205,838. | 0. |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) | 90,986. | 83,148. | 7,838. | 0. |
| 9 Other employee benefits | 308,114. | 281,571. | 26,543. | 0. |
| 10 Payroll taxes | 235,768. | 215,458. | 20,310. | 0. |
| 11 Fees for services (nonemployees): | | | | |
| a Management | 3,836. | 1,232. | 2,604. | 0. |
| b Legal | 31,700. | 10,184. | 21,516. | 0. |
| c Accounting | | | | |
| d Lobbying | | | | |
| e Professional fundraising services. See Part IV, line 17 | | | | |
| f Investment management fees | | | | |
| g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.) | 94,116. | 30,238. | 63,878. | 0. |
| | 53,838. | 53,591. | 247. | 0. |
| 12 Advertising and promotion | | | | |
| 13 Office expenses | | | | |
| 14 Information technology | | | | |
| 15 Royalties | | | | |
| 16 Occupancy | 673,500. | 603,705. | 69,795. | 0. |
| 17 Travel | 182,656. | 163,767. | 18,889. | 0. |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials | | | | |
| 19 Conferences, conventions, and meetings | | | | |
| 20 Interest | | | | |
| 21 Payments to affiliates | 70,392. | 0. | 70,392. | 0. |
| 22 Depreciation, depletion, and amortization | 64,152. | 611. | 63,541. | 0. |
| 23 Insurance | | | | |
| 24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.) | | | | |
| a Materials and Supplies | 368,849. | 318,804. | 50,045. | 0. |
| b Food Supplies | 138,468. | 128,953. | 9,515. | 0. |
| c Dues and Memberships | 112,999. | 102,178. | 10,821. | 0. |
| d Licenses and Taxes | 12,958. | 11,084. | 1,874. | 0. |
| e All other expenses | 1,861,043. | 1,872,408. | -11,365. | 0. |
| 25 Total functional expenses. Add lines 1 through 24e | 6,955,969. | 6,314,451. | 641,518. | 0. |
| 26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) | | | | |

Form 990 (2024)

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

| | | (A) Beginning of year | | (B) End of year |
|---|---|--|------------|--------------------|
| Assets | 1 Cash—non-interest-bearing | 3,075,169. | 1 | 3,018,544. |
| | 2 Savings and temporary cash investments | | 2 | |
| | 3 Pledges and grants receivable, net | 1,093,159. | 3 | 1,219,696. |
| | 4 Accounts receivable, net | | 4 | |
| | 5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons | | 5 | |
| | 6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) | | 6 | |
| | 7 Notes and loans receivable, net | | 7 | |
| | 8 Inventories for sale or use | | 8 | |
| | 9 Prepaid expenses and deferred charges | | 9 | |
| | 10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D | 1,559,665. | | |
| | 10b Less: accumulated depreciation | 805,602. | | |
| | | 783,899. | 10c | 754,063. |
| | 11 Investments—publicly traded securities | | 11 | |
| | 12 Investments—other securities. See Part IV, line 11 | | 12 | |
| | 13 Investments—program-related. See Part IV, line 11 | | 13 | |
| | 14 Intangible assets | | 14 | |
| 15 Other assets. See Part IV, line 11 | 4,952,227. | 15 | | |
| 16 Total assets. Add lines 1 through 15 (must equal line 33) | 194,775. | 16 | 4,992,303. | |
| Liabilities | 17 Accounts payable and accrued expenses | | 17 | 233,122. |
| | 18 Grants payable | | 18 | |
| | 19 Deferred revenue | 3,242,696. | 19 | 3,276,787. |
| | 20 Tax-exempt bond liabilities | | 20 | |
| | 21 Escrow or custodial account liability. Complete Part IV of Schedule D | | 21 | |
| | 22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons | | 22 | |
| | 23 Secured mortgages and notes payable to unrelated third parties | | 23 | |
| | 24 Unsecured notes and loans payable to unrelated third parties | | 24 | |
| | 25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D | | 25 | |
| | 26 Total liabilities. Add lines 17 through 25 | 3,437,471. | 26 | 3,509,909. |
| | Net Assets or Fund Balances | Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33. | | |
| 27 Net assets without donor restrictions | | 1,514,756. | 27 | 1,482,394. |
| 28 Net assets with donor restrictions | | | 28 | |
| Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33. | | | | |
| 29 Capital stock or trust principal, or current funds | | | 29 | |
| 30 Paid-in or capital surplus, or land, building, or equipment fund | | | 30 | |
| 31 Retained earnings, endowment, accumulated income, or other funds | | 1,514,756. | 31 | 1,482,394. |
| 32 Total net assets or fund balances | | 4,952,227. | 32 | 4,992,303. |
| 33 Total liabilities and net assets/fund balances | | 33 | | |

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI ☐

| | | | |
|-----------|--|-----------|------------|
| 1 | Total revenue (must equal Part VIII, column (A), line 12) | 1 | 6,923,607. |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 6,955,969. |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | -32,362. |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) | 4 | 1,514,756. |
| 5 | Net unrealized gains (losses) on investments | 5 | |
| 6 | Donated services and use of facilities | 6 | |
| 7 | Investment expenses | 7 | |
| 8 | Prior period adjustments | 8 | |
| 9 | Other changes in net assets or fund balances (explain on Schedule O) | 9 | |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)) | 10 | 1,482,394. |

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☐

| | Yes | No |
|--|-----|----|
| 1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O. | | |
| 2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. | | X |
| <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis | | |
| b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. | | |
| <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis | X | |
| c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O. | | |
| 2c | X | |
| 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? | X | |
| b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits. | X | |
| 3b | X | |

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public
Inspection

Name of the organization

Training, Employment & Community Help, Inc.

Employer identification number

94-2578204

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 ☐ A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**. Enter the
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization. ☐
- f Enter the number of supported organizations
- g Provide the following information about the supported organization(s).

| (i) Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1-10 above (see instructions)) | (iv) Is the organization listed in your governing document? | | (v) Amount of monetary support (see instructions) | (vi) Amount of other support (see instructions) |
|------------------------------------|----------|---|---|----|---|---|
| | | | Yes | No | | |
| (A) | | | | | | |
| (B) | | | | | | |
| (C) | | | | | | |
| (D) | | | | | | |
| (E) | | | | | | |
| Total | | | | | | |

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

| Calendar year (or fiscal year beginning in) | (a) 2020 | (b) 2021 | (c) 2022 | (d) 2023 | (e) 2024 | (f) Total |
|--|------------|------------|------------|------------|------------|-------------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | 4,163,366. | 5,096,787. | 5,390,828. | 6,687,184. | 6,833,481. | 28,171,646. |
| 2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 3 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 4 Total. Add lines 1 through 3 | 4,163,366. | 5,096,787. | 5,390,828. | 6,687,184. | 6,833,481. | 28,171,646. |
| 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) | | | | | | 28,171,646. |
| 6 Public support. Subtract line 5 from line 4 | | | | | | |

Section B. Total Support

| Calendar year (or fiscal year beginning in) | (a) 2020 | (b) 2021 | (c) 2022 | (d) 2023 | (e) 2024 | (f) Total |
|--|------------|------------|------------|------------|------------|-------------|
| 7 Amounts from line 4 | 4,163,366. | 5,096,787. | 5,390,828. | 6,687,184. | 6,833,481. | 28,171,646. |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources | | | | | | |
| 9 Net income from unrelated business activities, whether or not the business is regularly carried on | | | | | | |
| 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) | | | | | | 28,171,646. |
| 11 Total support. Add lines 7 through 10 | | | | | 12 | 90,126. |
| 12 Gross receipts from related activities, etc. (see instructions) | | | | | | |
| 13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/> | | | | | | |

Section C. Computation of Public Support Percentage

| | | |
|---|-----------|-------|
| 14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f)) | 14 | 100 % |
| 15 Public support percentage from 2023 Schedule A, Part II, line 14 | 15 | 100 % |
| 16a 33 1/3% support test—2024. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input checked="" type="checkbox"/> | | |
| b 33 1/3% support test—2023. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/> | | |
| 17a 10%-facts-and-circumstances test—2024. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization <input type="checkbox"/> | | |
| b 10%-facts-and-circumstances test—2023. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization <input type="checkbox"/> | | |
| 18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/> | | |

Part III **Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II.
If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

| Calendar year (or fiscal year beginning in) | (a) 2020 | (b) 2021 | (c) 2022 | (d) 2023 | (e) 2024 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | | | | | | |
| 2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose | | | | | | |
| 3 Gross receipts from activities that are not an unrelated trade or business under section 513 | | | | | | |
| 4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 5 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 6 Total. Add lines 1 through 5 | | | | | | |
| 7a Amounts included on lines 1, 2, and 3 received from disqualified persons | | | | | | |
| b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year | | | | | | |
| c Add lines 7a and 7b | | | | | | |
| 8 Public support. (Subtract line 7c from line 6.) | | | | | | |

Section B. Total Support

| Calendar year (or fiscal year beginning in) | (a) 2020 | (b) 2021 | (c) 2022 | (d) 2023 | (e) 2024 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| 9 Amounts from line 6 | | | | | | |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources | | | | | | |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 | | | | | | |
| c Add lines 10a and 10b | | | | | | |
| 11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on | | | | | | |
| 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) | | | | | | |
| 13 Total support. (Add lines 9, 10c, 11, and 12.) | | | | | | |
| 14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/> | | | | | | |

Section C. Computation of Public Support Percentage

| | | |
|---|-----------|---|
| 15 Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f)) | 15 | % |
| 16 Public support percentage from 2023 Schedule A, Part III, line 15 | 16 | % |

Section D. Computation of Investment Income Percentage

| | | |
|---|-----------|---|
| 17 Investment income percentage for 2024 (line 10c, column (f), divided by line 13, column (f)) | 17 | % |
| 18 Investment income percentage from 2023 Schedule A, Part III, line 17 | 18 | % |

- 19a** **33¹/₃% support tests—2024.** If the organization did not check the box on line 14, and line 15 is more than 33¹/₃%, and line 17 is not more than 33¹/₃%, check this box and **stop here**. The organization qualifies as a publicly supported organization . . . ☐
- b** **33¹/₃% support tests—2023.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33¹/₃%, and line 18 is not more than 33¹/₃%, check this box and **stop here**. The organization qualifies as a publicly supported organization . . . ☐
- 20** **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions . . . ☐

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

| | Yes | No |
|---|-----|----|
| 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain. | | |
| 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2). | | |
| 3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below. | | |
| b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination. | | |
| c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use. | | |
| 4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below. | | |
| b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations. | | |
| c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes. | | |
| 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document). | | |
| b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document? | | |
| c Substitutions only. Was the substitution the result of an event beyond the organization's control? | | |
| 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI . | | |
| 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990). | | |
| 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990). | | |
| 9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI . | | |
| b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI . | | |
| c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI . | | |
| 10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below. | | |
| b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.) | | |

Part IV Supporting Organizations (continued)

- 11** Has the organization accepted a gift or contribution from any of the following persons?
- a** A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?
- b** A family member of a person described on line 11a above?
- c** A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in **Part VI**.

| | Yes | No |
|------------|-----|----|
| 11a | | |
| 11b | | |
| 11c | | |

Section B. Type I Supporting Organizations

- 1** Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in **Part VI** how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.
- 2** Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in **Part VI** how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.

| | Yes | No |
|----------|-----|----|
| 1 | | |
| 2 | | |

Section C. Type II Supporting Organizations

- 1** Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in **Part VI** how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).

| | Yes | No |
|----------|-----|----|
| 1 | | |

Section D. All Type III Supporting Organizations

- 1** Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?
- 2** Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s), or (ii) serving on the governing body of a supported organization? If "No," explain in **Part VI** how the organization maintained a close and continuous working relationship with the supported organization(s).
- 3** By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in **Part VI** the role the organization's supported organizations played in this regard.

| | Yes | No |
|----------|-----|----|
| 1 | | |
| 2 | | |
| 3 | | |

Section E. Type III Functionally Integrated Supporting Organizations

- 1** Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).
- a** ☐ The organization satisfied the Activities Test. Complete **line 2** below.
- b** ☐ The organization is the parent of each of its supported organizations. Complete **line 3** below.
- c** ☐ The organization supported a governmental entity. Describe in **Part VI** how you supported a governmental entity (see instructions).
- 2** Activities Test. Answer lines **2a** and **2b** below.
- a** Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in **Part VI** identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.
- b** Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in **Part VI** the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.
- 3** Parent of Supported Organizations. Answer lines **3a** and **3b** below.
- a** Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in **Part VI**.
- b** Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in **Part VI** the role played by the organization in this regard.

| | Yes | No |
|-----------|-----|----|
| 2a | | |
| 2b | | |
| 3a | | |
| 3b | | |

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1** ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in **Part VI**). See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

| Section A—Adjusted Net Income | | (A) Prior Year | (B) Current Year (optional) |
|-------------------------------|--|----------------|-----------------------------|
| 1 | Net short-term capital gain | 1 | |
| 2 | Recoveries of prior-year distributions | 2 | |
| 3 | Other gross income (see instructions) | 3 | |
| 4 | Add lines 1 through 3. | 4 | |
| 5 | Depreciation and depletion | 5 | |
| 6 | Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions) | 6 | |
| 7 | Other expenses (see instructions) | 7 | |
| 8 | Adjusted Net Income (subtract lines 5, 6, and 7 from line 4) | 8 | |

| Section B—Minimum Asset Amount | | (A) Prior Year | (B) Current Year (optional) |
|--------------------------------|---|----------------|-----------------------------|
| 1 | Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year): | | |
| a | Average monthly value of securities | 1a | |
| b | Average monthly cash balances | 1b | |
| c | Fair market value of other non-exempt-use assets | 1c | |
| d | Total (add lines 1a, 1b, and 1c) | 1d | |
| e | Discount claimed for blockage or other factors (explain in detail in Part VI): | | |
| 2 | Acquisition indebtedness applicable to non-exempt-use assets | 2 | |
| 3 | Subtract line 2 from line 1d. | 3 | |
| 4 | Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions). | 4 | |
| 5 | Net value of non-exempt-use assets (subtract line 4 from line 3) | 5 | |
| 6 | Multiply line 5 by 0.035. | 6 | |
| 7 | Recoveries of prior-year distributions | 7 | |
| 8 | Minimum Asset Amount (add line 7 to line 6) | 8 | |

| Section C—Distributable Amount | | | Current Year |
|--------------------------------|---|----------|--------------|
| 1 | Adjusted net income for prior year (from Section A, line 8, column A) | 1 | |
| 2 | Enter 0.85 of line 1. | 2 | |
| 3 | Minimum asset amount for prior year (from Section B, line 8, column A) | 3 | |
| 4 | Enter greater of line 2 or line 3. | 4 | |
| 5 | Income tax imposed in prior year | 5 | |
| 6 | Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions). | 6 | |
| 7 | <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions). | | |

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

| Section D—Distributions | | Current Year |
|-------------------------|---|--------------|
| 1 | Amounts paid to supported organizations to accomplish exempt purposes | 1 |
| 2 | Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity | 2 |
| 3 | Administrative expenses paid to accomplish exempt purposes of supported organizations | 3 |
| 4 | Amounts paid to acquire exempt-use assets | 4 |
| 5 | Qualified set-aside amounts (prior IRS approval required— <i>provide details in Part VI</i>) | 5 |
| 6 | Other distributions (<i>describe in Part VI</i>). See instructions. | 6 |
| 7 | Total annual distributions. Add lines 1 through 6. | 7 |
| 8 | Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions. | 8 |
| 9 | Distributable amount for 2024 from Section C, line 6 | 9 |
| 10 | Line 8 amount divided by line 9 amount | 10 |

| Section E—Distribution Allocations (see instructions) | | (i) Excess Distributions | (ii) Underdistributions Pre-2024 | (iii) Distributable Amount for 2024 |
|---|---|-----------------------------|--|---|
| 1 | Distributable amount for 2024 from Section C, line 6 | | | |
| 2 | Underdistributions, if any, for years prior to 2024 (reasonable cause required— <i>explain in Part VI</i>). See instructions. | | | |
| 3 | Excess distributions carryover, if any, to 2024 | | | |
| a | From 2019 | | | |
| b | From 2020 | | | |
| c | From 2021 | | | |
| d | From 2022 | | | |
| e | From 2023 | | | |
| f | Total of lines 3a through 3e | | | |
| g | Applied to underdistributions of prior years | | | |
| h | Applied to 2024 distributable amount | | | |
| i | Carryover from 2019 not applied (see instructions) | | | |
| j | Remainder. Subtract lines 3g, 3h, and 3i from line 3f. | | | |
| 4 | Distributions for 2024 from Section D, line 7: \$ | | | |
| a | Applied to underdistributions of prior years | | | |
| b | Applied to 2024 distributable amount | | | |
| c | Remainder. Subtract lines 4a and 4b from line 4. | | | |
| 5 | Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions. | | | |
| 6 | Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions. | | | |
| 7 | Excess distributions carryover to 2025. Add lines 3j and 4c. | | | |
| 8 | Breakdown of line 7: | | | |
| a | Excess from 2020 | | | |
| b | Excess from 2021 | | | |
| c | Excess from 2022 | | | |
| d | Excess from 2023 | | | |
| e | Excess from 2024 | | | |

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Lined area for supplemental information.

SCHEDULE D
(Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public
Inspection

Name of the organization

Training, Employment & Community Help, Inc.

Employer identification number

94-2578204

Part I

Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

| | (a) Donor advised funds | (b) Funds and other accounts |
|---|-------------------------|--|
| 1 Total number at end of year | | |
| 2 Aggregate value of contributions to (during year) | | |
| 3 Aggregate value of grants from (during year) | | |
| 4 Aggregate value at end of year | | |
| 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? | | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? | | <input type="checkbox"/> Yes <input type="checkbox"/> No |

Part II

Conservation Easements

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education) ☐ Preservation of a historically important land area

☐ Protection of natural habitat ☐ Preservation of a certified historic structure

☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

| | Held at the End of the Tax Year |
|--|---------------------------------|
| a Total number of conservation easements | 2a |
| b Total acreage restricted by conservation easements | 2b |
| c Number of conservation easements on a certified historic structure included on line 2a | 2c |
| d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register | 2d |

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year

4 Number of states where property subject to conservation easement is located

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year \$

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B) (i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III

Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenue included on Form 990, Part VIII, line 1 \$

(ii) Assets included in Form 990, Part X \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items.

a Revenue included on Form 990, Part VIII, line 1 \$

b Assets included in Form 990, Part X \$

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule D (Form 990) (Rev. 12-2024)

REV 09/03/25 PRO

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3** Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).
- a** ☐ Public exhibition **d** ☐ Loan or exchange program
- b** ☐ Scholarly research **e** ☐ Other _____
- c** ☐ Preservation for future generations
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ **Yes** ☐ **No**

Part IV Escrow and Custodial Arrangements

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a** Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ **Yes** ☐ **No**
- b** If "Yes," explain the arrangement in Part XIII and complete the following table.
- | | Amount |
|---|--------|
| 1c Beginning balance | |
| 1d Additions during the year | |
| 1e Distributions during the year | |
| 1f Ending balance | |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ **Yes** ☐ **No**
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐

Part V Endowment Funds

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

- | | (a) Current year | (b) Prior year | (c) Two years back | (d) Three years back | (e) Four years back |
|---|------------------|----------------|--------------------|----------------------|---------------------|
| 1a Beginning of year balance | | | | | |
| b Contributions | | | | | |
| c Net investment earnings, gains, and losses | | | | | |
| d Grants or scholarships | | | | | |
| e Other expenditures for facilities and programs | | | | | |
| f Administrative expenses | | | | | |
| g End of year balance | | | | | |
- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment _____ %
- b** Permanent endowment _____ %
- c** Term endowment _____ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|---|-----|----|
| (i) Unrelated organizations? | | |
| (ii) Related organizations? | | |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | | |
- 4** Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

| Description of property | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|---|--------------------------------------|---------------------------------|------------------------------|----------------|
| 1a Land | 63,442. | | | 63,442. |
| b Buildings | 970,611. | | 498,188. | 472,423. |
| c Leasehold improvements | | | | |
| d Equipment | 242,201. | | 124,315. | 117,886. |
| e Other | 283,411. | | 183,099. | 100,312. |
| Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)) | | | | 754,063. |

Part VII Investments—Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

| (a) Description of security or category (including name of security) | (b) Book value | (c) Method of valuation: Cost or end-of-year market value |
|---|----------------|--|
| (1) Financial derivatives | | |
| (2) Closely held equity interests | | |
| (3) Other | | |
| (A) | | |
| (B) | | |
| (C) | | |
| (D) | | |
| (E) | | |
| (F) | | |
| (G) | | |
| (H) | | |
| Total. (Column (b) must equal Form 990, Part X, line 12, col. (B)) | | |

Part VIII Investments—Program Related

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

| (a) Description of investment | (b) Book value | (c) Method of valuation: Cost or end-of-year market value |
|---|----------------|--|
| (1) | | |
| (2) | | |
| (3) | | |
| (4) | | |
| (5) | | |
| (6) | | |
| (7) | | |
| (8) | | |
| (9) | | |
| Total. (Column (b) must equal Form 990, Part X, line 13, col. (B)) | | |

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

| (a) Description | (b) Book value |
|---|----------------|
| (1) | |
| (2) | |
| (3) | |
| (4) | |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| Total. (Column (b) must equal Form 990, Part X, line 15, col. (B)) | |

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

| (a) Description of liability | (b) Book value |
|---|----------------|
| 1. (1) Federal income taxes | |
| (2) | |
| (3) | |
| (4) | |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| Total. (Column (b) must equal Form 990, Part X, line 25, col. (B)) | |

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII. ☒

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

| | | | | |
|----------|---|-----------|-----------|------------|
| 1 | Total revenue, gains, and other support per audited financial statements | | 1 | 6,923,607. |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12: | | | |
| a | Net unrealized gains (losses) on investments | 2a | | |
| b | Donated services and use of facilities | 2b | | |
| c | Recoveries of prior year grants | 2c | | |
| d | Other (Describe in Part XIII.) | 2d | | |
| e | Add lines 2a through 2d | | 2e | |
| 3 | Subtract line 2e from line 1 | | 3 | 6,923,607. |
| 4 | Amounts included on Form 990, Part VIII, line 12, but not on line 1: | | | |
| a | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | | |
| b | Other (Describe in Part XIII.) | 4b | | |
| c | Add lines 4a and 4b | | 4c | |
| 5 | Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) | | 5 | 6,923,607. |

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

| | | | | |
|----------|--|-----------|-----------|------------|
| 1 | Total expenses and losses per audited financial statements | | 1 | 6,955,969. |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25: | | | |
| a | Donated services and use of facilities | 2a | | |
| b | Prior year adjustments | 2b | | |
| c | Other losses | 2c | | |
| d | Other (Describe in Part XIII.) | 2d | | |
| e | Add lines 2a through 2d | | 2e | |
| 3 | Subtract line 2e from line 1 | | 3 | 6,955,969. |
| 4 | Amounts included on Form 990, Part IX, line 25, but not on line 1: | | | |
| a | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | | |
| b | Other (Describe in Part XIII.) | 4b | | |
| c | Add lines 4a and 4b | | 4c | |
| 5 | Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.) | | 5 | 6,955,969. |

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Pt X, Line 2: 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. 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

Part XIII Supplemental Information *(continued)*

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 Organizations 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. The Organization is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

**SCHEDULE O
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

Employer identification number

94-2578204

Training, Employment & Community Help, Inc.

Pt VI, Line 11b: The Governing Body receives a copy of the Form 990 before filing.

Pt VI, Line 12c: The Governing Body annually reviews the conflict of interest
policy for compliance.

Pt VI, Line 19: Information on Training, Employment & Community Help, Inc. may
be available upon request.

Pt IX, Line 24e:

Description: Child Care Providers

Total: \$1,546,502

Program services: \$1,546,502

Management and general: \$0

Fundraising: \$0

Description: Communications

Total: \$66,780

Program services: \$53,486

Management and general: \$13,294

Fundraising: \$0

Description: Other

Total: \$247,761

Program services: \$272,420

Management and general: -\$24,659

Fundraising: \$0

Form **8879-TE****IRS E-file Signature Authorization
for a Tax Exempt Entity**

OMB No. 1545-0047

2024Department of the Treasury
Internal Revenue ServiceFor calendar year 2024, or fiscal year beginning Jul 1, 2024, and ending Jun 30, 2025Do not send to the IRS. Keep for your records.
Go to www.irs.gov/Form8879TE for the latest information.

Name of filer

Training, Employment & Community Help, Inc.

EIN or SSN

94-2578204

Name and title of officer or person subject to tax

Carol Madison, Executive Director

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

| | | | |
|---|--|-----|----|
| 1a Form 990 check here <input type="checkbox"/> | b Total revenue, if any (Form 990, Part VIII, column (A), line 12) | 1b | |
| 2a Form 990-EZ check here <input type="checkbox"/> | b Total revenue, if any (Form 990-EZ, line 9) | 2b | |
| 3a Form 1120-POL check here <input type="checkbox"/> | b Total tax (Form 1120-POL, line 22) | 3b | |
| 4a Form 990-PF check here <input type="checkbox"/> | b Tax based on investment income (Form 990-PF, Part V, line 5) | 4b | |
| 5a Form 8868 check here <input checked="" type="checkbox"/> | b Balance due (Form 8868, line 3c) | 5b | 0. |
| 6a Form 990-T check here <input type="checkbox"/> | b Total tax (Form 990-T, Part III, line 4) | 6b | |
| 7a Form 4720 check here <input type="checkbox"/> | b Total tax (Form 4720, Part III, line 1) | 7b | |
| 8a Form 5227 check here <input type="checkbox"/> | b FMV of assets at end of tax year (Form 5227, Item D) | 8b | |
| 9a Form 5330 check here <input type="checkbox"/> | b Tax due (Form 5330, Part II, line 19) | 9b | |
| 10a Form 8038-CP check here <input type="checkbox"/> | b Amount of credit payment requested (Form 8038-CP, Part III, line 22) | 10b | |

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☒ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2024 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only☒ I authorize Hiep Pham, CPA Inc.

ERO firm name

to enter my PIN

| | | | | |
|---|---|---|---|---|
| 7 | 8 | 2 | 0 | 4 |
|---|---|---|---|---|

as my signature

Enter five numbers, but
do not enter all zeros

on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

Carol MadisonDate 12/05/2025**Part III Certification and Authentication****ERO's EFIN/PIN.** Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

| | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2024 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature

[Signature]Date 12/05/2025**ERO Must Retain This Form — See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So**

For Privacy Act and Paperwork Reduction Act Notice, see back of form.

REV 09/03/25 PRO

Form **8879-TE** (2024)

Employer Identification No.
94-2578204

[illegible]



112 East 2nd Street, Alturas, CA 96101 • (530) 233-3111 • FAX (530) 233-4744

RESOLUTION NUMBER 26-04 Child Care and Development Services

BE IT RESOLVED that the Governing Board of Training, Employment & Community Help, Inc. authorizes entering into local agreement with the State of California, Department of Social Services for the purpose of providing child care and development services, and the person who is listed below is authorized to sign the transaction for the Governing Board

| NAME | TITLE | SIGNATURE |
|---------------|--------------------|-----------|
| Carol Madison | Executive Director | _____ |

PASSED AND ADOPTED THIS 15th day of January, 2026 by the Governing Board of Training, Employment & Community Help, Inc. of Modoc County, California.

I, Danny Koetsier, Chairman of the Governing Board of Training, Employment & Community Help, Inc., of Modoc County, California, certify that the foregoing is a full, true and correct copy of a resolution adopted by the said Board at a regular meeting thereof held at a regular public place of meeting and the resolution is on file in the office of said Board.

Danny Koetsier

Date

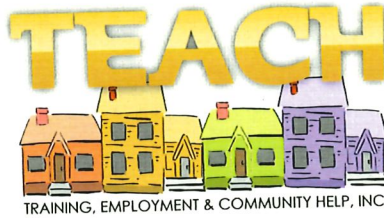
Youth & Family Services
112 East 2nd Street
Alturas, CA 96101
(530) 233-4929

Modoc Crisis Center
112 East 2nd Street
Alturas, CA 96101
(530) 233-4575

Modoc Child Care R&R
112 East 2nd Street
Alturas, CA 96101
(530) 233-5437

T.E.A.C.H. Senior Services
906 W. 4th Street
Alturas, CA 96101
(530) 233-5556

Tulelake/Newell Family Center
P.O. Box 790
Tulelake, CA 96134
(530) 667-2147



112 East 2nd Street, Alturas, CA 96101 • (530) 233-3111 • FAX (530) 233-4744

RESOLUTION NUMBER 26-05

Low Income Home Energy Assistance Program

WHEREAS, The State of California Department of Community Services and Development has made available Low Income Home Energy Assistance Program (LIHEAP) funds, and

WHEREAS, The State of California Department of Community Services and Development has offered LIHEAP contract 26B-4023 to Training, Employment and Community Help, Inc. (T.E.A.C.H., Inc.) and

WHEREAS, The T.E.A.C.H., Inc. Board of Directors has determined that there is need for antipoverty programs and is willing to accept the aforementioned contract, and

WHEREAS, should T.E.A.C.H., Inc. accept a contract from the State of California Department of Community Services and Development, the organization certifies that all uses of funds will be in compliance with the Department of Community Services and Development regulations, guidelines and contract provisions, and

WHEREAS, The Executive Director is authorized to act on behalf of T.E.A.C.H., Inc.; The Board of Directors hereby authorizes the Executive Director, Carol Madison, to apply for and enter into a contract and any amendment thereto with the State of California, Department of Community Services and Development, including amendments in which Section One is altered; programmatic reports, and to perform any and all responsibilities in relationship in such contract.

I hereby certify that the foregoing is a true copy of the resolution adopted by the Board of Directors of T.E.A.C.H., Inc., in a meeting thereof held on the 15th day of January, 2026 the following vote.

AYES _____ NOES _____ ABSENT _____

Dan Koetsier, Chairperson
Board of Directors

Sean Curtis, Secretary
Board of Directors

Youth & Family Services
112 East 2nd Street
Alturas, CA 96101
(530) 233-4929

Modoc Crisis Center
112 East 2nd Street
Alturas, CA 96101
(530) 233-4575

Modoc Child Care R&R
112 East 2nd Street
Alturas, CA 96101
(530) 233-5437

T.E.A.C.H. Senior Services
906 W. 4th Street
Alturas, CA 96101
(530) 233-5556

Tulelake/Newell Family Center
P.O. Box 790
Tulelake, CA 96134
(530) 667-2147



112 East 2nd Street, Alturas, CA 96101 • (530) 233-3111 • FAX (530) 233-4744

RESOLUTION NUMBER 26-06

Low-Income Home Energy Assistance

WHEREAS, The State of California Department of Community Services and Development has made available the Low-Income Energy Assistance Program (LIHEAP) funds for 2026, and

WHEREAS, The State of California Department of Community Services and Development has offered LIHEAP 26B-4023 to Training, Employment and Community Help, Inc. (T.E.A.C.H., Inc.) and

WHEREAS, The T.E.A.C.H., Inc. Board of Directors has determined that there is need for antipoverty programs and is willing to accept the aforementioned contract, and

WHEREAS, the T.E.A.C.H. Board of Directors has the authority to annually establish the benefit amount for the HEAP Wood, Propane and Oil (WPO) allocation.

NOW THEREFORE, we hereby set the 2025 Benefit amount as follows:

| | |
|------------------|----------|
| Poverty Group 1: | \$750.00 |
| Poverty Group 2: | 625.00 |
| Poverty Group 3: | 500.00 |
| Poverty Group 4: | 400.00 |

I hereby certify that the foregoing is a true copy of the resolution adopted by the Board of Directors of T.E.A.C.H., Inc., in a meeting thereof held on the 15th day of January, 2026 by the following vote:

AYES _____ NOES _____ ABSENT _____

Danny Koetsier, Chairperson
Board of Directors

Sean Curtis, Secretary
Board of Directors

Youth & Family Services
112 East 2nd Street
Alturas, CA 96101
(530) 233-4929

Modoc Crisis Center
112 East 2nd Street
Alturas, CA 96101
(530) 233-4575

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Alturas, CA 96101
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P.O. Box 790
Tulelake, CA 96134
(530) 667-2147

T.E.A.C.H. Inc, Senior Services Program Procedure Manual

TEACH



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Program Overview and Authority

TEACH Inc Senior Services operates the Older Americans Act (OAA) Title III-C Elderly Nutrition Program in Modoc County, California, under contract with the Area Agency on Aging (AAA) serving Planning and Service Area 2 (PSA 2). TEACH Inc provides both Congregate Nutrition (C1) and Home-Delivered Meals (C2) using meals produced in its own permitted production kitchen.

The purpose of the Elderly Nutrition Program is to improve the nutritional status of older adults, reduce hunger and food insecurity, promote health and well-being, and decrease social isolation by providing nutritionally balanced meals and supportive services.

This manual establishes the policies and procedures governing TEACH Inc's nutrition services and is designed to ensure compliance with the Older Americans Act (Title III-C), Title 22 of the California Code of Regulations, the California Retail Food Code (CalCode), and PSA 2 and AAA nutrition policies.

Eligibility

Congregate Meals (C1)

Eligible congregate meal participants include individuals aged 60 and older, spouses of eligible participants regardless of age, individuals with disabilities under age 60 who reside in housing facilities where congregate meals are served, and individuals with disabilities who live with an eligible participant.

Volunteers of any age may receive a meal when doing so does not deprive an eligible older adult of service. Volunteer meal policies are approved by the AAA.

TEACH Inc maintains a written guest and staff meal policy. Guest meals may be provided only after all eligible participants have been served and require payment equal to the actual cost of the meal. Posted signage indicates the current guest meal fee.

Home-Delivered Meals (C2)

Home-delivered meals are available to individuals aged 60 or older who are homebound due to illness, disability, isolation, or functional limitations and who are unable to shop for or prepare meals or attend a congregate meal site. Eligible participants may include the homebound individual and a spouse or disabled household member when providing the meal supports the well-being of the eligible senior. Eligibility determinations are documented through intake and assessment procedures approved by PSA 2.

Intake, Assessment, and Reassessment

Intake and eligibility screening may be conducted by phone. An in-home assessment is completed within fourteen days of service initiation. Comprehensive assessments address physical, functional, nutritional, social, and safety needs. Reassessments are conducted at least quarterly, with an in-home reassessment completed no less than every other quarter. Participants receive and acknowledge Client Rights and Responsibilities at enrollment and annually thereafter. Referrals to other services are made as appropriate.

Contributions

Participation in the Elderly Nutrition Program is voluntary, and no eligible individual is denied service due to inability or refusal to contribute.

Congregate Meals

Suggested contribution amounts are approved by the AAA. Contributions are voluntary, confidential, and non-coercive. Contribution boxes are secured and located away from sign-in areas, and funds are safeguarded and deposited regularly.

Home-Delivered Meals

Participants receive written information explaining voluntary contributions. Drivers do not solicit or collect contributions. Secure procedures, such as envelopes or mail-in options, are used, and contributions are tracked in aggregate only.

Congregate Nutrition Program (C1) Operations

Meals are produced in TEACH Inc's permitted kitchen. Menus are planned and finalized at least thirty days in advance and are posted at least two weeks prior to service.

A qualified food service manager oversees kitchen operations, and a registered dietitian provides menu planning, nutritional analysis, education oversight, and monitoring. Preference is given to hiring older adults when feasible.

Reservation systems are used to reduce waste while ensuring access for walk-in eligible participants. All participants sign daily meal rosters, and intakes are completed and maintained in accordance with AAA requirements.

TEACH Inc maintains standards of conduct to ensure a safe and respectful environment. Progressive corrective action may include warnings, suspension, or termination of service in accordance with grievance procedures.

Home-Delivered Meals Program (C2) Operations

Meal delivery routes are planned to ensure food safety and timely delivery. Hot meals are delivered within approved timeframes, and frozen meals remain frozen until delivery. Meals are not left unattended. Missed deliveries are documented, and emergency contacts are notified as appropriate. Participants are informed of cancellation procedures at enrollment.

Waiting lists are maintained when capacity is limited, and placement follows AAA-approved priority criteria.

Food Safety and Temperature Control

TEACH Inc complies with CalCode and HACCP standards. Temperature logs are maintained for production, storage, transport, and service. Thermometers are calibrated regularly, and corrective action is taken when temperature standards are not met.

Nutrition Education

Nutrition education is coordinated by a registered dietitian. Congregate and homebound participants receive nutrition education at least quarterly. All education activities are documented.

Volunteers

Volunteers receive orientation and training appropriate to their roles. Background checks and driver verification are completed as required, and annual training plans are maintained.

Emergency and Disaster Planning

TEACH Inc maintains an emergency and disaster response plan addressing meal continuity, staff safety, and participant welfare. Plans are reviewed annually and updated as needed.

Confidentiality and Recordkeeping

Participant records are maintained securely. Information is released only with written consent or as required by law. Records support eligibility determination, service delivery, and monitoring requirements.

Grievance Procedures

If you are a client/participant and are dissatisfied with an action or service taken or provided by T.E.A.C.H. Inc. Senior Services, its employees or volunteers, you are entitled to submit a written grievance or complaint statement within 30 days of the incident, dispute, or grievance. T.E.A.C.H. Inc. Senior Services will respond within 30 days of receipt of the written complaint with the result of the review of the complainant's grievance.

Any consumer of services may appeal and have resolved grievance relating, but not limited to:

- Amount or duration of service
- Denial or discontinuation of service
- Dissatisfaction with the service or service Program
- Failure to comply with regulations set forth by the Department of Aging or in contact agreement with PSA 2 Area Agency on Aging.

To protect the complainant's right to privacy, confidentiality will be upheld. Only information relevant to the complaint may be released to the responding party(s) without the complainant's consent.

The grievance policy and procedures shall be made available to clients/participants by posting notification of the process in visible and accessible areas.

T.E.A.C.H. Inc., Senior Services shall notify all homebound clients of the grievance procedures orally or in writing upon initial contact with the individual.

Procedures:

1. The client/participant or the person authorized to act on their behalf shall present their written grievance to the Program Manager within 30 days of the incident or dispute.

Grievances may be mailed to:

T.E.A.C.H. Inc. Senior Services
112 E 2nd St.
Alturas, CA 96101

2. The Program Manager will review the grievance and respond, in writing, within 30 days of the date the written grievance was received.
3. If the grievance is not resolved to the satisfaction of the complainant or their authorized representative, they may request, in writing, a hearing with the Executive Director of the program.
4. The Executive Director of the program shall review the grievance with the complainant no longer than ten (10) working days from the date of receipt of the written request for a hearing.
5. If the complainant is still not satisfied with the results of their complaint, they may appeal in writing or by phone to the Executive Director of the PSA 2 Area Agency on Aging.

Appeals by mail or phone may be made to:

Executive Director
PSA 2 Area Agency on Aging
PO Box 1400
Yreka, CA 96097
(530) 842-1687

Mandated Reporting of Elder Abuse

All staff and volunteers are mandated reporters under California law and must report suspected abuse immediately in accordance with state requirements.

Monitoring and Compliance

TEACH Inc operates in compliance with Title 22, Division 1.8, Title C of the California Code of Regulations and participates fully in PSA 2 and AAA monitoring activities, maintaining all required documentation for review.

FY 24/25 CORRECTIVE ACTION PLAN

Program Monitoring/Assessment Report

Date Monitoring Conducted: **5/21/2025**

Date Corrective Action Due: **01/26/2026**

Provider Name: **T.E.A.C.H., Inc. - Alturas**

PROVIDER ADMINISTRATIVE REVIEW TOOL -

| Finding | Recommendation | Provider Response | Request for Further Action (2 nd CAP) | 2 nd CAP Response | Acceptance |
|---|---|-------------------|--|------------------------------|---|
| Records do not indicate that the service provider's Board minutes for FY 24/25 reached PSA 2 on a regular basis. | | | | | Accepted. Thank you for providing Board minutes for FY 24/25. Please continue forwarding minutes in 25/26. |
| PSA 2 staff were unable to verify if the program participant Grievance Policy was adopted as the program procedures manuals were not provided to PSA 2 AAA. | Please provide copies of the program procedures manuals for the C-1 Congregate Meal and C-2 Home Delivered Meal programs. | | | | |

ELDERLY NUTRITION PROGRAM REVIEW TOOL -

| Finding | Recommendation | Provider Response | Request for Further Action (2 nd CAP) | 2 nd CAP Response | Acceptance |
|--------------|----------------|-------------------|--|------------------------------|------------|
| No findings. | | | | | |

DATA MONITORING TOOL –

| Finding | Recommendation | Provider Response | Request for Further Action (2 nd CAP) | 2 nd CAP Response | Acceptance |
|---------------------------|----------------|-------------------|--|------------------------------|------------|
| Not reviewed in FY 24/25. | | | | | |

C-1 CONGREGATE MEALS DATA TESTING TOOL –

| Finding | Recommendation | Provider Response | Request for Further Action (2 nd CAP) | 2 nd CAP Response | Acceptance |
|--------------|----------------|-------------------|--|------------------------------|------------|
| No findings. | | | | | |

C-2 HOME DELIVERED MEALS DATA TESTING TOOL –

| Finding | Recommendation | Provider Response | Request for Further Action (2 nd CAP) | 2 nd CAP Response | Acceptance |
|--------------|----------------|-------------------|--|------------------------------|------------|
| No findings. | | | | | |

Teri Gabriel, Executive Director
PSA 2 AAA Staff & Position

12/15/2025
Date CAP Approved by PSA 2 AAA Staff