

Agenda
T.E.A.C.H., Inc.
Board of Directors Meeting
TEACH Inc.
112 E. 2nd St.
Alturas, CA 96101

July 8, 2026
5:15 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: ___ Curtis ___ Forrest ___ Keostier ___ Shimamoto ___ Stockwell ___ Wanye

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 May 27, 2026 meeting for approval. **Action Item.**

5. REVIEW AND APPROVAL OF EXPENDITURES:

The Board will review for approval the May 2026 expenditures. **Action Item.**

6. REVIEW OF YEAR-TO-DATE EXPENDITURES & SWEEP ACCOUNT BALANCE:

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. Approval for Resolution 27-01 Planning and service Area 2 Area Agency on Aging Action Item
- b. Approval of the Board Education Document Action Item
- c. Foster Family Agency Fiscal Policy Action Item
- d. Approval for Resolution 27-02 Action Item

12. CORRESPONDENCE:

- a. PSA 2 Area Agency on Aging Fiscal Monitoring Report Information Item

13. NEXT MEETING:

14. CLOSED SESSION:

15. ADJOURNMENT:

T.E.A.C.H., INC.
Board of Directors
Regular Meeting Minutes
May 27th, 2026
5:15 p.m.

1. CALL TO ORDER:

Chairperson Keostier called the meeting to order at 5:25 p.m.

2. ROLL CALL:

PRESENT: Members Koetsier, Forrest, Curtis, Wayne, and Stockwell

ABSENT: Member Shimamoto

STAFF: Madison and MacDonnell

VISITORS:

3. POSTING OF AGENDA:

Member Koetsier noted that the agenda had been properly posted.

4. APPROVAL OF MINUTES:

The minutes from the April 23rd, 2026, meeting were reviewed.

Member Wayne made a motion to approve the minutes. Member Stockwell seconded the motion. The motion carried with all ayes.

5. REVIEW AND APPROVAL OF EXPENDITURES:

Expenditures for the month of April 2026 were discussed. **Member Curits made a motion to approve the expenditures for the month of April 2026. Member Forrest seconded the motion. Motion carried. All ayes.**

6. REVIEW OF YEAR-TO-DATE EXPENDITURES & SWEEP ACCOUNT BALANCE:

Year-to-date expenditures and Sweep Account Balance was reviewed.

7. PUBLIC INPUT: None

8. STAFF REPORTS:

Carol Madison made the following report:

- Tatum Allhiser has accepted the position of Director of the Adult Day Center (formerly the Modoc Work Activity Center), effective July 1, 2026. As part of this transition, the center will be renamed *Community Connections*.
- We were pleased to receive \$3,700 from the Subaru Share the Love campaign, which was held last fall in support of the Senior Center. We have also hired a new senior meal delivery driver, who is scheduled to begin tomorrow.
- Last month, one of our licensed child care providers closed their program. We were notified today that an additional provider plans to close by the end of this month, and we anticipate one more closure in June.

In response, we are developing a social media recruitment campaign to encourage individuals to become licensed Family Child Care providers.

- We transitioned to a new IT service provider during the week of May 4. Overall, the transition went relatively smoothly. There were seven computers in our office that were so old that they couldn't be updated to a supported version of Windows. We are in the process of replacing them. Noelle worked closely with the new provider and was able to resolve all outstanding IT service requests. The provider is continuing work on updates to our agency website.

9. BOARD REPORTS:

10. OLD BUSINESS: None.

11. NEW BUSINESS:

- a. **Approval for Resolution 26-08 Supplemental Low Income Home Energy Assistance Program:** Member Curtis made a motion to approve Resolution 26-08 Supplemental Low Income Energy Assistance Program, and Member Forrest seconded the motion. Motion carried, all ayes.
- b. **Approval of 2026/2027 Holiday Schedule:** Member Stockwell made a motion to approve the 2026/2027 Holiday Schedule, and Member Wayne seconded the motion. Motion carried, all ayes.
- c. **Approval of Security Breach Policy & Protocol:** Member Curtis made a motion to approve the Security Breach Policy and Protocol, and Member Wayne seconded the motion. Motion carried, all ayes.
- d. **Approval of Provider Participation Packet:** Member Wayne made a motion to approve the Provider Participation Packet, and Member Curtis seconded the motion. Motion carried, all ayes.
- e. **Review of Program Self-Evaluation:** The Board reviewed and discussed details regarding the Program Self-Evaluation.

1. CORRESPONDENCE:

- a. **Correspondence from C.D.S.S.:** The Board reviewed and discussed details regarding the correspondence from C.D.S.S.
- b. **Corrective Action Plan from Cal OES:** The Board reviewed and discussed details regarding the corrective Action Plan from Cal OES.
- c. **Resignation Letter:** The Board reviewed and discussed details regarding the resignation letter from another board member.

2. **NEXT MEETING:** July 8th, 2026, at the T.E.A.C.H Office , 5:15 p.m.

3. CLOSED SESSION:

- a. The Board adjourned to Closed Session at 7:06 p.m. for the Executive Director's performance evaluation and consideration of compensation. The Board completed the evaluation and approved an adjustment to the Executive Director's salary.

4. **ADJOURNMENT:** The meeting was adjourned at 7:15 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	6/1/2026	Cory Yancey	700.00		SA Jun'26 Rent
Rape Crisis 2123	1001	6/8/2026	Alexandro G. Acuna	60.00		DA Lawn Service
Rape Crisis 2123	1001	6/8/2026	Alexandro G. Acuna	60.00		SA Lawn Service
Rape Crisis 2123	1001	6/16/2026	American Express	343.18		SA Blankets
Rape Crisis 2123	1001	6/16/2026	American Express	1,480.12		SA Conference K. Easley
Rape Crisis 2123	1001	6/17/2026	Staub & Sons Petroleum	18.26		Gas
Rape Crisis 2123	1001	6/17/2026	Ubeo Business Services	370.17		SA & DV Printer Maint. Contract
Rape Crisis 2123	1001	6/22/2026	Frontier	19.65		SA & DV Telephone
Rape Crisis 2123	1001	6/29/2026	Cintas Fire 636525	42.18		Fire Extinguishers Service
Rape Crisis 2123	1001	6/29/2026	Pacific Power And Light	108.84		Electricity
OES Domestic Violence	1200	6/1/2026	Alicia A Morales	650.00		Dv Jun'26 Rent
OES Domestic Violence	1200	6/1/2026	Charles D. Yancey	700.00		DV Jun'26 Rent
OES Domestic Violence	1200	6/3/2026	ACE / Four Seasons	79.98		DV Supplies
OES Domestic Violence	1200	6/3/2026	Holiday Market	343.69		DV Food
OES Domestic Violence	1200	6/4/2026	Alexandro G. Acuna	130.00		DV Lawn Service
OES Domestic Violence	1200	6/4/2026	Holiday Market	108.67		DV Food
OES Domestic Violence	1200	6/8/2026	Alexandro G. Acuna	130.00		DV Lawn Service
OES Domestic Violence	1200	6/9/2026	Spectrum	160.01		DV Cable
OES Domestic Violence	1200	6/10/2026	Frontier	165.00		Internet Access
OES Domestic Violence	1200	6/10/2026	Lacey Randall	1,500.00		DV Jun'26 Rent
OES Domestic Violence	1200	6/11/2026	Holiday Market	52.54		DV Food
OES Domestic Violence	1200	6/16/2026	American Express	43.74		Amazon Web Service
OES Domestic Violence	1200	6/16/2026	American Express	158.48		DV Bathing Supplies
OES Domestic Violence	1200	6/16/2026	American Express	163.00		DV Bed frame With Storage & Queen Comforter Set
OES Domestic Violence	1200	6/16/2026	American Express	22.51		DV Border letterhead Laser
OES Domestic Violence	1200	6/16/2026	American Express	24.56		DV Dove Bar Soap
OES Domestic Violence	1200	6/16/2026	American Express	26.99		DV Netflix Monthly Subscription
OES Domestic Violence	1200	6/16/2026	American Express	888.07		DV Outreach Events Materials
OES Domestic Violence	1200	6/16/2026	American Express	83.09		DV Purplu Fairy Lights & Sidewalk Chalks
OES Domestic Violence	1200	6/16/2026	American Express	180.17		DV Queen Mattress
OES Domestic Violence	1200	6/16/2026	American Express	8.78		DV Straws
OES Domestic Violence	1200	6/16/2026	American Express	505.95		DV Visa Secure Card
OES Domestic Violence	1200	6/17/2026	Quick Lube Plus	116.69		DV 2017 Chevy Traverse Oil Change

Training, Employment and Community Help Inc.

Posted General Ledger Transactions

Resource Title	Re... Code	Effective Date	Name	Debit	Credit	Document Description
OES Domestic Violence	1200	6/17/2026	Staub & Sons Petroleum	18.26		Gas
OES Domestic Violence	1200	6/17/2026	Ubeo Business Services	370.17		SA & DV Printer Maint. Contract
OES Domestic Violence	1200	6/19/2026	Frontier	58.74		DV Telephone
OES Domestic Violence	1200	6/19/2026	Holiday Market	65.47		DV Food
OES Domestic Violence	1200	6/22/2026	Frontier	19.64		SA & DV Telephone
OES Domestic Violence	1200	6/23/2026	Teach Inc.	805.25		DV Jun'26 Rent
OES Domestic Violence	1200	6/29/2026	ACE / Four Seasons	21.41		DV Sliding Window Lock
OES Domestic Violence	1200	6/29/2026	Cintas Fire 636525	153.36		Fire Extinguishers Service
OES Domestic Violence	1200	6/29/2026	Pacific Power And Light	278.49		Electricity
OES Domestic Violence	1200	6/30/2026	Holiday Market	40.99		DV Food
OES Domestic Violence	1200	6/30/2026	Holiday Market	17.02		DV Supplies
Parenting Education	2200	6/5/2026	Miscellaneous Customer Reciept		6,759.48	Cash Receipts Week 1
Parenting Education	2200	6/16/2026	American Express	43.74		Amazon Web Service
Parenting Education	2200	6/16/2026	American Express	11.79		Parenting & Admin Supplies
Parenting Education	2200	6/16/2026	American Express	198.00		Parenting Core Individual Annual Subscription
Parenting Education	2200	6/16/2026	American Express	12.99		Parenting Microsoft Monthly Subscription
Parenting Education	2200	6/16/2026	American Express	924.43		Parenting Online Assessments
Parenting Education	2200	6/16/2026	American Express	71.21		Parenting Toner Cartridge
Parenting Education	2200	6/16/2026	American Express	99.00		Parenting Upgrade Windows 10/11 Pro
Parenting Education	2200	6/19/2026	American Express	696.82		Parenting Digital CPR Guide & First Aid Kit
Parenting Education	2200	6/19/2026	American Express	77.16		Parenting Greenery Monthly & Daily Wall Hanging Organizer
Parenting Education	2200	6/26/2026	Miscellaneous Customer Reciept		8,244.73	Cash Receipts Week 4
Post Release	2253	6/16/2026	American Express	3,477.00		LifeSkills/Post Release Learning Course
CASA	2400	6/11/2026	Kerrey Boudreaux	75.00		REG CASA Window Painting 4th Of July
CASA	2400	6/16/2026	American Express	9.99		CASA Microsoft Monthly Renewal
CASA	2400	6/16/2026	American Express	25.69		REG CASA Desk Calendar
CASA	2400	6/24/2026	American Express	9.99		CASA Microsofth Monthly Renews
CASA Title 4	2402	6/19/2026	American Express	743.14		CASA Books & Office Supplies
CASA Title 4	2402	6/19/2026	American Express	16.08		CASA Guide to mental Health Book
CASA Title 4	2402	6/19/2026	American Express	27.37		CASA Poster Board
CASA Title 4	2402	6/19/2026	American Express	30.91		CASA Thermal Laminating Pouches

Training, Employment and Community Help Inc.

Posted General Ledger Transactions

Resource Title	Re... Code	Effective Date	Name	Debit	Credit	Document Description
CASA Title 4	2402	6/19/2026	American Express	331.05		CASA Toner Cartridge
Foster Family Agency	2800	6/5/2026	Miscellaneous Customer Reciept		11,187.00	Cash Receipts Week 1
Foster Family Agency	2800	6/10/2026	Frontier	165.00		Internet Access
Foster Family Agency	2800	6/12/2026	Miscellaneous Customer Reciept		28,402.00	Cash Receipts Week 2
Foster Family Agency	2800	6/16/2026	American Express	43.74		Amazon Web Service
Foster Family Agency	2800	6/16/2026	American Express	485.00		FFA Active Cases
Foster Family Agency	2800	6/16/2026	American Express	387.18		FFA CARF International Online Store Order
Foster Family Agency	2800	6/16/2026	American Express	99.00		FFA Upgrade Window 10/11 Pro
Foster Family Agency	2800	6/16/2026	American Express	510.05		New Server
Foster Family Agency	2800	6/17/2026	Staub & Sons Petroleum	107.36		Gas
Foster Family Agency	2800	6/23/2026	Modoc County Sheriff	89.00		FFA Livescan
Foster Family Agency	2800	6/29/2026	City Of Alturas	64.00		FFA Livescan
Foster Family Agency	2800	6/30/2026	Carmen Stra	1,004.00		FFA Expense Reimbursement/ TV Destroyed By Foster Youth
Foster Family Agency	2800	6/30/2026	Carmen Stra	3,396.00		FFA Jun'26 A. Smith
Foster Family Agency	2800	6/30/2026	Carmen Stra	328.00		FFA Jun'26 J. Wright-Bowles
Foster Family Agency	2800	6/30/2026	Carmen Stra	3,396.00		FFA Jun'26 N. Hardin-Husley
Foster Family Agency	2800	6/30/2026	Evah Dixon	1,596.00		FFA Jun'26 K. Mesa
Foster Family Agency	2800	6/30/2026	Evah Dixon	1,301.00		FFA Jun'26 L. Hayes
Foster Family Agency	2800	6/30/2026	Evah Dixon	1,301.00		FFA Jun'26 N. Hayes
Foster Family Agency	2800	6/30/2026	Evah Dixon	1,596.00		FFA Jun'26 S. Witzle Jr.
Foster Family Agency	2800	6/30/2026	Rebecca Esch	303.00		FFA Jun'26 K. Schiszler
Foster Family Agency	2800	6/30/2026	Rebecca Esch	303.00		FFA Jun'26 M. Schiszler
Foster Family Agency	2800	6/30/2026	Skylar Pina	1,596.00		FFA Jun'26 M. Parraz
Foster Family Agency	2800	6/30/2026	Tracy Moore	3,396.00		FFA Jun'26 S. Thompson
Foster Family Agency	2800	6/30/2026	Tracy Moore	3,396.00		FFA Jun'26 Z. Stewart
IHSS	3000	6/9/2026	Excellesoft Partners, LLC	255.00		IHSS Nexus Registry Monthly CMIPS Upload
IHSS	3000	6/10/2026	Frontier	165.00		Internet Access
IHSS	3000	6/12/2026	Miscellaneous Customer Reciept		14,674.52	Cash Receipts Week 2
IHSS	3000	6/16/2026	American Express	43.74		Amazon Web Service
IHSS	3000	6/16/2026	American Express	526.92		IHSS Office Supplies
IHSS	3000	6/16/2026	American Express	123.27		IHSS Toner Cartridge
IHSS	3000	6/26/2026	Miscellaneous Customer Reciept		13,934.88	Cash Receipts Week 4
AB 86 Consortium	3100	6/1/2026	HUE & CRY, INC. / AND	45.00		GED & K16 Security System
AB 86 Consortium	3100	6/1/2026	Robert or Dawn Baird	750.00		GED Jun'26 Rent

Training, Employment and Community Help Inc.

Posted General Ledger Transactions

Resource Title	Re... Code	Effective Date	Name	Debit	Credit	Document Description
AB 86 Consortium	3100	6/10/2026	Department Of Motor Vehicles	154.00		GED Vehicle Registration LP #6TPK813
AB 86 Consortium	3100	6/10/2026	Frontier	119.07		GED Telephone
AB 86 Consortium	3100	6/10/2026	Sarah Merrick	259.00		GED CASAS Summer Institute
AB 86 Consortium	3100	6/11/2026	Sarah Merrick	116.77		GED Expense Reimbursement
AB 86 Consortium	3100	6/16/2026	American Express	55.00		GED & Admin Starlink Internet Access
AB 86 Consortium	3100	6/17/2026	Staub & Sons Petroleum	0.48		Gas
AB 86 Consortium	3100	6/22/2026	Alliance For Workforce Development, Inc.	183.81		GED Copy Machine Usage May'26
AB 86 Consortium	3100	6/22/2026	Miscellaneous Customer Reciept		75.00	Cash Receipts Week 3
AB 86 Consortium	3100	6/23/2026	Janice Prince-Betian	839.16		WIOA ASE Expense Reimbursement
AB 86 Consortium	3100	6/23/2026	Sarah Merrick	623.96		GED Expense Reimbursement
AB 86 Consortium	3100	6/25/2026	Senior Citizens Valley 50 Club	300.00		GED Computer Classes at SVSC
AB 86 Consortium	3100	6/29/2026	Pacific Power And Light	336.73		Electricity
AB 86 Consortium	3100	6/29/2026	Sarah Merrick	125.00		GED Expense Reimbursement
WIOA Regular	3110	6/10/2026	Janice Prince-Betian	259.00		WIOA CASAS Summer Institute
WIOA Regular	3110	6/19/2026	American Express	875.00		WIOA REG CASA Summer Institute
WIOA Regular	3110	6/19/2026	American Express	277.72		WIOA REG CASAS Summer Institute
Advancing Modoc Youth	3150	6/26/2026	Miscellaneous Customer Reciept		642.60	Cash Receipts Week 4
K12SWF Round 6B	3251	6/24/2026	American Express	275.52		K12 Round 6B Books
K12SWF Round 6B	3251	6/24/2026	American Express	203.80		K12 Tound 6B Books
K16 Collaboratives Grant	3300	6/1/2026	HUE & CRY, INC. / AND	45.00		GED & K16 Security System
K16 Collaboratives Grant	3300	6/8/2026	Brady Linton	459.00		K16 Training & Outreach
K16 Collaboratives Grant	3300	6/10/2026	Tara Yarberry	10.06		K16 Expense Reimbursement
K16 Collaboratives Grant	3300	6/17/2026	Frontier	105.99		K16 Telephone
K16 Collaboratives Grant	3300	6/17/2026	Ubeo Business Services	65.32		K16 Printer Maint. Contract
AMY PPL 2023 Special ...	3400	6/11/2026	Holiday Market	34.27		SCAILE & PPL Food
Job First	3401	6/5/2026	Wooley Construction	29,293.83		Job's First/Critical Infrastructure Repairs to TMS
SCAILE	3402	6/11/2026	Holiday Market	221.63		SCAILE & PPL Food
26F-5026-M2 Food Bank	4106	6/5/2026	Miscellaneous Customer Reciept		1,238.84	Cash Receipts Week 1
26F-5026-M2 Food Bank	4106	6/17/2026	Sherm's Thunderbird Market	1,627.84		MSCAA Food Bank
26B-4023 LiHEAP	4321	6/1/2026	Staub & Sons Petroleum	1,000.00		Liheap 263720 Propane
26B-4023 LiHEAP	4321	6/2/2026	Souza, Jacob	500.00		Liheap Firewood Voucher
26B-4023 LiHEAP	4321	6/3/2026	Luke Murdock	1,000.00		Liheap Firewood Voucher

Training, Employment and Community Help Inc.

Posted General Ledger Transactions

Resource Title	Re... Code	Effective Date	Name	Debit	Credit	Document Description
26B-4023 LIHEAP	4321	6/8/2026	Souza, Jacob	500.00		Liheap Firewood Voucher
26B-4023 LIHEAP	4321	6/17/2026	Brayden Miller	1,000.00		Liheap Firewood Voucher
26B-4023 LIHEAP	4321	6/17/2026	Jehosafat, Duarte Pineda	1,000.00		Liheap Firewood Voucher
26B-4023 LIHEAP	4321	6/19/2026	Jehosafat, Duarte Pineda	1,000.00		Liheap Firewood Voucher
26B-4023 LIHEAP	4321	6/25/2026	Cavasso, Clinton	1,000.00		Liheap Firewood Voucher
26B-4023 LIHEAP	4321	6/26/2026	Miscellaneous Customer Reciept		22,200.98	Cash Receipts Week 4
26F-5026-M4 Housing	4506	6/1/2026	TEACH Edding field apartment	500.00		Eddingfield Apt. #2 Jun'26 Rent
26F-5026-M4 Housing	4506	6/1/2026	TEACH Edding field apartment	200.00		Eddingfield Apt. #3 Jun'26 Rent
26F-5026-M4 Housing	4506	6/1/2026	TEACH Edding field apartment	200.00		Eddingfield Apt. #4 Jun'26 Rent
26F-5026-M4 Housing	4506	6/1/2026	TEACH Edding field apartment	200.00		Eddingfield Apt. #5 Jun'26 Rent
26F-5026-M4 Housing	4506	6/1/2026	TEACH Edding field apartment	200.00		Eddingfield Apt. #6 Jun'26 Rent
26F-5026-M4 Housing	4506	6/1/2026	TEACH Edding field apartment	200.00		Eddingfield Apt. #7 Jun'26 Rent
26F-5026-M4 Housing	4506	6/5/2026	Miscellaneous Customer Reciept		1,500.00	Cash Receipts Week 1
CRRP-3036	5001	6/10/2026	Celebrite, Inc.	15,840.83		R & R Digital Mobile Alarm
CRRP-3036	5001	6/10/2026	Frontier	165.00		Internet Access
CRRP-3036	5001	6/12/2026	Miscellaneous Customer Reciept		19,917.00	Cash Receipts Week 2
CRRP-3036	5001	6/16/2026	American Express	43.74		Amazon Web Service
CRRP-3036	5001	6/16/2026	American Express	510.05		New Server
CRRP-3036	5001	6/16/2026	American Express	57.87		R & R Ballon Treatment
CRRP-3036	5001	6/16/2026	American Express	349.03		R & R Storage Unit #1010 Rent
CRRP-3036	5001	6/16/2026	American Express	290.67		R & R 4th of July Candy
CRRP-3036	5001	6/16/2026	American Express	302.52		R & R 4th of July Decoration
CRRP-3036	5001	6/16/2026	American Express	175.22		R & R End of The Year Party!
CRRP-3036	5001	6/16/2026	American Express	19.28		R & R Office Supplies
CRRP-3036	5001	6/17/2026	Staub & Sons Petroleum	18.04		Gas
CRRP-3036	5001	6/19/2026	American Express	581.34		4th Of July Candy
CRRP-3036	5001	6/19/2026	American Express	992.08		4th Of July Decoration
CRRP-3036	5001	6/19/2026	American Express	450.45		4th Of July Keychain
CRRP-3036	5001	6/19/2026	Niles Hotel	550.13		End of FY Food
CRRP-3036	5001	6/22/2026	ACE / Four Seasons	10.70		R & R Batteries

Training, Employment and Community Help Inc.

Posted General Ledger Transactions

Resource Title	Re... Code	Effective Date	Name	Debit	Credit	Document Description
CRRP-3036	5001	6/23/2026	Modoc County Sheriff	50.00		R & R Livescan
CRRP-3036	5001	6/26/2026	EveryChild California	414.00		R & R PD Training Apr'26
CRRP-3036	5001	6/26/2026	EveryChild California	344.00		R & R PD Training Mar'26
CRRP-3036	5001	6/29/2026	Pacific Power And Light	514.86		Electricity
CHST-5036	5103	6/12/2026	Miscellaneous Customer Reciept		1,011.00	Cash Receipts Week 2
Child/Adult Care Food ...	5201	6/22/2026	Miscellaneous Customer Reciept		4,549.02	Cash Receipts Week 3
CAPP-3037	5407	6/1/2026	Miscellaneous Customer Reciept		129.00	ACH Paypal 60126
CAPP-4037 Alternative ...	5408	6/1/2026	Miscellaneous Customer Reciept		97.15	ACH Paypal 60126
CAPP-4037 Alternative ...	5408	6/16/2026	American Express	255.03		New Server
CAPP-4037 Alternative ...	5408	6/22/2026	Miscellaneous Customer Reciept		185.50	Cash Receipts Week 3
CAPP-4037 Alternative ...	5408	6/29/2026	Miscellaneous Customer Reciept		127.40	ACH Paypal 062926
CFCC-4013 Family Chil...	5702	6/12/2026	Miscellaneous Customer Reciept		9,306.00	Cash Receipts Week 2
CFCC-4013 Family Chil...	5702	6/16/2026	American Express	765.08		New Server
Child Care Bulletin 23-37	5802	6/5/2026	Miscellaneous Customer Reciept		95,386.00	Cash Receipts Week 1
Child Care Bulletin 23-37	5802	6/16/2026	American Express	510.05		New Server
Cal Works Stage 1 Chil...	5810	6/5/2026	Miscellaneous Customer Reciept		1,487.33	Cash Receipts Week 1
Cal Works Stage 1 Chil...	5810	6/26/2026	Miscellaneous Customer Reciept		743.67	Cash Receipts Week 4
TEACH LATCHKEY	5850	6/4/2026	Carol Madison	240.03		Latchkey Expense Reimbursement
TEACH LATCHKEY	5850	6/11/2026	Holiday Market	52.68		Latchkey Food
TEACH LATCHKEY	5850	6/12/2026	Miscellaneous Customer Reciept		17,392.84	Cash Receipts Week 2
TEACH LATCHKEY	5850	6/16/2026	American Express	5.99		Latchkey Amazon Kids Monthly Subscription
TEACH LATCHKEY	5850	6/16/2026	American Express	41.82		Latchkey Cinnamon Toast Cereal
TEACH LATCHKEY	5850	6/16/2026	American Express	16.99		Latchkey Food
TEACH LATCHKEY	5850	6/16/2026	American Express	95.19		Latchkey Food & Supplies
TEACH LATCHKEY	5850	6/17/2026	ACE / Four Seasons	93.30		Latchkey Supplies

Training, Employment and Community Help Inc.

Posted General Ledger Transactions

Resource Title	Re... Code	Effective Date	Name	Debit	Credit	Document Description
TEACH LATCHKEY	5850	6/17/2026	Holiday Market	29.45		Latchkey Food
TEACH LATCHKEY	5850	6/17/2026	Ubeo Business Services	40.01		Latchkey Printer Maint. Contract
TEACH LATCHKEY	5850	6/19/2026	Darlene Estes	156.52		Latchkey Expense Reimbursement
TEACH LATCHKEY	5850	6/19/2026	Holiday Market	19.26		Latchkey Food
TEACH LATCHKEY	5850	6/24/2026	Double Down Distributing Inc.	110.91		Latchkey Food
TEACH LATCHKEY	5850	6/24/2026	Holiday Market	38.32		Latchkey Food
Budding Tree	5860	6/1/2026	St. Michael's Episcopal Church	1,250.00		Budding Tree Jun'26 Rent
Budding Tree	5860	6/4/2026	Alexandro G. Acuna	70.00		Budding Tree Lawn Service
Budding Tree	5860	6/8/2026	Alexandro G. Acuna	70.00		Budding Tree Lawn Service
Budding Tree	5860	6/10/2026	Frontier	145.99		Budding Tree Telephone
Budding Tree	5860	6/12/2026	Miscellaneous Customer Reciept		6,540.00	Cash Receipts Week 2
Budding Tree	5860	6/17/2026	ACE / Four Seasons	112.54		Budding Tree Supplies
Budding Tree	5860	6/17/2026	Grocery Outlet	114.22		Budding Tree Food
Budding Tree	5860	6/22/2026	Miscellaneous Customer Reciept		1,308.00	Cash Receipts Week 3
Budding Tree	5860	6/23/2026	Holiday Market	140.33		Budding Tree Food
Budding Tree	5860	6/24/2026	American Express	121.51		Budding Tree Vinyl Banners
Budding Tree	5860	6/29/2026	Pacific Power And Light	162.28		Electricity
CCIP-5036 25-26	5904	6/16/2026	American Express	135.11		CCIOP Provider Wishlist Incentive
CCIP-5036 25-26	5904	6/16/2026	American Express	80.36		CCIP Meeting Food
CCIP-5036 25-26	5904	6/16/2026	American Express	6,815.69		CCIP Provider Wishlist Incentive
CCIP-5036 25-26	5904	6/24/2026	American Express	31.09		CCIP Provider Wishlist Incentive
CCIP-5036 25-26	5904	6/24/2026	American Express	1,084.65		CCIP Provider Wishlist Incentives
CCIP-5036 25-26	5904	6/26/2026	Carol Madison	74.00		Expense Reimbursement
Rainbow	5920	6/16/2026	American Express	765.08		New Server
MHSA Advocate Program	6504	6/16/2026	American Express	60.80		Advocate Food
MHSA Advocate Program	6504	6/16/2026	American Express	273.93		Advocate Food Snack
MHSA Advocate Program	6504	6/16/2026	American Express	1,232.12		Advocate Snack Food
MHSA Advocate Program	6504	6/17/2026	Double Down Distributing Inc.	1,024.29		Advocate Food
MHSA Advocate Program	6504	6/19/2026	American Express	77.02		Advocate Food
MHSA Advocate Program	6504	6/19/2026	American Express	2,074.75		Advocate Food Snack
MHSA Advocate Program	6504	6/24/2026	American Express	57.22		Advocate Snack

Training, Employment and Community Help Inc.

Posted General Ledger Transactions

Resource Title	Re... Code	Effective Date	Name	Debit	Credit	Document Description
CDFA	7702	6/1/2026	Miscellaneous Customer Reciept		1,133.05	ACH Paypal 60126
CDFA	7702	6/10/2026	Andrea Kew	35.00		CDFA May 2026 Food Hub Sales
CDFA	7702	6/10/2026	Canyon Creek Ranch	44.00		CDFA May 2026 Food Hub Sales
CDFA	7702	6/10/2026	Heart T Hogs	252.00		CDFA May 2026 Food Hub Sales
CDFA	7702	6/10/2026	Joyce Miller	111.00		CDFA May 2026 Food Hub Sales
CDFA	7702	6/10/2026	Kay Antunez de Mayolo	388.00		CDFA May 2026 Food Hub Sales
CDFA	7702	6/10/2026	Pat Anderberg	10.00		CDFA May 2026 Food Hub Sales
CDFA	7702	6/10/2026	Pure Honey Company	120.00		CDFA May 2026 Food Hub Sales
CDFA	7702	6/10/2026	Trouble Valley Farm, LLC	292.45		CDFA May 2026 Food HUB Sales
CDFA	7702	6/29/2026	Miscellaneous Customer Reciept		1,069.32	ACH Paypal 062926
CNIP Expansion	7705	6/16/2026	American Express	2,160.10		CNIP Expansion Supplies
CNIP Expansion	7705	6/16/2026	American Express	1,687.09		CNIP Spansion Supplies
CNIP Expansion	7705	6/24/2026	American Express	459.18		CNIP Expansion Chalk Board & Markers
NorCal CoC	7905	6/5/2026	Kristen Schreder	11,666.67		NorCal CoC Coordinator Services May'26
NorCal CoC	7905	6/16/2026	American Express	43.74		Amazon Web Service
NorCal CoC	7905	6/16/2026	American Express	510.05		New Server
NorCal CoC	7905	6/19/2026	Carol Madison	71.20		NorCal CoC Expense Reimbursement
HHAP3	7906	6/4/2026	Shasta County HHS	453,202.43		HHAP-3 Contract #3096-77-2026-01
HHAP3	7906	6/19/2026	County Of del Norte	107,950.08		HHAP-3 Contract #2026-076
HHAP3	7906	6/19/2026	County Of del Norte	100,753.40		HHAP-3 Contract #2026-077
HHAP4	7907	6/22/2026	Pathways Community Network Institute	11,022.89		HHAP-4 HMIS Administration Services May'26
Teach Senior Services	8000	6/5/2026	Miscellaneous Customer Reciept		640.00	Cash Receipts Week 1
Teach Senior Services	8000	6/12/2026	Miscellaneous Customer Reciept		332.00	Cash Receipts Week 2
Teach Senior Services	8000	6/12/2026	Miscellaneous Customer Reciept		48.00	Cash Receipts Week 2A
Teach Senior Services	8000	6/19/2026	American Express	1,013.40		Senior Serv. Bingo Books
Teach Senior Services	8000	6/22/2026	Miscellaneous Customer Reciept		448.00	Cash Receipts Week 3
Teach Senior Services	8000	6/26/2026	Miscellaneous Customer Reciept		250.00	Cash Receipts Week 4

Training, Employment and Community Help Inc.

Posted General Ledger Transactions

Resource Title	Re... Code	Effective Date	Name	Debit	Credit	Document Description
PSA 2 C-1 Congregate ...	8001	6/5/2026	Miscellaneous Customer Reciept		62.00	Cash Receipts Week 1
PSA 2 C-1 Congregate ...	8001	6/12/2026	Miscellaneous Customer Reciept		40.00	Cash Receipts Week 2
PSA 2 C-1 Congregate ...	8001	6/17/2026	Frontier	71.80		Senior Serv. Telephone
PSA 2 C-1 Congregate ...	8001	6/17/2026	Vestis	167.48		Senior Serv. Lndry
PSA 2 C-1 Congregate ...	8001	6/19/2026	Double Down Distributing Inc.	55.76		Senior Serv. Supplies
PSA 2 C-1 Congregate ...	8001	6/22/2026	Miscellaneous Customer Reciept		4,703.00	Cash Receipts Week 3
PSA 2 C-1 Congregate ...	8001	6/23/2026	Oliver Packaging & Equipment Company	232.14		Senior Serv. Plastic Film Roll
PSA 2 C-1 Congregate ...	8001	6/23/2026	Oliver Packaging & Equipment Company	1,078.83		Senior Serv. Serving Tray
PSA 2 C-1 Congregate ...	8001	6/26/2026	Double Down Distributing Inc.	58.91		Senior Serv. Supplies
PSA 2 C-1 Congregate ...	8001	6/26/2026	Miscellaneous Customer Reciept		80.00	Cash Receipts Week 4
PSA 2 C-1 Congregate ...	8001	6/26/2026	Rebecca J. Howell	25.00		Senior Serv. Consulting Dietitian Jun'26
PSA 2 C-1 Congregate ...	8001	6/26/2026	Rebecca J. Howell	25.00		Senior Serv. Consulting Dietitian May'26
PSA 2 C-1 Congregate ...	8001	6/26/2026	Vestis	2.00		Senior Serv. Lndry
PSA 2 C-1 Congregate ...	8001	6/29/2026	Cintas Fire 636525	69.50		Sednior Serv. Fire Extinguisher Service
PSA 2 C-1 Congregate ...	8001	6/29/2026	Vestis	170.19		Senior Serv. Lndry
PSA2 C-2 Homebound ...	8002	6/2/2026	Double Down Distributing Inc.	305.78		Senior Serv. Food
PSA2 C-2 Homebound ...	8002	6/2/2026	Double Down Distributing Inc.	378.58		Senior Serv. Food With Credit \$49.55
PSA2 C-2 Homebound ...	8002	6/2/2026	Double Down Distributing Inc.	197.88		Senior Serv. Supplies With Credit \$49.55
PSA2 C-2 Homebound ...	8002	6/2/2026	Grocery Outlet	70.07		Senior Serv. Food
PSA2 C-2 Homebound ...	8002	6/4/2026	Double Down Distributing Inc.	1,136.60		Senior Serv. Food
PSA2 C-2 Homebound ...	8002	6/4/2026	Double Down Distributing Inc.	46.52		Senior Serv. Supplies
PSA2 C-2 Homebound ...	8002	6/4/2026	Grocery Outlet	30.05		Senior Serv. Food
PSA2 C-2 Homebound ...	8002	6/4/2026	Holiday Market	31.73		Senior Serv. Food
PSA2 C-2 Homebound ...	8002	6/5/2026	Miscellaneous Customer Reciept		70.00	Cash Receipts Week 1
PSA2 C-2 Homebound ...	8002	6/5/2026	Quick Lube Plus	103.92		Senior Serv. 2022 Chev Equinox Oil Change

Training, Employment and Community Help Inc.

Posted General Ledger Transactions

Resource Title	Re... Code	Effective Date	Name	Debit	Credit	Document Description
PSA2 C-2 Homebound ...	8002	6/10/2026	Double Down Distributing Inc.	419.25		Senior Serv. Food
PSA2 C-2 Homebound ...	8002	6/10/2026	Double Down Distributing Inc.	136.49		Senior Serv. Supplies
PSA2 C-2 Homebound ...	8002	6/10/2026	Grocery Outlet	64.44		Senior Serv. Food
PSA2 C-2 Homebound ...	8002	6/11/2026	Double Down Distributing Inc.	926.25		Senior Serv. Food
PSA2 C-2 Homebound ...	8002	6/11/2026	Double Down Distributing Inc.	43.55		Senior Serv. Supplies
PSA2 C-2 Homebound ...	8002	6/16/2026	American Express	17.59		Senior Serv. Online Training
PSA2 C-2 Homebound ...	8002	6/16/2026	American Express	1,117.81		Senior Serv. Supplies
PSA2 C-2 Homebound ...	8002	6/17/2026	Double Down Distributing Inc.	288.84		Senior Serv. Food With Credit \$38.25
PSA2 C-2 Homebound ...	8002	6/17/2026	Frontier	71.79		Senior Serv. Telephone
PSA2 C-2 Homebound ...	8002	6/17/2026	Grocery Outlet	105.27		Senior Serv. Food
PSA2 C-2 Homebound ...	8002	6/17/2026	Staub & Sons Petroleum	110.88		Gas
PSA2 C-2 Homebound ...	8002	6/17/2026	Vestis	167.48		Senior Serv. Lndry
PSA2 C-2 Homebound ...	8002	6/19/2026	Double Down Distributing Inc.	877.43		Senior Serv. Food
PSA2 C-2 Homebound ...	8002	6/19/2026	Double Down Distributing Inc.	55.75		Senior Serv. Supplies
PSA2 C-2 Homebound ...	8002	6/19/2026	Grocery Outlet	80.99		Senior Serv. Food
PSA2 C-2 Homebound ...	8002	6/22/2026	Barbara Howe, MS, RDN	252.50		Senior Serv. Nutrition Consultant
PSA2 C-2 Homebound ...	8002	6/22/2026	Miscellaneous Customer Reciept		3,901.00	Cash Receipts Week 3
PSA2 C-2 Homebound ...	8002	6/23/2026	Double Down Distributing Inc.	557.84		Senior Serv. Food
PSA2 C-2 Homebound ...	8002	6/23/2026	Grocery Outlet	63.13		Senior Serv. Food
PSA2 C-2 Homebound ...	8002	6/23/2026	Oliver Packaging & Equipment Company	232.13		Senior Serv. Plastic Film Roll
PSA2 C-2 Homebound ...	8002	6/23/2026	Oliver Packaging & Equipment Company	1,078.82		Senior Serv. Serving Tray
PSA2 C-2 Homebound ...	8002	6/24/2026	Double Down Distributing Inc.	14,996.28		Senior Serv. Food
PSA2 C-2 Homebound ...	8002	6/26/2026	Double Down Distributing Inc.	402.90		Senior Serv. Food
PSA2 C-2 Homebound ...	8002	6/26/2026	Double Down Distributing Inc.	58.90		Senior Serv. Supplies

Training, Employment and Community Help Inc.

Posted General Ledger Transactions

Resource Title	Re... Code	Effective Date	Name	Debit	Credit	Document Description
PSA2 C-2 Homebound ...	8002	6/26/2026	Rebecca J. Howell	25.00		Senior Serv. Consulting Dietitian Jun'26
PSA2 C-2 Homebound ...	8002	6/26/2026	Rebecca J. Howell	25.00		Senior Serv. Consulting Dietitian May'26
PSA2 C-2 Homebound ...	8002	6/29/2026	Cintas Fire 636525	69.49		Senior Serv. Fire Extinguisher Service
PSA2 C-2 Homebound ...	8002	6/29/2026	Vestis	170.18		Senior Serv. Lndry
Housing and Disability ...	9000	6/1/2026	Nifty Moblie Home & Rv Park	512.69		HDAP Jun'26 Rent
Housing and Disability ...	9000	6/5/2026	Miscellaneous Customer Reciept		3,819.10	Cash Receipts Week 1
Housing and Disability ...	9000	6/16/2026	American Express	8.75		Amazon Web Service
Housing and Disability ...	9000	6/17/2026	Staub & Sons Petroleum	1.32		Gas
Housing and Disability ...	9000	6/26/2026	Miscellaneous Customer Reciept		2,071.19	Cash Receipts Week 4
24-120 Bridge Housing...	9001	6/1/2026	Alan Botello	800.00		BHBH Jun'26 Rent
24-120 Bridge Housing...	9001	6/1/2026	Danny Dynamo	430.00		BHBH Clean Services
24-120 Bridge Housing...	9001	6/1/2026	John Wisser	800.00		BHBH Jun'26 Rent
24-120 Bridge Housing...	9001	6/1/2026	Juan Ledezma	875.00		BHBH Jun'26 Rent
24-120 Bridge Housing...	9001	6/1/2026	Staub & Sons Petroleum	13.18		BHBH 100480 Propane
24-120 Bridge Housing...	9001	6/3/2026	Big Time Pest Control	250.00		BHBH Pest Control
24-120 Bridge Housing...	9001	6/3/2026	Modoc Inn	6,930.00		BHBH Room Voucher
24-120 Bridge Housing...	9001	6/3/2026	Nifty Moblie Home & Rv Park	420.00		BHBH Jun'26 Rent
24-120 Bridge Housing...	9001	6/3/2026	Spur Your Success, LLC	131.63		BHBH Financial Coaching
24-120 Bridge Housing...	9001	6/10/2026	Frontier	55.00		Internet Access
24-120 Bridge Housing...	9001	6/11/2026	Hacienda Motel	1,350.00		BHBH Room Voucher
24-120 Bridge Housing...	9001	6/11/2026	Waste Management Of Nevada	234.67		BHBH Garbage
24-120 Bridge Housing...	9001	6/16/2026	American Express	8.75		Amazon Web Service
24-120 Bridge Housing...	9001	6/16/2026	American Express	200.74		BHBH Air Conditioner
24-120 Bridge Housing...	9001	6/16/2026	American Express	594.31		BHBH Client Electricity Payment Apr-May'26
24-120 Bridge Housing...	9001	6/16/2026	American Express	845.66		BHBH House Furnisher
24-120 Bridge Housing...	9001	6/16/2026	American Express	637.29		BHBH House Kitchen Supplies
24-120 Bridge Housing...	9001	6/16/2026	American Express	75.06		BHBH Queen Bed with Headboard
24-120 Bridge Housing...	9001	6/16/2026	American Express	164.08		BHBH Queen Mattress
24-120 Bridge Housing...	9001	6/16/2026	American Express	321.74		BHBH Sectional Couches
24-120 Bridge Housing...	9001	6/16/2026	American Express	37.27		BHBH Wastebasket
24-120 Bridge Housing...	9001	6/17/2026	Amandeep Singh	2,966.00		BHBH Reimbursement Risk Mitigation

Training, Employment and Community Help Inc.

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Resource Title	Re... Code	Effective Date	Name	Debit	Credit	Document Description
24-120 Bridge Housing...	9001	6/17/2026	Juan Ledezma	1,500.00		BHBH Jun'26 Rent
24-120 Bridge Housing...	9001	6/17/2026	Spur Your Success, LLC	131.63		BHBH Financial Coaching
24-120 Bridge Housing...	9001	6/17/2026	Staub & Sons Petroleum	76.12		Gas
24-120 Bridge Housing...	9001	6/19/2026	American Express	300.00		BHBH Alturas Mini Stoge Credit Back with Check
24-120 Bridge Housing...	9001	6/19/2026	American Express	273.56		BHBH Housing Supplies
24-120 Bridge Housing...	9001	6/19/2026	American Express	160.85		BHBH Living Room Table Set
24-120 Bridge Housing...	9001	6/19/2026	American Express	12.81		BHBH Pet Pro Broom
24-120 Bridge Housing...	9001	6/22/2026	Miscellaneous Customer Reciept		300.00	Cash Receipts Week 3
24-120 Bridge Housing...	9001	6/24/2026	American Express	75.06		BHBH Cotton Towels
24-120 Bridge Housing...	9001	6/25/2026	Spur Your Success, LLC	131.63		BHBH Financia Monthlyl Coaching
24-120 Bridge Housing...	9001	6/25/2026	Spur Your Success, LLC	131.63		BHBH Financial Monthly Coaching
Housing And Homeless...	9400	6/1/2026	Nifty Moblie Home & Rv Park	495.00		HHIP Jun'26 Rent
Housing And Homeless...	9400	6/2/2026	ACE / Four Seasons	73.48		Materials & Supplies
Housing And Homeless...	9400	6/3/2026	ACE / Four Seasons	56.77		Key & Potting Soil
Housing And Homeless...	9400	6/4/2026	ACE / Four Seasons	107.24		WaterSeal
Housing And Homeless...	9400	6/5/2026	Miscellaneous Customer Reciept		14,083.08	Cash Receipts Week 1
Housing And Homeless...	9400	6/8/2026	Holiday Market	96.19		Coffee & Products
Housing And Homeless...	9400	6/9/2026	Sunrays of Hope Inc	20.00		HHIP Lndry Soap
Housing And Homeless...	9400	6/10/2026	Frontier	142.45		WC Telephone
Housing And Homeless...	9400	6/10/2026	Waste Management Of Nevada	18.55		Garbage
Housing And Homeless...	9400	6/11/2026	ACE / Four Seasons	535.18		EGO Battery/Trimmer Kit
Housing And Homeless...	9400	6/16/2026	American Express	1,046.97		HHIP Gas Gift Cards
Housing And Homeless...	9400	6/16/2026	American Express	938.89		HHIP Materials & Supplies
Housing And Homeless...	9400	6/16/2026	American Express	85.85		HHIP Supplies
Housing And Homeless...	9400	6/17/2026	ACE / Four Seasons	188.30		HHIP Materials & Supplies
Housing And Homeless...	9400	6/17/2026	Staub & Sons Petroleum	299.64		Gas
Housing And Homeless...	9400	6/19/2026	American Express	25.30		HHIP Air Freshener
Housing And Homeless...	9400	6/19/2026	American Express	108.32		HHIP Desinfectant Cleaner
Housing And Homeless...	9400	6/19/2026	American Express	63.22		HHIP Disposable Gloves

Training, Employment and Community Help Inc.

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Resource Title	Re... Code	Effective Date	Name	Debit	Credit	Document Description
Housing And Homeless...	9400	6/19/2026	American Express	89.94		HHIP Laundry Detergent
Housing And Homeless...	9400	6/25/2026	ACE / Four Seasons	107.82		HHIP Materials & Supplies
Housing And Homeless...	9400	6/29/2026	Pacific Power And Light	591.34		Electricity
Housing And Homeless...	9400	6/29/2026	Terminix Processing Center	153.00		Pest Control
Housing And Homeless...	9400	6/30/2026	Carol Madison	28.99		HHIP Expense Reimbursement
Cal Works Housing Sup...	9405	6/1/2026	Nifty Moblie Home & Rv Park	495.00		HSP Jun'26 Rent
Cal Works Housing Sup...	9405	6/1/2026	Spur Your Success, LLC	131.63		HSP Financial Coacxhing
Cal Works Housing Sup...	9405	6/2/2026	Big Time Pest Control	80.00		HSP Pest Control Monthly Service
Cal Works Housing Sup...	9405	6/5/2026	Miscellaneous Customer Reciept		11,746.94	Cash Receipts Week 1
Cal Works Housing Sup...	9405	6/9/2026	Alturas Garden Apartments	2,595.38		HSP Jun'26 Rent
Cal Works Housing Sup...	9405	6/10/2026	Frontier	55.00		Internet Access
Cal Works Housing Sup...	9405	6/16/2026	American Express	8.75		Amazon Web Service
Cal Works Housing Sup...	9405	6/16/2026	American Express	1,658.11		HSP Client Electricity
Cal Works Housing Sup...	9405	6/17/2026	Spur Your Success, LLC	78.98		HSP Financial Coaching
Cal Works Housing Sup...	9405	6/25/2026	Big Time Pest Control	80.00		HSP Pest Control Monthly Serv. May'26
Cal Works Housing Sup...	9405	6/25/2026	Spur Your Success, LLC	131.63		HSP Financial Monthly Coaching
Cal Works Housing Sup...	9405	6/26/2026	Miscellaneous Customer Reciept		11,041.23	Cash Receipts Week 4
Home Safe Program	9406	6/1/2026	ACE / Four Seasons	40.99		HS Fasteners
Home Safe Program	9406	6/1/2026	Alturas Garden Apartments	316.00		HS Jun'26 Rent
Home Safe Program	9406	6/1/2026	Juan Ledezma	750.00		HS Jun'26 Rent
Home Safe Program	9406	6/3/2026	Cynthia Pena	700.00		HS Jun'26 Rent
Home Safe Program	9406	6/5/2026	Juan Ledezma	1,279.00		HS Jun'26 Rent
Home Safe Program	9406	6/5/2026	Matthew Kitchen	13,000.00		HS Labor for Deek/ Wheel Chair Access
Home Safe Program	9406	6/9/2026	ACE / Four Seasons	315.03		HS Materials & Supplies
Home Safe Program	9406	6/10/2026	Frontier	55.00		Internet Access
Home Safe Program	9406	6/11/2026	Waste Management Of Nevada	2,126.32		HS Garbage
Home Safe Program	9406	6/16/2026	American Express	8.75		Amazon Web Service
Home Safe Program	9406	6/16/2026	American Express	104.72		HS Client Incentive Food
Home Safe Program	9406	6/16/2026	American Express	85.76		HS Client Insurance Payment

Training, Employment and Community Help Inc.

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Resource Title	Re... Code	Effective Date	Name	Debit	Credit	Document Description
Home Safe Program	9406	6/16/2026	American Express	384.90		HS Storage Unit #38 Jan-Feb-Mar-Apr & May'26 Rent
Home Safe Program	9406	6/16/2026	American Express	50.00		HS Storage Unit #B0207 Rent
Home Safe Program	9406	6/16/2026	American Express	301.72		HS Tracfone & Cards
Home Safe Program	9406	6/17/2026	ACE / Four Seasons	60.01		HS Cleaning Supplies
Home Safe Program	9406	6/17/2026	ACE / Four Seasons	615.81		HS Materials & Supplies
Home Safe Program	9406	6/17/2026	Ramirez, Katherine L	0.00		HS Jun'26 Rent
Home Safe Program	9406	6/17/2026	Staub & Sons Petroleum	87.12		Gas
Home Safe Program	9406	6/19/2026	ACE / Four Seasons	215.62		HS Materials & Supplies
Home Safe Program	9406	6/22/2026	ACE / Four Seasons	1,011.36		HS Shingle & Roof Nail
Home Safe Program	9406	6/22/2026	Juan Ledezma	1,500.00		Lanlord Incentives
Home Safe Program	9406	6/22/2026	Kathy G. Ramirez	3,375.00		HS Jun'26 Rent Reissued Check #12057
Home Safe Program	9406	6/22/2026	Matthew Kitchen	673.70		HS Additional Electrical Repair
Home Safe Program	9406	6/22/2026	Miscellaneous Customer Reciept		10,552.17	Cash Receipts Week 3
Home Safe Program	9406	6/24/2026	American Express	517.85		HS Cleaning Supplies
Home Safe Program	9406	6/25/2026	Holiday Market	773.22		HS Water & Gift Cards
Home Safe Program	9406	6/25/2026	Modoc Media dba Modoc County Record	100.00		HS help Wanted Case Manager Ad
Home Safe Program	9406	6/25/2026	Spur Your Success, LLC	131.63		HS Financial Monthly Coaching
Home Safe Program	9406	6/29/2026	Butte Creek Mobile & RV Park	1,500.00		HS Landord Incentives
Home Safe Program	9406	6/29/2026	Butte Creek Mobile & RV Park	1,327.00		HS Security Deposit Rent Jun'26
Bringing Families Home...	9407	6/1/2026	Loan Care	1,154.34		BFH Clent Loan Payment
Bringing Families Home...	9407	6/1/2026	Lucaina Camarillo	2,500.00		BFH Jun'26 Rent
Bringing Families Home...	9407	6/5/2026	Miscellaneous Customer Reciept		9,001.39	Cash Receipts Week 1
Bringing Families Home...	9407	6/16/2026	American Express	8.75		Amazon Web Service
Bringing Families Home...	9407	6/26/2026	Miscellaneous Customer Reciept		5,880.55	Cash Receipts Week 4
CAL-AIM	9500	6/2/2026	Modoc Inn	3,069.00		CAL-AIM Room Voucher
CAL-AIM	9500	6/5/2026	Miscellaneous Customer Reciept		1,620.00	Cash Receipts Week 1
CAL-AIM	9500	6/17/2026	Change Healthcare	70.40		CAL-AIM RPA Claims Monthly Fee

Training, Employment and Community Help Inc.

Posted General Ledger Transactions

Resource Title	Re... Code	Effective Date	Name	Debit	Credit	Document Description
CAL-AIM	9500	6/22/2026	Miscellaneous Customer Reciept		3,240.00	Cash Receipts Week 3
Non-Resource Related	9999	6/1/2026	Fidelity Brokerage Services LLC	1,300.00		HSA Acct #263799592 E. Stuart-Clark
Non-Resource Related	9999	6/3/2026	Staub & Sons Petroleum	75.00		TEACH Tank Rent
Non-Resource Related	9999	6/5/2026	Abila	56.25		MIP Allocations Training
Non-Resource Related	9999	6/5/2026	Miscellaneous Customer Reciept		356.00	Cash Receipts Week 1
Non-Resource Related	9999	6/9/2026	Purchase Power	502.25		Postage
Non-Resource Related	9999	6/9/2026	Quail Mountain, Inc	82.00		Coffee & Products
Non-Resource Related	9999	6/10/2026	Frontier	165.00		Internet Access
Non-Resource Related	9999	6/10/2026	Noelle MacDonnell	117.00		Expense Reimbursement
Non-Resource Related	9999	6/10/2026	Waste Management Of Nevada	491.06		Garbage
Non-Resource Related	9999	6/11/2026	Ubeo Business Services	119.74		Printer Maint Contract
Non-Resource Related	9999	6/12/2026	Miscellaneous Customer Reciept		342.00	Cash Receipts Week 2
Non-Resource Related	9999	6/16/2026	American Express	19.99		Acrobat Monthlyu Subscription
Non-Resource Related	9999	6/16/2026	American Express	55.96		Admin Brace Support
Non-Resource Related	9999	6/16/2026	American Express	1,134.99		Admin Google Workspace Business Plus
Non-Resource Related	9999	6/16/2026	American Express	239.88		Admin Rocketlaw Legal Services
Non-Resource Related	9999	6/16/2026	American Express	145.00		Admin Unit #66 Monthly Rent
Non-Resource Related	9999	6/16/2026	American Express	43.73		Amazon Web Service
Non-Resource Related	9999	6/16/2026	American Express	78.18		Board Meeting
Non-Resource Related	9999	6/16/2026	American Express	20.40		DMV Fee
Non-Resource Related	9999	6/16/2026	American Express	55.00		GED & Admin Starlink Internet Access
Non-Resource Related	9999	6/16/2026	American Express	1,275.11		New Server
Non-Resource Related	9999	6/16/2026	American Express	47.73		Parenting & Admin Supplies
Non-Resource Related	9999	6/16/2026	American Express	20.36		Thrift Store Flag Pole
Non-Resource Related	9999	6/16/2026	American Express	37.53		Thrift Store Message Flag
Non-Resource Related	9999	6/16/2026	American Express	20.37		Thrift Store Packing Tape

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	6/17/2026	Department of Social Services Adult and Senior Care Program	605.00		Care Licensing for Community Connection Center
Non-Resource Related	9999	6/17/2026	Frontier	281.51		Telephone
Non-Resource Related	9999	6/19/2026	Holiday Market	31.57		Birthday Cake!!!
Non-Resource Related	9999	6/22/2026	ADT Security Systems, Inc.	48.75		Security System
Non-Resource Related	9999	6/22/2026	Holiday Market	70.73		Admin Food
Non-Resource Related	9999	6/22/2026	Miscellaneous Customer Reciept		270.00	Cash Receipts Week 3
Non-Resource Related	9999	6/22/2026	Quail Mountain, Inc	77.50		Coffee & Products
Non-Resource Related	9999	6/24/2026	American Express	73.76		Hand Soap
Non-Resource Related	9999	6/24/2026	Holiday Market	215.51		End of FY Party Gift Cards
Non-Resource Related	9999	6/24/2026	Purchase Power	502.25		Postage
Non-Resource Related	9999	6/26/2026	Carol Madison	35.90		Expense Reimbursement
Non-Resource Related	9999	6/26/2026	Miscellaneous Customer Reciept		169.00	Cash Receipts Week 4
Non-Resource Related	9999	6/29/2026	ACE / Four Seasons	23.57		Cable Tie & Gorilla Glue
Non-Resource Related	9999	6/29/2026	Cintas Fire 636525	218.45		Fire Extinguishers Service
Non-Resource Related	9999	6/29/2026	Grocery Outlet	94.82		End of FY Party Food
Non-Resource Related	9999	6/29/2026	Pacific Power And Light	514.86		Electricity
Non-Resource Related	9999	6/30/2026	Holiday Market	17.67		End of FY Drinks
Report Total				928,069.25	354,308.96	

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	122,978.47	199,463.46
State Revenue	9,530,722.44	4,686,278.87
Other Revenue	62,683.94	117,190.39
Interest Income	35.46	0.00
Family Fee	3,109.21	(1,122.45)
Other local income	2,076,272.65	4,966,100.36
Tuition	24,482.64	31,850.79
Apartment Rents	55,734.50	47,841.25
Total Revenue	11,876,019.31	10,047,602.67
Expenses		
Salaries	2,956,365.80	2,652,594.34
Benefits	681,119.16	635,467.78
Supplies		
Books & Reference Materials	10,521.51	11,582.92
Materials & Supplies	280,148.91	349,661.64
Food Supplies	152,583.58	137,311.87
Total Supplies	443,254.00	498,556.43
Operating		
Conference & Travel	55,128.32	86,511.51
Mileage, Fuel, Bus Passes	5,650.33	6,652.19
Dues & Memberships	123,831.56	113,253.41
License and taxes	17,743.09	12,958.49
Bank Service Fees	4,322.70	2,263.11
Insurance	85,610.78	62,385.34
Operating & Housekeeping	3,512.47	3,469.92
Electricity	46,198.63	38,986.19
Water & Sewer	16,024.39	17,066.30
Garbage	11,807.90	9,861.71
Liquid, Propane, Gas, Fuel Oil	17,938.03	22,467.31
Energy Asst./WPO	167,606.00	172,728.70
Other	13,083.06	3,129.40
Room Vouchers	62,465.42	69,208.87
Rentals, Leases Repair	191,588.58	167,439.64
Repairs/Maintenance	143,327.84	44,769.93
Maintenance Agreements	412,640.19	62,710.41
Advertising	43,442.57	53,762.08
Legal Services	9,292.79	4,345.39
Audit Services	33,900.00	31,700.00
Consultants, Trainers	41,246.28	11,664.85
Information Tech	115,520.55	81,203.24
Sub. Contract Services	2,213,861.12	0.00
Other operating	176,985.14	239,595.93
Communications	57,079.27	66,780.18
Postage	6,349.12	5,118.86
Total Operating	4,076,156.13	1,390,032.96
Equipment	192.00	(146,308.00)
Contract 1099 Services	1,562,112.10	1,660,027.60
Total Expenses	9,719,199.19	6,690,371.11
Revenue Over (Under) Expenses	2,156,820.12	3,357,231.56

REPURCHASE SWEEP

178107721

Interest Paid Year to Date is 39,420.20
 Average Collected Balance for Period was 6,881,066.61
 Previous Balance on 5/31/26 \$ 8,065,673.64

6/01/26	CSH	MGMNT	TRANSFER IN	Checking	171019123	47,857.94	+
6/02/26	CSH	MGMNT	TRANSFER OUT	Checking	171019123	290,987.45	-
6/03/26	CSH	MGMNT	TRANSFER OUT	Checking	171019123	32,088.93	-
6/04/26	CSH	MGMNT	TRANSFER OUT	Checking	171019123	698,920.54	-
6/05/26	CSH	MGMNT	TRANSFER IN	Checking	171019123	27,856.36	+
6/08/26	CSH	MGMNT	TRANSFER IN	Checking	171019123	62,179.12	+
6/09/26	CSH	MGMNT	TRANSFER OUT	Checking	171019123	56,113.85	-
6/10/26	CSH	MGMNT	TRANSFER OUT	Checking	171019123	130,676.06	-
6/11/26	CSH	MGMNT	TRANSFER OUT	Checking	171019123	11,127.91	-
6/12/26	CSH	MGMNT	TRANSFER OUT	Checking	171019123	27,241.16	+
6/12/26	CSH	MGMNT	TRANSFER IN	Checking	171019123	63,000.52	-
6/15/26	CSH	MGMNT	TRANSFER OUT	Checking	171019123	3,242.60	-
6/16/26	CSH	MGMNT	TRANSFER OUT	Checking	171019123	1,013.48	-
6/17/26	CSH	MGMNT	TRANSFER OUT	Checking	171019123	24,152.78	-
6/18/26	CSH	MGMNT	TRANSFER OUT	Checking	171019123	451,256.28	-
6/22/26	CSH	MGMNT	TRANSFER OUT	Checking	171019123	2,882.47	-
6/23/26	CSH	MGMNT	TRANSFER OUT	Checking	171019123	121,018.75	-
6/25/26	CSH	MGMNT	TRANSFER OUT	Checking	171019123	182,489.07	-
6/26/26	CSH	MGMNT	TRANSFER OUT	Checking	171019123	31,724.38	-
6/29/26	CSH	MGMNT	TRANSFER OUT	Checking	171019123	73,119.62	-
6/30/26	CSH	MGMNT	TRANSFER OUT	Checking	171019123	7,639.13	+
6/30/26	INTEREST	DEPOSIT					
Interest Rate: 1.3500 Ending Balance of						\$ 6,064,632.66	



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

RESOLUTION NUMBER 27-01

Planning and Service Area 2 Area Agency on Aging

WHEREAS, The Planning and Service Area 2 Area Agency on Aging has made available funds for: Congregate Meals, Home Delivered Meals and Transportation for Senior Citizens for fiscal year 2026/2027.

WHEREAS, The Planning and Service Area 2 Area Agency on Aging has offered a contract 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 senior services and is willing to accept the aforementioned contract,

NOW THEREFORE, The Board of Directors hereby authorizes the Executive Director, Carol Madison, to act on behalf of T.E.A.C.H., Inc. to enter into contract #2002-2627-A12 and any amendment thereto, with the Planning and Service Area 2 Area Agency on Aging, and to perform any and all responsibilities in relationship to 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 8th day of July, 2026 by Bottom of Form 1 the following vote:

AYES _____ NOES _____ ABSENT _____

Danny Koetsier, Chairperson
Board of Directors

Sean Curtis, Secretary
Board of Directors

TRAINING, EMPLOYMENT AND COMMUNITY HELP, INC.

Foster Family Agency • Alturas, California

BOARD EDUCATION DOCUMENT

California Corporations Code Sections Governing Nonprofit Boards

Sections 5110–6338 • As Referenced in the CDSS Management Decision Letter (May 20, 2026)

Purpose:	Provide Board members with a plain-language review of the California Corporations Code sections that CDSS has identified as applicable to TEACH, Inc.’s governance and fiscal management obligations.
Source:	California Corporations Code (CCC), Part 2 – Nonprofit Public Benefit Corporation Law (§§5110–6338)
Audit Reference:	CDSS Management Decision Letter, Program No. 2411.01.01, Audit Period July 1, 2023 – June 30, 2024
Action Required:	Each Board member should read and acknowledge this document. Bring questions to the next Board meeting.
Prepared:	2026 For Board Review and Retention

DISCLAIMER: This document is an educational summary prepared for Board orientation purposes. It is not legal advice. Board members should consult qualified legal counsel regarding specific legal questions.

INTRODUCTION: WHY THIS DOCUMENT MATTERS

The California Department of Social Services (CDSS) conducted a fiscal audit of TEACH, Inc.’s foster care program for the period July 1, 2023 through June 30, 2024. The resulting Management Decision Letter (MDL), dated May 20, 2026, identified internal control weaknesses and required corrective action. As part of that corrective action, the Board of Directors is specifically required to:

1. Obtain, review, and become knowledgeable of California Corporations Code (CCC) sections 5110 through 6338, which govern how the Board must conduct the Provider’s activities and affairs;
2. Ensure that TEACH, Inc.’s written internal control policies and procedures comply with applicable legal requirements; and
3. Actively oversee fiscal activities, including approving significant expenditures, reviewing financial statements, and ensuring adequate documentation practices.

This document provides a section-by-section explanation of the specific CCC provisions cited in the MDL and in the adopted Internal Control Policies and Procedures. For each provision, you will find: (1) the statutory text, (2) a plain-language explanation, (3) what it means specifically for TEACH, Inc., and (4) where it connects to the audit findings.

TEACH, Inc. is organized as a California Nonprofit Public Benefit Corporation. That means the entire body of law contained in CCC Part 2 (§§5110–6338) applies to its governance. The sections highlighted in this document are those most directly relevant to the Board’s fiscal oversight responsibilities.

Quick Reference: Sections Covered in This Document

CCC Section	Title / Topic	Core Board Obligation	Related Audit Finding
§5110	Nonprofit Public Benefit Corporation Law – Title	Establishes that TEACH, Inc. operates under Part 2 of the CCC	Governs entire legal framework
§5210	Board of Directors – Corporate Powers	Board must govern all corporate activities and cannot fully delegate authority	Board oversight deficiencies
§5211	Board Meetings	Establishes meeting notice, quorum, and action requirements	Board oversight deficiencies
§5231(a)	Duty of Care	Directors must act in good faith with prudent inquiry	Board oversight deficiencies
§5231(b)	Reliance on Experts	Board may rely on staff/professionals if acting in good faith	Board oversight deficiencies
§5231(c)	Director Liability Protection	Directors acting per 5231(a)-(b) are generally not personally liable	Protects compliant directors
§5233	Self-Dealing Prohibition	Transactions where directors have a financial interest require special approval	Expenditure controls
§6320(a)	Books and Records	Corporation must keep adequate financial records and meeting minutes	Documentation weaknesses

§6321	Annual Financial Report	Board must receive annual financial reports	Board oversight deficiencies
§6330–6338	Inspection Rights	Directors have the right to inspect corporate books and records	Board oversight deficiencies

PART ONE: THE LEGAL FRAMEWORK – CCC §5110

California Corporations Code §5110 – The Nonprofit Public Benefit Corporation Law

§5110 – Title

This part shall be known and may be cited as the Nonprofit Public Benefit Corporation Law.

Source: California Corporations Code §5110 – Title

Plain-Language Explanation

Section 5110 establishes the formal name for the body of law that governs TEACH, Inc. Because TEACH, Inc. was incorporated as a California nonprofit public benefit corporation, all of the provisions in CCC Part 2 (§§5110 through 6910) apply to its governance, operations, and legal obligations. This is not optional – these are mandatory legal requirements that come with being incorporated as a nonprofit in California.

► What This Means for TEACH, Inc. Board Members

- Every Board member should understand that TEACH, Inc.'s governance is governed by a specific body of California law – not just the organization's bylaws or personal judgment.
- When in doubt about whether a Board action is proper, the first question should always be: "What does the California Corporations Code require?"
- The CDSS corrective action requirement to "obtain, review, and become knowledgeable" of CCC §§5110–6338 is a specific legal compliance obligation, not a suggestion.

PART TWO: BOARD POWERS AND MANAGEMENT – CCC §5210–15215

California Corporations Code §5210 – Board of Directors: Corporate Powers

§5210 – Board Authority

Each corporation shall have a board of directors. Subject to the provisions of this part and any limitations in the articles or bylaws relating to action required to be approved by the members (Section 5034), or by a majority of all members (Section 5033), the activities and affairs of a corporation shall be conducted and all corporate powers shall be exercised by or under the direction of the board. The board may delegate the management of the activities of the corporation to any person or persons, management company, or committee however composed, provided that the activities and affairs of the corporation shall be managed and all corporate powers shall be exercised under the ultimate direction of the board.

Source: California Corporations Code §5210 – Board Authority

Plain-Language Explanation

Section 5210 is the cornerstone of nonprofit governance. It establishes three fundamental principles:

- Every nonprofit must have a Board of Directors. This is not discretionary.
- The Board – not staff, not the Executive Director alone – is ultimately responsible for conducting the organization’s activities and exercising its corporate powers. The Board cannot fully hand off this responsibility to anyone else.
- The Board may delegate day-to-day management to staff or an Executive Director, but ultimate direction remains with the Board. Delegation does not eliminate Board accountability.

⚠ Connection to CDSS Audit Finding

The CDSS audit found that the Board was not exercising adequate oversight of financial activities, including large expenditures and credit card usage. This directly implicates §5210: if the Board has delegated all financial management to the Executive Director without establishing controls or reviewing results, it has failed its obligation to exercise “ultimate direction” over corporate affairs.

► What This Means for TEACH, Inc. Board Members

- The Board cannot simply approve a budget once a year and then ignore finances. Ultimate direction means ongoing engagement.
- Reviewing quarterly financial statements is not optional – it is one of the most basic ways the Board exercises its legal authority.
- Approving significant contracts and expenditures (as required by the Internal Control Policies) is a concrete exercise of §5210 authority.
- If the Executive Director makes a major financial decision without Board knowledge or approval, the Board may be held accountable for the consequences.

California Corporations Code §5211 – Board Meetings

§5211(a) – Meeting Requirements (key provisions)

Unless otherwise provided in the articles or in the bylaws, all of the following apply: (1) Meetings of the board may be called by the chair of the board or the president or any vice president or the secretary or any two directors. (2) Regular meetings of the board may be held without notice if the time and place of such meetings are fixed by the bylaws or the board. Special meetings of the board shall be held upon four days' notice by first-class mail or 48 hours' notice delivered personally or by telephone, including a voice messaging system or by electronic transmission by the corporation. (3) A majority of the authorized number of directors constitutes a quorum of the board for the transaction of business.

Source: California Corporations Code §5211(a) – Meeting Requirements (key provisions)

Plain-Language Explanation

Section 5211 establishes the procedural requirements for how the Board must conduct its business. Key requirements include:

- Meetings can be called by the chair, president, vice president, secretary, or any two directors – this is a broad right ensuring directors can convene when needed.
- Regular meetings can be held without individual notice if the schedule is established in the bylaws or by Board resolution. Special meetings require at least 48 hours' notice by personal delivery/phone/email, or four days by mail.
- A quorum (majority of the authorized number of directors) must be present for any business to be validly conducted. Actions taken without a quorum are not legally valid.
- The Board may also act by written consent of all directors in lieu of a meeting – but all directors must consent in writing.

► What This Means for TEACH, Inc. Board Members

- Establish a regular Board meeting schedule and record it formally by resolution. This eliminates the need for individual notices before each regular meeting.
- Always confirm a quorum is present before taking any vote. Record quorum confirmation in the minutes.
- Minutes of every Board meeting must be maintained as official records (see §6320). Approvals taken without proper minutes may be questioned in an audit.
- Email votes (written consent) are permissible but must include consent from all directors, not just a majority.

PART THREE: DIRECTOR STANDARDS OF CONDUCT – CCC §5231

This is perhaps the most important section for individual Board members to understand. Section 5231 defines what the law requires of each director personally – and also what protects directors from personal liability when they fulfill those duties.

California Corporations Code §5231(a) – The Duty of Care

§5231(a) – Director’s Duty of Care

A director shall perform the duties of a director, including duties as a member of any committee of the board upon which the director may serve, in good faith, in a manner that director believes to be in the best interests of the corporation and with such care, including reasonable inquiry, as an ordinarily prudent person in a like position would use under similar circumstances.

Source: California Corporations Code §5231(a) – Director’s Duty of Care

Plain-Language Explanation

Section 5231(a) sets out the legal standard every director must meet when performing their duties. The law requires three things acting together:

- Good faith – You must act honestly and sincerely in carrying out your director duties, without deception, self-interest, or willful disregard of the organization’s needs.
- Best interests of the corporation – Your decisions must be guided by what you genuinely believe is best for TEACH, Inc. and the children it serves, not by personal benefit, friendships, or convenience.
- Care with reasonable inquiry – You must be reasonably informed before making decisions. An “ordinarily prudent person” in a director’s position would read the financial reports, ask questions when things are unclear, and not simply rubber-stamp whatever management proposes.

What “Reasonable Inquiry” Looks Like in Practice

Courts and legal commentators have identified the following as minimum activities that satisfy a director’s duty of care:

- Attending Board meetings regularly and reading materials provided before and at meetings.
- Reviewing financial statements and asking questions when numbers are unexpected, incomplete, or unclear.
- Following up on prior-meeting action items to confirm they were completed.
- Reading and understanding the organization’s key policies and legal obligations.
- Exercising independent judgment – not simply deferring to the Executive Director on every matter.
- Being alert to warning signs of financial mismanagement and taking action when they arise.

△ Connection to CDSS Audit Finding

The CDSS audit found that the Board of Directors had not “ensured that the Provider developed, updated, implemented, and enforced adequate written internal control policies and procedures.” This is a direct failure of the duty of care under §5231(a). A prudent director would have inquired about the existence of written financial controls, reviewed their adequacy, and required corrective action.

► What This Means for TEACH, Inc. Board Members

- Each Board meeting, review the financial reports before the meeting, not during it. Come prepared with questions.
- If you don’t understand a line item or financial statement, ask. The duty of care includes “reasonable inquiry.” Silence is not prudence.
- Approving policies and then never reviewing whether they are being followed does not satisfy the duty of care.
- The Board’s duty is not satisfied by good intentions alone. The law requires actually engaging with the substance of the organization’s affairs.

California Corporations Code §5231(b) – Reliance on Experts

§5231(b) – Permitted Reliance

In performing the duties of a director, a director shall be entitled to rely on information, opinions, reports or statements, including financial statements and other financial data, in each case prepared or presented by: (1) One or more officers or employees of the corporation whom the director believes to be reliable and competent in the matters presented; (2) Counsel, independent accountants or other persons as to matters which the director believes to be within that person’s professional or expert competence; or (3) A committee of the board upon which the director does not serve, as to matters within the designated authority of that committee, provided that in any such case the director acts in good faith, after reasonable inquiry when the need therefor is indicated by the circumstances and without knowledge that would cause such reliance to be unwarranted.

Source: California Corporations Code §5231(b) – Permitted Reliance

Plain-Language Explanation

Section 5231(b) recognizes that directors cannot be experts in everything. A Board member who is not an accountant should not be expected to independently audit the organization’s books. The law allows directors to rely on:

- Staff reports and financial statements prepared by the Executive Director or bookkeeper, as long as the director reasonably believes that person is reliable and competent;
- Legal opinions from attorneys, financial analysis from accountants, or other professional advice – as long as the director reasonably believes it falls within that expert’s competence; and
- Reports or findings from a Board committee the director does not serve on.

However, this reliance has an important limit: the director must still act in good faith and with reasonable inquiry when circumstances indicate a need for further investigation. A director cannot claim protection under §5231(b) if they had red flags that should have prompted further inquiry and chose to ignore them.

► What This Means for TEACH, Inc. Board Members

- It is entirely appropriate to rely on the Executive Director's financial reports – but you should still ask questions if numbers look unusual.
- The Board may engage an outside accountant or attorney to advise on complex fiscal or legal matters and may rely on that advice.
- If an auditor or CDSS identifies a concern, the Board cannot later claim it relied on staff who said everything was fine. The warning itself triggers the need for reasonable inquiry.
- Reliance does not mean passivity. It means using professional input as a well-informed starting point, not as a substitute for Board judgment.

California Corporations Code §5231(c) – Director Liability Protection

§5231(c) – Protection from Personal Liability

Except as provided in Section 5233, a person who performs the duties of a director in accordance with subdivisions (a) and (b) shall have no liability based upon any alleged failure to discharge the person's obligations as a director, including, without limiting the generality of the foregoing, any actions or omissions which exceed or defeat a public or charitable purpose to which a corporation, or assets held by it, are dedicated.

Source: California Corporations Code §5231(c) – Protection from Personal Liability

Plain-Language Explanation

Section 5231(c) provides important protection: a director who fulfills the duty of care described in subsections (a) and (b) will generally not face personal liability for the organization's decisions or outcomes – even if those decisions turn out to be wrong in hindsight.

This protection exists because the law recognizes that directors are not guarantors of perfect outcomes. Business decisions involve uncertainty and judgment calls. The law protects directors who make genuine good-faith decisions based on reasonable information and inquiry.

However, this protection has a significant exception: it does not apply to self-dealing transactions under §5233 (covered in the next section). A director who personally benefits from a transaction at the organization's expense cannot claim liability protection.

► What This Means for TEACH, Inc. Board Members

- The best protection against personal director liability is simply doing your job: attending meetings, reading reports, asking questions, and voting your genuine judgment.
- Directors who skip meetings, ignore financial reports, or rubber-stamp everything the Executive Director proposes are NOT protected by §5231(c) – because they have not performed their duties in accordance with §5231(a).
- Keep your own records: retain copies of Board meeting agendas, minutes, financial reports, and any policies you reviewed and approved. These demonstrate your active engagement.
- The liability protection does not extend to fraud, gross negligence, or self-dealing. Good faith and active engagement are the prerequisites.

PART FOUR: THE SELF-DEALING PROHIBITION – CCC §5233

California Corporations Code §5233 – Self-Dealing Transactions

§5233(a) – Definition of Self-Dealing

Except as provided in subdivision (b), for the purpose of this section, a self-dealing transaction means a transaction to which the corporation is a party and in which one or more of its directors has a material financial interest and which does not meet the requirements of paragraph (1), (2), or (3) of subdivision (d). Such a director is an “interested director” for the purpose of this section.

Source: California Corporations Code §5233(a) – Definition of Self-Dealing

§5233(d) – Exceptions (When Self-Dealing May Be Permitted)

In any action brought under subdivision (c) the remedies specified in subdivision (h) shall not be granted if: (1) The Attorney General, or the court in an action in which the Attorney General is an indispensable party, has approved the transaction before or after it was consummated; or (2) The following facts are established: (A) The corporation entered into the transaction for its own benefit; (B) The transaction was fair and reasonable as to the corporation at the time it entered into the transaction; (C) Prior to consummating the transaction, the board authorized or approved the transaction in good faith by a majority of the directors then in office without counting the vote of the interested director or directors, and with knowledge of the material facts; (D) Prior to authorizing or approving the transaction the board considered and in good faith determined that the corporation could not have obtained a more advantageous arrangement with reasonable effort.

Source: California Corporations Code §5233(d) – Exceptions (When Self-Dealing May Be Permitted)

§5233(h) – Remedies for Self-Dealing Violations

If a self-dealing transaction has taken place, the interested director or directors shall do such things and pay such damages as in the discretion of the court will provide an equitable and fair remedy to the corporation... the court may order the director to: (1) Account for any profits made from such transaction, and pay them to the corporation; (2) Pay the corporation the value of the use of any of its property used in such transaction; and (3) Return or replace any property lost to the corporation as a result of such transaction... In addition, the court may, in its discretion, grant exemplary [punitive] damages for a fraudulent or malicious violation of this section.

Source: California Corporations Code §5233(h) – Remedies for Self-Dealing Violations

Plain-Language Explanation

Section 5233 prohibits self-dealing – situations where a director uses their position to benefit personally at the organization’s expense. A “self-dealing transaction” occurs when:

- TEACH, Inc. is a party to a transaction (e.g., a contract, purchase, or service agreement), and
- One or more of its directors has a “material financial interest” in that transaction (meaning they personally stand to gain financially from it).

Common examples of potential self-dealing include:

- The corporation contracts with a business owned by a director or a director’s family member;

- A director receives a salary, consulting fee, or other payment from the organization beyond their approved director compensation;
- The corporation purchases property from a director or sells property to a director;
- A director steers a contract to a company in which the director holds an ownership interest.

How to Handle Potential Self-Dealing Properly

Not all transactions involving a director's financial interest are automatically prohibited. The law provides a process for approving them legitimately:

4. **Disclose fully:** The interested director must disclose all material facts about their financial interest in the transaction to the full Board before any vote.
5. **Recuse:** The interested director must not vote on the transaction and should generally not participate in the deliberations.
6. **Independent analysis:** The remaining directors must independently determine that (a) the transaction is fair and reasonable to the corporation, and (b) a more advantageous arrangement could not have been obtained with reasonable effort.
7. **Majority approval:** The transaction must be approved by a majority of the remaining, non-interested directors.
8. **Document thoroughly:** All of this must be documented in the Board Meeting Minutes in detail.

⚠ Connection to CDSS Audit Finding

The expenditure approval controls in TEACH, Inc.'s adopted Internal Control Policies (dual signatures, Board approval of significant expenditures) help protect against inadvertent self-dealing by ensuring independent review of major financial transactions. Any transaction where a Board member has a financial interest must go through the §5233 disclosure and approval process.

► What This Means for TEACH, Inc. Board Members

- Adopt and use a Conflict of Interest policy. At the start of each fiscal year, each director should complete a written conflict-of-interest disclosure.
- If any transaction is proposed where you or a family member has a financial interest – even indirectly – disclose it immediately to the Board Chair and leave the room during deliberations.
- Self-dealing violations can result in personal liability for the director, repayment of profits to the organization, and even punitive damages. This is not a technicality – it is enforced by the California Attorney General.
- When in doubt, disclose. Disclosing a potential conflict and letting the Board decide is almost always the right approach.

PART FIVE: RECORDS, REPORTS, AND INSPECTION RIGHTS – CCC §6320–6338

California Corporations Code §6320 – Required Books and Records

§6320(a) – Required Records

Each corporation shall keep: (1) Adequate and correct books and records of account; (2) Minutes of the proceedings of its members, board and committees of the board; and (3) A record of its members giving their names and addresses and the class of membership held by each.

Source: California Corporations Code §6320(a) – Required Records

§6320(b) – Format

Those minutes and other books and records shall be kept either in written form or in any other form capable of being converted into clearly legible tangible form or in any combination of the foregoing. When minutes and other books and records are kept in a form capable of being converted into clearly legible paper form, the clearly legible paper form into which those minutes and other books and records are converted shall be admissible in evidence, and accepted for all other purposes, to the same extent as an original paper record of the same information would have been, provided that the paper form accurately portrays the record.

Source: California Corporations Code §6320(b) – Format

Plain-Language Explanation

Section 6320 establishes three categories of mandatory corporate records that every California nonprofit must maintain:

- Financial books and records: These are the accounting records – the general ledger, invoices, receipts, cancelled checks, bank statements, payroll records, and all other documentation of financial transactions. The law requires that these be “adequate and correct.” This means not just keeping records, but keeping them in a way that accurately and completely reflects the organization’s financial activity.
- Meeting minutes: A written record of all proceedings of the Board and any Board committees must be maintained. Minutes serve as the official legal record of Board actions, votes, approvals, and decisions. Approvals not reflected in minutes may be treated as if they never happened in an audit or legal proceeding.
- Membership records: A list of members with their names, addresses, and class of membership – applicable to member-based nonprofits.

Records may be kept electronically as long as they can be converted into a clearly legible paper form that accurately represents the original. Cloud storage, accounting software, and digital document management systems are all acceptable under this standard.

△ Connection to CDSS Audit Finding

The CDSS audit found multiple documentation deficiencies: mileage logs were incomplete, fuel receipts lacked business purpose annotations, and certain expenditures were classified in incorrect expense accounts. All of these are violations of the §6320 requirement to maintain “adequate and correct books and records of

account.” The Board is responsible for ensuring that adequate recordkeeping systems are in place and functioning.

► **What This Means for TEACH, Inc. Board Members**

- Every financial transaction must have adequate supporting documentation. This is not merely a CDSS preference – it is a legal requirement under §6320.
- Board Meeting Minutes must be taken at every meeting, approved at the subsequent meeting, and retained permanently (or for at least seven years per TEACH, Inc.’s Internal Control Policies).
- Oral agreements, informal approvals, and undocumented decisions do not create enforceable corporate records. If it’s not in the minutes, it didn’t happen as a matter of corporate law.
- The Board should periodically review whether the organization’s recordkeeping systems are adequate – not just assume that staff is handling it correctly.

California Corporations Code §6321 – Annual Financial Report

§6321(a) – Required Annual Report to Directors

The board shall cause an annual report to be sent to the directors within 120 days after the close of the corporation’s fiscal year. That report shall contain in appropriate detail the following: (1) The assets and liabilities, including the trust funds, of the corporation as of the end of the fiscal year. (2) The principal changes in assets and liabilities, including trust funds, during the fiscal year. (3) The revenue or receipts of the corporation, both unrestricted and restricted to particular purposes, for the fiscal year. (4) The expenses or disbursements of the corporation, for both general and restricted purposes, during the fiscal year.

Source: California Corporations Code §6321(a) – Required Annual Report to Directors

Plain-Language Explanation

Section 6321 requires that an annual financial report be provided to the Board within 120 days after the end of each fiscal year. This is a legal requirement, not an optional courtesy. The report must include:

- A balance sheet – showing all assets (what the organization owns) and liabilities (what it owes) as of fiscal year end;
- A statement of changes in financial position – what significant changes occurred during the year;
- A statement of revenues and receipts – both unrestricted operating funds and any restricted grants or contributions; and
- A statement of expenses and disbursements – how the organization spent its money, broken down by general and restricted purposes.

The report must be accompanied either by an independent accountant’s report or, if there is no audit, certification by an authorized officer that the statements were prepared directly from the organization’s books and records without audit.

► **What This Means for TEACH, Inc. Board Members**

- For a fiscal year ending June 30, the annual financial report must reach the Board no later than October 28 of the same year.

- Review the annual financial report with the same care as a monthly financial statement – look for unexpected changes in assets, liabilities, revenues, or expenses and ask questions.
- Consider engaging a CPA to prepare or review the annual financial statements, especially given CDSS's heightened scrutiny of TEACH, Inc.'s fiscal controls.
- The annual report is a legal document. Board members who receive it and take no action when problems are evident may be held to have failed their duty of care.

California Corporations Code §6330–6338 – Director Rights of Inspection

§6333 – Directors' Right to Inspect Books

Each director shall have the absolute right at any reasonable time to inspect and copy all books, records and documents of every kind and to inspect the physical properties of the corporation of which such person is a director.

Source: California Corporations Code §6333 – Directors' Right to Inspect Books

Plain-Language Explanation

Sections 6330 through 6338 establish inspection rights – the right of directors and, in some circumstances, members to examine the organization's records. The most important provision for the Board is §6333, which gives every director an “absolute right” to inspect:

- All books and records of account (the financial records);
- All documents of every kind (contracts, correspondence, personnel records, grant agreements, etc.); and
- The physical properties of the corporation.

This right is “absolute” – meaning the Executive Director or staff cannot refuse a director's reasonable request to review records. It is a cornerstone of Board oversight authority.

► What This Means for TEACH, Inc. Board Members

- You have the legal right to review any financial record of TEACH, Inc. at any reasonable time. You do not need a special reason to exercise this right.
- If you have concerns about a specific expenditure, contract, or financial practice, you can request to see the underlying documentation directly.
- The Executive Director is legally required to make records available to you. A refusal or unreasonable delay in honoring a director's inspection request is a legal violation.
- Actively using your inspection rights is one of the most concrete ways to fulfill your duty of care under §5231(a).

PART SIX: CONSEQUENCES OF NON-COMPLIANCE

What Happens When Directors Fail Their Obligations?

California law provides multiple mechanisms for holding nonprofit directors accountable when they fail to fulfill their legal duties. Board members of TEACH, Inc. should understand that these are not abstract risks:

Attorney General Oversight

California's Attorney General has broad authority to oversee nonprofit public benefit corporations. The Attorney General can:

- Investigate complaints about director misconduct or fiscal mismanagement;
- Bring legal action to enforce §5233 self-dealing prohibitions;
- Seek removal of directors who have failed their fiduciary duties; and
- Require the organization to take corrective action.

CDSS Consequences

Within the specific context of TEACH, Inc.'s AFDC-FC program funding, non-compliance carries additional consequences, including:

- Disallowance of costs – CDSS can require repayment of expenditures that were not properly documented or authorized;
- Rate termination – CDSS may terminate a Provider's rate (and effectively its program) for failure to substantially comply with corrective action requirements; and
- Ongoing audit scrutiny – identified deficiencies create a higher risk of future audits and enhanced CDSS oversight.

Personal Liability

Directors who fail to comply with §5231(a) (duty of care) may face personal liability for damages to the corporation. Directors who engage in or knowingly permit self-dealing transactions under §5233 face:

- Court orders to repay profits from the transaction to the corporation;
- Liability for the value of any organizational assets used in the transaction;
- Potential punitive damages for fraudulent or malicious violations; and
- Exclusion from the liability protection provided by §5231(c).

✓ **The Good News: Protection Is Available to Compliant Directors**

Directors who fulfill the duty of care under §5231(a) are generally protected from personal liability, even for decisions that turn out poorly. The law protects good-faith judgment exercised with reasonable inquiry – not perfect outcomes. The steps below, consistently followed, provide strong legal protection:

- Attend Board meetings regularly and read materials before meetings.
- Ask questions when financial reports or proposals are unclear.
- Require and review written internal control policies.
- Approve significant expenditures formally and record approvals in minutes.

- Disclose and recuse from any transaction in which you have a financial interest.
- Retain copies of the documents you review as a director.

BOARD MEMBER ACKNOWLEDGMENT

Each member of the Board of Directors of Training, Employment and Community Help, Inc. is required to sign and date this acknowledgment as part of the corrective action compliance obligations identified in the CDSS Management Decision Letter dated May 20, 2026.

DIRECTOR ACKNOWLEDGMENT

I, the undersigned, hereby acknowledge and certify that:

- I have received and read this Board Education Document summarizing California Corporations Code sections §§5110–6338 as applicable to Training, Employment and Community Help, Inc.;
- I understand my individual duties as a director, including the duty of care (§5231(a)), the permitted reliance on experts (§5231(b)), the self-dealing prohibition (§5233), and the recordkeeping requirements (§6320);
- I understand that compliance with these legal obligations is required as part of the corrective action identified in the CDSS Management Decision Letter dated May 20, 2026; and
- I commit to fulfilling my legal duties as a director of TEACH, Inc. in accordance with the California Corporations Code and the organization’s adopted Internal Control Policies and Procedures.

<i>Director Name (Print)</i>		<i>Signature</i>		<i>Date</i>

<i>Director Name (Print)</i>		<i>Signature</i>		<i>Date</i>

<i>Director Name (Print)</i>		<i>Signature</i>		<i>Date</i>

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<i>Director Name (Print)</i>		<i>Signature</i>		<i>Date</i>

<i>Director Name (Print)</i>		<i>Signature</i>		<i>Date</i>

EXPENDITURE APPROVAL AND AUTHORIZATION

1.1 General Expenditure Standards

All expenditures charged to AFDC-FC program funds must meet all of the following criteria:

- Allowable – permitted under applicable federal and state laws, regulations, and grant terms;
- Reasonable – consistent with what a prudent person would pay under similar circumstances;
- Allocable – properly assignable to the AFDC-FC program and directly benefiting children placed in care;
- Adequately documented – supported by sufficient documentation as described in Section 6; and
- Recorded in the correct expense account – classified according to the Provider’s chart of accounts (see Section 7).

Expenditures that do not meet all of the above criteria are unallowable and shall not be charged to AFDC-FC program funds.

1.2 Board Review and Approval of Significant Expenditures

To provide adequate oversight of large financial transactions and protect organizational assets, the following Board approval requirements shall apply:

1.2.1 Threshold for Board Approval

Any single expenditure or contract with a total value equal to or exceeding \$10,500 shall require prior Board review and approval before funds are committed or disbursed. This threshold applies to:

- Contracts for services or goods;
- Equipment and capital purchases;
- Lease agreements or lease amendments;
- Professional service agreements (legal, accounting, consulting, etc.); and
- Any other non-routine expenditure exceeding the threshold.

1.2.2 Board Approval Process

The Executive Director shall present proposed significant expenditures or contracts to the Board at a regular or special Board meeting, including:

- A description of the goods or services to be procured;
- The estimated or actual cost;
- The purpose and benefit to the AFDC-FC program and children in placement;
- The funding source; and
- Any competitive bids or quotes obtained.

Board approval shall be recorded in the official Meeting Minutes. No significant expenditure shall be paid without documented Board approval, except in genuine emergencies as described in Section 3.2.3.

1.2.3 Emergency Expenditures

In the event that an urgent expenditure exceeding \$10,500 is required between Board meetings to protect the health, safety, or welfare of children in placement, the Executive Director may authorize the expenditure with the approval of the Board Chairperson (or designee). Such emergency expenditures shall be:

- Documented with a written description of the emergency and the basis for the expenditure;
- Reported to the full Board at the next scheduled meeting; and
- Ratified by the Board and recorded in the Meeting Minutes.

1.3 Dual Signature Requirements

To ensure adequate financial controls and prevent unauthorized disbursements:

- All checks, electronic fund transfers (EFT), or other disbursements of \$12,500 or more shall require the signatures or authorizations of two (2) authorized signatories;
- Authorized signatories shall include the Executive Director and at least one (1) Board officer (Chairperson or Treasurer);
- The Executive Director shall not be an authorized sole signatory for any disbursement requiring Board approval under Section 3.2; and
- A list of authorized signatories shall be maintained on file and reviewed by the Board annually.

1.4 Prohibited Practices

The following practices are expressly prohibited:

- Splitting a single purchase into multiple transactions to circumvent approval thresholds;
- Approving or authorizing an expenditure in which the approver has a financial interest or conflict of interest;
- Paying an expenditure without adequate supporting documentation; and
- Charging personal, non-program expenses to AFDC-FC funds.



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

RESOLUTION NUMBER 27-02

WHEREAS,

The Board of Directors of Modoc Work Activity Center, Inc. has approved the transfer of certain real property, motor vehicles, and related assets to T.E.A.C.H., Inc. in furtherance of the continuation of services for individuals with developmental disabilities and the operation of the Community Connections Adult Day Program; and

WHEREAS, The Board of Directors of T.E.A.C.H., Inc. has determined that accepting such property and assets is in the best interests of the corporation and will further its charitable and public benefit purposes; and

WHEREAS, The transfer of such assets requires the execution of deeds, titles, applications, affidavits, contracts, tax forms, and other documents necessary to complete the transfer of ownership.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. The Board of Directors hereby authorizes T.E.A.C.H., Inc. to accept all real property, motor vehicles, equipment, and other assets conveyed by Modoc Work Activity Center, Inc., subject to any terms and conditions approved by the Executive Director and legal counsel, if applicable.
2. The Executive Director of T.E.A.C.H., Inc., **Carol Madison**, is hereby authorized and directed, on behalf of the corporation, to negotiate, execute, acknowledge, deliver, and record any and all deeds, certificates of title, DMV forms, bills of sale, contracts, escrow documents, applications, affidavits, tax documents, and any other instruments necessary or desirable to complete the transfer and acceptance of such real property and motor vehicles.
3. The Executive Director is further authorized to execute any additional documents required by the California Department of Motor Vehicles, county recorder, title companies, governmental agencies, financial institutions, or other entities necessary to complete and perfect the transfer of ownership.
4. Any actions previously taken by the Executive Director in furtherance of these transfers are hereby ratified, confirmed, and approved.
5. This authorization shall remain in full force and effect until modified or rescinded by subsequent resolution of the Board of Directors.

CERTIFICATION

AYES _____ NOES _____ ABSTENTIONS _____ ABSENT _____

Danny Koetsier, Chairperson
Board of Directors

ATTEST:
Sean Curtis, Secretary
Board of Directors

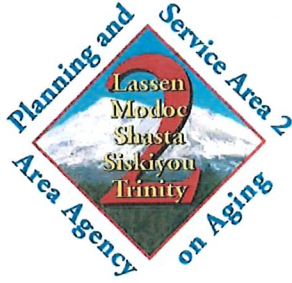
Youth & Family Services
112 East 2nd Street
Alturas, CA 96101
(530) 233-4929

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



PSA 2 Area Agency on Aging

June 30, 2026

Fiscal Monitoring Report

Provider/Partner: Training, Employment, & Community Help Inc.

Program/Contract: C1 & C2

Contact: Carol Madison

Contract Number: 2002-2526-A12

Monitoring Date: June 12, 2026

Monitoring Period Reviewed: October – November, 2025

Prepared By: Jamie Shannon, Fiscal Analyst

Date Report Issued: June 29, 2026

Purpose of Monitoring

This fiscal monitoring review was conducted to evaluate compliance with contractual requirements, applicable fiscal policies and procedures, reporting requirements, and supporting documentation standards. The review included an assessment of financial records, supporting documentation, internal controls, and fiscal reporting practices related to the administration of program funds.

Monitoring Activities Conducted

The following activities were completed as part of this review:

- Review of submitted invoices and expenditure reports
- Review of supporting documentation, including invoices, receipts, and payroll records
- General ledger review
- Verification of allowable and allocable costs
- General review of financial management practices and procedures
- Review of internal controls and segregation of duties
- Review of procurement and purchasing practices
- Review of audit reports and corrective actions, if applicable
- Review of grant-related income, in-kind contributions, and cash management practices
- Review of payroll procedures

Summary of Results

Overall Monitoring Rating

- Compliant – No findings Identified
- Compliant with Recommendations
- Findings Requiring Corrective Action
- Significant Findings Requiring Immediate Corrective Action

Summary

The fiscal monitoring review did not identify any discrepancies in the financial documentation submitted. Invoices and supporting records were consistent with the expenditures reported on the PSA 2 AAA Excel expense reporting sheets, and no concerns were noted on the Monitoring Tool. The provider should continue to submit invoices and supporting documentation for all monthly expenditures.

Required Follow-Up

- No follow-up required.
- Corrective Action Plan (CAP) required.

Monitoring Conclusion

Thank you for your cooperation and assistance throughout this fiscal monitoring review. We appreciate your continued commitment to maintaining sound fiscal practices and supporting the responsible stewardship of program funds.

If you have any questions regarding this report, please contact the PSA 2 Area Agency on Aging fiscal monitoring team.



Jamie Shannon
Fiscal Analyst
PSA2 Area Agency on Aging