



# MADERA COUNTY WORKFORCE INVESTMENT CORPORATION

## **SPECIAL MEETING AGENDA**

**December 7, 2023  
3:00 p.m.**

Meeting will be held at:

**Workforce Assistance Center – Executive Conference Room  
2037 W. Cleveland Avenue, Madera, CA 93637, 559-662-4589**

**REASONABLE ACCOMMODATION FOR ANY INDIVIDUAL WITH A DISABILITY** Pursuant to the Rehabilitation Act of 1973 and the Americans with Disabilities Act of 1990, any individual with a disability who requires reasonable accommodation to attend or participate in a meeting or function of the Madera County Workforce Investment Corporation, may request assistance by contacting the Executive Assistant at Madera County Workforce Investment Corporation office, 2037 W. Cleveland Avenue, Madera, CA 93637; Telephone 559/662-4589; CRS 711; Fax 559/673-1794.

This agenda and supporting documents relating to the items on this agenda are available through the Madera County Workforce Investment Corporation (MCWIC) website at <http://www.maderaworkforce.org/mcwic-meetings-and-agenda/>. These documents are also available at the Workforce Assistance Center – office of the Executive Director. MCWIC is an equal Opportunity Employer/Program. Auxiliary aids and services are available upon request.

### **1.0 Call to Order**

1.1 Pledge of Allegiance

### **2.0 Additions to the Agenda**

Items identified after preparation of the agenda for which there is a need to take immediate action. Two-thirds vote required for consideration (Government Code Section 54954.2(b)(2))

### **3.0 Public Comment**

This time is made available for comment from the public on matters within the Board's jurisdiction. The comment period will be limited to 15 minutes. Each speaker will be limited to 3 minutes.

### **4.0 Introductions and Recognitions**

### **5.0 Adoption of Board Agenda**

### **6.0 Consent Calendar**

6.1 Consideration of approval of the October 26, 2023, Madera County Workforce Investment Corporation (MCWIC) meeting minutes.

### **7.0 Action Items**

7.1 Consideration of approval of the MCWIC year-to-date financial reports for period ending September 30, 2023.

7.2 Consideration of approval of the Audit Report for the 2022-2023 audited financial statements submitted by Price Paige & Company.

7.3 Discussion and Consideration of MCWIC Board of Director term limits as stated in the MCWIC Bylaws.

## **8.0 Information Items**

8.1 Success Stories

8.2 Update on Workforce Development Board (WDB) of Madera County

8.3 Workforce Innovation and Opportunity Act (WIOA) Formula and Special Projects Quarterly Program Overview

8.4 Approval of Local Area Subsequent Designation and Local Board Recertification Program Year 2023-25.

8.5 Unemployment Insurance (UI) Claims Information

## **9.0 Written Communication**

### **10.0 Open Discussion/Reports/Information**

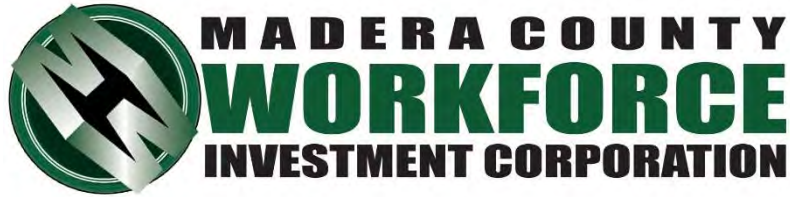
10.1 Board Members

10.2 Staff

### **11.0 Next Meeting**

January 25, 2024

### **12.0 Adjournment**



## MINUTES

**October 26, 2023**

***Convened at the Workforce Assistance Center - Conference Room  
2037 W. Cleveland Avenue, Madera, CA 93637  
(559) 662-4589***

**PRESENT:** Ramona Davie, Mike Farmer, Roger Leach, Gabriel Mejia  
**ABSENT:** Debi Bray, Mattie Mendez, Tim Riche  
**GUEST:**  
**STAFF:** Nicki Martin, Jessica Roche, Maiknue Vang, Bertha Vega

### **1.0 Call to Order**

*Meeting called to order at 3:03 p.m. by Chair Debi Bray.*

#### **1.1 Pledge of Allegiance**

### **2.0 Additions to the Agenda**

*None.*

### **3.0 Public Comment**

*None.*

### **4.0 Introductions and Recognitions**

*Yasmin Rodriguez was introduced. Yasmin is featured as the Success Story on the agenda.*

### **5.0 Adoption of Board Agenda**

*Mike Farmer moved to adopt the agenda, seconded by Tim Rice.*

*Vote: Approved – unanimous*

*Yes: Debi Bray, Mike Farmer, Roger Leach, Tim Riche*

### **6.0 Consent Calendar**

#### **6.1 Consideration of approval of the September 28, 2023, Madera County Workforce Investment Corporation (MCWIC) meeting minutes.**

*Roger Leach moved to approve, seconded by Mike Farmer.*

*Vote: Approved – unanimous*

*Yes: Debi Bray, Mike Farmer, Roger Leach, Tim Riche*

## 7.0 Action Items

### 7.1 Consideration of approval of the MCWIC year-to-date financial reports for period ending July 31, 2023.

*Jessice Roche, Controller, presented the reports. Everything is going well. There are no concerns with the reports. Roger Leach stated that he feels confident in the reports when he sees that staff sign off on the reports. The good work staff do is also reflected in the good audit results MCWIC gets.*

*Roger Leach moved to approve, seconded by Tim Riche.*

*Vote: Approved – unanimous*

*Yes: Debi Bray, Mike Farmer, Roger Leach, Tim Riche*

### 7.2 Consideration of approval of the MCWIC year-to-date financial reports for period ending August 31, 2023.

*Everything is going well. Staff are working with new auditors. They provided a helpful second set of eyes on the reports. They will be providing some example dashboards being used by other non-profits for their financials.*

*Mike Farmer motioned to approve, seconded by time Riche.*

*Vote: Approved – unanimous*

*Yes: Debi Bray, Mike Farmer, Roger Leach, Tim Riche*

### 7.3 Consideration of approval of budget adjustment requests for fiscal year (FY) 2023-2024 to include:

- **Budget Adjustment: Correction to Quest National Dislocated Worker Grant (NDWG): \$50,931 incorrectly listed as year-end carryover into July 2024. \$50,931 should have been assigned to the direct training budget specific to the grant.**
- **Budget Adjustment: Kaiser–Pathways to Careers Community Benefit Program in the amount of \$75,000 to continue project implemented in the previous fiscal year.**
- **Budget Adjustment: United Way net amount of \$10,000 new grant received. Funds to support staff and overhead costs in connection to the Community Economic Resilience Funds (CERF) planning process.**

*Staff need to correct the Quest NDWG grant \$50,931 incorrectly listed in the year-end as a carry-over to July, 2024, however, the funds need to be expended by August 2024. This amount will go towards the operating budget which means an increase to expenditure and revenue. The Kaiser project and the United Way project funds were awarded and were added to the budget. Every stakeholder or CBO that participates in the United Way CERF project gets \$10,000 or \$25,000 depending on what group they sit on. Madera received \$10,000. These CERF funds are to be used for staff time for working on the project.*

*Roger Leach moved to approve as presented, seconded by Tim Riche.*

*Vote: Approved – unanimous*

*Yes: Debi Bray, Mike Farmer, Roger Leach, Tim Riche*

### 7.4 Consideration of approval of the revised contract between the Chief Local Elected Official (CLEO), the WDB and the Madera County Workforce Investment Corporation for the administration of the Workforce Innovation and Opportunity Act (WIOA). Revisions to the CLEO align the roles and responsibilities of each entity under WIOA and current practices.

*The CLEO agreement designates who administers the WIOA funds in Madera County. The Workforce Development Board (WDB) approved the CLEO at their meeting on October 19, 2024. The CLEO requires the signature of both the WDB and the MCWIC Chairs. There are different roles and*

responsibilities within the CLEO. The agreement is between the County Board of Supervisors Chairman, the WDB and the MCWIC. There are sections that speak to the roles and responsibilities for each organization. The CLEO was last revised in 2018 when the WIOA went into effect. As staff reviewed policies, the 2018 agreement was found to be outdated. Staff have revised the agreement and included information on the local WDB recertification and designation and information of being the provider of Adult and Youth careers services. The revisions reflect the initial dates for these items and language that reflects that the WDB would reapply for recertification/designation and providing careers services as mandated by the State – rather than including the current time frame that could become outdated and so would require further revisions to the CLEO agreement. Staff ensured that agreement reflected the current roles and responsibilities of each entity. Any budget language was moved from the WDB section to the MCWIC section of the agreement. The WDB takes care of the program side and MCWIC handles the operations/budget. The financial reports language was revised so that the reports can be presented to the MCWIC quarterly rather than monthly. Previously, because MCAWIC was a new entity, MCWIC was considered high-risk, and the financials were provided monthly. Staff reviewed and revised the agreement, but it will also go through County Counsel for further review.

Roger Leach moved to approve, seconded by Mike Farmer.

Vote: Approved – unanimous

Yes: Debi Bray, Mike Farmer, Roger Leach, Tim Riche

#### **7.5 Consideration and approval of revised Employee Handbook to include updates to the Sick Leave and Bereavement Leave policies, Retirement Plan Benefits, and the addition of a Lactation Policy.**

The revisions to the handbook were provided to Sierra HR for review. The revisions were provided within the agenda packet. Additional revisions will be made in January 2024 to meet State mandates. Staff will work with Sierra HR to do a more comprehensive audit of the handbook in order to ensure that any new revisions required for 2024 are included. The handbook will also be sent to the attorneys to be vetted. The handbook will then come to the MCWIC in August or September along with the budget.

Tim Riche moved to approve as presented, seconded by Mike Farmer.

Vote: Approved – unanimous

Yes: Debi Bray, Mike Farmer, Roger Leach, Tim Riche

### **8.0 Information Items**

#### **8.1 Success Stories**

Yasmin Rodriguez was introduced to the Board. Yasmin was hired as a Workforce Technician I. She was previously working at the Lobby desk as a paid work experience (PWEX) as a Young Adult participant. Yasmin stated that she previously worked as a Hostess at Chukchansi Casino before being laid off. She was struggling to find a job and was surprised by the services offered by the Workforce. She spoke with MCWIC staff and was made to feel very comfortable. She went through the necessary workshops and started working and learning. She loves being a part of something that helps the community.

#### **8.2 Update on Workforce Development Board (WDB) of Madera County**

Information provided within the agenda packet.

#### **8.3 Workforce Development Apprenticeship Professional (WDAP) Program**

Information provided within the agenda packet. 2 staff are participating in this program. The program is being provided by the California Workforce Association (CWA) in partnership with several other entities. It is very extensive. This program is virtual. Different topics will be taught by experts in the workforce industry and the training will provide an industry recognized credential upon completion.

**8.4 Beaudette Inc.'s One Stop Operator (OSO) report for the period of July 1, 2023, through September 30, 2023.**

*Information provided within the agenda packet.*

**8.5 Workforce Assistance Center Quarterly Resource Fairs**

*Information provided within the agenda packet. The first workshop took place on 10/25/23 and was very well attended. There are 2 more follow up workshops.*

**8.6 Valley Community SBDC Business Workshops**

*Information provided within the agenda packet.*

**8.7 Workforce Data Presentation**

*Information provided within the agenda packet.*

**8.8 Unemployment Insurance (UI) Claims Information**

*Information provided within the agenda packet.*

**9.0 Written Communication**

*Staff shared an email that the Business Services team received from Equipment Share. Equipment Share wanted to thank Workforce staff for the excellent job they provided. They are a brand new business looking to expand into Madera County. Equipment Share had reached out the Supervisor Macaulay about how to connect to resources within Madera County. Supervisor Macaulay referred him to Madera Workforce.*

**10.0 Open Discussion/Reports/Information**

**10.1 Board Members**

- *Debie Bray: Tim Riche was Master of Ceremony for the Linkage Foundations ceremony honoring different people from within education. He spoke very well about the Mitchell sisters and other recipients.*

**10.2 Staff**

- *Maiknue Vang: There will be a Business Resource Fair in January. This will bring lots of traffic into the Center. Staff are working on ideas for signage to attract people's attention to the Center.*

**11.0 Next Meeting**

*December 7, 2023*

**12.0 Adjournment**

*Roger Leach moved to adjourn the meeting at 4:16 p.m., seconded by Tim Riche.*

Madera County Workforce Investment Corporation  
 Balance Sheet - Statement of Financial Position FY 2023-2024  
 As of 9/30/2023

(In Whole Numbers)

	Current Fiscal Year	Unaudited Prior Year Financials Ending Balance
<b>ASSETS</b>		
Current Assets:		
Cash in BA - Main	455,886.00	437,671.00
Cash in BA - Payroll	19,819.00	76,139.00
Accounts Receivable	35,335.00	26,837.00
Grants/Program Contracts Receivable	312,531.00	329,007.00
Prepaid Expense	<u>1,446.00</u>	<u>1,446.00</u>
Total Current Assets:	825,016.00	871,100.00
Property and equipment		
Computer & Software	166,044.00	161,493.00
Office Equipment	21,930.00	21,195.00
Vehicles	0.00	0.00
Furniture & Fixtures	550.00	550.00
Accumulated Depreciation	<u>(168,269.00)</u>	<u>(168,269.00)</u>
Total Property and equipment	20,255.00	14,969.00
Operating ROU Lease	<u>2,754,073.00</u>	<u>2,754,073.00</u>
<b>Total ASSETS</b>	<u><b>3,599,345.00</b></u>	<u><b>3,640,142.00</b></u>
<b>LIABILITIES AND NET ASSETS</b>		
Current Liabilities:		
Accounts Payable	76,644.00	74,994.00
Vacation Payable	60,790.00	31,449.00
Other	<u>60,015.00</u>	<u>65,352.00</u>
Total Current Liabilities:	197,448.00	171,796.00
Deferred Revenue	75,000.00	0.00
Operating lease liability, net of current portion		
Lease Liability	<u>2,785,647.00</u>	<u>2,785,647.00</u>
Total Operating lease liability, net of current portion	<u>2,785,647.00</u>	<u>2,785,647.00</u>
<b>Total LIABILITIES AND NET ASSETS</b>	<u><b>3,058,096.00</b></u>	<u><b>2,957,443.00</b></u>
<b>NET ASSETS</b>		
Total restricted and unrestricted net assets	<u>541,249.00</u>	<u>682,699.00</u>
<b>Total liabilities and net assets</b>	<u><b>3,599,345.00</b></u>	<u><b>3,640,142.00</b></u>

Note 1

Note 1 - Lease liability amount still needs to be broken out between current and long term. Should have amount properly reflected by February reports.

**Madera County Workforce Investment Corporation**  
**Statement of Cash Flows - Board Report - Statement of Cash Flow**  
**As of 9/30/2023**  
(In Whole Numbers)

	<b>Current Month</b>	<b>Current Fiscal Year</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in Net Assets	(7,269)	(141,450)
Change in Operating Assets:		
Accounts Receivable		
Accounts Receivable	(8,278)	(8,498)
Grants/Program Contracts Receivable	4,093	16,476
Total Accounts Receivable	(4,185)	7,978
Total Change in Operating Assets:	(4,185)	7,978
Change in Operating Liabilities:		
Accounts payable		
Accounts Payable	612	1,650
Total Accounts payable	612	1,650
Accrued payroll and related expenses	(8,734)	24,003
Deferred Revenue	75,000	75,000
Total Change in Operating Liabilities:	66,877	100,653
<b>Total CASH FLOWS FROM OPERATING ACTIVITIES</b>	<b>55,423</b>	<b>(32,820)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of Property and Equipment	0	(5,286)
Total Purchase of Property and Equipment	0	(5,286)
<b>Total CASH FLOWS FROM INVESTING ACTIVITIES</b>	<b>0</b>	<b>(5,286)</b>
Net Cash used in Investing Activities	0	(5,286)
Net Change in Cash and Cash Equivalents	55,423	(38,106)
Cash and Cash Equivalents at the Beginning of the Year	420,282	513,811
Total Cash and Cash Equivalents at the Beginning of the Year	420,282	513,811
Cash and Cash Equivalents as of Current Period End Date	475,705	475,705





Madera County Workforce Investment Corporation  
 Budget to Actual  
 From 7/1/2023 Through 9/30/2023

		<b>Budget Board</b>			
<b>GL Code</b>	<b>Account Title</b>	<b>Approved 8.24.23</b>	<b>YTD Actual</b>	<b>YTD Enc</b>	<b>Budget Variance</b>
01	Revenue				
4000	Grant Revenue (Federal)	\$ 3,618,850	\$ 541,899	\$ -	\$ 3,076,951
4100	Contribution Income	\$ 5,000	\$ 500	\$ -	\$ 4,500
4200	Contribution In-Kind (goods)	\$ -	\$ -	\$ -	\$ -
4300	Other Revenue (State or Local)	\$ 762,145	\$ 111,766	\$ -	\$ 650,379
4500	Interest Revenue	\$ -	\$ 1	\$ -	\$ (1)
4600	Sublease/Rental Income	\$ 206,834	\$ 55,443	\$ -	\$ 151,391
<b>Total 01</b>	<b>Revenue</b>	<b>\$ 4,592,829</b>	<b>\$ 709,610</b>	<b>\$ -</b>	<b>\$ 3,883,219</b>
02	Personnel Costs				
5100	Staff Salaries	\$ 1,416,475	\$ 348,306	\$ -	\$ 1,068,169
5107	Temporary Worker WEX/TJT **	\$ -	\$ 24,541	\$ -	\$ (24,541)
5111	Employer Medicare Expense	\$ 20,539	\$ 5,224	\$ -	\$ 15,315
5112	Social Security Employer Exp	\$ 87,821	\$ 22,338	\$ -	\$ 65,483
5115	CA Unemployment Insurance Exp	\$ 4,732	\$ (1,064)	\$ -	\$ 5,796
5116	CA Training Tax Expense	\$ 182	\$ 25	\$ -	\$ 157
5120	Workers Compensation Expense	\$ 17,564	\$ 3,319	\$ -	\$ 14,245
5130	Group Health Insurance Expense	\$ 163,200	\$ 43,261	\$ 119,920	\$ 19
5140	Employers 457 Expense	\$ 84,989	\$ 18,272	\$ -	\$ 66,717
5160	Group Dental Insurance	\$ 15,600	\$ 2,686	\$ 11,068	\$ 1,847
5170	Group Vision Insurance	\$ 4,680	\$ 581	\$ 3,906	\$ 193
5180	Group Life Insurance	\$ 4,680	\$ 656	\$ 4,025	\$ -
5190	Employee Assistance Program Expense	\$ 1,092	\$ 139	\$ 953	\$ -
<b>Total 02</b>	<b>Personnel Costs</b>	<b>\$ 1,821,554</b>	<b>\$ 468,283</b>	<b>\$ 139,871</b>	<b>\$ 1,213,400</b>
03	General Operating				
5200	Materials and Supplies	\$ 15,000	\$ 4,556	\$ -	\$ 10,444
5210	Facility Materials and Supplies	\$ 8,000	\$ 849	\$ 1,825	\$ 5,326
5300	Rent Expense	\$ 223,071	\$ 55,307	\$ 167,764	\$ 0
5310	Common Area Maintenance	\$ 31,940	\$ 5,622	\$ 26,318	\$ (0)
5320	Telephone Expense	\$ 15,650	\$ 3,755	\$ 11,185	\$ 710
5330	Utilities Expense	\$ 98,754	\$ 32,894	\$ 65,824	\$ 36
5340	Property & Liability Insurance	\$ 11,500	\$ -	\$ 4,467	\$ 7,033
5400	Postage Expense	\$ 322	\$ 70	\$ -	\$ 252
5410	Printing Expense	\$ 5,478	\$ -	\$ -	\$ 5,478

Madera County Workforce Investment Corporation  
Budget to Actual  
From 7/1/2023 Through 9/30/2023

		<b>Budget Board</b>			
<b>GL Code</b>	<b>Account Title</b>	<b>Approved 8.24.23</b>	<b>YTD Actual</b>	<b>YTD Enc</b>	<b>Budget Variance</b>
5420	Advertising Expense	\$ 11,500	\$ (350)	\$ -	\$ 11,850
5440	Dues, Subscriptions, Fees Expense	\$ 54,087	\$ 4,780	\$ -	\$ 49,307
5500	Auditing Fees	\$ 35,000	\$ -	\$ -	\$ 35,000
5510	Legal Fees	\$ 6,500	\$ 797	\$ 4,204	\$ 1,500
5520	Contracting/Professional Services	\$ 28,500	\$ 450	\$ 3,850	\$ 24,200
5530	Taxes and Fees	\$ 400	\$ -	\$ -	\$ 400
5600	Office Equipment	\$ 5,000	\$ -	\$ -	\$ 5,000
5610	Equipment Maintenance	\$ 18,663	\$ 2,894	\$ 10,396	\$ 5,373
5620	Equipment Rental	\$ 5,906	\$ 380	\$ 1,826	\$ 3,700
5632	Information Technology	\$ 219,843	\$ 25,440	\$ 32,055	\$ 162,348
5640	Internet Expense	\$ 8,389	\$ 2,765	\$ 8,395	\$ (2,771)
5710	Staff Training Expense	\$ 7,950	\$ 738	\$ -	\$ 7,212
5720	Travel Expense	\$ 66,800	\$ 3,274	\$ -	\$ 63,526
5730	Conference, Conventions & Meetings	\$ 9,650	\$ 5,042	\$ -	\$ 4,608
5810	General Operating Services	\$ 9,300	\$ 6,395	\$ 2,057	\$ 849
5820	Facility Maintenance Services	\$ 67,943	\$ 7,426	\$ 9,262	\$ 51,255
5980	Fixed Assets - Expense Offset	\$ -	\$ (5,286)	\$ -	\$ 5,286
<b>Total 03</b>	<b>General Operating</b>	<b>\$ 965,146</b>	<b>\$ 157,796</b>	<b>\$ 349,429</b>	<b>\$ 457,921</b>
<b>04</b>	<b>Direct Client Costs</b>				
5800	Program Services	\$ 1,464,531	\$ 224,981	\$ 209,891	\$ 1,029,659
5801	Subagreement for Program Services	\$ 110,000	\$ -	\$ -	\$ 110,000
<b>Total 04</b>	<b>Direct Client Costs</b>	<b>\$ 1,574,531</b>	<b>\$ 224,981</b>	<b>\$ 209,891</b>	<b>\$ 1,139,659</b>
<b>Total Expenditures</b>		<b>\$ 4,361,231</b>	<b>\$ 851,060</b>	<b>\$ 699,191</b>	<b>\$ 2,810,981</b>
<b>Revenue Less Expenditure</b>		<b>\$ 231,598</b>	<b>\$ (141,450)</b>	<b>\$ (699,191)</b>	<b>\$ 1,072,239</b>

*Notes: GL 5107 Temporary Workers are budgeted in direct client expenses and not operational staff. Budget offset is reflected in Direct Client Costs - Program Services, 9039 Paid Work Experience and 9023 Transitional Job Training, and detail broken out below \*\*.*

Madera County Workforce Investment Corporation  
 Budget to Actual  
 From 7/1/2023 Through 9/30/2023

GL Code	Account Title	Budget Board		YTD Actual	YTD Enc	Budget Variance
		Approved 8.24.23				

**Breakout of Program Services Budget by Activity Description:**

GL Code	Account Title	Budget Board		YTD Actual	YTD Enc	Budget Variance
		Approved 8.24.23				
Direct Client Costs						
9020	Training - Other	\$ 192,642	\$ -	\$ -	\$ -	\$ 192,642
9021	Skills Training (ITA)	\$ 513,315	\$ 115,417	\$ 126,187	\$ 271,712	\$ 271,712
9022	On-The-Job (OJT) Training	\$ 400,000	\$ 22,640	\$ 10,841	\$ 366,519	\$ 366,519
9023	Transitional Job Training (TJT)	\$ 70,295	\$ 38,043	\$ 18,429	\$ 13,823	\$ 13,823
9039	Paid Work Experience	\$ 63,254	\$ 22,745	\$ 22,403	\$ 18,107	\$ 18,107
9052	Client Supportive Services	\$ 206,485	\$ 44,156	\$ 33,712	\$ 128,616	\$ 128,616
9056	Incentives	\$ 5,000	\$ 510	\$ -	\$ 4,490	\$ 4,490
9554	Assessments	\$ 13,540	\$ 8,765	\$ -	\$ 4,776	\$ 4,776
<b>Total 04</b>	<b>Direct Client Costs</b>	<b>\$ 1,464,531</b>	<b>\$ 252,275</b>	<b>\$ 211,572</b>	<b>\$ 1,000,684</b>	<b>\$ 1,000,684</b>

**\*\* Breakout of Program MCWIC Temporary Worker Employees Payroll Costs for WEX and TJT:**

GL Code	Activity Description Code	Account Title	YTD Actual
5107	9039/9023	Temporary Worker WEX/TJT	\$ 24,541
5111	9039/9023	Employer Medicare Expense	\$ 365
5112	9039/9023	Social Security Employer Exp	\$ 1,561
5115	9039/9023	CA Unemployment Insurance Exp	\$ 516
5116	9039/9023	CA Training Tax Expense	\$ 25
5120	9039/9023	Workers Compensation Expense	\$ 286
<b>Reflected as direct client program costs on State reports</b>			<b>\$ 27,294</b>

*MV*

Madera County Workforce Investment Corporation  
 Aged Payables by Due Date - Aged Payables  
 From 7/1/2023 Through 9/30/2023

*Aging Date -  
 9/30/2023*

Vendor ID	Vendor Name	Invoice Number	Amount Due	1 - 30 Days Past Due	31 - 60 Days Past Due	Total
1007	ADVANCED CAREER INSTITUTE	APDoc9536	22.69	0.00	0.00	22.69
	ADVANCED CAREER INSTITUTE	APDoc9537	2,757.49	0.00	0.00	2,757.49
	ADVANCED CAREER INSTITUTE	APDoc9559	1,025.45	0.00	0.00	1,025.45
	ADVANCED CAREER INSTITUTE	APDoc9596	1,658.56	0.00	0.00	1,658.56
	ADVANCED CAREER INSTITUTE	APDoc9597	492.48	0.00	0.00	492.48
	ADVANCED CAREER INSTITUTE	APDoc9598	583.57	0.00	0.00	583.57
	ADVANCED CAREER INSTITUTE	APDoc9608	3,333.82	0.00	0.00	3,333.82
	ADVANCED CAREER INSTITUTE	APDoc9614	1,998.84	0.00	0.00	1,998.84
	ADVANCED CAREER INSTITUTE	APDoc9615	2,942.44	0.00	0.00	2,942.44
	ADVANCED CAREER INSTITUTE	APDoc9616	2,871.54	0.00	0.00	2,871.54
	ADVANCED CAREER INSTITUTE	APDoc9619	2,962.07	0.00	0.00	2,962.07
	ADVANCED CAREER INSTITUTE	APDoc9634	1,407.84	0.00	0.00	1,407.84
	ADVANCED CAREER INSTITUTE	APDoc9754	<u>417.24</u>	<u>0.00</u>	<u>0.00</u>	<u>417.24</u>
Total 1007	ADVANCED CAREER INSTITUTE		22,474.03	0.00	0.00	22,474.03
1013	CENTRAL VALLEY OPPORTUNITY CENTER	APDoc9538	1,015.00	0.00	0.00	1,015.00
	CENTRAL VALLEY OPPORTUNITY CENTER	APDoc9539	1,050.00	0.00	0.00	1,050.00
	CENTRAL VALLEY OPPORTUNITY CENTER	APDoc9556	202.28	0.00	0.00	202.28
	CENTRAL VALLEY OPPORTUNITY CENTER	APDoc9609	2,190.42	0.00	0.00	2,190.42
	CENTRAL VALLEY OPPORTUNITY CENTER	APDoc9637	166.67	0.00	0.00	166.67
	CENTRAL VALLEY OPPORTUNITY CENTER	APDoc9638	851.40	0.00	0.00	851.40
	CENTRAL VALLEY OPPORTUNITY CENTER	APDoc9665	1,474.70	0.00	0.00	1,474.70
	CENTRAL VALLEY OPPORTUNITY CENTER	APDoc9666	1,209.30	0.00	0.00	1,209.30
	CENTRAL VALLEY OPPORTUNITY CENTER	APDoc9667	1,435.02	0.00	0.00	1,435.02
	CENTRAL VALLEY OPPORTUNITY CENTER	APDoc9735	773.50	0.00	0.00	773.50
	CENTRAL VALLEY OPPORTUNITY CENTER	APDoc9736	2,041.00	0.00	0.00	2,041.00

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		APDoc9737	<u>1,025.50</u>	<u>0.00</u>	<u>0.00</u>	<u>1,025.50</u>
	CENTRAL VALLEY OPPORTUNITY CENTER					
Total 1013	CENTRAL VALLEY OPPORTUNITY CENTER		13,434.79	0.00	0.00	13,434.79
1016	CAL VALLEY PRINTING	40478	<u>1,837.29</u>	<u>0.00</u>	<u>0.00</u>	<u>1,837.29</u>
Total 1016	CAL VALLEY PRINTING		1,837.29	0.00	0.00	1,837.29
1017	INSTITUTE OF TECHNOLOGY	APDoc9543	243.95	0.00	0.00	243.95
	INSTITUTE OF TECHNOLOGY	APDoc9628	776.00	0.00	0.00	776.00
	INSTITUTE OF TECHNOLOGY	APDoc9668	704.66	0.00	0.00	704.66
	INSTITUTE OF TECHNOLOGY	APDoc9669	117.60	0.00	0.00	117.60
	INSTITUTE OF TECHNOLOGY	APDoc9670	106.40	0.00	0.00	106.40
	INSTITUTE OF TECHNOLOGY	APDoc9698	16.57	0.00	0.00	16.57
	INSTITUTE OF TECHNOLOGY	APDoc9699	755.65	0.00	0.00	755.65
	INSTITUTE OF TECHNOLOGY	APDoc9746	<u>53.25</u>	<u>0.00</u>	<u>0.00</u>	<u>53.25</u>
Total 1017	INSTITUTE OF TECHNOLOGY		2,774.08	0.00	0.00	2,774.08
1023	DIAMOND COMMUNICATIONS INC.	APDoc9542	2,014.88	0.00	0.00	2,014.88
	DIAMOND COMMUNICATIONS INC.	APDoc9700	<u>1,977.75</u>	<u>0.00</u>	<u>0.00</u>	<u>1,977.75</u>
Total 1023	DIAMOND COMMUNICATIONS INC.		3,992.63	0.00	0.00	3,992.63
1031	ACT INC	1303815	<u>156.00</u>	<u>0.00</u>	<u>0.00</u>	<u>156.00</u>
Total 1031	ACT INC		156.00	0.00	0.00	156.00
1045	MADERA ADULT SCHOOL	MAS23-00012	<u>175.00</u>	<u>0.00</u>	<u>0.00</u>	<u>175.00</u>
Total 1045	MADERA ADULT SCHOOL		175.00	0.00	0.00	175.00
1098	BANK OF AMERICA - VISA	APDoc9547	19.25	0.00	0.00	19.25
	BANK OF AMERICA - VISA	APDoc9548	647.52	0.00	0.00	647.52
	BANK OF AMERICA - VISA	APDoc9549	220.78	0.00	0.00	220.78
	BANK OF AMERICA - VISA	APDoc9550	644.82	0.00	0.00	644.82
	BANK OF AMERICA - VISA	APDoc9551	80.14	0.00	0.00	80.14
	BANK OF AMERICA - VISA	APDoc9563	66.00	0.00	0.00	66.00

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	BANK OF AMERICA - VISA	APDoc9564	69.95	0.00	0.00	69.95
	BANK OF AMERICA - VISA	APDoc9565	58.64	0.00	0.00	58.64
	BANK OF AMERICA - VISA	APDoc9566	69.95	0.00	0.00	69.95
	BANK OF AMERICA - VISA	APDoc9567	449.70	0.00	0.00	449.70
	BANK OF AMERICA - VISA	APDoc9568	30.00	0.00	0.00	30.00
	BANK OF AMERICA - VISA	APDoc9574	66.00	0.00	0.00	66.00
	BANK OF AMERICA - VISA	APDoc9603	116.90	0.00	0.00	116.90
	BANK OF AMERICA - VISA	APDoc9621	<u>103.91</u>	<u>0.00</u>	<u>0.00</u>	<u>103.91</u>
Total 1098	BANK OF AMERICA - VISA		2,643.56	0.00	0.00	2,643.56
1141	WEX Bank (Chevron and Texaco)	91880020	<u>21.00</u>	<u>0.00</u>	<u>0.00</u>	<u>21.00</u>
Total 1141	WEX Bank (Chevron and Texaco)		21.00	0.00	0.00	21.00
1150	Madera Co Superintendent of Schools	INV24-00105	<u>200.00</u>	<u>0.00</u>	<u>0.00</u>	<u>200.00</u>
Total 1150	Madera Co Superintendent of Schools		200.00	0.00	0.00	200.00
1235	BULLARD UNIFORMS INC	216819	267.57	0.00	0.00	267.57
	BULLARD UNIFORMS INC	216839	280.56	0.00	0.00	280.56
	BULLARD UNIFORMS INC	216840	226.40	0.00	0.00	226.40
	BULLARD UNIFORMS INC	216932	283.81	0.00	0.00	283.81
	BULLARD UNIFORMS INC	217015	315.23	0.00	0.00	315.23
	BULLARD UNIFORMS INC	217016	<u>89.91</u>	<u>0.00</u>	<u>0.00</u>	<u>89.91</u>
Total 1235	BULLARD UNIFORMS INC		1,463.48	0.00	0.00	1,463.48
1283	<span style="background-color: black; color: black;">XXXXXXXXXX</span>	APDoc9578	<u>29.02</u>	<u>0.00</u>	<u>0.00</u>	<u>29.02</u>
Total 1283	<span style="background-color: black; color: black;">XXXXXXXXXX</span>		29.02	0.00	0.00	29.02
1305	SHOE SHAK INC	1621	34.10	0.00	0.00	34.10
	SHOE SHAK INC	1622	<u>71.23</u>	<u>0.00</u>	<u>0.00</u>	<u>71.23</u>
Total 1305	SHOE SHAK INC		105.33	0.00	0.00	105.33
1495	Clovis Unified School District- Clovis Adult	71124012DA	<u>1,068.95</u>	<u>0.00</u>	<u>0.00</u>	<u>1,068.95</u>

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Total 1495	Clovis Unified School District- Clovis Adult		1,068.95	0.00	0.00	1,068.95
1498	CAMARENA HEALTH	APDoc9540	1,380.63	0.00	0.00	1,380.63
	CAMARENA HEALTH	APDoc9541	1,558.89	0.00	0.00	1,558.89
	CAMARENA HEALTH	APDoc9645	1,638.52	0.00	0.00	1,638.52
	CAMARENA HEALTH	APDoc9659	1,680.00	0.00	0.00	1,680.00
	CAMARENA HEALTH	APDoc9663	<u>1,697.10</u>	<u>0.00</u>	<u>0.00</u>	<u>1,697.10</u>
Total 1498	CAMARENA HEALTH		7,955.14	0.00	0.00	7,955.14
1530	AT&T MOBILITY	287268600442x0	<u>506.16</u>	<u>0.00</u>	<u>0.00</u>	<u>506.16</u>
Total 1530	AT&T MOBILITY		506.16	0.00	0.00	506.16
1552	SPARKLETTS	16188371091823	<u>114.88</u>	<u>0.00</u>	<u>0.00</u>	<u>114.88</u>
Total 1552	SPARKLETTS		114.88	0.00	0.00	114.88
1574	J & L T-Shirt Outlet	APDoc9558	68.15	0.00	0.00	68.15
	J & L T-Shirt Outlet	APDoc9607	<u>116.87</u>	<u>0.00</u>	<u>0.00</u>	<u>116.87</u>
Total 1574	J & L T-Shirt Outlet		185.02	0.00	0.00	185.02
1711	Sierra HR Partners, Inc.	74640	<u>150.00</u>	<u>0.00</u>	<u>0.00</u>	<u>150.00</u>
Total 1711	Sierra HR Partners, Inc.		150.00	0.00	0.00	150.00
1724	[REDACTED]	APDoc9577	<u>102.11</u>	<u>0.00</u>	<u>0.00</u>	<u>102.11</u>
Total 1724	[REDACTED]		102.11	0.00	0.00	102.11
1748	Western Exterminator Company	51082183	<u>239.30</u>	<u>0.00</u>	<u>0.00</u>	<u>239.30</u>
Total 1748	Western Exterminator Company		239.30	0.00	0.00	239.30
1778	Cintas	4169329667	<u>103.11</u>	<u>0.00</u>	<u>0.00</u>	<u>103.11</u>
Total 1778	Cintas		103.11	0.00	0.00	103.11

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1876		APDoc9576	<u>28.89</u>	<u>0.00</u>	<u>0.00</u>	<u>28.89</u>
Total 1876			28.89	0.00	0.00	28.89
1926		APDoc9571	<u>33.47</u>	<u>0.00</u>	<u>0.00</u>	<u>33.47</u>
Total 1926			33.47	0.00	0.00	33.47
1938		APDoc9601	<u>119.14</u>	<u>0.00</u>	<u>0.00</u>	<u>119.14</u>
Total 1938			119.14	0.00	0.00	119.14
1939	American Business Machines	703411	15.00	0.00	0.00	15.00
	American Business Machines	703426	15.00	0.00	0.00	15.00
	American Business Machines	705274	235.00	0.00	0.00	235.00
	American Business Machines	705458	<u>15.00</u>	<u>0.00</u>	<u>0.00</u>	<u>15.00</u>
Total 1939	American Business Machines		280.00	0.00	0.00	280.00
2004	DENTAL ASSISTING INSTITUTE, INC	APDoc9555	1,663.82	0.00	0.00	1,663.82
	DENTAL ASSISTING INSTITUTE, INC	APDoc9658	<u>1,925.66</u>	<u>0.00</u>	<u>0.00</u>	<u>1,925.66</u>
Total 2004	DENTAL ASSISTING INSTITUTE, INC		3,589.48	0.00	0.00	3,589.48
2006		APDoc9572	<u>89.08</u>	<u>0.00</u>	<u>0.00</u>	<u>89.08</u>
Total 2006			89.08	0.00	0.00	89.08
2024	San Joaquin Valley College, Inc	APDoc9606	2,003.76	0.00	0.00	2,003.76
	San Joaquin Valley College, Inc	APDoc9613	454.72	0.00	0.00	454.72
	San Joaquin Valley College, Inc	APDoc9629	105.73	0.00	0.00	105.73
	San Joaquin Valley College, Inc	APDoc9756	123.55	0.00	0.00	123.55
	San Joaquin Valley College, Inc	APDoc9758	57.49	0.00	0.00	57.49
	San Joaquin Valley College, Inc	APDoc9760	<u>113.58</u>	<u>0.00</u>	<u>0.00</u>	<u>113.58</u>
Total 2024	San Joaquin Valley College, Inc		2,858.83	0.00	0.00	2,858.83
2165		APDoc9692	<u>195.00</u>	<u>0.00</u>	<u>0.00</u>	<u>195.00</u>
Total 2165			195.00	0.00	0.00	195.00



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2174	[REDACTED]	APDoc9605	<u>30.00</u>	<u>0.00</u>	<u>0.00</u>	<u>30.00</u>
Total 2174	[REDACTED]		30.00	0.00	0.00	30.00
2179	[REDACTED]	APDoc9562	<u>100.14</u>	<u>0.00</u>	<u>0.00</u>	<u>100.14</u>
Total 2179	[REDACTED]		100.14	0.00	0.00	100.14
2180	Chowchilla Auto Body	APDoc9660	1,510.92	0.00	0.00	1,510.92
	Chowchilla Auto Body	APDoc9661	<u>2,160.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,160.00</u>
Total 2180	Chowchilla Auto Body		3,670.92	0.00	0.00	3,670.92
2183	[REDACTED]	APDoc9535	<u>30.00</u>	<u>0.00</u>	<u>0.00</u>	<u>30.00</u>
Total 2183	[REDACTED]		30.00	0.00	0.00	30.00
2184	[REDACTED]	APDoc9583	60.00	0.00	0.00	60.00
	[REDACTED]	APDoc9671	<u>70.00</u>	<u>0.00</u>	<u>0.00</u>	<u>70.00</u>
Total 2184	[REDACTED]		130.00	0.00	0.00	130.00
2185	[REDACTED]	APDoc9532	120.00	0.00	0.00	120.00
	[REDACTED]	APDoc9604	<u>120.00</u>	<u>0.00</u>	<u>0.00</u>	<u>120.00</u>
Total 2185	[REDACTED]		240.00	0.00	0.00	240.00
2201	[REDACTED]	APDoc9585	40.00	0.00	0.00	40.00
	[REDACTED]	APDoc9586	<u>40.00</u>	<u>0.00</u>	<u>0.00</u>	<u>40.00</u>
Total 2201	[REDACTED]		80.00	0.00	0.00	80.00
2202	[REDACTED]	APDoc9590	40.00	0.00	0.00	40.00
	[REDACTED]	APDoc9591	<u>40.00</u>	<u>0.00</u>	<u>0.00</u>	<u>40.00</u>
Total 2202	[REDACTED]		80.00	0.00	0.00	80.00
2206	[REDACTED]	APDoc9630	<u>105.00</u>	<u>0.00</u>	<u>0.00</u>	<u>105.00</u>
Total 2206	[REDACTED]		105.00	0.00	0.00	105.00

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2207		APDoc9592	90.00	0.00	0.00	90.00
		APDoc9593	70.00	0.00	0.00	70.00
		APDoc9694	<u>80.00</u>	<u>0.00</u>	<u>0.00</u>	<u>80.00</u>
Total 2207			240.00	0.00	0.00	240.00
2209		APDoc9602	<u>30.13</u>	<u>0.00</u>	<u>0.00</u>	<u>30.13</u>
Total 2209			30.13	0.00	0.00	30.13
2212		APDoc9679	<u>40.00</u>	<u>0.00</u>	<u>0.00</u>	<u>40.00</u>
Total 2212			40.00	0.00	0.00	40.00
2215		APDoc9720	<u>156.00</u>	<u>0.00</u>	<u>0.00</u>	<u>156.00</u>
Total 2215			156.00	0.00	0.00	156.00
2216		APDoc9673	<u>40.00</u>	<u>0.00</u>	<u>0.00</u>	<u>40.00</u>
Total 2216			40.00	0.00	0.00	40.00
2225		APDoc9545	100.00	0.00	0.00	100.00
		APDoc9632	<u>100.00</u>	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>
Total 2225			200.00	0.00	0.00	200.00
2230		APDoc9546	80.00	0.00	0.00	80.00
		APDoc9625	<u>80.00</u>	<u>0.00</u>	<u>0.00</u>	<u>80.00</u>
Total 2230			160.00	0.00	0.00	160.00
2232		APDoc9626	<u>80.00</u>	<u>0.00</u>	<u>0.00</u>	<u>80.00</u>
Total 2232			80.00	0.00	0.00	80.00
2233		APDoc9600	<u>7.14</u>	<u>0.00</u>	<u>0.00</u>	<u>7.14</u>
Total 2233			7.14	0.00	0.00	7.14

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2234		APDoc9715	15.00	0.00	0.00	15.00
		APDoc9716	135.00	0.00	0.00	135.00
		APDoc9717	<u>75.00</u>	<u>0.00</u>	<u>0.00</u>	<u>75.00</u>
Total 2234			225.00	0.00	0.00	225.00
2235		APDoc9627	<u>135.00</u>	<u>0.00</u>	<u>0.00</u>	<u>135.00</u>
Total 2235			135.00	0.00	0.00	135.00
2238		APDoc9531	90.00	0.00	0.00	90.00
		APDoc9677	<u>60.00</u>	<u>0.00</u>	<u>0.00</u>	<u>60.00</u>
Total 2238			150.00	0.00	0.00	150.00
2239		APDoc9526	60.00	0.00	0.00	60.00
		APDoc9527	135.00	0.00	0.00	135.00
		APDoc9528	135.00	0.00	0.00	135.00
		APDoc9529	30.00	0.00	0.00	30.00
		APDoc9530	135.00	0.00	0.00	135.00
		APDoc9688	<u>150.00</u>	<u>0.00</u>	<u>0.00</u>	<u>150.00</u>
Total 2239			645.00	0.00	0.00	645.00
2245		APDoc9525	<u>105.00</u>	<u>0.00</u>	<u>0.00</u>	<u>105.00</u>
Total 2245			105.00	0.00	0.00	105.00
2251		APDoc9533	30.00	0.00	0.00	30.00
		APDoc9534	30.00	0.00	0.00	30.00
		APDoc9560	30.00	0.00	0.00	30.00
		APDoc9561	<u>30.00</u>	<u>0.00</u>	<u>0.00</u>	<u>30.00</u>
Total 2251			120.00	0.00	0.00	120.00
2253		APDoc9557	60.00	0.00	0.00	60.00
		APDoc9652	<u>45.00</u>	<u>0.00</u>	<u>0.00</u>	<u>45.00</u>
Total 2253			105.00	0.00	0.00	105.00

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2256		APDoc9610	150.00	0.00	0.00	150.00
		APDoc9611	30.00	0.00	0.00	30.00
Total 2256			180.00	0.00	0.00	180.00
2257		APDoc9544	60.00	0.00	0.00	60.00
		APDoc9624	60.00	0.00	0.00	60.00
Total 2257			120.00	0.00	0.00	120.00
2260		APDoc9582	120.00	0.00	0.00	120.00
Total 2260			120.00	0.00	0.00	120.00
2261		APDoc9639	75.00	0.00	0.00	75.00
		APDoc9640	90.00	0.00	0.00	90.00
Total 2261			165.00	0.00	0.00	165.00
2263		APDoc9588	120.00	0.00	0.00	120.00
Total 2263			120.00	0.00	0.00	120.00
2264		APDoc9589	120.00	0.00	0.00	120.00
Total 2264			120.00	0.00	0.00	120.00
2265		APDoc9584	150.00	0.00	0.00	150.00
Total 2265			150.00	0.00	0.00	150.00
2266		APDoc9730	15.00	0.00	0.00	15.00
Total 2266			15.00	0.00	0.00	15.00
2267		APDoc9587	120.00	0.00	0.00	120.00
Total 2267			120.00	0.00	0.00	120.00
2269		APDoc9580	75.00	0.00	0.00	75.00

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Total 2269	[REDACTED]		75.00	0.00	0.00	75.00
2270	[REDACTED]	APDoc9581	<u>548.51</u>	<u>0.00</u>	<u>0.00</u>	<u>548.51</u>
Total 2270	[REDACTED]		548.51	0.00	0.00	548.51
2275	[REDACTED]	APDoc9647	105.00	0.00	0.00	105.00
	[REDACTED]	APDoc9648	180.00	0.00	0.00	180.00
	[REDACTED]	APDoc9649	120.00	0.00	0.00	120.00
	[REDACTED]	APDoc9650	<u>150.00</u>	<u>0.00</u>	<u>0.00</u>	<u>150.00</u>
Total 2275	[REDACTED]		555.00	0.00	0.00	555.00
2279	[REDACTED]	APDoc9726	75.00	0.00	0.00	75.00
	[REDACTED]	APDoc9727	<u>135.00</u>	<u>0.00</u>	<u>0.00</u>	<u>135.00</u>
Total 2279	[REDACTED]		210.00	0.00	0.00	210.00
327	[REDACTED]	APDoc9570	<u>69.00</u>	<u>0.00</u>	<u>0.00</u>	<u>69.00</u>
Total 327	[REDACTED]		69.00	0.00	0.00	69.00
366	OFFICE DEPOT BUSINESS DIVISION	330972652001	<u>127.43</u>	<u>0.00</u>	<u>0.00</u>	<u>127.43</u>
Total 366	OFFICE DEPOT BUSINESS DIVISION		127.43	0.00	0.00	127.43
367	[REDACTED]	APDoc9569	<u>120.00</u>	<u>0.00</u>	<u>0.00</u>	<u>120.00</u>
Total 367	[REDACTED]		<u>120.00</u>	<u>0.00</u>	<u>0.00</u>	<u>120.00</u>
Report Total			<u>76,644.04</u>	<u>0.00</u>	<u>0.00</u>	<u>76,644.04</u>

Note: Blacked out vendor names are to protect the identity of participant and staff names.

**Madera County Workforce Investment Corporation**

Aged Receivables by Invoice Date

Aging Date - 9/30/2023

From 7/1/2023 Through 9/30/2023

Customer ID	Customer Name	Invoice Number	Invoice/Credit Description	Total	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due
1000	Central Valley Opportunity Center	ARDoc1834	AJCC Facility Invoice August 2023	389.60	0.00	0.00	389.60	0.00	0.00
1000		ARDoc1853	AJCC Facility Invoice September 2023	483.60	0.00	483.60	0.00	0.00	0.00
Total 1000	Central Valley Opportunity Center			873.20	0.00	483.60	389.60	0.00	0.00
1003	EDD - WIOA Cash Draw	ARDoc1867	EDD Cash Draw	179,147.31	179,147.31	0.00	0.00	0.00	0.00
Total 1003	EDD - WIOA Cash Draw			179,147.31	179,147.31	0.00	0.00	0.00	0.00
1004	State Center Community College District	ARDoc1852	AJCC Facility Invoice September 2023	763.00	0.00	763.00	0.00	0.00	0.00
Total 1004	State Center Community College District			763.00	0.00	763.00	0.00	0.00	0.00
1005	Madera County Probation Department	ARDoc1859	August 2023 invoice JDF	5,218.37	0.00	5,218.37	0.00	0.00	0.00
1005		ARDoc1860	August 2023 Invoice CCP Mini AJCC	15,874.51	0.00	15,874.51	0.00	0.00	0.00
1005		ARDoc1861	August 2023 invoice CCP In-Custody	5,680.31	0.00	5,680.31	0.00	0.00	0.00
1005		ARDoc1879	MCDC Mini AJCC Sept 2023 Invoices	10,078.42	10,078.42	0.00	0.00	0.00	0.00

**Madera County Workforce Investment Corporation**

Aged Receivables by Invoice Date

Aging Date - 9/30/2023

From 7/1/2023 Through 9/30/2023

Customer ID	Customer Name	Invoice Number	Invoice/Credit Description	Total	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due
1005		ARDoc1880	MCDC CCP In-Custody Sept 2023 Invoices	4,659.13	4,659.13	0.00	0.00	0.00	0.00
1005		ARDoc1881	MCDC JDF Sept 2023 Invoices	4,461.20	4,461.20	0.00	0.00	0.00	0.00
<b>Total 1005</b>	<b>Madera County Probation Department</b>			<b>45,971.94</b>	<b>19,198.75</b>	<b>26,773.19</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
1008	Department of Rehabilitation	ARDoc1792	AJCC Facility Invoice June 2023	509.23	0.00	0.00	0.00	0.00	509.23
1008		ARDoc1815	AJCC Facility Invoice July 2023	509.23	0.00	0.00	0.00	509.23	0.00
1008		ARDoc1829	AJCC Facility Invoice August 2023	509.23	0.00	0.00	509.23	0.00	0.00
1008		ARDoc1848	AJCC Facility Invoice September 2023	509.23	0.00	509.23	0.00	0.00	0.00
<b>Total 1008</b>	<b>Department of Rehabilitation</b>			<b>2,036.92</b>	<b>0.00</b>	<b>509.23</b>	<b>509.23</b>	<b>509.23</b>	<b>509.23</b>
1020	(CDCR) California Department Corrections and Rehab	ARDoc1875	August 2023 CDCR Invoice	12,480.89	0.00	12,480.89	0.00	0.00	0.00
1020		ARDoc1876	CDCR Sept 2023 Invoices	12,913.81	12,913.81	0.00	0.00	0.00	0.00
<b>Total 1020</b>	<b>(CDCR) California Department Corrections and Rehab</b>			<b>25,394.70</b>	<b>12,913.81</b>	<b>12,480.89</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Madera County Workforce Investment Corporation**

Aged Receivables by Invoice Date

Aging Date - 9/30/2023

From 7/1/2023 Through 9/30/2023

Customer ID	Customer Name	Invoice Number	Invoice/Credit Description	Total	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due
1024	Fresno Regional Workforce Development Board	ARDoc1863	August 2023 Invoices Fresno ESP	3,944.44	0.00	3,944.44	0.00	0.00	0.00
1024		ARDoc1882	Fresno ESP Sept 2023 Invoices	1,422.83	1,422.83	0.00	0.00	0.00	0.00
Total 1024	Fresno Regional Workforce Development Board			5,367.27	1,422.83	3,944.44	0.00	0.00	0.00
1065	Madera Adult School	ARDoc1856	AJCC Facility Invoice July 2023	4,313.30	0.00	4,313.30	0.00	0.00	0.00
1065		ARDoc1857	AJCC Facility Invoice August 2023	7,332.09	0.00	7,332.09	0.00	0.00	0.00
1065		ARDoc1878	AJCC Facility Invoice September 2023	6,945.59	6,945.59	0.00	0.00	0.00	0.00
Total 1065	Madera Adult School			18,590.98	6,945.59	11,645.39	0.00	0.00	0.00
1072	Stanislaus County Workforce Development	ARDoc1866	August 2023 Invoices SJCAV RERP	1,345.84	0.00	1,345.84	0.00	0.00	0.00
1072		ARDoc1885	RERP SJVAC Sept 2023 Invoices	1,313.11	1,313.11	0.00	0.00	0.00	0.00
Total 1072	Stanislaus County Workforce Development			2,658.95	1,313.11	1,345.84	0.00	0.00	0.00
1073	EDD-DGS	ARDoc1821	Phone Equipment Rental July 2023	60.00	0.00	60.00	0.00	0.00	0.00



**Madera County Workforce Investment Corporation**

Aged Receivables by Invoice Date

Aging Date - 9/30/2023

From 7/1/2023 Through 9/30/2023

Customer ID	Customer Name	Invoice Number	Invoice/Credit Description	Total	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due
1073		ARDoc1836	EDD Addtl Phone Invoice July 2022-June 2023 #M68609-7100-A1	720.00	0.00	0.00	720.00	0.00	0.00
1073		ARDoc1843	Phone Equipment Rental August 2023	270.00	0.00	0.00	270.00	0.00	0.00
1073		ARDoc1851	AJCC Facility Invoice September 2023	6,822.10	0.00	6,822.10	0.00	0.00	0.00
1073		ARDoc1854	AJCC Facility Invoice September 2023	270.00	0.00	270.00	0.00	0.00	0.00
<b>Total 1073</b>	<b>EDD-DGS</b>			<b>8,142.10</b>	<b>0.00</b>	<b>7,152.10</b>	<b>990.00</b>	<b>0.00</b>	<b>0.00</b>
1106	County of San Joaquin	ARDoc1842	July 2023 Invoice P2E Invoice	1,865.59	0.00	0.00	1,865.59	0.00	0.00
1106		ARDoc1865	August 2023 Invoices P2E 2.0	4,645.11	0.00	4,645.11	0.00	0.00	0.00
1106		ARDoc1884	P2E 2.0 Sept 2023 Invoices	3,440.09	3,440.09	0.00	0.00	0.00	0.00
<b>Total 1106</b>	<b>County of San Joaquin</b>			<b>9,950.79</b>	<b>3,440.09</b>	<b>4,645.11</b>	<b>1,865.59</b>	<b>0.00</b>	<b>0.00</b>
1118	P. Steve Ramirez Vocational Training Centers	ARDoc1849	AJCC Facility Invoice September 2023	2,866.24	0.00	2,866.24	0.00	0.00	0.00
<b>Total 1118</b>	<b>P. Steve Ramirez Vocational Training Centers</b>			<b>2,866.24</b>	<b>0.00</b>	<b>2,866.24</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
1120	GRID Alternatives	ARDoc1864	August 2023 Invoices GRID	559.44	0.00	559.44	0.00	0.00	0.00

**Madera County Workforce Investment Corporation**

Aged Receivables by Invoice Date

Aging Date - 9/30/2023

From 7/1/2023 Through 9/30/2023

Customer ID	Customer Name	Invoice Number	Invoice/Credit Description	Total	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due
1120		ARDoc1883	Grid Sept 2023 Invoices	419.36	419.36	0.00	0.00	0.00	0.00
Total 1120	GRID Alternatives			978.80	419.36	559.44	0.00	0.00	0.00
1130	EDC of Fresno County	ARDoc1838	July 2023 Invoice GJC	15,284.64	0.00	0.00	15,284.64	0.00	0.00
1130		ARDoc1858	August 2023 Invoice GJC	15,773.51	0.00	15,773.51	0.00	0.00	0.00
1130		ARDoc1877	Fresno EDC Sept 2023 Invoices	14,065.72	14,065.72	0.00	0.00	0.00	0.00
Total 1130	EDC of Fresno County			45,123.87	14,065.72	15,773.51	15,284.64	0.00	0.00
Report Total				347,866.07	238,866.57	88,941.98	19,039.06	509.23	509.23

Madera County Workforce Investment Corporation  
Reconcile Cash Accounts

Summary

Cash Account: 1010 Cash in BA - Main  
Reconciliation ID: Bank Reconciliation for 1010 for 9.30.23  
Reconciliation Date: 9/30/2023  
Status: Open

Bank Balance	466,002.02
Less Outstanding Checks/Vouchers	10,116.46
Plus Deposits in Transit	0.00
Plus or Minus Other Cash Items	0.00
Plus or Minus Suspense Items	<u>0.00</u>
Reconciled Bank Balance	455,885.56
Balance Per Books	<u>455,885.56</u>
Unreconciled Difference	<u><u>0.00</u></u>

Click the Next Page toolbar button to view details.

Madera County Workforce Investment Corporation  
Reconcile Cash Accounts

Summary

Cash Account: 1020 Cash in BA - Payroll  
Reconciliation ID: Bank Reconciliation for 1020 for 9.30.23  
Reconciliation Date: 9/30/2023  
Status: Open

Bank Balance	20,638.41
Less Outstanding Checks/Vouchers	819.18
Plus Deposits in Transit	0.00
Plus or Minus Other Cash Items	0.00
Plus or Minus Suspense Items	<u>0.00</u>
Reconciled Bank Balance	19,819.23
Balance Per Books	<u>19,819.23</u>
Unreconciled Difference	<u><u>0.00</u></u>



Click the Next Page toolbar button to view details.



The Place to Be

November 28, 2023

To the Board of Directors of  
Madera County Workforce Investment Corporation  
Madera, California

We have audited the financial statements of Madera County Workforce Investment Corporation (the Organization) for the year ended June 30, 2023, and we will issue our report thereon dated November 28, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated September 4, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

*Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Madera County Workforce Investment Corporation are described in Note 1 to the financial statements. As described in Note 1, the Organization adopted FASB Accounting Standards Update (ASU) No. 2016-02 (Topic 842) *Leases*. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

*Functional Expense Allocation* – the allocation of expenses by function requires significant estimations on the part of management in allocating direct and indirect expenses to program services or other activities based on their specific identification or personnel resources utilized in the function. We evaluated the key factors and assumptions used for the allocation in determining that it is reasonable in relation to the financial statements taken as a whole.

*Useful Lives of Fixed Assets and Depreciation Expense* – management has determined the economic useful lives of fixed assets based on past history of similar types of assets, future plans as to their use, and other factors that impact their economic value to the Organization. We evaluated the key factors and assumptions used by management in determining useful lives of fixed assets and computing depreciation expense and believe that it is reasonable in relation to the financial statements taken as a whole.

570 N. Magnolia Avenue, Suite 100  
Clovis, CA 93611

tel 559.299.9540

fax 559.299.2344

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

Note 2 – Availability and Liquidity

Note 5 – Leases

Note 11 – Contingencies, Concentrations, and Uncertainties

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

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. We did not identify any adjustments that were required to be recorded by the Organization.

#### *Disagreements with Management*

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

#### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated November 28, 2023.

#### *Management Consultations with Other Independent Accountants*

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

#### *Other Audit Findings or Issues*

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

#### Other Matters

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

In addition to those matters already communicated to you in our engagement letter, we identified the following significant risks of material misstatements as part of our audit planning:

1. Revenue recognition – contributions versus exchange transactions
2. Unallowable costs to programs

Please note that the identification of significant risks of material misstatement does not necessarily indicate that there were instances of errors or omissions. In our professional judgment, these are areas that are considered higher risk. We have developed audit procedures to address these risks during our audit and exceptions, if any, are communicated with those charged with governance. In addition, internal control significant deficiencies and material weaknesses, if any, are required to be communicated with management and those charged with governance. Our audit did not require any communication of internal control deficiencies that are material weaknesses or significant deficiencies.

This information is intended solely for the use the Board of Directors and management of Madera County Workforce Investment Corporation and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

*Price Paige & Company*

# **Madera County Workforce Investment Corporation | Madera County, CA**

Financial Statements

For the Year Ended June 30, 2023



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**INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors of  
Madera County Workforce Investment Corporation  
Madera, California

**Report on the Audit of the Financial Statements**

***Opinion***

We have audited the accompanying financial statements of Madera County Workforce Investment Corporation (a nonprofit organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Madera County Workforce Investment Corporation as of June 30, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Basis for Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Madera County Workforce Investment Corporation and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Madera County Workforce Investment Corporation's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

570 N. Magnolia Avenue, Suite 100  
Clovis, CA 93611

tel 559.299.9540

fax 559.299.2344

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Madera County Workforce Investment Corporation's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Madera County Workforce Investment Corporation's ability to continue as a going concern for a reasonable period of time.

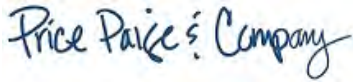
We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of grant expenses on page 22 is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 28, 2023, on our consideration of Madera County Workforce Investment Corporation's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Madera County Workforce Investment Corporation's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Madera County Workforce Investment Corporation's internal control over financial reporting and compliance.

A handwritten signature in blue ink that reads "Price Paige & Company". The signature is written in a cursive, flowing style.

November 28, 2023  
Clovis, California

## **FINANCIAL STATEMENTS**

**MADERA COUNTY WORKFORCE INVESTMENT CORPORATION | JUNE 30, 2023**

## Statement of Financial Position

**ASSETS**

## Current assets:

Cash	\$	513,810
Grants receivable		265,220
Accounts receivable		24,775
Contracts receivable		65,849
Prepaid expenses		<u>1,446</u>
Total current assets		871,100

Property and equipment, net		14,969
Operating right-of-use asset		<u>2,754,073</u>

Total assets \$ 3,640,142

**LIABILITIES AND NET ASSETS**

## Current liabilities:

Accounts payable	\$	74,993
Accrued payroll and related expenses		96,802
Operating lease liability, current portion		<u>141,422</u>
Total current liabilities		313,217

Operating lease liability, net of current portion 2,644,225

Total liabilities 2,957,442

## Net assets:

With donor restrictions		79,580
Without donor restrictions		<u>603,120</u>

Total net assets 682,700

Total liabilities and net assets \$ 3,640,142

See Independent Auditor's Report and Notes to the Financial Statements.

**MADERA COUNTY WORKFORCE INVESTMENT CORPORATION | FOR THE YEAR ENDED JUNE 30, 2023**

Statement of Activities

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and support:			
Contributions:			
Cash and other financial assets	\$ 190	\$ 100,000	\$ 100,190
Nonfinancial assets	133	-	133
Contracts and grants:			
Contracts	256,465	-	256,465
Federal grants	2,489,987	-	2,489,987
Rental income	225,389	-	225,389
Miscellaneous income	<u>2</u>	<u>-</u>	<u>2</u>
Total revenue and support before net assets released from restrictions	2,972,166	100,000	3,072,166
Net assets released from restrictions	<u>56,533</u>	<u>(56,533)</u>	<u>-</u>
Total revenue and support after net assets released from restrictions	<u>3,028,699</u>	<u>43,467</u>	<u>3,072,166</u>
Expenses:			
Program services	2,511,088	-	2,511,088
Supporting services	<u>475,452</u>	<u>-</u>	<u>475,452</u>
Total expenses	<u>2,986,540</u>	<u>-</u>	<u>2,986,540</u>
Changes in net assets	42,159	43,467	85,626
Net assets, beginning of year	<u>560,961</u>	<u>36,113</u>	<u>597,074</u>
Net assets, end of year	<u>\$ 603,120</u>	<u>\$ 79,580</u>	<u>\$ 682,700</u>

See Independent Auditor's Report and Notes to the Financial Statements.

**MADERA COUNTY WORKFORCE INVESTMENT CORPORATION | FOR THE YEAR ENDED JUNE 30, 2023**

Statement of Functional Expenses

	Program Services				Supporting Services	Total Expenses
	Workforce	Community Corrections	Community Benefit Support	Regional Workforce	Management and General	
Expenses:						
Salaries	\$ 963,831	\$ 102,777	\$ 30,357	\$ 15,715	\$ 188,713	\$ 1,301,393
Payroll taxes	91,917	9,444	2,795	1,576	16,927	122,659
Employee benefits	165,532	21,685	9,333	4,246	36,433	237,229
Materials and supplies	13,510	682	111	52	1,441	15,796
Rent	2,500	337	37	48	1,453	4,375
Equipment and maintenance	38,434	3,695	1,310	847	10,852	55,138
Office expenses	26,764	3,547	16,961	300	5,297	52,869
Utilities	16,748	2,235	220	313	88,123	107,639
Professional fees	15,098	-	-	-	36,506	51,604
Taxes and fees	3	1	-	-	283	287
Computer and software	67,669	7,484	2,455	918	1,547	80,073
Travel and conferences	16,076	1,865	234	205	238	18,618
Direct client assistance	666,258	-	17,170	-	58	683,486
Lease expense	143,574	19,332	2,136	2,751	83,460	251,253
Depreciation expense	-	-	-	-	4,121	4,121
<b>Total expenses</b>	<b>\$ 2,227,914</b>	<b>\$ 173,084</b>	<b>\$ 83,119</b>	<b>\$ 26,971</b>	<b>\$ 475,452</b>	<b>\$ 2,986,540</b>

See Independent Auditor’s Report and Notes to the Financial Statements.



**MADERA COUNTY WORKFORCE INVESTMENT CORPORATION | FOR THE YEAR ENDED JUNE 30, 2023**

## Statement of Cash Flows

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<b>Cash flows from operating activities:</b>	
Change in net assets	\$ 85,626
Adjustment to reconcile change in net assets to net cash provided by (used in) operating activities:	
Depreciation	4,121
Reduction in the carrying amount of ROU asset	165,486
Change in operating assets and liabilities:	
Grants receivable	30,390
Accounts receivable	19,273
Contracts receivable	(65,849)
Prepaid expenses	1,546
Accounts payable	36,448
Accrued payroll and related expenses	6,036
Lease liability	<u>(133,912)</u>
Net cash provided by (used in) operating activities	<u>149,165</u>
<b>Cash flows from investing activities:</b>	
Purchase of property and equipment	<u>(13,346)</u>
Net cash provided by (used in) investing activities	<u>(13,346)</u>
Net increase (decrease) in cash	135,819
Cash, beginning of year	<u>377,991</u>
Cash, end of year	<u>\$ 513,810</u>
<b>SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION:</b>	
Right-of-use assets after ASC 842 implementation:	
Operating leases	<u>\$ 2,919,559</u>

See Independent Auditor's Report and Notes to the Financial Statements.

## NOTES TO THE FINANCIAL STATEMENTS

**NOTE 1 – NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Organization**

Madera County Workforce Investment Corporation (the Organization) is a California nonprofit public benefit corporation incorporated in 2011. The Organization received its tax-exempt status as a 501(c)(3) organization from the Internal Revenue Service in 2012. The Organization is located in Madera, California and also serves surrounding communities in both Eastern Madera County and Chowchilla. The Organization was formed with the purpose of securing more private sector jobs for the unemployed and working poor, attracting greater employer participation in all aspects of local employment and training activities, and acting as an administrative entity to assist in the implementation of the Workforce Innovation and Opportunity Act (WIOA) in Madera County in a manner that is responsive to the needs of the private sector. The Organization is also authorized to receive contributions and to make donations to, and otherwise aid and support, legally permissible undertakings consistent with the above-stated purposes.

The following provides an overview of the Organization's programs:

*Workforce Innovation and Opportunity Act (WIOA)* – WIOA is a federal act enacted in 2015 designed to strengthen and improve the public workforce system within our nation and communities by providing resources and assistance to our citizens, including youth and those with significant barriers to employment, into high-quality jobs and careers with training. In addition, the program provides resources and assistance to employers for hiring and retention of skilled workers.

*Community Corrections* – Resources and assistance to recently released, or soon to be released, individuals within the probation, jail, and state prison facilities located within Madera County. Individuals are provided with career development, connection to services that assist with housing, job training, employment assistance, and various other wrap around services available in the community. These programs aim to increase the likelihood of retention of secured employment and reduce recidivism of the individuals served.

*Regional Workforce Programs* – Designed for our Organization to work with regional industries and sectors, education system, chief business officers, and workforce programs to collectively build an equitable and sustainable economy across the region by fostering high quality training and accessible jobs for all.

*Community Benefit Programs* – Assist individuals who may not otherwise qualify for assistance through local or federal programs with accessing resources in the community. These services assist individuals in becoming viable members of the community.

**Reporting Entity**

The Organization is considered a component unit of the County of Madera (the County) by virtue of the Organization's dependency on governmental funding and oversight by the Madera County Board of Supervisors. The Organization is discretely presented in the government-wide financial statements of the County to emphasize that it is legally separate from the County. The financial statements included in this report are intended to present the financial position and activities of only the Organization. They are not intended to present the financial position or activities of the County taken as a whole.

**NOTE 1 – NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

**Adoption of New Accounting Standard**

Effective July 1, 2022, the Organization adopted Accounting Standards Update (ASU) No. 2016-02, *Leases*, which requires lessees to recognize leases on the statement of financial position and disclose key information about leasing arrangements. The Organization elected not to reassess at adoption (i) expired or existing contracts to determine whether they are or contain a lease, (ii) the lease classification of any existing leases, or (iii) initial direct costs for existing leases. As a result of implementing ASU No. 2016-02, the Organization recognized operating right-of-use assets and lease liabilities of \$2,919,559 in its statement of financial position as of July 1, 2022. The adoption did not result in a significant effect on amounts reported in the statement of activities for the year ended June 30, 2023.

**Classification of Net Assets**

Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified as follows:

*Without donor restrictions* – Net assets not subject to use or time restrictions. A portion of these net assets may be designated by the Board of Directors for specific purposes.

*With donor restrictions* – Net assets with donor restrictions include net assets subject to donor-imposed stipulations that may or will be met by actions of the Organization and/or the passage of time.

Support that is restricted by the donor is reported as an increase in net assets with donor. When a restriction expires, restricted net assets are reclassified to net assets without donor restrictions.

**Basis of Accounting**

The Organization uses the accrual basis method of accounting in accordance with accounting principles generally accepted in the United States of America.

**Concentration of Credit Risk**

Accounts at each financial institution are insured by the Federal Deposit Insurance Corporation up to \$250,000. At June 30, 2023, there was an uninsured cash balance of approximately \$308,000.

**Grants, Contracts and Accounts Receivable**

Grants receivable are primarily awards from federal and State of California grants for services provided under cost reimbursement agreements. Management considers the amounts to be fully collectible; therefore, no allowance for doubtful accounts has been recorded in the accompanying financial statements.

Contracts receivable consist of amounts owed by various organizations for services provided that have not yet been received by the Organization. The carrying amount of contracts receivable approximates net present value.

Accounts receivable consist primarily of rental income in addition to reimbursed administrative fees charged to sub-lessees. Receivables are written off through an allowance for doubtful accounts when the Organization determines the payments will not be received. Management believes all receivables are fully collectible and has historically experienced minimal write-offs; therefore, no allowance has been recorded at June 30, 2023. All accounts receivable are noninterest bearing.

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**NOTE 1 – NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

**Property and Equipment**

It is the Organization’s policy to capitalize property and equipment over \$500. Purchased property and equipment is capitalized at cost. Donated property and equipment are recorded at fair value at the date of the gift. Expenditures that increase the life of the related assets are capitalized. Repairs and maintenance, including planned major maintenance activities, are charged to operations when incurred.

Depreciation is computed using the straight-line method over the following estimated useful lives:

Furniture and fixtures	5-10 years
Office and computer equipment	3-4 years

**Revenue and Revenue Recognition**

The Organization recognizes revenue from contracts and rent revenue at a point in time. The Organization recognizes contributions when cash, securities or other assets; an unconditional promise to give; or a notification of a beneficial interest is received. Conditional promises to give - that is, those with a measurable performance or other barrier and a right-of-return - are not recognized until the conditions on which they depend have been met.

**Contributions**

Unconditional contributions are recognized as revenue in the period received. The Organization reports conditional contributions as with donor restriction support if they are received with donor stipulations that restrict the specific use or the occurrence of a certain future event limits the use of the contribution.

**Contributed Nonfinancial Assets**

Donated services are recognized as contributions if they 1) significantly enhance non-financial assets or 2) involve a professional service that would otherwise have been purchased and whose values can be objectively measured. During the year ended June 30, 2023, the Organization did not receive any donated professional services.

Contributed nonfinancial assets consist of donated goods and services. Contributed nonfinancial assets are recognized as contributions if they have ascertainable fair values and are able to be realized in cash or other liquid assets. During the year ended June 30, 2023, the Organization received and recognized approximately \$133 of donated goods. Donated goods consist of supplies which were used for job fairs held by the Organization.

**Grants and Contracts**

Federal, state, and local governments have awarded grants to support the Organization’s program activities that are conditioned on performing certain services or incurring certain reimbursable expenditures. The largest of these grants is the Workforce Innovation and Opportunity Act grant, which supports the Organization’s adult, youth, and dislocated worker programs that aid the unemployed and other job seekers in obtaining jobs and training opportunities. The grants are cost-reimbursement grants, which are recognized when the Organization incurs allowable and reasonable qualifying expenses. Cost-reimbursement grants are recognized as revenues increasing net assets without donor restrictions because the conditions and restrictions are met in the same period.

**NOTE 1 – NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

**Functional Expenses**

The costs of providing the Organization’s programs and supporting services have been summarized on a functional basis in the Statements of Activities and Functional Expenses. Indirect or shared costs are allocated among program services and support services by a method that measures the relative degree of benefit, such as hours worked. Accordingly, certain costs have been allocated to program and supporting services.

<u>Expenses</u>	<u>Method of Allocation</u>
Salaries	Time and effort
Payroll taxes	Time and effort
Employee benefits	Time and effort
Materials and supplies	Time and effort
Rent	Time and effort
Equipment and maintenance	Time and effort
Office expenses	Time and effort
Utilities	Time and effort
Professional fees	Time and effort
Taxes and fees	Time and effort
Computer and software	Time and effort
Travel and conferences	Time and effort
Direct client costs	Time and effort
Lease expense	Time and effort

**Income Taxes**

The Organization is a tax-exempt corporation under Section 501(c)(3) of the Internal Revenue Code and section 23701(d) of the State of California Corporate Code. The Organization is subject to taxation on any unrelated business income. The Organization does not believe its unrelated business income activities result in a material tax liability and therefore no tax provision has been recorded in the financial statements.

**Uncertain Tax Positions**

Generally accepted accounting principles provide accounting and disclosure guidance about positions taken by an entity in its tax returns that might be uncertain. Management has considered its tax positions and believes that all the positions taken in its federal and state exempt organization tax returns are more likely than not to be sustained upon examination. The Organization’s returns are subject to examination by federal and state taxing authorities, generally for three years, after they are filed.

**Leases**

The Organization determines if an arrangement is or contains a lease at inception. Leases are included in right-of-use (ROU) assets and lease liabilities in the statement of financial position. ROU assets and lease liabilities reflect present value of the future minimum lease payments over the lease term if material. Operating expense is recognized on a straight-line basis over the lease term. The Organization does not report ROU assets and lease liabilities for its short-term leases (leases with a term of 12 months or less). Instead, the lease payments of those leases are reported as lease expense on a straight -line basis over the lease term.

**NOTE 1 – NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

**Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**NOTE 2 – AVAILABILITY AND LIQUIDITY**

The following table reflects the Organization’s financial assets as of June 30, 2023, reduced by amounts not available for general expenditure within one year. Financial assets are considered unavailable when illiquid or not convertible to cash within one year.

Financial assets available to meet cash needs for general expenditures within one year as of June 30, 2023:

Cash	\$	513,810
Grants receivable		265,220
Accounts receivable		24,775
Contracts receivable		<u>65,849</u>
Financial assets at June 30, 2023		869,654
Less: those unavailable for general expenditure within one year		<u>(79,580)</u>
Financial assets available to meet cash needs for general expenditures within one year	\$	<u><u>790,074</u></u>

The Organization has a policy to structure their financial assets to be available as their general expenditures come due which is consistent with their spending policy. The Organization has certain donor restricted net assets that are available for general expenditures within one year of June 30, 2023, because the restrictions on the net assets are expected to be met by conducting the normal activities of the programs in the upcoming year.

**NOTE 3 – GRANTS RECEIVABLE**

The following grants receivable from funding sources were due to the Organization as of June 30, 2023:

	\$	<u>% of Total</u>
State of California, Employment Development Department	224,274	84.56%
EDC of Fresno County	31,957	12.05%
Fresno Regional Workforce Development Board	5,052	1.91%
GRID Alternatives	<u>3,937</u>	<u>1.48%</u>
Total	<u><u>\$ 265,220</u></u>	<u><u>100%</u></u>

**NOTE 4 – PROPERTY AND EQUIPMENT**

Property and equipment, net, consisted of the following at June 30, 2023:

Computer equipment	\$ 161,493
Office equipment	21,195
Furniture and fixtures	550
Subtotal	<u>183,238</u>
Less accumulated depreciation	<u>(168,269)</u>
 Total	 <u>\$ 14,969</u>

The Organization incurred \$4,121 in depreciation expense for the year ended June 30, 2023, which is included in the Statements of Activities and Functional Expenses.

**NOTE 5 – LEASES**

The Organization evaluated current contracts to determine which met the criteria of a lease. The right-of-use (ROU) asset represents the Organization’s right to use underlying assets for the lease term, and the lease liabilities represent the Organization’s obligation to make lease payments arising from these leases. The ROU asset and lease liability, all of which arise from operating leases, were calculated based on the present value of future lease payments over the lease term. The Organization uses the incremental borrowing rate to discount future operating lease payments. The weighted-average discount rate applied to calculate lease liability as of June 30, 2023 was 3.0%.

The Organization’s operating leases consist primarily of office space. For the year ended June 30, 2023, total operating lease cost was \$251,253. The total right-of-use asset was \$2,754,073 and lease liability were \$2,785,647 at June 30, 2023.

The Organization leases office space under operating leases, which require certain minimum monthly rental payments. The lease term is for ten years with the option to extend it for two successive periods of five years and expires in December 2036.

The future minimum rental payments as of June 30, 2023, are as follows:

<u>Years Ending June 30</u>	
2024	\$ 223,071
2025	226,758
2026	230,445
2027	235,054
2028	240,584
Thereafter	<u>2,267,578</u>
 Total lease payments	 3,423,490
Less: present value adjustment	<u>637,843</u>
Present value of lease liability	<u>\$ 2,785,647</u>



**NOTE 6 – RENTAL INCOME UNDER OPERATING LEASES**

The Organization sub-leases a portion of its office facilities to related parties within the County and nonrelated parties. The sub-lease expiration dates range from December 2023 to December 2026. Future minimum rental income relating to sub-leased property as of June 30, 2023, is as follows:

<u>Years Ending June 30</u>	
2024	\$ 172,578
2025	96,643
2026	<u>70,939</u>
Total	<u>\$ 340,160</u>

Rental income on all leases for the year ended June 30, 2023, was \$225,389, which includes utility and other administrative charges allocated proportionately to the sub-lessor based on square footage leased.

**NOTE 7 – RETIREMENT PLAN**

The Organization maintains a 457 Retirement Plan (the Plan) covering all active full-time employees. All full-time employees are eligible to participate in the Plan after completing a six-month introductory period. If an employee contributes a minimum of 3% of their salary, the Organization will contribute 6% of the employee’s compensation for the year. If an employee chooses to opt-out within the first 30 days of enrollment, the Organization will contribute 2% of the employee’s compensation for the year. The employer contribution for the year ended June 30, 2023, was \$69,410 and is included within employee benefits on the Statements of Activities and Functional Expenses.

**NOTE 8 – NET ASSETS WITH DONOR RESTRICTIONS**

Net assets with donor restrictions consisted of the following at June 30, 2023:

Net assets with donor restrictions:

Purpose restricted:

Wells Fargo Foundation - Basic Education & High School	
Equivalency Preparation for Adults	\$ 14,709
Wells Fargo Foundation - Veterans Assistance Project	528
Kaiser - Pathways to Careers	<u>64,343</u>
Total	<u>\$ 79,580</u>

**NOTE 9 – CONTRACTS WITH CUSTOMERS**

The following table provides a listing of revenue recognized from contracts with customers and disaggregated to show the nature, amount, and timing of those revenue categories at June 30, 2023:

California Department of Corrections and Rehab	\$ 32,057
Madera County Probation Department	24,244
Madera County Library	<u>9,548</u>
Total	<u>\$ 65,849</u>

See Independent Auditor’s Report.

**NOTE 10 – CONTRACT ASSETS**

Contract assets include contracts receivable primarily from the California Department of Corrections and Rehab and Madera County Probation Department. Contract assets were as follows:

	<u>6/30/2023</u>	<u>6/30/2022</u>
Contract assets:		
Contracts receivable	\$ <u>65,849</u>	\$ <u>88,123</u>

**NOTE 11 – CONTINGENCIES, CONCENTRATIONS AND UNCERTAINTIES**

**Federal and State Grants**

Amounts received from grant agencies are subject to audit and adjustment by grantor agencies, principally the state and federal governments. Any disallowed claims, including amounts already collected, may constitute a liability of the Organization. There are no pending audits or proposed adjustments currently.

**Economic Dependency**

Approximately 89% of the Organization’s total support and revenue is derived from state and federal grants. Grant and contract revenue for the year ended June 30, 2023 consisted of the following:

		<u>% of Total</u>
Programs:		
Workforce Innovation and Opportunity Act:		
Adult Program	\$ 903,947	32.91%
Youth Program	848,295	30.89%
Dislocated Worker Program	196,954	7.17%
Rapid Response	96,951	3.53%
Rapid Response Layoff Aversion	73,298	2.67%
Quest Disaster Recovery NDWG	24,070	0.88%
September Wildfire Temporary Job	261,139	9.51%
Fresno ESP	9,156	0.33%
Stanislaus WIOA Veap	19,414	0.71%
Subtotal	<u>2,433,224</u>	<u>88.60%</u>
MCDC Realignment Services	87,236	3.18%
MCDP Juvenile	39,453	1.44%
California Department of Correctional Rehabilitation	101,902	3.71%
Fresno EDA Good Jobs	31,957	1.16%
Reintegration of Ex-Offenders - Pathway Home	20,934	0.76%
Other Programs	<u>31,746</u>	<u>1.15%</u>
Total	<u>\$ 2,746,452</u>	<u>100%</u>

The Organization recognizes grant and contract revenue from related party organizations within the County for services performed under the terms of the grant or contract.

**NOTE 12 – SUBSEQUENT EVENTS**

Management has evaluated and concluded that there were no subsequent events that have occurred from June 30, 2023 through the date the financial statements were available to be issued at November 28, 2023 that would require disclosure or adjustment.

## **SUPPLEMENTARY INFORMATION**

**MADERA COUNTY WORKFORCE INVESTMENT CORPORATION | FOR THE YEAR ENDED JUNE 30, 2023**

Schedule of Expenditures of Federal Awards

Federal Grantor/Pass-through Grantor/Program Title	Federal Assistance Listing Number	Pass-through Grantor's Identifying Number	Federal Expenditures
<b>U.S. DEPARTMENT OF LABOR</b>			
<b>Workforce Innovation and Opportunity Act - Cluster:</b>			
Passed through the State of California Employment Development Department Workforce Services Division:			
Title I-A: Workforce Innovation and Opportunity Act - Adult	17.258	201/202/500	* \$ 903,947
Title I-Y: Workforce Innovation and Opportunity Act - Youth	17.259	301/302	* 848,295
Title I-D: Workforce Innovation and Opportunity Act - Dislocated Workers	17.278	501/502	* 196,954
Dislocated Worker Discretionary - Rapid Response	17.278	540/541	* 96,951
Dislocated Worker Discretionary - Rapid Response Layoff Aversion	17.278	292/293	* 73,298
Governor's Discretionary - Quest Disaster Recovery NDWG	17.277	1262	* 24,070
Governor's Discretionary - 2020 September Wildfire Temporary Jobs	17.277	6002	* 261,139
Passed through Fresno Regional Workforce Development Board:			
Governor's Discretionary - Fresno ESP	17.258	n/a	* 9,156
Passed through Stanislaus Workforce Development Board:			
Governor's Discretionary - Stanislaus WIOA Veap Contract	17.258	n/a	* <u>19,414</u>
<b>Total Workforce Innovation and Opportunity Act - Cluster</b>			<u>2,433,224</u>
<b>Other programs:</b>			
Passed through Fresno EDC:			
Economic Development Administration - Good Jobs Challenge	11.307	n/a	31,957
Passed through GRID Alternatives:			
Reintegration of Ex-Offenders - Pathway Home	17.270	n/a	<u>20,934</u>
<b>Total other programs</b>			<u>52,891</u>
<b>Total U.S. Department of Labor</b>			<u>2,486,115</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<u>\$ 2,486,115</u>

\* Denotes a major program per 2 CFR 200, Section 200.518 (b).

The accompanying notes are an integral part of this schedule.

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal grant activity of Madera County Workforce Investment Corporation (the Organization) under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the Organization, it is not intended to, and does not present, the financial position, changes in net position, or cash flows of Madera County Workforce Investment Corporation.

Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Federal awards received directly from federal agencies as well as federal awards passed through other government agencies are included in the schedule. Pass-through entity identifying numbers are presented where available.

**Relationship to Financial Reports**

Information included in the accompanying Schedule is in substantial agreement with the information reported in the related financial reports for major programs.

**Subrecipients**

The Organization does not pass through funds to subrecipients.

**NOTE 2 – INDIRECT COSTS**

The Organization has not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

**MADERA COUNTY WORKFORCE INVESTMENT CORPORATION | FOR THE YEAR ENDED JUNE 30, 2023**

Schedule of Grant Expenses – Workforce Innovation and Opportunity Act

	Adult Program	Dislocated Workers Program	Youth Program	Rapid Response	Quest Disaster Recovery NDWG	September Wildfire Temp Job	Total
Salaries	\$ 407,349	\$ 95,757	\$ 424,182	\$ 118,081	\$ 4,497	\$ 41,038	\$ 1,090,904
Payroll taxes	38,473	8,193	42,416	10,403	393	3,725	103,603
Employee benefits	76,920	17,332	69,329	18,271	991	6,850	189,693
Materials and supplies	6,385	1,069	3,397	2,386	6	265	13,508
Overhead and operating expenses	170,364	29,428	110,212	21,108	929	13,955	345,996
Client program expenses	233,026	45,173	198,761	-	17,254	195,306	689,520
<b>Total</b>	<b>\$ 932,517</b>	<b>\$ 196,952</b>	<b>\$ 848,297</b>	<b>\$ 170,249</b>	<b>\$ 24,070</b>	<b>\$ 261,139</b>	<b>\$ 2,433,224</b>



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

To the Board of Directors of  
Madera County Workforce Investment Corporation  
Madera, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States the financial statements of Madera County Workforce Investment Corporation (a nonprofit organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 28, 2023.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Madera County Workforce Investment Corporation's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Madera County Workforce Investment Corporation's internal control. Accordingly, we do not express an opinion on the effectiveness of Madera County Workforce Investment Corporation's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

570 N. Magnolia Avenue, Suite 100  
Clovis, CA 93611

tel 559.299.9540  
fax 559.299.2344

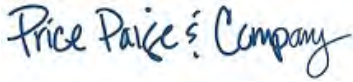


### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Madera County Workforce Investment Corporation's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Clovis, California  
November 28, 2023



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

To the Board of Directors of  
Madera County Workforce Investment Corporation  
Madera, California

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Madera County Workforce Investment Corporation's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Madera County Workforce Investment Corporation's major federal programs for the year ended June 30, 2023. Madera County Workforce Investment Corporation's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Madera County Workforce Investment Corporation complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Madera County Workforce Investment Corporation and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Madera County Workforce Investment Corporation's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Madera County Workforce Investment Corporation's federal programs.

570 N. Magnolia Avenue, Suite 100  
Clovis, CA 93611

tel 559.299.9540  
fax 559.299.2344

### ***Auditor's Responsibilities for the Audit of Compliance***

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Madera County Workforce Investment Corporation's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Madera County Workforce Investment Corporation's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Madera County Workforce Investment Corporation's internal control over compliance. Accordingly, no such opinion is expressed.

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

### **Report on Internal Control over Compliance**

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Price Price & Company*

Clovis, California  
November 28, 2023

## **FINDINGS AND QUESTIONED COSTS**

**SECTION I – SUMMARY OF AUDITOR’S RESULTS**

**FINANCIAL STATEMENTS**

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weaknesses identified? \_\_\_\_\_ Yes  X  No

Significant deficiencies identified -  
 not considered to be material weaknesses? \_\_\_\_\_ Yes  X  None reported

Noncompliance material to financial  
 statements noted? \_\_\_\_\_ Yes  X  No

**FEDERAL AWARDS**

Internal control over major programs:

Material weaknesses identified? \_\_\_\_\_ Yes  X  No

Significant deficiencies identified that  
 are not considered to be material weaknesses? \_\_\_\_\_ Yes  X  None reported

Type of auditor's report issued on compliance  
 for major programs: Unmodified

Any audit findings disclosed that are required  
 to be reported in accordance with  
 2 CFR 200 Section 200.516(a)? \_\_\_\_\_ Yes  X  No

Identification of major programs:

Federal Assistance Listing Numbers	<u>Name of Federal Program or Cluster</u>
17.258, 17.259, 17.277, 17.278	Workforce Innovation and Opportunity Act Cluster

Dollar threshold used to distinguish between  
 Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee?  X  Yes \_\_\_\_\_ No

**SECTION II – FINANCIAL STATEMENT FINDINGS**

None reported.

**SECTION III – FEDERAL AWARD FINDINGS**

None reported.

**FINANCIAL STATEMENT FINDINGS**

None reported.

**FEDERAL AWARD FINDINGS**

None reported.



**RESTATED BYLAWS**  
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**MADERA COUNTY WORKFORCE INVESTMENT CORPORATION,**  
**a California Nonprofit Public Benefit Corporation**

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**RESTATED BYLAWS  
OF  
MADERA COUNTY WORKFORCE INVESTMENT CORPORATION,  
a California Nonprofit Public Benefit Corporation**

**ARTICLE I  
ORGANIZATION**

**1.01** Name. The name of this Corporation is Madera County Workforce Investment Corporation.

**1.02** General Purposes and Limitations. This corporation is a California nonprofit public benefit corporation organized under the Nonprofit Public Benefit Corporation Law. This corporation is organized and operated exclusively for charitable purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, or the corresponding provision of any future United States Internal Revenue Law (herein, the "Code"). The general purposes of this Corporation are:

(a) To have and exercise all rights and powers, other than those specifically designated in WIOA regulations as responsibilities of the Workforce Development Board, conferred through Titles I through V of the Workforce Innovation and Opportunity Act ("WIOA") which provide guidance for statewide and local workforce investment systems that prepare youth and adults for entry into the labor force and develop self-sufficiency;

(b) To do all other things allowed by a non-profit corporation and utilize funds from all other sources other than government to effectively educate, train, and place individuals with the necessary resources and skills to fulfill employer needs; and

(c) To have and exercise all rights and powers conferred on nonprofit public benefit corporations under the Nonprofit Public Benefit Corporation Law of California as such law is now in effect or may at any time hereafter be amended, provided, however, notwithstanding any of the foregoing statements, this Corporation shall not, except to an insubstantial degree, engage in any activities or exercise any powers that are not in furtherance of the above-stated purposes of this Corporation.

**1.03** Specific Purposes. The specific purposes of this Corporation are to operate in accordance with and under the provisions of Titles I through V of the WIOA and the applicable regulations as set forth in the Code of Federal Regulations (CFR), Chapter 20, Parts 603, 675, and 679-688, as such law and regulations are now in effect or may be amended from time to time, in order to :

(a) Act as the administrative and fiscal entity for the Workforce Development Board and to assist the Workforce Development Board in the implementation of the WIOA in Madera County, California, in a manner that is responsive to the needs of the private sector.

(b) Act as the provider of Career Services for WIOA Adult and Dislocated Worker programs through June 30, 2019, as approved by the State, the County of Madera, and the Workforce Development Board of Madera County.

**1.04** Dedication of Assets. The property of this Corporation is irrevocably dedicated to charitable purposes and no part of the net income or assets of this Corporation shall ever inure to the benefit of any director, officer, or member thereof or to the benefit of any private person. Upon the dissolution or winding up of this Corporation, its assets remaining after payment, or provision for payment, of all debts and liabilities of this Corporation shall be distributed to a nonprofit fund, foundation, or corporation which is organized and operated exclusively for charitable purposes and which has established its tax exempt status under Section 501(c)(3) of the Code, and which is qualified for exemption from taxation under Section 23701d of the California Revenue and Taxation Code.

**1.05** Nonpartisan Activities. The Corporation shall be nonpartisan. No substantial part of the activities of this Corporation shall consist of carrying on propaganda, or otherwise attempting to influence legislation, and the Corporation shall not participate or intervene in any political campaign (including the publishing or distribution of statements) on behalf of any candidate for public office. The Corporation shall not, except in an insubstantial degree, engage in any activities or exercise any powers that are not in furtherance of the purposes and objectives described herein.

## **ARTICLE II OFFICES**

**2.01** Principal Office. The principal office for the transaction of the activities and affairs of the Corporation (“principal executive office”) is located at 2037 West Cleveland Avenue, Madera, California, 93637. The Board of Directors may change the principal executive office from one location to another. Any change of this location shall be noted by the Secretary on these Bylaws opposite this Section, or this Section may be amended to state the new location.

**2.02** Other Offices. The Board of Directors may at any time establish branch or subordinate offices at any place or places, within or without the State of California, where the Corporation is qualified to conduct its activities.

## **ARTICLE III MEMBERSHIP**

**3.01** Members. This Corporation shall have no members within the meaning of Section 5056 of the California Corporations Code. Any action which would otherwise require approval by a majority of all members or approval by the members shall require only approval of the Board of Directors. All rights which would otherwise vest in the members shall vest in the Board of Directors.

**3.02** Affiliated Persons. This Corporation may refer to contributors, advisors, or other persons or entities associated with it as “members” even though those contributors, advisors, or other persons or entities are not members, and no reference shall constitute anyone a

member, within the meaning of Section 5056 of the California Corporations Code. The Corporation may confer by amendment of its Articles of Incorporation or of these Bylaws some or all of the rights of a member, as set forth in the California Nonprofit Corporation Law, upon any person or persons who do not have the right to vote for the election of directors or on a disposition of substantially all of the assets of the Corporation or on a merger or on a dissolution or on changes to the Corporation's Articles of Incorporation or Bylaws, but no such person shall be a member within the meaning of Section 5056 of the California Corporations Code.

## **ARTICLE IV BOARD OF DIRECTORS**

**4.01** General Powers. Subject to the provisions and limitations of the California Nonprofit Public Benefit Corporation Law and any other applicable laws, and subject to any limitations in the Articles of Incorporation or these Bylaws, the activities and affairs of the Corporation shall be managed and all corporate powers shall be exercised by, or under the direction of, the Board of Directors

**4.02** Specific Powers. Without prejudice to these general powers and subject to the same limitations, the Board of Directors, in addition to any other powers enumerated in these Bylaws, shall have the power to:

(a) Appoint and remove, subject to any employment agreement and, at the pleasure of the Board of Directors, the Executive Director of the Corporation; prescribe powers and duties for them that are consistent with law, with the Articles of Incorporation, and with these Bylaws; fix their compensation (if any); and require from them security for faithful service;

(b) Change the principal executive office in the State of California from one location to another; cause the Corporation to conduct its activities within or without the State of California; and designate any place within or without the State of California for holding any meeting of Directors;

(c) Adopt and use a corporate seal and to alter the form of such seal from time to time, as in their judgment they may deem best, provided such seal shall at all times comply with the provisions of law;

(d) Approve an annual operating budget and capital expenditure budget, to borrow money and incur indebtedness on behalf of the Corporation and cause to be executed and delivered for the Corporation's purposes, in the corporate name, promissory notes, bonds, debentures, deeds of trust, mortgages, pledges, hypothecations, and other evidences of debt and securities;

(e) To conduct, manage and control the affairs and activities of the Corporation and to make such rules and regulations therefor not inconsistent with applicable federal and California law, the Articles of Incorporation or the Bylaws as they may deem best;

(f) Pursuant to authority hereinafter granted, to appoint committees and to delegate to such committees powers and authority of the Board of Directors in the management of the activities and affairs of the Corporation, except the power to adopt, amend or repeal Bylaws or Articles, and except as otherwise set forth herein;

(g) Approve any action which, under the California Corporations Code, would require the approval by a majority of statutory members or approval by statutory members; and

(h) Perform any and all duties imposed upon them collectively or individually by law, by the Articles of Incorporation, by any agreement with the State of California or the County of Madera, or by these Bylaws.

**4.03** Number of Directors. The authorized number of Directors shall be between five (5) and nine (9) until changed by a duly enacted amendment to these Bylaws.

**4.04** Qualifications and Appointment of Directors. Qualification for appointment to the Board shall be individuals representing private sector, non-profit, or faith-based organizations serving Madera County , preferably who have workforce development or related knowledge or experience. Members will be identified through a public recruitment process, submission of an application and appointment by the Board.

**4.05** Term of Office of Directors. Each Director shall hold office for a term of three (3) years, and may be re-appointed for one additional three year term at the discretion of the Board.

**4.06** Vacancies; Removal; Resignation of Directors.

(a) Vacancy. Vacancies on the Board of Directors shall be filled by a public recruitment process, submission of an application and appointment by the Board. A vacancy or vacancies on the Board of Directors shall be deemed to exist on the occurrence of any of the following: (i) the death or resignation of any Director; (ii) the declaration by resolution of the Board of Directors of a vacancy in the office of a Director who has been declared of unsound mind by an order of court, convicted of a felony, or found by final order or judgment of any court to have breached a duty under Article 3 of Chapter 2 of the California Nonprofit Public Benefit Corporation Law; (iii) the increase of the authorized number of Directors; (iv) the removal of a Director in accordance with these Bylaws; No reduction of the authorized number of Directors shall have the effect of removing any Director from office before that Director's term of office has expired unless a resignation has been received.

(b) Removal. A Director may be removed, either with or without cause, by a three-fourths (3/4) majority vote of all other Directors at the time in office at any regular meeting or special meeting of the Board of Directors. The Board of Directors may set specific attendance guidelines that may cause a Director to be removed for failure to attend Board of Directors' meetings.



Attendance Guidelines: A Board of Director who does not attend three consecutive meetings and does not provide notice, may be subject to removal from the Board.

(c) Resignation. Except as provided below, any Director may resign by giving written notice to the Chair, any Vice Chair or the Secretary, or the Board of Directors. The resignation shall be effective when the notice is given unless it specifies a later time for the resignation to become effective. If a Director's resignation is effective at a future time, the Board of Directors may elect a successor to take office as of the date when the resignation becomes effective. Except on notice to the Attorney General of State of California, no Director may resign if the Corporation would be left without a duly elected Director or Directors.

4.07 Annual Meeting of Directors. The June regular meeting of each calendar year shall be known as the annual meeting. The month of this meeting is subject to change, however, if the Board of Directors fixes another date and all Directors are so notified. If the scheduled date falls on a legal holiday, the meeting shall be held on the next full business day. Each such annual meeting shall be held for purposes of organization, the election of officers, and the transaction of other business. Notice of the annual meeting shall state the matters that the board, at the time notice is given, intends to present for action.

4.08 Other Regular Meetings. Other regular meetings of the Board of Directors may be held at such time and place as the Board of Directors may fix from time to time. The time and place of such meetings will be stated in the minutes of the previous meeting of the Board of Directors. Notices of regular meetings of the Board shall include an agenda specifying the place, the day, and the hour of the meeting, and a brief general description of each item of business to be transacted or discussed at the meeting.

4.09 Special Meetings. Special meetings of the Board of Directors for any purpose may be called at any time by the Chair, any Vice Chair, the Secretary, or a majority of Directors. Notice for such meetings shall comply with the Ralph M. Brown Act. Additionally, notice of the time and place of special meetings shall be given to each Director by one of the following methods: (a) by personal delivery of written notice; (b) by first-class mail postage prepaid, (c) by telephone, either directly to the Director or to a person at such Director's office who would reasonably be expected to communicate that notice promptly to such Director; (d) by e-mail, either directly to the Director or to a person at such Director's office who would reasonably be expected to communicate that notice promptly to such Director; or (e) by facsimile, either directly to the Director or to a person at such Director's office who would reasonably be expected to communicate that notice promptly to such Director. All such notices shall be given or sent to the Director's address or telephone number as shown on the records of the Corporation. Notice sent by first-class mail shall be deposited in the United States mail at least four (4) days before the time set for the meeting. Notices given by personal delivery, telephone, e-mail or fax shall be delivered, telephoned, e-mailed or faxed at least forty-eight (48) hours before the time set for the meeting. The notice shall state the time of the meeting, the purpose of the meeting, that no other business may be transacted, and the place if the place is other than the principal executive office of the Corporation. No business, other than the business that was set forth in the notice of the meeting, may be transacted at a special meeting. The notice

shall be posted at least twenty-four (24) hours prior to the special meeting in a location that is freely accessible to members of the public.

**4.10 Emergency Meetings.** In the case of an emergency situation involving matters upon which prompt action is necessary due to the disruption or threatened disruption of public facilities, the Board of Directors may hold an emergency meeting without complying with either the 24-hour notice or the 24-hour posting requirements of Section 4.09 above. For the purposes of this Section, an “emergency situation” shall be defined as those events causing work stoppage, crippling activity, or other activity that severely impairs public health, safety, or both, as determined by a majority of the Directors. All definitions, notice and conduct specified in Government Code Section 54956.5 of the Ralph M. Brown Act is incorporated by reference.

**4.11 Place of Meetings; Meetings By Telephone.** Meetings of the Board shall be held at any place, within or without the State of California, that has been designated by resolution of the Board of Directors or in the notice of the meeting or, if not so designated, at the principal executive office of the Corporation. Any meeting may be held by conference telephone, as long as such telephonic communications are allowed under the Ralph M. Brown Act and all Directors participating in the meeting can hear one another. All such Directors shall be deemed to be present in person at such a meeting.

**4.12 Quorum.** A majority of the authorized number of Directors shall constitute a quorum for the transaction of any business, except to adjourn. Every action taken or decision made by a majority of the Directors present at a duly held meeting at which a quorum is present shall be the act of the Board of Directors, subject to the provisions of the California Nonprofit Public Benefit Corporation Law and the Ralph M. Brown Act, including, without limitation, those provisions relating to (a) approval of contracts or transactions in which a Director has a direct or indirect material financial interest; (b) approval of certain transactions between corporations having common directorships; (c) creation of, and appointments to, committees of the Board of Directors, and (d) indemnification of Directors. A meeting at which a quorum is initially present may continue to transact business, despite the withdrawal of Directors, if any action taken or decision made is approved by at least a majority of the required quorum for that meeting.

**4.13 Adjournment.** A majority of the Directors present, whether or not a quorum is present, may adjourn any meeting to another time and place. If all Directors are absent from any regular or adjourned regular or special or adjourned special meeting, the Chair may declare the meeting adjourned to a stated time and place. However, if more than 50% of the number of Directors required to reach a quorum are present at the meeting, discussion can be had by the Directors on those items set on the agenda and recommendations developed for presentation at the next regularly scheduled Board meeting at which a quorum exists.

**4.14 Notice of Adjourned Meeting.** Whenever a meeting is adjourned, written notice of the adjournment shall be given in the same manner as provided in Sections 4.08, 4.09 and 4.10 of this Article. A copy of the order or notice of adjournment shall be conspicuously posted within twenty-four (24) hours after the time of adjournment on or near the main public entrance of the building where the regular, adjourned regular, special, adjourned special or emergency meeting was held.

**4.15 Compensation and Reimbursement of Directors.** Directors and members serving on committees approved by the Board of Directors may not be compensated by the Corporation for their services. However, Directors and members of committees may receive such reimbursement of expenses, as may be fixed or determined by resolution of the Board of Directors to be just and reasonable as to the Corporation at the time that such resolution is adopted; provided that such reimbursement is consistent with the WIOA and relevant policies adopted by any agency with administrative oversight of the Workforce Development Board of Madera County (so long as such policy is not inconsistent with the WIOA or any federal or state statute).

**4.16 Voting.** Each Director is entitled to one (1) vote on each matter submitted to a vote of the Directors. Voting may be by voice or by ballot, except that any Director shall have a right to have a roll call vote on request, in which case the clerk shall call the roll and record each vote and report the final tally to the Chair.

**4.17 Management of Meetings.** Meetings of the Board of Directors shall be presided over by the Chair, or in the Chair's absence, by the Vice Chair, or in the absence of both, by the Secretary/Treasurer, or in the absence of all three, by an acting Chair chosen by a majority of the Directors.

**4.18 Rules of Order.** Meetings shall be governed by Robert's Rules of Order, to the extent that such rules are not inconsistent or in conflict with these Bylaws, with the Articles of Incorporation of the Corporation, or with applicable law.

**4.19 Open Meetings.** All meetings shall be open to the public and conducted in conformance with California Government Code Section 54950 et seq., commonly referred to as the "Ralph M. Brown Act."

**4.20 Closed Sessions.** Closed sessions are permitted in a duly noticed meeting for specific purposes controlled by the relevant sections of the Ralph M. Brown Act.

## **ARTICLE V OFFICERS**

**5.01 Officers.** The officers of the Corporation shall be a Chair, a Vice Chair, a Secretary, and a Treasurer. The Corporation may also have, at the discretion of the Board of Directors, such other officers as may be appointed in accordance with the provisions of this Article. Any number of offices may be held by the same person, except that neither the Secretary nor the Treasurer may serve concurrently as the Chair. Officers may, from time to time, delegate certain responsibilities to the Executive Director, if any.

**5.02 Qualifications of Officers.** Officers need not be Directors of the Corporation. The Chair and Vice Chair shall be representatives of private sector business and industry or of the non-profit sector.

**5.03 Appointment of Officers.** Except such officers as may be appointed under Section 5.05 below, officers shall be chosen every two years by the Board of Directors at the annual meeting through an election process.

**5.04** Term of Office. Officers shall serve until that officer resigns or is removed or is otherwise disqualified to serve, or until a successor is elected or appointed under this terms of this Article. Officers shall serve at the pleasure of the Board of Directors, subject to the rights, if any, of an officer under any contract of employment.

**5.05** Additional Officers. The Board of Directors may appoint, and may authorize the Chair or another officer to appoint, any other officers that the business of the Corporation may require. Each officer so appointed shall have the title, hold office for the period, have the authority, and perform the duties specified in these Bylaws or determined from time to time by the Board of Directors.

**5.06** Removal and Resignation of Officers.

(a) Removal. Subject to the rights, if any, of an officer under any contract of employment, any officer may be removed, either with or without cause, by the Board of Directors, at any regular or special meeting of the Board of Directors or by unanimous written consent of the Board of Directors, or, except in case of an officer chosen by the Board of Directors, by any officer upon whom such power of removal may be conferred by the Board of Directors. The appointment of a new Chair or Vice Chair shall proceed as if that position was vacant.

(b) Resignation. Any officer may resign at any time by giving written notice to the Corporation. Any resignation shall take effect at the date of the receipt of that notice or at any later time specified in that notice and, unless otherwise specified in that notice, the resignation need not be accepted to make it effective. Any resignation is without prejudice to the rights, if any, of the Corporation under any contract to which the officer is a party.

**5.07** Vacancies in Offices. A vacancy in any office because of death, resignation, removal, disqualification or any other cause shall be filled in the manner prescribed in these Bylaws for regular appointments to that office.

**5.08** Chair. Subject to the control of the Board of Directors, the Chair shall direct, and control the activities and affairs of the Board and its officers. The Chair shall have such other powers and duties as the Board of Directors or these Bylaws may prescribe. In the absence of an executive director, retained either as an employee of the Corporation or as an administrative services contractor of the Corporation, the Chair shall serve as the chief executive officer and direct and control the Corporation's activities and affairs. The Chair shall be given the necessary authority and held responsible for the administration of the Corporation in all its activities and subject only to such policies as may be adopted and such orders as may be issued by the Board of Directors or by any of its committees to which it has delegated power for such action. The Chair shall act as the “duly authorized representative” of the Board of Directors in all matters in which the Board of Directors has not formally designated some other person for that specific purpose. Without prejudice to such general powers as above described, but subject to the limitations, authority and duties of the Chair are hereby expressly declared to be:

- (a) To carry out all policies established by the Board of Directors, and to advise on the formation of those policies;
- (b) To attend meetings of the Board of Directors and its committees;
- (c) To prepare plans for the achievement of the Corporation's long-range objectives and goals as adopted by the Board of Directors;
- (d) To promote effective and economical working relationships with other organizations;
- (e) To represent the Corporation to the public;
- (f) To see that the Corporation is in compliance with applicable laws and regulations and to assure review of and prompt action on reports and recommendations of authorized regulatory and inspecting agencies;
- (g) To oversee, together with the Board, the performance of the Executive Director; and
- (h) To perform any other duty that may be necessary in the best interest of the Corporation.

**5.09** Vice Chairs. If the Chair is absent or disabled, the Vice Chair shall perform all the duties of the Chair, and when so acting shall have all the powers of, and be subject to all the restrictions upon, the Chair. The Vice Chair shall have such other powers and perform such other duties as from time to time may be prescribed for them respectively by the Board of Directors, these Bylaws, or the Chair.

**5.10** Secretary. The Secretary shall:

- (a) Certify and keep at the principal corporate office or such other place that the Board of Directors may order, the original, or a copy, of these Bylaws as amended or otherwise altered to date;
- (b) Keep at the principal corporate office or such other place the Board of Directors may order, a book of minutes of all meetings of the Directors and of all meetings of committees, recording therein the time and place of holding said meeting, whether regular, special or emergency, and, if special or emergency, how authorized, the notice given, the names of those present, the number of Directors present, and the proceedings thereof;
- (c) Be the custodian of records of the Corporation;
- (d) Exhibit at all reasonable times to any Director of the Corporation, the Bylaws and any requested minutes;

(e) Exhibit at all reasonable times to any member of the public any documents or records that by law the public has a right to see; and

(f) Perform all duties incident to the office of Secretary and such other duties as may be required by law, by the Articles of Incorporation of this Corporation, or by these Bylaws, or that may be assigned from time to time by the Chair or the Board of Directors.

(g) The Secretary shall not have a vote.

#### 5.11 Treasurer.

The Treasurer shall:

(a) Keep and maintain, or cause to be kept and maintained, adequate and correct books and accounts of the Corporation's properties and transactions.

(b) Send or cause to be given to the Directors such financial statements and reports as are required to be given by law, by these Bylaws, or by the Board of Directors. The books of account shall be open to inspection by any Director at all reasonable times.

(c) Deposit, or cause to be deposited, all money and other valuables in the name of, and to the credit of, the Corporation with such depositories as the Board of Directors may designate; disburse the Corporation's funds as the Board of Directors may order; render to the Chair of the Board of Directors, and the Board of Directors, when requested, an account of all transactions as Treasurer and of the financial condition of the Corporation; and have such other powers and perform such other duties as the Board of Directors or these Bylaws may prescribe.

(d) The Treasurer shall not have a vote.

The Board of Directors may elect to secure in the name of the Corporation and the Treasurer a bond in the amount and with the surety or sureties specified by the Board of Directors for faithful performance of the duties of the office and for restoration to the Corporation of all of its books, papers, vouchers, money, and other property of every kind in the possession or under the control of, the Treasurer upon such officer's death, resignation, retirement, or removal from office.

In the event that the Corporation hires a bookkeeper, accountant, accounting firm, or other financial professional, the Treasurer may delegate to such financial professional the daily operational tasks but at all times shall be responsible for supervising their activities.

## **ARTICLE VI COMMITTEES**

6.01 Committees of the Board. The Board of Directors, by resolution adopted by a majority of the Directors then in office, provided a quorum is present, may create one or

more committees, each consisting of two (2) or more Directors, and other persons that the Directors may appoint to serve at the pleasure of the Board of Directors. Appointments to committees of the Board shall be by majority vote of the Directors then in office. The Board of Directors may appoint one or more Directors as alternate members of any such committee, who may replace any absent member at any meeting. Any such committee, to the extent provided in the Board resolution, shall have all the authority of the Board of Directors, except that no committee, regardless of Board resolution, may:

- (a) Fill vacancies on the Board of Directors or on any committee that has the authority of the Board of Directors;
- (b) Amend or repeal bylaws or adopt new bylaws;
- (c) Amend or repeal any resolution of the Board of Directors that by its express terms is not so amendable or repealable;
- (d) Create any other committees of the Board of Directors or appoint the members of committees of the Board of Directors;
- (e) Approve any contract or transaction to which the Corporation is a party and in which one or more of its Directors has a material financial interest, except as special approval is provided for in Section 5233(d)(3) of the California Corporations Code; or
- (f) Take any final action in violation of the California Nonprofit Public Benefit Corporation Law.

**6.02** Meetings and Actions of Committees. Meetings and actions of committees of the Board of Directors shall be governed by, held, and taken in accordance with, the provisions of these Bylaws concerning meetings and other Board actions, except that the time for regular meetings of such committees and the calling of special meetings of such committees may be determined either by Board resolution or, if there is none, by resolution of the committee of the Board of Directors. Minutes of each meeting of any committee of the Board of Directors shall be kept and shall be filed with the corporate records. The Board of Directors may adopt rules for the government of any committee, provided they are consistent with these Bylaws or, in the absence of rules adopted by the Board of Directors, the committee may adopt such rules.

## **ARTICLE VII EXECUTIVE DIRECTOR**

**7.01** Employment. The Board may employ and/or appoint an Executive Director who shall be the administrative head of the Corporation.

**7.02** Duties: The Executive Director shall be responsible to the Board of Directors. The Executive Director shall be given the authority to carry out the policies established by the Board of Directors. The Executive Director shall have, but not be limited to, the following duties:

- (a) Serve as the administrator of all aspects of the day-to-day operations of the Corporation, including operating policies and procedures;
- (b) Make recommendations to the Board for its consideration regarding broad policies of the Corporation;
- (c) Develop the overall program and services to be provided by the Corporation and its clients;
- (d) Be present either personally or through an appointed representative at all Board meetings and be an ex-officio member of all committees;
- (e) Select, employ, control, and discharge all administrative officers and employees authorized by the Board of Directors, in accordance with established policies and procedures of the Corporation;
- (f) Submit to the Board of Directors an annual budget showing the expected receipts and expenditures;
- (g) Require that all physical properties are kept in good repair and operating condition; and
- (h) Supervise all business and financial affairs such as the maintenance of financial transaction records, collections of accounts, and purchase and issuance of supplies in accordance with principles of prudent business management.

**7.03** Performance Evaluation: The Executive Director’s performance will be evaluated annually by the full Board.

**ARTICLE VIII  
INDEMNIFICATION OF DIRECTORS, OFFICERS, EMPLOYEES  
AND OTHER AGENTS**

**8.01** Agents, Proceedings, and Expenses. For the purposes of this Article, “agent” means any person who is or was a Director, officer, employee, or other agent of this Corporation, or is or was serving at the request of this Corporation as a Director, officer, employee or agent of another foreign or domestic corporation, partnership, joint venture, trust or other enterprise, or was a Director, officer, employee, or agent of a foreign or domestic corporation which was a predecessor corporation of this Corporation or of another enterprise at the request of such predecessor corporation; “proceeding” means any threatened, pending or completed action or proceeding, whether civil, criminal, administrative, or investigative; and “expense” includes, without limitation, attorneys’ fees and any expenses of establishing a right to indemnification under Sections 8.04 or 8.05(b) below.

**8.02** Actions Other Than By the Corporation. This Corporation shall have the power to indemnify any person who was or is a party, or is threatened to be made a party, to any proceeding (other than an action by, or in the right of, this Corporation to procure a judgment in its favor, an action brought under Section 5233 of the California Corporations Code, or an action



brought by the Attorney General or a person granted relator status by the Attorney General for any breach of duty relating to assets held in charitable trust) by reason of the fact that such person is or was an agent of this Corporation, against expenses, judgments, fines, settlements and other amounts actually and reasonably incurred in connection with such proceeding if that person acted in good faith and in a manner that person reasonably believed to be in the best interests of this Corporation and, in the case of a criminal proceeding, had no reasonable cause to believe the conduct of that person was unlawful. The termination of any proceeding by judgment, order, settlement, conviction, or upon a plea of nolo contendere or its equivalent shall not, of itself, create a presumption that the person did not act in good faith and in a manner which the person reasonably believed to be in the best interests of this Corporation or that the person had reasonable cause to believe that the person's conduct was unlawful.

**8.03** Actions By the Corporation. This Corporation shall have the power to indemnify any person who was or is a party, or is threatened to be made a party, to any threatened, pending or completed action by, or in the right of, this Corporation, or brought under Section 5233 of the California Corporations Code, or brought by the Attorney General or a person granted relator status by the Attorney General for breach of duty relating to assets held in charitable trust, to procure a judgment in its favor by reason of the fact that person is or was an agent of this Corporation, against expenses actually and reasonably incurred by that person in connection with the defense or settlement of that action if that person acted in good faith, in a manner that person believed to be in the best interests of this Corporation, and with such care, including reasonable inquiry, as an ordinarily prudent person in a like position would use under similar circumstances. No indemnification shall be made under this Section 8.03 for any of the following reasons:

(a) In respect of any claim, issue or matter as to which that person shall have been adjudged to be liable to this Corporation in the performance of that person's duty to this Corporation, unless, and only to the extent that, the court in which such proceeding is or was pending shall determine upon application that, in view of all the circumstances of the case, that person is fairly and reasonably entitled to indemnity for the expenses and then only to the extent that the court shall determine;

(b) Of amounts paid in settling or otherwise disposing of a threatened or pending action, with or without court approval; or

(c) Of expenses incurred in defending a threatened or pending action which is settled or otherwise disposed of without court approval unless it is settled with the approval of the Attorney General.

**8.04** Successful Defense By Agent. To the extent that an agent of this Corporation has been successful on the merits in defense of any proceeding referred to in Sections 8.02 or 8.03 above, or in defense of any claim, issue, or matter therein, the agent shall be indemnified against expenses actually and reasonably incurred by the agent in connection therewith.

**8.05** Required Approval. Except as provided in Section 8.04 above, any indemnification under this Article shall be made by this Corporation only if authorized in the

specific case upon a determination that indemnification of the agent is proper in the circumstances because the agent has met the applicable standard of conduct set forth in Section 8.02 or 8.03 above, by any of the following:

(a) A majority vote of a quorum consisting of Directors who are not parties to the proceeding; or

(b) The court in which the proceeding is or was pending, upon application made by this Corporation or the agent or the attorney or other person rendering services in connection with the defense, whether or not such application by the agent, attorney, or other person is opposed by this Corporation.

**8.06 Advance of Expenses.** Expenses incurred in defending any proceeding may be advanced by this Corporation before the final disposition of the proceeding upon receipt of an undertaking by, or on behalf of, the agent to repay the amount of the advance unless it shall be determined ultimately that the agent is entitled to be indemnified as authorized in this Article.

**8.07 Other Contractual Rights.** No provision made by a corporation to indemnify its Directors or officers for the defense of any proceeding, whether contained in the Corporation's Articles of Incorporation or Bylaws, a resolution of the Board of Directors, an agreement or otherwise, shall be valid unless consistent with this Article. Nothing contained in this Article shall affect any right to indemnification to which persons other than Directors and officers of this Corporation may be entitled by contract or otherwise.

**8.08 Limitations.** No indemnification or advance shall be made under this Article, except as provided in Sections 8.04 or 8.05(b) above, in any circumstances where it appears:

(a) That it would be inconsistent with a provision of the Articles of Incorporation, Bylaws, or an agreement in effect at the time of the accrual of the alleged cause of action asserted in the proceeding in which the expenses were incurred or other amounts were paid, which prohibits or otherwise limits indemnification; or

(b) That it would be inconsistent with any condition expressly imposed by a court in approving a settlement.

**8.09 Insurance.** Upon and in the event of a determination by the Board of Directors of this Corporation to purchase such insurance, this Corporation shall purchase and maintain insurance on behalf of any agent of the Corporation against any liability asserted against, or incurred by, the agent in such capacity or arising out of the agent's status as such whether or not this Corporation would have the power to indemnify the agent against the liability under the provisions of this Article; provided, however, that this Corporation shall have no power to purchase and maintain such insurance to indemnify any agent of the Corporation for a violation of Section 5233 of the California Corporations Code.

## **ARTICLE IX CONFLICTS OF INTERESTS**

**9.01 Disqualifying Financial Interest.** Subject to California law regarding conflicts of interest, including, without limitation, Government Code Sections 1090 et seq. and 87100 et seq., as amended, any member of the Board of Directors must obtain the Board of Directors' approval pursuant to Sections 9.02 and 9.03 below and disqualify himself or herself from making, participating in the making of, or attempting to influence any decisions of the Board of Directors or a committee of the Board of Directors if it is reasonably foreseeable that the decision is one in which the Director has a material financial interest.

**9.02 Prior Board of Directors' Approval.** Subject to California law regarding conflicts of interest, including, without limitation, Government Code Sections 1090 et seq. and 87100 et seq., as amended, the Board of Directors may approve a proposed transaction in which a Director or Directors may have a material financial interest if after reasonable investigation and prior to consummating the transaction or any part thereof, with knowledge of the material facts concerning the transaction and the Director or Directors' interest in transaction, the Board of Directors determines in good faith by vote of a majority of Directors then in office without counting the vote of the interested Director or Directors, that:

- (a) The proposed transaction is for the Corporation's own benefit;
- (b) The proposed transaction is fair and reasonable as to the Corporation; and
- (c) The Corporation cannot obtain a more advantageous arrangement with reasonable efforts under the circumstances.

**9.03 Board of Directors Ratification.** Subject to California law regarding conflicts of interest, including, without limitation, Government Code Sections 1090 et seq. and 87100 et seq., as amended, the Board of Directors may ratify a transaction entered into between the Corporation and a Director or Directors in which the Director or Directors had a material financial interest if at the next meeting of the Board of Directors, the Board of Directors determines in good faith by vote of a majority of Directors then in office without counting the vote of the interested Director or Directors, that:

- (a) A committee or person authorized by the Board of Directors approved the transaction;
- (b) The Corporation entered into the transaction for its own benefit;
- (c) The transaction was fair and reasonable as to the Corporation at the time the Corporation entered into the transaction; and
- (d) It was not reasonably practicable to obtain approval of the Board of Directors prior to entering into the transaction.

**9.04 Disqualifying Non-Financial Interest.** Any member of the Board of Directors must likewise disqualify himself or herself when there exists a personal non-financial interest which will prevent the member from applying disinterested skill and undivided loyalty to the Corporation in making or participating in the making of decisions.

**9.05 Procedure of Disqualification.** A Director required to disqualify himself or herself pursuant to Sections 9.01 or 9.04, above, shall (a) immediately disclose the interest, (b) recuse himself or herself from any participation in the matter, (c) refrain from attempting to influence any other Director, and (d) leave the room during any proceedings on the matter in question. The Director may be counted in determining whether a quorum is present.

**9.06 Director Contracts or Grants with the Corporation.** Pursuant to Government Code Section 1091.2, as amended, the prohibition against “financially interested” public officials in Government Code Section 1090 shall not apply to any contract or grant made by the Board, except where both of the following conditions are met:

(a) The contract or grant directly relates to services to be provided by any Director or the entity the Director represents, or financially benefits the Director or the entity he or she represents; and

(b) The Director fails to recuse himself or herself from making, participating in making, or in any way attempting to use his or her official position to influence a decision on the grant or grants.

## **ARTICLE X RECORDS AND REPORTS**

**10.01 Records and Reports.** The Corporation shall keep:

(a) Adequate and correct books and records of account;

(b) A book of minutes of all meetings of Directors and all meetings of committees, recording therein the time and place of holding said meetings, whether regular, special or emergency, and if special or emergency, how authorized, the notice given, the names of those Directors present, the number of Directors present, and the proceedings thereof; and

(c) A copy of the Articles of Incorporation and Bylaws, as amended, to date.

**10.02 Inspection of Articles and Bylaws.** All material required to be made available for inspection by the public under the Freedom of Information Act or the California Public Records Act, as amended, the Articles of Incorporation, the Bylaws, books of account, and the minutes of the meetings of the Directors, and standing committees, and ad hoc committees shall be open to inspection on the written demand of any member of the public at any reasonable time. Such inspection may be made in person or by agent or attorney, and the right of inspection includes the right to make copies. Demand of inspection other than at a

meeting shall be made in writing to any officer of the Corporation. The Corporation may charge a reasonable fee for making copies in accordance with applicable law.

**10.03 Inspection by Directors.** Every Director shall have the absolute right at any reasonable time to inspect the Corporation's books, records, documents of every kind, physical properties, and the records of each of its subsidiaries. The inspection may be made in person or by the Director's agent or attorney. The right of inspection includes the right to copy and make extracts of documents.

**10.04 Annual Report.** The Board shall cause an annual report to be sent to the Directors within one hundred twenty (120) days after the end of the Corporation's fiscal year. That report shall contain the following information, in appropriate detail, for the fiscal year:

- (a) The assets and liabilities, including the trust funds, of the Corporation as of the end of the fiscal year.
- (b) The principal changes in assets and liabilities, including trust funds.
- (c) The revenue or receipts of the Corporation, both unrestricted and restricted to particular purposes.
- (d) The expenses or disbursements of the Corporation for both general and restricted purposes.
- (e) An independent accountants' report or the certificate of an authorized officer of the Corporation that such statements were prepared without audit from the Corporation's books and records.
- (f) Any information required by Section 10.05 below.

This requirement of an annual report shall not apply if the Corporation receives less than Twenty-Five Thousand and No/100 Dollars (\$25,000.00) in gross receipts during the fiscal year, provided, however, that the information specified above for inclusion in an annual report must be furnished annually to all Directors who request it in writing.

**10.05 Annual Statement of Certain Transactions and Indemnifications.** As part of the annual report to the Board of Directors of the Corporation, or as a separate document if no annual report is issued, the Corporation shall annually furnish to each Director a statement of any transaction or indemnification of the following kind within one hundred twenty (120) days after the end of the Corporation's fiscal year:

- (a) Any transaction (i) which the Corporation, its parent, or its subsidiary was a party; (ii) in which an "interested person" had a direct or indirect material financial interest; and (iii) which involved more than Twenty-Five Thousand and No/100 Dollars (\$25,000.00), or was one of a number of transactions with the same interested person involving, in the aggregate, more than Twenty-Five Thousand and No/100 Dollars (\$25,000.00). For this purpose, an "interested person" is either of the

following: (i) Any Director or officer of the Corporation, its parent, or subsidiary (but mere common directorship shall not be considered such an interest); or (ii) any holder of more than ten percent (10%) of the voting power of the Corporation, its parent, or its subsidiary. The statement shall include a brief description of the transaction, the names of interested persons involved, their relationship to the Corporation, the nature of their interest in the transaction and, if practicable, the amount of that interest, provided that if the transaction was with a partnership in which the interested person is a partner, only the interest of the partnership need be stated.

(b) Any indemnifications or advances aggregating more than Ten Thousand and No/100 Dollars (\$10,000.00) paid during the fiscal year to any officer or Director of the Corporation under Sections 8.01 through 8.03 of these Bylaws, unless that indemnification has already been approved by the Directors under Section 5238(e)(2) of the California Corporations Code.

## **ARTICLE XI GENERAL CORPORATE MATTERS**

**11.01 Construction and Definitions.** Unless the context requires otherwise, the general provisions, rules of construction, and definitions in the California Nonprofit Corporation Law shall govern the construction of these Bylaws. Without limiting the generality of the preceding sentence, the masculine gender includes the feminine and neuter, the singular includes the plural, the plural includes the singular, and the term “person” includes both a legal entity and a natural person.

**11.02 Amendment by Directors.** These Bylaws or Articles of Incorporation of this Corporation may be amended or repealed, or new Bylaws or Articles adopted, by the affirmative vote of a majority of the authorized number of Directors on the Board of Directors. No amendment may extend the term of a Director beyond that for which such Director was elected.

**11.03 Authority to Bind Corporation.** The Board of Directors, except as in these Bylaws otherwise provided, may authorize any officer or officers, agent or agents, to enter into any contract or execute any instrument in the name of and on behalf of the Corporation, and such authority may be general or confined to specific instances; and unless so authorized by the Board of Directors no officer, agent or employee shall have any power or authority to bind the Corporation by any contract or engagement, or to pledge its credit, or to render it liable for any purpose in any amount.

**11.04 Insurance.** The Corporation shall have the right to purchase and maintain insurance to the full extent permitted by law on behalf of its officers, Directors, employees, and other agents, against any liability asserted against or incurred by any officer, Director, employee, or agent in such capacity or arising out of the officer’s, Director’s, employee’s, or agent’s status as such.

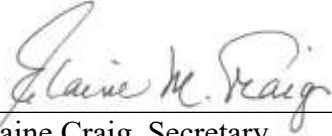
**ARTICLE XII**  
**FISCAL YEAR**

12.01 Date of Fiscal Year. The fiscal year of the Corporation shall begin on the first day of July and end on the last day of June in each year.

## CERTIFICATE OF ADOPTION

I certify that I am the duly appointed and authorized Secretary of MADERA COUNTY WORKFORCE INVESTMENT CORPORATION, California nonprofit public benefit corporation, that the above Restated Bylaws, consisting of eighteen (18) pages, are the Restated Bylaws of this Corporation as approved and ratified by Board of Directors of this Corporation on , and that said Restated Bylaws have not been amended or modified since the date thereof.

Executed on at Madera, California.

  
\_\_\_\_\_  
Elaine Craig, Secretary





**MADERA COUNTY  
WORKFORCE  
INVESTMENT CORPORATION**

**Agenda Item 8.1**

Consent

Action

Information

**To: Madera County Workforce Investment Corporation**

**From: Maiknue Vang, Executive Director**

**Date: December 7, 2023**

**Subject: Success Stories**

**Information:**

Successful program participants have been invited to share information about their experience working with our system, and how their participation contributed to positive results.

**Financing:**

Workforce Innovation and Opportunity Act

December 4, 2023

Hello, my name is Quetzalli [REDACTED]. I am 26 years old. I'm a single mother of two boys living at home with my mother in Chowchilla. When I enrolled in services, I was 24 years old. I was working two part-time jobs, one in Merced & the other in Atwater. I knew I wanted to become an electrician and needed guidance and financial support. My mother offered to watch my kids to be able to complete the electrical course. I started the process, and my worker Sarahi assisted me, she was so flexible and had me complete most of the upfront activities at home. Once I completed all my upfront activities, she provided me with the two schools I was able to select from. I visited the schools and met with staff. I decided to attend San Joaquin valley college – electrical technology certificate program.

Sarahi helped me get my uniform and boots by my first day of school. During the 40 weeks of my training, Sarahi assisted with mileage. She made sure my attendance was turned in on time so that I had mileage for the next weeks.

Thanks to the services provided to me from Madera workforce investment corporation (MCWIC) I was able to complete the course on August 10, 2023. For a short period of time after I completed school, I commuted to Hollister, CA to work at a friend's boutique to bring some income.

In the meantime, I was searching for an electrician position and two months later I was able to get employed at Rex Moore company and have been applying the skills that I learned. I have been employed at Rex Moore the past two months as a union electrician trainee.

The employer required that I own certain tools as a condition for employment, MCWIC purchased the tools for me that helped me get employed.

I really appreciate the guidance and support that MCWIC gave me, the tools, supplies, and mileage provided helped me. Thanks to Sarahi and MCWIC for the guidance and support that you gave me.

I am so grateful for this program that I am now able to work as an electrician. My goal is to eventually move up to foreman and provide a better future not only for myself but for my children's as well. Without your help, I would still be working two jobs.

- Quetzalli [REDACTED]



**MADERA COUNTY  
WORKFORCE  
INVESTMENT CORPORATION**

**Agenda Item 8.2**

Consent

Action

Information

**To: Madera County Workforce Investment Corporation**  
**From: Maiknue Vang, Executive Director**  
**Date: December 7, 2023**  
**Subject: Update on Workforce Development Board (WDB) of Madera County**

**Information:**

The WDB will meet on December 14, 2023. An action planning session with Bob Lanter/CWA is scheduled for January 11, 2024, as a follow up to the Real Role of Workforce Boards Retreat. This half-day session will assist members and selected partners in identifying practical actions that the WDB can take over the next 24 months to capitalize on and solve socio-economic opportunities and challenges for Madera County.

**Financing:**

Workforce Innovation and Opportunity Act/James Irvine Foundation



**MADERA COUNTY  
WORKFORCE  
INVESTMENT CORPORATION**

**Agenda Item 8.3**

Consent

Action

Information

**To: Madera County Workforce Investment Corporation**  
**From: Jessica Roche, Controller**  
**Date: December 7, 2023**  
**Subject: Workforce Innovation and Opportunity Act (WIOA) Formula and Special Projects Quarterly Program Overview**

**Information:**

WIOA Formula and Special Projects Quarterly Program Overview report for period ending September 30, 2023, is provided for the Board's review. The report reflects data for the fiscal year 2023-2024.

**Financing:**

Workforce Innovation and Opportunity Act

**WIOA Formula and Special Projects Quarterly Program Overview as of September 2023**

Madera County Workforce Investment Corporation (MCWIC) is a nonprofit 501(c)(3) and is both the fiscal agent and the program operator for the Workforce Innovation and Opportunity Act (WIOA) in Madera County. MCWIC’s primary annual source of income is the WIOA funds, but the organization also operates miscellaneous grants and awards that assist in achieving MCWIC’s mission and goals and are also used to leverage and complement the WIOA funding.

**WIOA Funding Requirements AB1149**

Senate Bill AB1149 requires that 20% of Adult and Dislocated Worker funding will support *direct training expenses* with a planned assumption of 10% leverage in order to meet the full requirement of 30%. Specific to Year of Allocation (YOA) 2022 funds, MCWIC has until June 30, 2024, to meet the direct training/leverage requirement. The training funds expended are on track, however, the leverage % is lower than expected. Therefore, management has increased the direct training dollar budget to ensure that the total 30% training expenditure requirement is met as of June 30, 2024.

<b>Summary of Leveraged Resources</b>			
1. LWIA Name	<b>MAD</b>		
2. Date	<b>9/30/2023</b>		
3. Year of Appropriation	<b>2022 AA311014 - Term 6/2024</b>		
<b>Program Year Funding and Training Expenditures</b>			
		<b>% Achieved</b>	<b>Amount</b>
4. Adult and Dislocated Worker Formula Fund Allocations			\$ 1,434,312
5. Training Expenditure Requirement (direct & leveraged)			\$ 430,294
6. Formula Fund Training Expenditures ( <b>20% minimum per AB1149 = \$269,444</b> )		13.95%	\$ 200,095
7a. Leveraged resources used for Training (10% = \$148,058)		3.67%	\$ 26,913
7b. Leveraged resources used for Supportive Services			\$ 25,683
8. Total amount spent on Training and Supportive Services (should equal or exceed Line 5)		17.62%	\$ 252,691
<b>Leveraged Resources Detail</b>			
8. Source (See page 2)	<b>Total Amount</b>	<b>Training</b>	<b>Supportive Services</b>
A - Pell Grant	\$ 22,485.00	\$ 22,485.00	
B - Programs authorized by the WIOA (not Formula)	\$ -		
C - TAA	\$ -		
D - DOL NDWG	\$ -		
E - Match from employers, industry, and industry associations	\$ 4,428.00	\$ 4,428.00	
F - Match funds from Joint labor Management trusts	\$ -		
G - ETP grants	\$ -		
H - SS for training WIOA Formula	\$ 25,683.00		\$ 25,683.00
I - TANF SS	\$ -		
J - TANF TJT/WEX	\$ -		
K - Other local, state, fed funds	\$ -		
I - CWDB approved funds	\$ -		
<b>Total</b>	<b>\$ 52,596.00</b>	<b>\$ 26,913.00</b>	<b>\$ 25,683.00</b>

## WIOA Funds Utilization

WIOA Section 129 requires that 75% of youth allocations are spent on Out-of-School Youth (OSY) and also that a minimum of 20% of youth allocation is spent on Youth Work Based Learning (WBL), also outlined on EDD Workforce Services Directive (WSD) 17-07. MCWIC, under the direction of the Workforce Development Board (WDB) of Madera County, focuses 100% of Youth allocation on OSY.

Funds utilization for Subgrant AA311014 YOA 2022 is currently operating in the 2<sup>nd</sup> year of the grant term. Expenditures for all WIOA grant formula funds are below average, however, management has increased operations in regard to staffing and outreach in order to increase performance and expenditures for the WIOA program.

MCWIC FUNDS UTILIZATION STATUS - AA311014 YOA 2022 (2022-2024)							as of	9/30/2023
<b>Allocation Balance Remaining</b>								
Formula Fund	Total Allocation	Allowable "Program" Funding 90% (less 10% admin)	Expenditures Reported	Obligations Reported	Percentage Expended to Date (Exp+Obl)	Allocation Balance Remaining until 6/30/2024		
Adult	\$ 1,007,911.00	\$ 907,119.90	\$ 638,668.15	\$ 65,438.00	70%	\$ 303,804.85		
Youth	\$ 836,147.00	\$ 752,532.30	\$ 420,022.53	\$ 106,924.83	63%	\$ 309,199.64		
Dislocated Worker	\$ 426,401.00	\$ 383,760.90	\$ 97,255.06	\$ 5,881.00	24%	\$ 323,264.94		
<b>OSY Youth Expenditure Status, by June 2024</b>								
Formula Fund	Total Allocation	Admin Expenditures	Program Expenditures	75% OSY Requirement on "Program" Funding	OSY Expenditures Reported	Additional Expenditures Needed to meet 75% Requirement by end of 1st PY		
Youth	\$ 836,147.00	\$ 7,562.32	\$ 412,460.21	\$ 564,399.23	\$ 420,022.53	\$ 144,376.70		
<b>OSY Work Experience Expenditure Status, by June 30, 2024</b>								
Formula Fund	Total Allocation	Admin Expenditures	Program Expenditures	20% WEX Requirement on "Program" Funding	WEX Expenditures Reported	20% WBL Min Requirement by End of 1st PY		
Youth	\$ 836,147.00	\$ 7,562.32	\$ 412,460.21	\$ 150,506.46	\$ 265,871.95	63%		

Subgrant AA411014 YOA 2023 currently reflects no expenditures or obligations applied for FY 2023-2024. This is in part due to a large amount of direct client training dollars obligated and available carried into the FY from the previous AA311014 subgrant. Management have hired additional staff and are working on developing ways to increase client activity as well as expending the direct client funds.

MCWIC FUNDS UTILIZATION STATUS - AA411014 YOA 2023 (2023-2025)							as of	9/30/2023
<b>Allocation Balance Remaining</b>								
Formula Fund	Total Allocation	Allowable "Program" Funding 90% (less 10% admin)	Expenditures Reported	Obligations Reported	Percentage Expended to Date (Exp+Obl)	Allocation Balance Remaining until 6/30/2024		
Adult	\$ 152,135.00	\$ 136,921.50	\$ -	\$ -	0%	\$ 152,135.00		
Youth	\$ 777,473.00	\$ 699,725.70	\$ -	\$ -	0%	\$ 777,473.00		
Dislocated Worker	\$ 113,073.00	\$ 101,765.70	\$ -	\$ -	0%	\$ 113,073.00		
<b>Funds Utilization Status - 80% Obligation Requirement by 6/30/2024, End of First Program Year</b>								
Formula Fund	Total Allocation	Allowable "Program" Funding 90% (less 10% admin)	80% Required Obligation Amount by End of 1st PY	Total Program Obligations Reported	Percentage of Total "Program" Obligations to 80% Requirement	Additional Obligations Needed by June 30, 2023		
Adult	\$ 152,135.00	\$ 136,921.50	\$ 109,537.20	\$ -	0%	\$ 109,537.20		
Youth	\$ 777,473.00	\$ 699,725.70	\$ 559,780.56	\$ -	0%	\$ 559,780.56		
Dislocated Worker	\$ 113,073.00	\$ 101,765.70	\$ 81,412.56	\$ -	0%	\$ 81,412.56		

## MCWIC Program Update

MCWIC has a combination of WIOA grants as well as State and Local contracts. Outside of the WIOA formula funding, these additional grants and contracts are competitively procured. The following is a chart of grants and contracts obtained during the fiscal year as well as the enrollment and activity by grant.

The ESP grant has been extended through 3/31/2024. The GRID contract has also been extended through 12/31/2024, to assist in expanding after exit follow-up services for GRID participants.

We are finalizing the Regional Equity Recovery Partnership (RERP) contract with Madera Community College in the amount proposed of \$100,000 to expand their Industrial Maintenance and Manufacturing/Welding pathways to include a vocational ESL (VESL) component and a part time counselor to assist with enrollment and navigation of the college system. We have also been working with the Community College, Valley Children's Hospital, and Madera Unified School District to create an Operating Room (OR) surgical technician training that will recruit from the CNA/Medical pathways at the high schools. This partnership will create a pipeline of skilled workers who will fill the aging workforce of OR surgical techs. We are prepared to apply for the next available High Road Training Partnership (H RTP) funds that will be released in the Spring of 2024.

We are also finalizing a Community Economic Resilience Fund (CERF) High Road to Good Job and Prosperity (HRGJP) contract in the amount of \$170,000. United Way of Fresno and Madera counties, serving as the Madera local CERF convener, is the system lead entity for the HRGJP where Fresno EDC is leading the workforce component for the Pilot Project. HRGJP aims to advance the goals of CERF and funds will support on-going program navigation services throughout Madera County and across counties related to referrals, training, and case management as well as expand recruitment and service delivery across education and training pathways. The additional HRGJP funds may serve undocumented participants who would otherwise not be eligible for federal funding, partner with Madera EDC to coordinate hiring commitments for individuals who exit training programs through direct placement, recruitment assistance, and job fairs, and coordinate with Valley Community SBDC to provide entrepreneurial and start-up business workshops to build local capacity and address challenges faced by operating and aspiring small business owners within Madera County.

Lastly, we are finalizing a contract with the Madera Superintendent of Schools for a Summer Paid Work Experience (PWEX) Program. The Summer PWEX program would prepare and place 12 to 15 in-school foster youth homeless students in a paid work experience worksite that will provide students with hands-on jobskills and knowledge required for various occupations of interest.

We recently applied for a Community Development Block Grant (CDBG) in the amount of \$64,000.00 to support training scholarships for home-based childcare entrepreneurs through Nurture, a Community Development Financial Institution with deep expertise in delivering innovative tech-forward services. Successful completion of this 12-week on-line training will result in a CA State license to be an in-home day care provider with the opportunity to access start-up capital upon completion. The program would target residents who are low-income, and who also have additional barriers that may deem them ineligible for other state or federal training funds. Additional barriers may include, but not limited to: not registered for selective service, do not have a high school diploma/GED, limited English proficient, and/or undocumented. Scholarships would ensure that disconnected individuals as those above are provided equitable access to the broader workforce system through training, entrepreneurship opportunities, and other wrap around support services.

The following chart represents all current active grants and contracts during this fiscal year:

<b><u>GRANTS and CONTRACT</u></b>	<b><u>Allotment/Award Amount</u></b>	<b><u>Term</u></b>	<b><u>Count Served as of 9.30.23</u></b>
<b>WIOA Formula Adult</b>  SCOPE: Provide employment, training, and supportive services assistance for eligible low-income adult participants.	\$ 773,535.00	7/1/2023-6/30/2025	186 Enrolled
<b>WIOA Formula Dislocated Worker (DW)</b>  SCOPE: Provide employment, training, and supportive service assistance for individuals who have been laid off due to a company downsize or closure.	\$ 524,321.00	7/1/2023-6/30/2025	33 Enrolled
<b>WIOA Formula Youth</b>  SCOPE: Provide out-of-school youth between the ages of 18-24 with employment, training, and supportive service assistance.	\$ 777,473.00	4/1/2023-6/30/2025	68 Enrolled
<b>WIOA Formula Rapid Response &amp; Layoff Aversion</b>  SCOPE: Provide timely and effective response to potential layoffs and business closures (WARN notices) as well as enable affected workers to return to work as quickly as possible following a layoff. All funds have been expended.	\$ 283,747.00	7/1/2023-6/30/2024	<ul style="list-style-type: none"> <li>• 0 WARN Notices</li> <li>• 2 RR Orientations</li> <li>• 4 In person hiring events</li> <li>• 28 recruitment flyers</li> <li>• 0 hiring videos</li> <li>• 3,167 text messages</li> <li>• 5 OJTs</li> <li>• 14 TJT</li> <li>• 146 businesses served</li> </ul>
<b>GRID Pathway Home Project</b>  SCOPE: In collaboration with GRID Alternatives and the Madera County Department of Corrections, identify in-custody individuals interested in solar careers. Provide transitional services, post-release orientation, career exploration, skills evaluation, and case management for individuals enrolled in GRID Alternatives Central Valley Solar Installer training program.	\$ 147,847.00	7/1/2020-12/31/2024	71 Served/15 Enrolled
<b>EDC Good Jobs Challenge</b>  SCOPE: In partnership with Fresno Economic Development Corporation and other key stakeholders, MCWIC will serve as the backbone lead for the Transportation industry and provide guidance and support through all phases of the grant in determining gaps in the training pipeline, facilitating sector partnership meetings between industry and education partners, and increasing access to trainings and opportunities to upskill individuals. In addition to Transportation, Madera will also coordinate with other backbone leads for training and employer support in the Business Services, Construction, and Manufacturing industries.	\$ 507,195.00	4/01/2023 -3/31/2026	Program Design Phase
<b>Wildfires National DW Grant (NDWG)</b>  SCOPE: Funding to support temporary jobs working on recovery and cleanup efforts in the areas of Madera County impacted by the Creek Fire, including wages, other payroll costs, and worker's compensation coverage. Grant has been completed and fully expended.	\$ 300,000.00	11/1/2020-12/31/2023	15 Enrolled

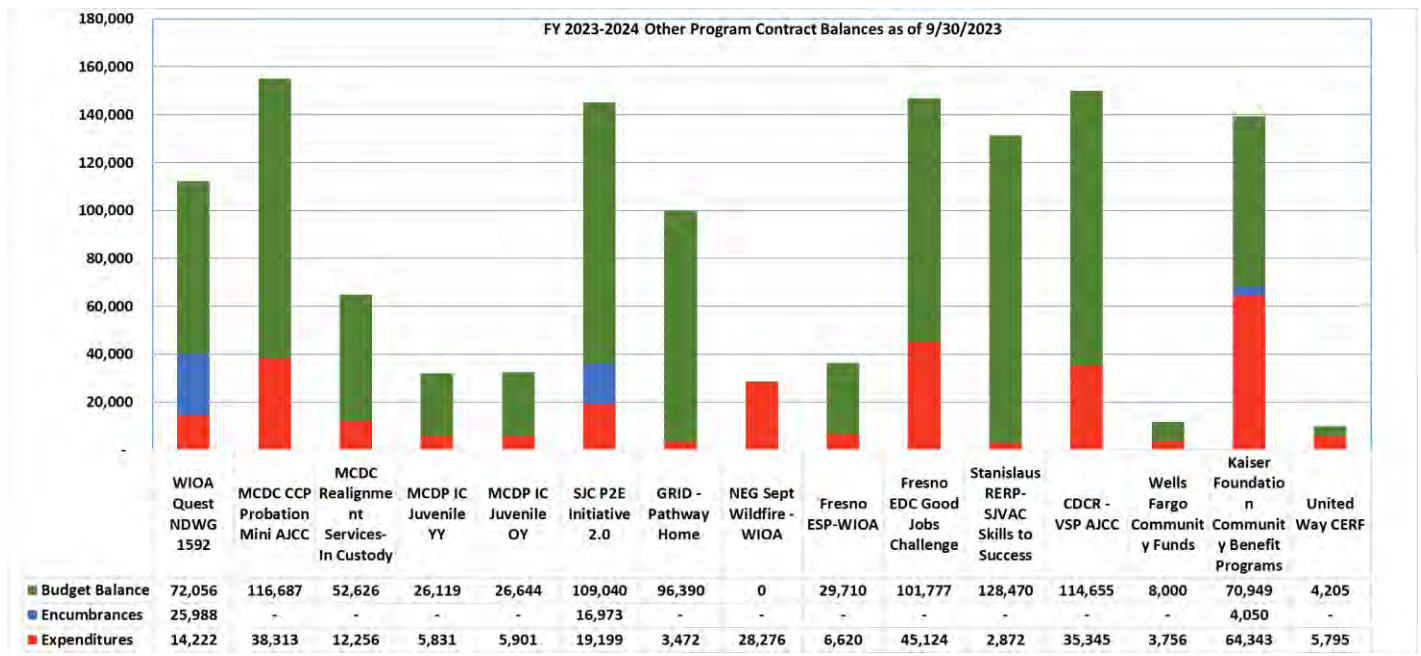
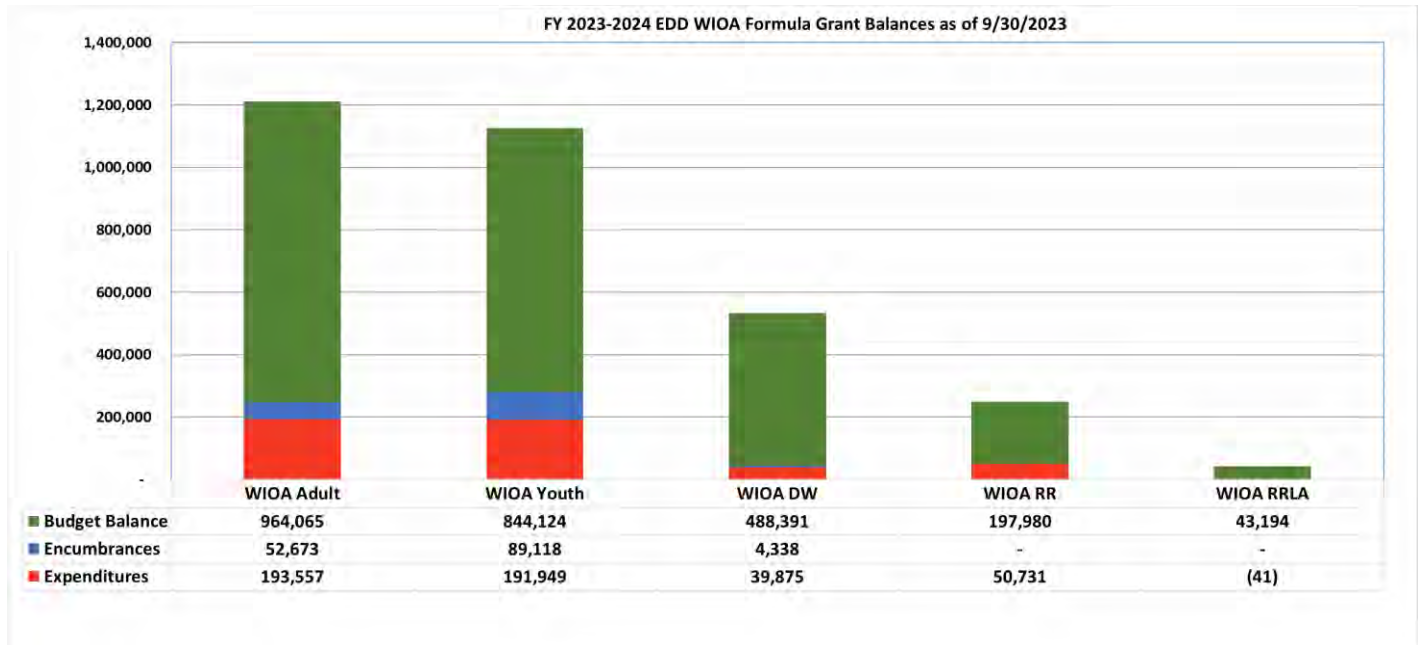


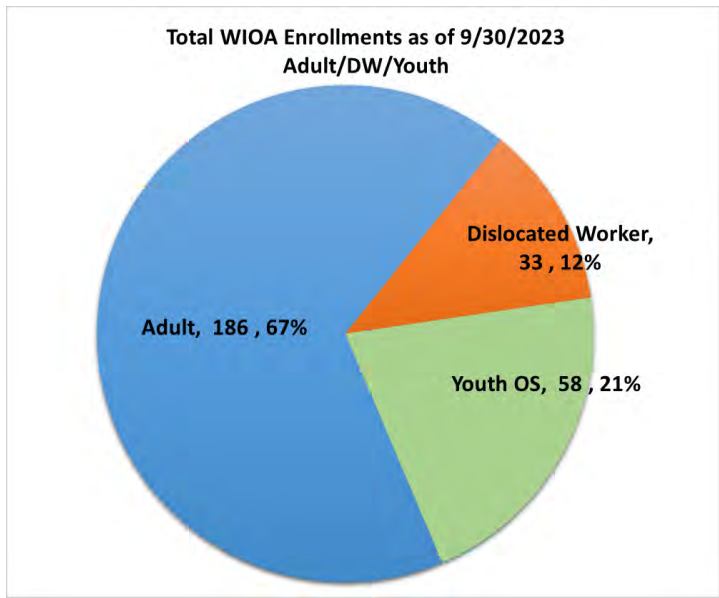
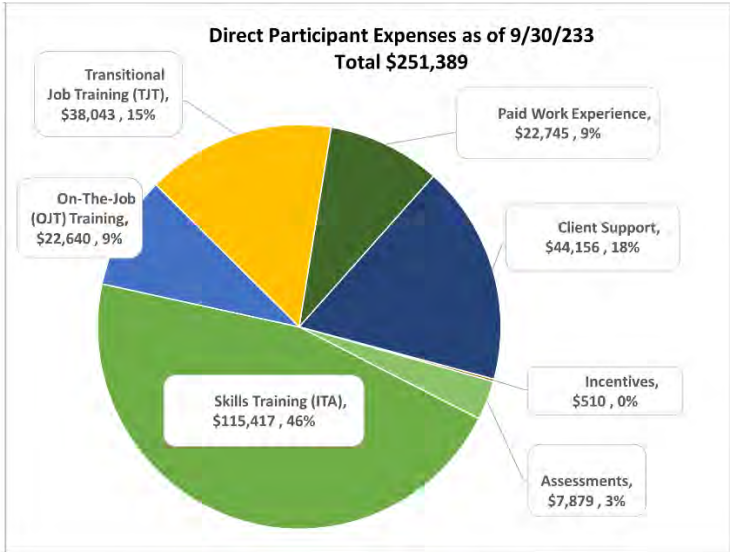
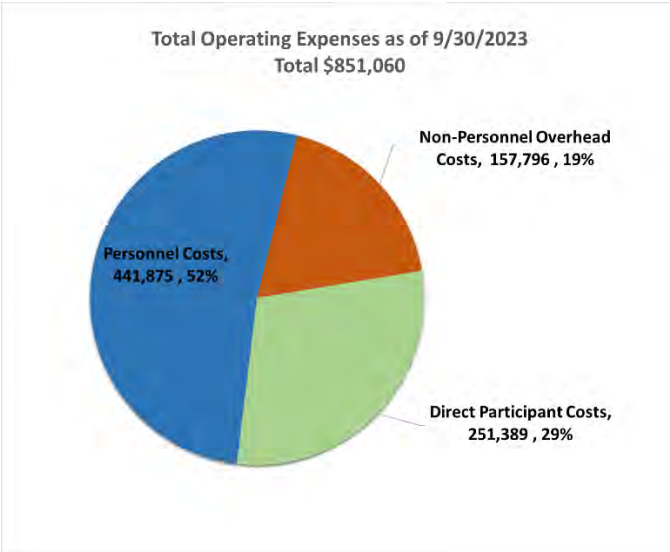
<b>GRANTS and CONTRACT</b>	<b>Allotment/Award Amount</b>	<b>Term</b>	<b>Count Served as of 9.30.23</b>
<b>Quality, Jobs Equity Training (QUEST) National DW Grant</b>  SCOPE: Funding will be used to enable individuals adversely affected by the COVID-19 pandemic and the social and economic inequities that the pandemic exacerbated to enter, return to, or advance in high-quality jobs in growth industry sectors such as infrastructure, environment and climate, care economy, and other critical sectors with high-quality jobs.	\$ 156,226.00	10/1/2022-9/30/2024	16 Enrolled
<b>Fresno Equity and Special Populations (ESP) Contract</b>  SCOPE: Madera County Workforce Investment Corporation (MCWIC) will collaborate with the Fresno Regional Workforce Development Board (FRWDB) to provide outreach and recruitment, orientation, eligibility, career aptitude/interest assessments, partner referrals, labor market information, supportive services, job ready/soft skills workshops, career counseling, referrals to vocational training, paid work experience, on-the- job training, job placement services, and follow-up services for the two targeted populations identified as ELL and Justice-Involved.	\$ 45,486.00	2/1/2022-3/31/2024	11 Served/7 Enrolled
<b>Regional Equity and Recovery Partnership (RERP)</b>  SCOPE: Funds will serve English language learner, immigrant, justice involved, veterans, older youth, dislocated workers, and low-income household target populations on building skills in manufacturing production, manufacturing welding/fabrication, and industrial/maintenance through training and work-based opportunities that will lead to sustainable quality jobs.	\$ 131,342.00	10/1/2022-9/30/2025	5 Enrolled/1WIOA
<b>Community Economic Resilience Fund (CERF)</b>  SCOPE: Funding to support the local CERF project led by United Way Fresno and Madera Counties. Madera will participate in and support monthly CERF stakeholder convenings.	\$ 10,000.00	3/1/2023-6/30/2024	Ongoing Participation
<b>Madera County AB109 CCP In-Custody</b>  SCOPE: Provide a maximum of 8, 4-week transitions workshops for In-Custody Pre-Release customers at Department of Corrections. The workshop is designed to serve individuals who are within 120 days of release from the correctional facility but can be offered to any individual that DOC staff deem appropriate.	\$ 64,882.00	7/1/2023-6/30/2024	14 Served
<b>Madera County Mini AJCC @ Probation</b>  SCOPE: Provide a 4-week workshop for In-Custody Pre-Release customers at Department of Corrections and facilitate periodic job fairs inside the facility. Additionally, provide a 3-hour group Orientation and CalJOBS system registration workshop to post-release individuals four times a month at the Center as well as coordinate monthly resource fairs with Probation at the Center.	\$ 155,000.00	7/1/2023-6/30/2024	35 Referred

<b>GRANTS and CONTRACT</b>	<b>Allotment/Award Amount</b>	<b>Term</b>	<b>Count Served as of 9.30.23</b>
<b>Madera County Juvenile Probation Realignment- Older Youth</b>	\$ 32,520.00	7/1/2023-6/30/2024	0 in Workshops
SCOPE:	Provide a 10-week workshop for In-Custody Pre-Release Older Youth and 7-day workshop for In-Custody Pre-Release younger youth at the Juvenile Detention Facility Monday through Friday. The workshop is designed to serve Individuals who are within 90 to 120 days of release from the Juvenile facility but may also be offered to any individual that Juvenile Detention Staff deem is appropriate.		
<b>Madera County Juvenile Probation Realignment- Younger Youth</b>	\$ 31,950.00	7/1/2023-6/30/2024	31 in Workshops
SCOPE:	Provide a 10-week workshop for In-Custody Pre-Release Older Youth and 7-day workshop for In-Custody Pre-Release younger youth at the Juvenile Detention Facility Monday through Friday. The workshop is designed to serve Individuals who are within 90 to 120 days of release from the Juvenile facility but may also be offered to any individual that Juvenile Detention Staff deem is appropriate.		
<b>Stanislaus P2E 2.0</b>	\$ 148,796.00	6/1/2023-12/31/2025	8 Enrolled
SCOPE:	Funding to provide individual direct services to formerly incarcerated and other justice involved individuals.		
<b>CDCR-VSP</b>	\$ 150,000.00	7/1/2023-6/30/2024	349 Orientation
SCOPE:	Staff assist residents with employment readiness, skills development, job training, and employment services. Staff work with inmates nearing parole to provide connections to an AJCC program in their area of residence post-release, labor market data, referrals to appropriate community resources, and support the development of basic job search portfolio, based on needs and interests identified.		
<b>Kaiser - Pathway to Careers</b>	\$ 75,000.00	10/01/2023-09/30/2024	4 Served
SCOPE:	Funding to provide disconnected individuals who may not be eligible for WIOA Funds to access the broader workforce system through referrals, job readiness, vocational training, work experience, employment assistance and wrap around services. Targeted groups include individuals who are low income, have not registered for Selective Service, do not have a high school diploma/GED, are limited English proficient, and/or are undocumented. The grant will promote upward mobility, retention, and increase the self-worth of participants as they become contributing citizens.		
<b>SS Ticket-toWork Contract</b>	\$ -	Open Ended	16 Tickets Assigned
	<i>Note: Amount above only reflects ticket holders who have entered milestone payments. Payments from SS tend to be 2-3 Qrts behind.</i>		
SCOPE:	Provide employment and training support to SSI/SSDI beneficiaries.		

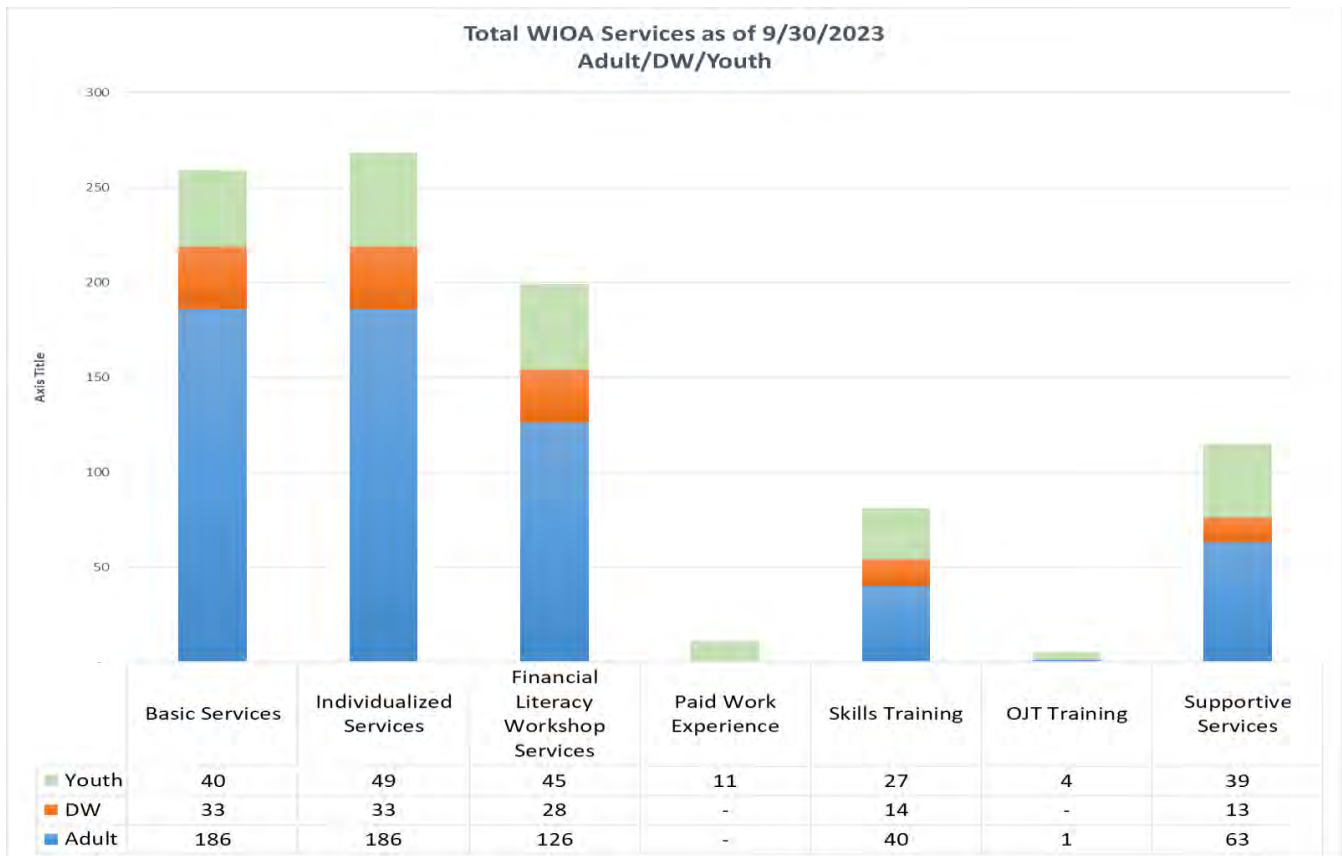
*Note: As grants and contracts are received, chart will be updated accordingly.*

Allotment/Award amounts listed in the following charts are for the entire term of the contract. This amount may vary from the annual budget amount per FY if the term spans over the FY end period. Projects recently announced will be updated to charts once contracts are received.





*Note: Enrollment Chart includes co-enrollments*



The chart below displays the occupations for which clients have received services for this fiscal year. Services may include both supportive services as well as training services. All training determinations are based on an individual's service/employment plan as well as verifying current demand for the occupation resulting from the specific training. Services provided to individuals are to develop the right skills for today's labor market and to also provide a clear career path for those entering or re-entering the labor market.

O'Net Occupation Activity	Count
53-0000 Transportation and Material Moving Occupations	50
31-0000 Healthcare Support Occupations	24
29-0000 Healthcare Practitioners and Technical Occupations	23
47-0000 Construction and Extraction Occupations	22
45-0000 Farming, Fishing, and Forestry Occupations	20
43-0000 Office and Administrative Support Occupations	18
51-0000 Production Occupations	7
33-0000 Protective Service Occupations	6
13-0000 Business and Financial Operations Occupations	5
49-0000 Installation, Maintenance, and Repair Occupations	4
41-0000 Sales and Related Occupations	3
25-0000 Education, Training, and Library Occupations	1
35-0000 Food Preparation and Serving Related Occupations	1
<b>Grand Total</b>	<b>184</b>



**MADERA COUNTY  
WORKFORCE  
INVESTMENT CORPORATION**

**Agenda Item 8.4**

Consent

Action

Information

**To: Madera County Workforce Investment Corporation**  
**From: Maiknue Vang, Executive Director**  
**Date: December 7, 2023**  
**Subject: Approval of Local Area Subsequent Designation and Local Board  
Recertification Program Year 2023-25.**

**Information:**

The local area designation and board recertification is an administrative requirement by the State that is done every 2 years. The application includes information on WDB composition, performance standards, fiscal integrity, and engagement on local and regional planning. Madera's application was approved by the WDB and the Board of Supervisors earlier this year and was submitted to the State in May 2023.

Staff are pleased to report that Madera's PY 23-25 application for Local Area Subsequent Designation and Local Board Recertification has been approved through June 30, 2025.

**Financing:**

Workforce Innovation and Opportunity Act



Angelo Farooq, Chair

Gavin Newsom, Governor

November 3, 2023

Madera County Workforce Development Board  
2037 W. Cleveland Avenue  
Madera, CA 93637  
Attention: Maiknue Vang

Subject: Approval of Local Area Subsequent Designation and Local Board Recertification PY 23-25

Dear Director Vang,

The California Workforce Development Board (CWDB) has received and carefully assessed your Local Area Subsequent Designation and Local Board Recertification PY 23-25 application, in accordance with the criteria established in Workforce Services Directive [WSD22-14](#). We are pleased to inform you that you have received approval through June 30, 2025.

If you have any additional questions, please contact your Regional Advisor.

Sincerely,

A handwritten signature in black ink, appearing to read 'Curtis Notsinneh'.

Curtis Notsinneh, Acting Executive Director  
California Workforce Development Board

Cc: Gustavo Alatorre, Regional Advisor



**MADERA COUNTY  
WORKFORCE  
INVESTMENT CORPORATION**

**Agenda Item 8.5**

Consent

Action

Information

**To: Madera County Workforce Investment Corporation**

**From: Maiknue Vang, Executive Director**

**Date: December 7, 2023**

**Subject: Unemployment Insurance (UI) Claims Information**

**Information:**

The most recent data on UI Claims for the period of October 21, 2023, through November 25, 2023, for Madera County is being provided for the Board's review.

**Financing:**

Workforce Innovation and Opportunity Act



### California Unemployment Industry & Demographics Data Dashboard

(Dashboard appears better when viewed in full screen mode. Click the icon in the bottom right-hand corner of screen next to download icon.)

About This Tool
County Claims
County Demographics
County Industry
Statewide Demographics
Statewide Industry

#### Weekly Initial Claims by County

County	October 2023 (Week Ending)		November 2023 (Week Ending)		
	21	28	4	11	18
Madera	202	233	272	288	327

**Claim Type**  
 UI Claims  
 PUA Claims  
  
**County**  
 Madera  
  
**Claims by Y..** Multipl..  
  
**Claims by Week (Sele..**  
 Multiple values

The data provided in these reports are the number of initial claim counts. It includes new claims, additional claims, and transitional claims. Data includes regular Unemployment Insurance program and federal extended benefit programs. Data for claimants who live outside of California, but collect benefits, and invalid addresses in California are not included in these numbers.

- A new claim is the first claim for a benefit year period (for the regular UI program it is 52 weeks). You can only have one new claim during a benefit year period.
- An additional claim is when a second claim is filed during the same benefit year and there is intervening work between the current claim and the previous claim. For example, an individual files a new claim, goes back to work, gets laid off and files another claim before the benefit year period of the first claim expires. An individual can have multiple additional claims during the same benefit year if individual you meet the eligibility requirements.
- A transitional claim is when a claimant is still collecting benefits at the end of their benefit year period and had sufficient wage earnings during that year to begin a new claim once the first benefit year period ends.