



# **MADERA COUNTY WORKFORCE INVESTMENT CORPORATION**

## **SPECIAL MEETING A G E N D A**

**December 11, 2024  
4:00 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 24, 2024, Madera County Workforce Investment Corporation (MCWIC) meeting minutes.

### **7.0 Closed Session**

7.1 Request for Closed Session: Pursuant to Government Code 54956.8: Discuss confidential information regarding current tenant sublease agreement with P. Steve Ramirez.

### **8.0 Action Items**

8.1 Consideration of approval of the Audit Report for the 2023-2024 audited financial statements submitted by Price Paige & Company.

- 8.2 Consideration of approval of the MCWIC year-to-date financial reports for period ending September 30, 2024.
- 8.3 Consideration of approval of a budget increase in the amount of \$233,444.50 for the first of two installments of the James Irvine Foundation Grant from Amalgamated Foundation.

## **9.0 Information Items**

- 9.1 Success Stories
- 9.2 Workforce Development Board (WDB) of Madera County Update
- 9.3 Workforce Innovation and Opportunity Act (WIOA) Reauthorization Update
- 9.4 America's Job Center of California (AJCC) Certification Update
- 9.5 Local and Regional Workforce Plans Update
- 9.6 Local Area Subsequent Designation and Local Board Recertification Program Year 2025-27
- 9.7 WIOA Adult & Dislocated Worker Career Services Provider Application
- 9.8 Unemployment Insurance (UI) Claims Information

## **10.0 Written Communication**

## **11.0 Open Discussion/Reports/Information**

- 11.1 Board Members
- 11.2 Staff

## **12.0 Next Meeting**

February 27, 2025

## **13.0 Adjournment**



# MADERA COUNTY WORKFORCE INVESTMENT CORPORATION

## MINUTES

**February 22, 2024**

**Convened at:**

**Workforce Assistance Center  
2037 W. Cleveland Avenue, Madera, CA 93637**

**Via Zoom at 730 N. I Street, Suite 202  
Madera, CA 93637**

**PRESENT:** Debi Bray, Gabriel Mejia, Mattie Mendez, Tim Riche

**ABSENT:** Ramona Davie, Roger Leach

**GUEST:** Andrea Galindo, Cameron Thomas, Charlton Dove, Claudia Bravo Torres, Erick Flores, Martha Prado, Sarahi Cuellar, Eugene Taylor

**STAFF:** Nicki Martin, Ahmed Metwally, Marisol Rivera, Maiknue Vang, Bertha Vega

### **1.0 Call to Order**

*Meeting call to order at 3:02 p.m. by Chair Debi Bray*

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

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

*None.*

### **3.0 Public Comment**

*None - Eugene Taylor with Dental Tech, LLC, spoke and asked about contracting with the Workforce Development Board on the local ETPL. The Chair informed Mr. Taylor that the Madera County Workforce Investment Corporation MCWIC did not have jurisdiction over that responsibility.*

### **4.0 Introductions and Recognitions**

*Ahmed Metwally was introduced to the Board. Ahmed was the successful candidate for the MCWIC Program Supervisor position as of 10/1/24. Roundtable introductions were done by everyone in attendance. Various staff were introduced (Andrea, Cameron, Charlton, Claudia, Erick, Martha, Sarahi) and commended by the Board for their help with the Madera Community Hospital's job fairs on 10/19/24 and 10/21/24. Partner staff from the Central Valley Opportunity Center (CVOC) and the Department of Social Services also attended and helped with the job fair. 1,349 people were interviewed. A small Resource Room with 12 computers was set up on site for anyone who hadn't applied online before attending the job fair.*

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

*Tim Riche moved to adopt the agenda, seconded by Roger Leach.*

*Vote: Approved – unanimous*

*Yes: Debi Bray, Gabriel Mejia, Mattie Mendez, Tim Riche*

### **6.0 Consent Calendar**

**6.1 Consideration of approval of the August 22, 2024, Madera County Workforce Investment Corporation (MCWIC) meeting minutes.**

**6.2 Consideration of approval of the re-appointment of Mattie Mendez, Community Action Partnership of Madera County, to the MCWIC Board for an additional 3-year term: 10/14/24 to 10/24/27.**

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

*Vote: Approved – unanimous*

*Yes: Debi Bray, Gabriel Mejia, Mattie Mendez, Tim Riche*

**7.0 Action Items**

**7.1 Consideration of approval of the preliminary MCWIC year-to-date financial reports for the period ending June 30, 2024.**

*Staff presented the unaudited financial report for the period ending June 30, 2024. There is nothing out of the ordinary to report.*

*Vote: Approved – unanimous*

*Yes: Debi Bray, Gabriel Mejia, Mattie Mendez, Tim Riche*

**7.2 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 was previously brought before the Board in February 2024. It was discovered that there was an error when the final document was uploaded to the County agenda system and the incorrect version of the CLEO was used for the Board of Supervisors' (BOS) agenda. Staff advised the County of the error and were instructed to resubmit the document for approval. The CLEO brought before the MCWIC Board contains the same revision and edits as was previously presented in February.*

*Roger Leach moved to approve, seconded by Gabriel Mejia.*

*Vote: Approved – unanimous*

*Yes: Debi Bray, Gabriel Mejia, Mattie Mendez, Tim Riche*

**7.3 Consideration of approval of the revised MCWIC Employee handbook to include clarifying language in the Vacation benefits section for non-exempt employees.**

*After being reviewed Sierra HR, the vacation accrual section of the handbook was revised on page 20 per their recommendations. The handbook was revised to remove references to exempt employees as the vacation policy and accrual pertains to non-exempt employees only. Exempt staff only include managers and there is a separate leave policy outlined in an addendum to the handbook. This separate document/policy is reviewed and signed-off on by exempt employees upon their on-boarding.*

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

*Vote: Approved – unanimous*

*Yes: Debi Bray, Gabriel Mejia, Mattie Mendez, Tim Riche*

**8.0 Information Items**

**8.1 Success Stories**

*Information provided within the agenda packet.*

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

*Information provided within the agenda packet.*

### **8.3 Local and Regional Workforce Plans Update**

*Information provided within the agenda packet.*

### **8.4 National Workforce Development Month/Workforce Development Professional's Day**

*Information provided within the agenda packet.*

### **8.5 America's Job Center of California (AJCC) Certification Update**

*Information provided within the agenda packet.*

### **8.6 WIOA Formula and Special Projects Quarterly Program Overview**

*Information provided within the agenda packet.*

### **8.7 Program Impact Report July 1, 2023, through June 30, 2024**

*Information provided within the agenda packet. Staff presented the semi-annual Program Impact Report to the Board. The report highlights that Workforce invested nearly \$1 million dollars into the community for training, supportive services, and paid work experience.*

### **8.8 Program Year 2024-2025 Workforce Innovation and Opportunity Act (WIOA) Negotiated Performance Goals for Madera County**

*Information provided within the agenda packet. Every 2 years, workforce boards must negotiate performance goals with the State. The negotiated goals were presented to the Board. The State typically provides proposed goals using the statistical adjusted model (SAM) based on the demographics for the local workforce area and their performance over the last 7 years. They then provide the areas the opportunity to propose what they feel their goals should be prior to negotiation. Staff feel that this year's goals are fair and attainable.*

### **8.9 One Stop Operator Procurement**

*Information provided within the agenda packet.*

### **8.10 IT Managed Services Vendor**

*Information provided within the agenda packet.*

### **8.11 Health Related Benefits Renewal**

*Information provided within the agenda packet.*

### **8.12 Unemployment Insurance (UI) Claims Information**

*Information provided within the agenda packet.*

## **9.0 Written Communication**

*None.*

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

### **10.1 Board Members**

### **10.2 Staff**

## **11.0 Next Meeting**

*The December meeting needs to be rescheduled to the beginning of December in order to have the finalized and audited financial reports approved in time to submit the audited reports to Madera County by their deadline. The December MCWIC meeting is tentatively scheduled for December 5, 2024. Staff will follow up and confirm the date and time.*

## **12.0 Adjournment**

*Tim Riche moved to adjourn the meeting at 4:08 p.m., seconded by Gabriel Mejia.*

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

Financial Statements

For the Year Ended June 30, 2024



**PRICE PAIGE & COMPANY**  
*Certified Public Accountants*

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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, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Madera County Workforce Investment Corporation as of June 30, 2024, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinion***

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.



### ***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 23 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 XX, 2024, 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.

Clovis, California

November XX, 2024

DRAFT

## FINANCIAL STATEMENTS

**MADERA COUNTY WORKFORCE INVESTMENT CORPORATION | JUNE 30, 2024**  
Statement of Financial Position

**ASSETS**

Current assets:

Cash	\$	513,508
Grants receivable		373,306
Accounts receivable		36,407
Contracts receivable		94,251
Prepaid expenses		20,973
Total current assets		<u>1,038,445</u>

Property and equipment, net		28,656
Operating right-of-use asset		<u>2,584,469</u>

Total assets	\$	<u><u>3,651,570</u></u>
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**LIABILITIES AND NET ASSETS**

Current liabilities:

Accounts payable	\$	167,819
Accrued payroll and related expenses		109,343
Deferred revenue		60,082
Operating lease liability, current portion		<u>149,461</u>
Total current liabilities		486,705

Operating lease liability, net of current portion		<u>2,494,764</u>
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Total liabilities		<u>2,981,469</u>
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Net assets:

With donor restrictions		36,481
Without donor restrictions		<u>633,620</u>

Total net assets		<u>670,101</u>
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Total liabilities and net assets	\$	<u><u>3,651,570</u></u>
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See Independent Auditor's Report and Notes to the Financial Statements.

**MADERA COUNTY WORKFORCE INVESTMENT CORPORATION | FOR THE YEAR ENDED JUNE 30, 2024**

## Statement of Activities

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and support:			
Contributions:			
Cash and other financial assets	\$ 1,429	\$ 78,219	\$ 79,648
Contracts and grants:			
Contracts	542,015	-	542,015
Federal grants	2,571,921	-	2,571,921
Rental income	204,320	-	204,320
Miscellaneous income	<u>3</u>	<u>-</u>	<u>3</u>
 Total revenue and support before net assets released from restrictions	 3,319,688	 78,219	 3,397,907
Net assets released from restrictions	<u>121,318</u>	<u>(121,318)</u>	<u>-</u>
 Total revenue and support after net assets released from restrictions	 <u>3,441,006</u>	 <u>(43,099)</u>	 <u>3,397,907</u>
Expenses:			
Program services	2,927,458	-	2,927,458
Supporting services	<u>483,048</u>	<u>-</u>	<u>483,048</u>
 Total expenses	 <u>3,410,506</u>	 <u>-</u>	 <u>3,410,506</u>
Changes in net assets	30,500	(43,099)	(12,599)
Net assets, beginning of year	<u>603,120</u>	<u>79,580</u>	<u>682,700</u>
Net assets, end of year	<u>\$ 633,620</u>	<u>\$ 36,481</u>	<u>\$ 670,101</u>

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

**MADERA COUNTY WORKFORCE INVESTMENT CORPORATION | FOR THE YEAR ENDED JUNE 30, 2024**

Statement of Functional Expenses

	Program Services				Supporting Services	Total Expenses
	Workforce	Community Corrections	Community Benefit Support	Regional Workforce	Management and General	
Expenses:						
Salaries	\$ 791,950	\$ 212,394	\$ 30,105	\$ 84,150	\$ 209,571	\$ 1,328,170
Paid work experience	79,044	-	13,472	-	-	92,516
Transitional job training	-	-	4,073	-	-	4,073
Payroll taxes	78,921	19,466	4,623	7,700	18,787	129,497
Employee benefits	154,124	44,391	5,848	18,548	40,538	263,449
Materials and supplies	16,066	2,745	154	447	2,921	22,333
Equipment and maintenance	8,727	8,690	598	2,579	9,027	29,621
Office expenses	63,463	8,339	1,354	2,856	6,414	82,426
Utilities	7,657	2,394	348	893	98,655	109,947
Professional fees	44,351	21,563	1,206	2,439	4,592	74,151
Taxes and fees	-	-	-	-	299	299
Computer and software	62,989	17,540	2,929	4,722	1,859	90,039
Travel and conferences	22,010	1,879	260	504	98	24,751
Direct client assistance	746,441	63,998	90,715	-	-	901,154
Lease expense	143,574	19,332	2,136	2,751	83,460	251,253
Depreciation expense	-	-	-	-	6,827	6,827
Total expenses	<u>\$ 2,219,317</u>	<u>\$ 422,731</u>	<u>\$ 157,821</u>	<u>\$ 127,589</u>	<u>\$ 483,048</u>	<u>\$ 3,410,506</u>

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

**MADERA COUNTY WORKFORCE INVESTMENT CORPORATION | FOR THE YEAR ENDED JUNE 30, 2024**  
Statement of Cash Flows

<b>Cash flows from operating activities:</b>	
Change in net assets	\$ (12,599)
Adjustment to reconcile change in net assets to net cash provided by (used in) operating activities:	
Depreciation	6,827
Reduction in the carrying amount of ROU asset	169,604
Change in operating assets and liabilities:	
Grants receivable	(108,086)
Accounts receivable	(11,632)
Contracts receivable	(28,402)
Prepaid expenses	(19,527)
Accounts payable	92,826
Accrued payroll and related expenses	12,541
Deferred revenue	60,082
Lease liability	<u>(141,422)</u>
Net cash provided by (used in) operating activities	<u>20,212</u>
<b>Cash flows from investing activities:</b>	
Purchase of property and equipment	<u>(20,514)</u>
Net cash provided by (used in) investing activities	<u>(20,514)</u>
Net increase (decrease) in cash	(302)
Cash, beginning of year	<u>513,810</u>
Cash, end of year	<u><u>\$ 513,508</u></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 Corporation) is a California nonprofit public benefit corporation incorporated in 2011. The Corporation received its tax-exempt status as a 501(c)(3) organization from the Internal Revenue Service in 2012. The Corporation is located in Madera, California and also serves surrounding communities in both Eastern Madera County and Chowchilla. The Corporation 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 Corporation 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 Corporation'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 Corporation 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 Corporation is considered a component unit of the County of Madera (the County) by virtue of the Corporation's dependency on governmental funding and oversight by the Madera County Board of Supervisors. The Corporation 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 Corporation. 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**

In June 2016, the FASB issued guidance (FASB ASC 326) which significantly changed how entities will measure credit losses for most financial assets and certain other instruments that are not measured at fair value through change in net assets or net income. The most significant change in this standard is a shift from the incurred loss model to the expected loss model. Under the standard, disclosures are required to provide users of the financial statements with useful information in analyzing the Corporation's exposure to credit risk and the measurement of credit losses. Financial assets held by the Corporation that are subject to the guidance in FASB ASC 326 were grants, accounts, and contracts receivable. The Corporation adopted the standard effective July 1, 2023. The impact of the adoption was not considered material to the financial statements and primarily resulted in new and enhanced disclosures only.

**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 Corporation 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 Corporation 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, 2024, there was an uninsured cash balance of approximately \$323,000.

**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 Corporation. 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 Corporation determines the payments will not be received. Management believes all receivables are fully collectible due to minimal historical write-offs and consideration of existing economic conditions and financial stability of its customer base; therefore, no allowance has been recorded at June 30, 2024.

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

**Property and Equipment**

It is the Corporation’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 Corporation recognizes revenue from contracts and rent revenue at a point in time. The Corporation 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 Corporation 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, 2024, the Corporation 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, 2024, the Corporation did not receive any donated goods.

**Deferred Revenue**

A portion of the Corporation’s revenue is derived from cost-reimbursement grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable expenses. Amounts received are recognized as revenue when the Corporation has incurred expenditures in compliance with specific government provisions. Amounts received prior to incurring qualifying expenditures are reported as deferred revenue in the Statement of Financial Position.

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

**Grants and Contracts**

Federal, state, and local governments have awarded grants to support the Corporation’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 Corporation’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 Corporation 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.

**Functional Expenses**

The costs of providing the Corporation’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
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 Corporation 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 Corporation is subject to taxation on any unrelated business income. The Corporation 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 Corporation’s returns are subject to examination by federal and state taxing authorities, generally for three years, after they are filed.

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

**Leases**

The Corporation 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 Corporation 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.

**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 Corporation's financial assets as of June 30, 2024, 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, 2024:

Cash	\$	513,508
Grants receivable		373,306
Accounts receivable		36,407
Contracts receivable		94,251
Financial assets at June 30, 2024		<u>1,017,472</u>
Less: those unavailable for general expenditure within one year		<u>(36,481)</u>
Financial assets available to meet cash needs for general expenditures within one year	\$	<u>980,991</u>

The Corporation 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 Corporation has certain donor restricted net assets that are available for general expenditures within one year of June 30, 2024, 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 Corporation as of June 30, 2024:

		<u>% of Total</u>
State of California, Employment Development Department	\$ 320,659	85.90%
EDC of Fresno County	22,238	5.96%
GRID Alternatives	14,648	3.92%
Stanislaus County Workforce Development	9,235	2.47%
United Way Fresno/Madera Counties	5,000	1.34%
Central Valley Community Foundation	1,526	0.41%
Total	<u>\$ 373,306</u>	<u>100%</u>

**NOTE 4 – PROPERTY AND EQUIPMENT**

Property and equipment, net, consisted of the following at June 30, 2024:

Computer equipment	\$ 179,693
Office equipment	23,509
Furniture and fixtures	550
Subtotal	<u>203,752</u>
Less accumulated depreciation	<u>(175,096)</u>
Total	<u>\$ 28,656</u>

The Corporation incurred \$6,827 in depreciation expense for the year ended June 30, 2024, which is included in the Statements of Activities and Functional Expenses.

**NOTE 5 – LEASES**

The Corporation evaluated current contracts to determine which met the criteria of a lease. The right-of-use (ROU) asset represents the Corporation's right to use underlying assets for the lease term, and the lease liabilities represent the Corporation'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 Corporation 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, 2024 was 3.0%.

The Corporation's operating leases consist primarily of office space. For the year ended June 30, 2024, total operating lease cost was \$251,253. The total right-of-use asset was \$2,584,469 and lease liability were \$2,644,225 at June 30, 2024.

The Corporation 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.

**NOTE 5 – LEASES** (Continued)

The future minimum rental payments as of June 30, 2024, are as follows:

<u>Years Ending June 30</u>	
2025	\$ 226,758
2026	230,445
2027	235,054
2028	240,585
2029	246,115
Thereafter	<u>2,021,464</u>
Total lease payments	3,200,421
Less: present value adjustment	<u>(556,196)</u>
Present value of lease liability	<u>\$ 2,644,225</u>

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

The Corporation sub-leases a portion of its office facilities to related parties within the County and nonrelated parties. The projected sub-lease income below is based on current active sub-leases of which two will terminate in 2025 and three that are expected to renew in 2025. Future minimum rental income relating to sub-leased property as of June 30, 2024, is as follows:

<u>Years Ending June 30</u>	
2025	\$ 233,190
2026	200,084
2027	200,344
2028	203,411
2029	206,570
Thereafter	<u>209,824</u>
Total	<u>\$ 1,253,423</u>

Rental income on all leases for the year ended June 30, 2024, was \$204,320, which includes utility and other administrative charges allocated proportionately to the sub-lessor based on square footage leased.

**NOTE 7 – RETIREMENT PLAN**

The Corporation 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 Corporation 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 Corporation will contribute 2% of the employees' compensation for the year. The employer contribution for the year ended June 30, 2024, was \$73,107 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, 2024:

Net assets with donor restrictions:

Purpose restricted:

Wells Fargo Foundation - Basic Education & High School

Equivalency Preparation for Adults \$ 10,953

Wells Fargo Foundation - Veterans Assistance Project 528

Time restricted:

US Bank - Pathway to Careers 25,000

Total net assets with donor restrictions \$ 36,481

**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, 2024:

Madera County Probation Department \$ 240,072

California Department of Corrections (CDCR) 149,632

County of San Joaquin 99,196

Madera County Superintendent of Schools (MCSOS) 21,769

Stanislaus County Workforce Development 19,820

United Way Fresno/Madera Counties 10,000

Central Valley Community Foundation 1,526

Total \$ 542,015

**NOTE 10 – CONTRACT BALANCES**

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>6/30/2024</u>	<u>6/30/2023</u>
Contract assets:		
Contracts receivable	\$ <u>94,251</u>	\$ <u>65,849</u>

Contract liabilities include contracts with the Madera County Superintendent of Schools and the Kaiser Foundation. Contract liabilities were as follows:

	<u>6/30/2024</u>	<u>6/30/2023</u>
Contract liabilities:		
Deferred revenue	\$ <u>60,082</u>	\$ <u>-</u>

See Independent Auditor's Report.



**NOTE 10 – CONTRACT BALANCES (Continued)**

The following table provides information about the significant changes in contract liabilities for the year ended June 30, 2024.

Deferred revenue, beginning of year	\$	-
Revenue recognized that was included in deferred revenue at the beginning of year		-
Increase in deferred revenue due to cash received during the period		<u>60,082</u>
Deferred revenue, end of year	\$	<u>60,082</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 Corporation. There are no pending audits or proposed adjustments currently.

**Economic Dependency**

Approximately 77% of the Corporation's total support and revenue is derived from state and federal grants. Grant and contract revenue for the year ended June 30, 2024, consisted of the following:

		<u>% of Total</u>
Programs:		
Workforce Innovation and Opportunity Act:		
Adult Program	\$ 948,101	30.45%
Youth Program	879,848	28.26%
Dislocated Worker Program	374,100	12.01%
Rapid Response	86,032	2.76%
Rapid Response Layoff Aversion	4,060	0.13%
Quest Disaster Recovery NDWG	69,445	2.23%
September Wildfire Temporary Job	28,276	0.91%
Fresno ESP	<u>16,079</u>	<u>0.52%</u>
Subtotal	2,405,941	77.27%
MCDC Realignment Services	193,460	6.21%
MCDP Juvenile	46,612	1.50%
California Department of Correctional Rehabilitation	149,632	4.81%
Fresno EDA Good Jobs	146,213	4.70%
San Joaquin P2E IDS/SSEL	99,196	3.19%
Reintegration of Ex-Offenders - Pathway Home	21,592	0.69%
Other Programs	<u>51,290</u>	<u>1.63%</u>
Total	\$ <u>3,113,936</u>	<u>100%</u>

The Corporation 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, 2024 through the date the financial statements were available to be issued at **November XX, 2024** that would require disclosure or adjustment.

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## **SUPPLEMENTARY INFORMATION**

**MADERA COUNTY WORKFORCE INVESTMENT CORPORATION | FOR THE YEAR ENDED JUNE 30, 2024**

Schedule of Expenditures of Federal Awards

<b>Federal Grantor/Pass-through Grantor/Program Title</b>	<b>Federal Assistance Listing Number</b>	<b>Pass-through Grantor's Identifying Number</b>	<b>Federal Expenditures</b>
<b><u>U.S. DEPARTMENT OF LABOR</u></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	* \$ 948,101
Title I-Y: Workforce Innovation and Opportunity Act - Youth	17.259	301/302	* 879,848
Title I-D: Workforce Innovation and Opportunity Act - Dislocated Workers	17.278	501/502	* 374,100
Dislocated Worker Discretionary - Rapid Response	17.278	540/541	* 86,032
Dislocated Worker Discretionary - Rapid Response Layoff Aversion	17.278	292/293	* 4,060
Governor's Discretionary - Quest Disaster Recovery NDWG	17.277	1262	69,445
Governor's Discretionary - 2020 September Wildfire Temporary Jobs	17.277	6002	28,276
Passed through Fresno Regional Workforce Development Board:			
Governor's Discretionary - Fresno ESP	17.258	n/a	* 16,079
<b>Total Workforce Innovation and Opportunity Act - Cluster</b>			<u>2,405,941</u>
<b>Other programs:</b>			
Passed through Fresno EDC:			
Economic Development Administration - Good Jobs Challenge	11.307	n/a	146,213
Passed through GRID Alternatives:			
Reintegration of Ex-Offenders - Pathway Home	17.270	n/a	<u>21,592</u>
<b>Total other programs</b>			<u>167,805</u>
<b>Total U.S. Department of Labor</b>			<u>2,573,746</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<u>\$ 2,573,746</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 Corporation) under programs of the federal government for the year ended June 30, 2024. 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 Corporation, 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 Grantor's Identifying Number**

When federal awards are received from a pass-through grantor, the Schedule of Expenditures of Federal Awards shows, if available, the identifying number assigned by the pass-through grantor. When no identifying number is shown, the Corporation determined that no identifying number is assigned for the program, or the Corporation was unable to obtain an identifying number from the pass-through grantor.

**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 Corporation does not pass through funds to subrecipients.

**NOTE 2 – INDIRECT COSTS**

The Corporation 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, 2024**

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	\$ 345,753	\$ 171,587	\$ 389,642	\$ 47,921	\$ 20,937	\$ -	\$ 975,840
Payroll taxes	27,941	14,405	33,439	3,852	1,743	-	81,380
Employee benefits	72,029	35,702	61,481	10,901	4,591	-	184,704
Materials and supplies	6,801	2,144	3,057	3,929	89	-	16,020
Overhead and operating expenses	173,096	62,427	105,869	19,826	5,831	-	367,049
Client program expenses	322,481	87,835	286,360	3,663	36,254	28,276	764,869
Total	<u>\$ 948,101</u>	<u>\$ 374,100</u>	<u>\$ 879,848</u>	<u>\$ 90,092</u>	<u>\$ 69,445</u>	<u>\$ 28,276</u>	<u>\$ 2,389,862</u>

**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, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November XX, 2024.

**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.

## **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 XX, 2024



**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, 2024. 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, 2024.

***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.

### ***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.

Clovis, California

November XX, 2024

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## **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, 17.278	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.

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**FINANCIAL STATEMENT FINDINGS**

None reported.

**FEDERAL AWARD FINDINGS**

None reported.

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**Madera County Workforce Investment Corporation**  
**Balance Sheet - Statement of Financial Position FY 2024-2025**

As of 9/30/2024

(In Whole Numbers)

	Current Fiscal Year	Unaudited Prior Year Financials
<b>ASSETS</b>		
Current Assets:		
Cash		
Cash in BA - Main	462,503	493,395
Cash in BA - Payroll	14,261	20,114
Total Cash	476,764	513,509
Accounts Receivable		
Accounts Receivable	37,063	36,408
Grants/Program Contracts Receivable	295,974	467,556
Total Accounts Receivable	333,037	503,964
Prepaid Expenses		
Prepaid Expense	20,973	20,973
Total Prepaid Expenses	20,973	20,973
Total Current Assets:	830,774	1,038,446
Long-Term Assets:		
Property and Equipment		
Computer & Software	178,595	179,693
Office Equipment	23,509	23,509
Vehicles	0	0
Furniture & Fixtures	550	550
Accumulated Depreciation	(173,998)	(175,096)
Total Property and Equipment	28,656	28,656
Operating ROU Lease	2,541,396	2,584,469
Total Long-Term Assets:	2,570,052	2,613,125
Total ASSETS	3,400,826	3,651,570
<b>LIABILITIES AND NET ASSETS</b>		
Current Liabilities:		
Accounts Payable	112,651	167,820
Accrued Payroll and Related Liabilities	61,608	73,346
Vacation Payable Liability	62,643	35,996
Short-Term Deferred Revenue	0	60,082
Facility Lease Liability, current portion	(36,488)	0
Total Current Liabilities:	200,415	337,245



Madera County Workforce Investment Corporation  
Balance Sheet - Statement of Financial Position FY 2024-2025

As of 9/30/2024

(In Whole Numbers)

	Current Fiscal Year	Unaudited Prior Year Financials
Long-Term Liabilities		
Facility Lease Liability, long-term portion	2,644,225	2,644,225
Total LIABILITIES AND NET ASSETS	2,844,640	2,981,470
NET ASSETS		
Temporary restricted and unrestricted		
	(556,186)	(670,100)
Total Temporary restricted and unrestricted	(556,186)	(670,100)
Total NET ASSETS	(556,186)	(670,100)
Total liabilities and net assets	3,400,826	3,651,570



Madera County Workforce Investment Corporation  
Statement of Cash Flows - Board Report - Statement of Cash Flow  
As of 9/30/2024  
(In Whole Numbers)

		Current Period to Date
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in Net Assets		(113,915)
Adjustment to reconcile change in net assets to net cash from operating activities:		
Accumulated Depreciation	1310	(1,098)
Total Adjustment to reconcile change in net assets to net cash from operating activities:		(1,098)
Change in Operating Assets:		
Accounts Receivable	1200	(656)
Grants/Program Contracts Receivable	1210	171,582
Total Change in Operating Assets:		170,927
Change in Operating Liabilities:		
Lease Liability, Current Portion	2400	(36,488)
Other		(100,342)
Total Change in Operating Liabilities:		(136,830)
Total CASH FLOWS FROM OPERATING ACTIVITIES		(80,916)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of Property and Equipment		
ROU Asset, Lease	1500	43,073
Other		1,098
Total Purchase of Property and Equipment		44,171
Total CASH FLOWS FROM INVESTING ACTIVITIES		44,171
Net Cash used in Investing Activities		44,171
Net Change in Cash and Cash Equivalents		(36,745)
Cash and Cash Equivalents at the Beginning of the Year		513,509
Total Cash and Cash Equivalents at the Beginning of the Year		513,509
Cash and Cash Equivalents as of Current Period End Date		476,764

**Madera County Workforce Investment Corporation**  
**Encumbrance Budget**  
**From 7/1/2024 Through 9/30/2024**

AGENDA ITEM 8.2

Account Code	Account Title	Budget Board		1st Quarter Actuals				Budget Variance
		Approved	10.24.24	(07/01/2024 - 09/30/2024)	YTD Actual	YTD Enc		
<b>01</b>	<b>General Operating</b>							
<b>01</b>	<b>Revenue</b>							
4000	Grant Revenue (Federal)	\$	3,325,214	\$	545,983	\$	-	\$ 2,779,231
4300	Other Revenue (State or Local)	\$	1,324,001	\$	154,916	\$	-	\$ 1,169,085
4500	Interest Revenue	\$	-	\$	1	\$	-	\$ 1
4600	Sublease/Rental Income	\$	237,702	\$	59,434	\$	-	\$ 178,268
<b>Total 01</b>	<b>Revenue</b>	\$	<b>4,886,917</b>	\$	<b>760,334</b>	\$	<b>-</b>	\$ <b>4,126,583</b>
<b>02</b>	<b>Personnel Costs</b>							
5100	Staff Salaries	\$	1,413,486	\$	302,647	\$	-	\$ 1,110,839
	5105- Vacation	\$	-	\$	51,294	\$	-	\$ (51,294)
5111	Employer Medicare Expense	\$	20,470	\$	5,302	\$	-	\$ 15,168
5112	Social Security Employer Exp	\$	87,525	\$	20,998	\$	-	\$ 66,527
5115	CA Unemployment Insurance Exp	\$	5,464	\$	45	\$	-	\$ 5,419
5116	CA Training Tax Expense	\$	182	\$	2	\$	-	\$ 180
5120	Workers Compensation Expense	\$	12,564	\$	3,616	\$	-	\$ 8,948
5130	Group Health Insurance Expense	\$	306,284	\$	39,807	\$	-	\$ 266,477
5140	Employers 457 Expense	\$	84,702	\$	18,496	\$	-	\$ 66,206
5160	Group Dental Insurance	\$	14,050	\$	2,644	\$	-	\$ 11,406
5170	Group Vision Insurance	\$	3,278	\$	619	\$	-	\$ 2,659
5180	Group Life Insurance	\$	3,278	\$	690	\$	-	\$ 2,588
5190	Employee Assistance Program Exp	\$	937	\$	152	\$	-	\$ 786
<b>Total 02</b>	<b>Personnel Costs</b>	\$	<b>1,952,220</b>	\$	<b>446,311</b>	\$	<b>-</b>	\$ <b>1,505,909</b>
<b>03</b>	<b>General Operating</b>							
5200	Office Materials and Supplies	\$	16,500	\$	7,302	\$	-	\$ 9,198
5210	Facility Materials and Supplies	\$	5,700	\$	(31)	\$	-	\$ 5,731
5310	CAM & Bldg Ins	\$	27,346	\$	6,752	\$	-	\$ 20,594
5320	Telephone Expense	\$	16,560	\$	3,844	\$	-	\$ 12,716
5330	Utilities Expense	\$	116,400	\$	37,684	\$	-	\$ 78,716
5340	Property & Liability Insurance	\$	19,400	\$	-	\$	-	\$ 19,400
5400	Postage Expense	\$	1,000	\$	1,000	\$	-	\$ -
5410	Printing Expense	\$	4,500	\$	-	\$	-	\$ 4,500
5440	Dues, Subscriptions, Fees Expense	\$	42,110	\$	8,964	\$	18,000	\$ 15,146
5510	Legal Fees	\$	7,500	\$	1,088	\$	-	\$ 6,412
5520	Contracting/Professional Services	\$	77,650	\$	25,341	\$	45,107	\$ 7,203
5530	Taxes and Fees	\$	400	\$	4	\$	-	\$ 396
5610	Equipment Maintenance	\$	8,000	\$	3,257	\$	-	\$ 4,743
5620	Equipment Rental	\$	15,963	\$	960	\$	-	\$ 15,003
5630	Software Expense	\$	9,000	\$	6,481	\$	-	\$ 2,519
5632	Information Technology Services	\$	162,486	\$	9,813	\$	36,322	\$ 116,351
5640	Internet Expense	\$	9,900	\$	3,128	\$	-	\$ 6,772
5650	Computer Hardware	\$	1,500	\$	-	\$	1,412	\$ 88
5710	Staff Training Expense	\$	2,500	\$	49	\$	-	\$ 2,451
5720	Travel Expense	\$	32,892	\$	6,789	\$	-	\$ 26,103
5730	Conference, Conventions & Meetin	\$	45,810	\$	7,658	\$	-	\$ 38,152
5810	General Operating Services	\$	43,477	\$	1,583	\$	-	\$ 41,894
5820	Facility Maintenance Services	\$	61,173	\$	3,879	\$	1,368	\$ 55,926
5990	Bad Debt Expense	\$	-	\$	3,512	\$	-	\$ (3,512)
5995	Lease Cost (Facility-ASC 842)	\$	228,601	\$	62,813	\$	-	\$ 165,788
<b>Total 03</b>	<b>General Operating</b>	\$	<b>956,368</b>	\$	<b>201,871</b>	\$	<b>102,209</b>	\$ <b>652,288</b>

**Madera County Workforce Investment Corporation**  
**Encumbrance Budget**  
**From 7/1/2024 Through 9/30/2024**

ccount Cor	Account Title	Budget Board		1st Quarter Actuals		YTD Actual	YTD Enc	Budget Variance
		Approved		(07/01/2024 -				
		10.24.24		09/30/2024)				
<b>02</b>	<b>Direct Client Costs - Payroll</b>							
02	Personnel Costs							
5107	Temporary Worker WEX/TJT	\$ 121,135	\$	22,938	\$	22,938	\$ 10,457	\$ 87,740
5111	Employer Medicare Expense	\$ 1,757	\$	333	\$	333	\$ -	\$ 1,424
5112	Social Security Employer Exp	\$ 7,514	\$	1,422	\$	1,422	\$ -	\$ 6,092
5115	CA Unemployment Insurance Exp	\$ 2,787	\$	501	\$	501	\$ -	\$ 2,286
5116	CA Training Tax Expense	\$ 1,333	\$	23	\$	23	\$ -	\$ 1,310
5120	Workers Compensation Expense	\$ 703	\$	1,707	\$	1,707	\$ -	\$ (1,004)
<b>Total 02</b>	<b>Personnel Costs</b>	<b>\$ 135,229</b>	<b>\$</b>	<b>26,924</b>	<b>\$</b>	<b>26,924</b>	<b>\$ 10,457</b>	<b>\$ 97,848</b>
<b>04</b>	<b>Direct Client Costs</b>							
Program Services- Activity Description Breakout								
9021	Skills Training (ITA)	712,503.00		85,386.06		85,386.06	75,523.04	551,593.90
9022	On-The-Job (OJT) Training	319,384.00		76,246.50		76,246.50	27,240.81	215,896.69
9024	Incumbent Worker Training	10,500.00		2,747.10		2,747.10	3,662.89	4,090.01
9052	Client Supportive Services	318,618.00		30,005.24		30,005.24	27,014.92	261,597.84
9056	Incentives	47,850.00		500.00		500.00	0.00	47,350.00
9554	Assessments	<u>13,495.00</u>		<u>4,258.00</u>		<u>4,258.00</u>	<u>0.00</u>	<u>9,237.00</u>
5800	Program Services	\$ 1,422,350	\$	199,143	\$	199,143	\$ 133,442	\$ 1,089,765
<b>Total 04</b>	<b>Direct Client Costs</b>	<b>\$ 1,422,350</b>	<b>\$</b>	<b>199,143</b>	<b>\$</b>	<b>199,143</b>	<b>\$ 133,442</b>	<b>\$ 1,089,765</b>
<b>Report Total</b>		<b>\$ 420,750</b>	<b>\$</b>	<b>(113,915)</b>	<b>\$</b>	<b>(113,915)</b>	<b>\$ (246,108)</b>	<b>\$ (780,772)</b>

*cmv*

Madera County Workforce Investment Corporation  
Aged Receivables by Invoice Date - Aged accounts Receivable  
From 7/1/2023 Through 9/30/2024

Aging Date -  
9/30/2024

Customer ID	Customer Name	Invoice Date	Invoice Number	Total	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due
1003	EDD - WIOA Cash Draw	9/30/2024	ARDoc2105	173,263.21	173,263.21	0.00	0.00	0.00
Total 1003	EDD - WIOA Cash Draw			173,263.21	173,263.21	0.00	0.00	0.00
1004	State Center Community College District	9/6/2024	ARDoc2088	444.00	0.00	444.00	0.00	0.00
Total 1004	State Center Community College District			444.00	0.00	444.00	0.00	0.00
1005	Madera County Probation Department	9/9/2024	ARDoc2095	2,642.22	0.00	2,642.22	0.00	0.00
		9/27/2024	ARDoc2093	11,577.95	0.00	11,577.95	0.00	0.00
		9/27/2024	ARDoc2094	6,777.61	0.00	6,777.61	0.00	0.00
		10/21/2024	ARDoc2107	4,601.90	4,601.90	0.00	0.00	0.00
		10/21/2024	ARDoc2108	13,664.88	13,664.88	0.00	0.00	0.00
		10/21/2024	ARDoc2109	4,598.96	4,598.96	0.00	0.00	0.00
Total 1005	Madera County Probation Department			43,863.52	22,865.74	20,997.78	0.00	0.00
1008	Department of Rehabilitation	7/2/2024	ARDoc2039	509.23	0.00	0.00	0.00	509.23
		8/7/2024	ARDoc2065	509.23	0.00	0.00	509.23	0.00
		9/6/2024	ARDoc2084	509.23	0.00	509.23	0.00	0.00
Total 1008	Department of Rehabilitation			1,527.69	0.00	509.23	509.23	509.23
1020	(CDCR) California Department Corrections and Rehab	7/19/2024	ARDoc2057	9,844.59	0.00	0.00	0.00	9,844.59
Total 1020	(CDCR) California Department Corrections and Rehab			9,844.59	0.00	0.00	0.00	9,844.59
1065	Madera Adult School	9/19/2024	ARDoc2092	6,699.88	0.00	6,699.88	0.00	0.00
		10/22/2024	ARDoc2113	7,439.12	7,439.12	0.00	0.00	0.00
Total 1065	Madera Adult School			14,139.00	7,439.12	6,699.88	0.00	0.00
1072	Stanislaus County Workforce Development	9/27/2024	ARDoc2098	1,083.64	0.00	1,083.64	0.00	0.00

Madera County Workforce Investment Corporation  
Aged Receivables by Invoice Date - Aged accounts Receivable  
From 7/1/2023 Through 9/30/2024

Aging Date -  
9/30/2024

Customer ID	Customer Name	Invoice Date	Invoice Number	Total	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due
		10/21/2024	ARDoc2112	3,654.38	3,654.38	0.00	0.00	0.00
Total 1072	Stanislaus County Workforce Development			4,738.02	3,654.38	1,083.64	0.00	0.00
1073	EDD-DGS	7/2/2024	ARDoc2044	270.00	0.00	0.00	0.00	270.00
		8/7/2024	ARDoc2072	270.00	0.00	0.00	270.00	0.00
		9/6/2024	ARDoc2087	6,942.49	0.00	6,942.49	0.00	0.00
		9/6/2024	ARDoc2090	270.00	0.00	270.00	0.00	0.00
Total 1073	EDD-DGS			7,752.49	0.00	7,212.49	270.00	270.00
1106	County of San Joaquin	8/28/2024	ARDoc2081	3,079.35	0.00	0.00	3,079.35	0.00
		9/27/2024	ARDoc2097	1,811.56	0.00	1,811.56	0.00	0.00
		10/21/2024	ARDoc2111	3,042.69	3,042.69	0.00	0.00	0.00
Total 1106	County of San Joaquin			7,933.60	3,042.69	1,811.56	3,079.35	0.00
1118	P. Steve Ramirez Vocational Training Centers	7/2/2024	ARDoc2040	2,866.24	0.00	0.00	0.00	2,866.24
		8/7/2024	ARDoc2067	2,866.24	0.00	0.00	2,866.24	0.00
		9/6/2024	ARDoc2085	2,866.24	0.00	2,866.24	0.00	0.00
Total 1118	P. Steve Ramirez Vocational Training Centers			8,598.72	0.00	2,866.24	2,866.24	2,866.24
1120	GRID Alternatives	7/29/2024	ARDoc2056CR	(13.07)	0.00	0.00	0.00	(13.07)
		9/9/2024	ARDoc2096	6,301.35	0.00	6,301.35	0.00	0.00
		10/21/2024	ARDoc2110	5,909.54	5,909.54	0.00	0.00	0.00
Total 1120	GRID Alternatives			12,197.82	5,909.54	6,301.35	0.00	(13.07)
1130	EDC of Fresno County	7/29/2024	ARDoc2048CR	(176.66)	0.00	0.00	0.00	(176.66)
		8/28/2024	ARDoc2076	9,709.38	0.00	0.00	9,709.38	0.00
		9/9/2024	ARDoc2091	9,997.94	0.00	9,997.94	0.00	0.00
		10/10/2024	ARDoc2106	11,567.79	11,567.79	0.00	0.00	0.00

Madera County Workforce Investment Corporation  
Aged Receivables by Invoice Date - Aged accounts Receivable  
From 7/1/2023 Through 9/30/2024

Aging Date -  
9/30/2024

Customer ID	Customer Name	Invoice Date	Invoice Number	Total	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due
Total 1130	EDC of Fresno County			31,098.45	11,567.79	9,997.94	9,709.38	(176.66)
1136	Central Valley Community Foundation	8/5/2024	ARDoc2062	1,526.27	0.00	0.00	1,526.27	0.00
		8/28/2024	ARDoc2075	10,000.00	0.00	0.00	10,000.00	0.00
Total 1136	Central Valley Community Foundation			<u>11,526.27</u>	<u>0.00</u>	<u>0.00</u>	<u>11,526.27</u>	<u>0.00</u>
Report Total				<u>326,927.38</u>	<u>227,742.47</u>	<u>57,924.11</u>	<u>27,960.47</u>	<u>13,300.33</u>

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**Madera County Workforce Investment Corporation**

Aged Payables by Due Date - Aged Payables

Aging Date - 9/30/2024

From 7/1/2024 Through 9/30/2024

Vendor ID	Date Invoiced	Invoice Number	Amount Due	1 - 30 Days Past Due	31 - 60 Days Past Due	Total
1007	8/31/2024	APDoc11327	1,138.66	0.00	0.00	1,138.66
	9/30/2024	APDoc11477	609.28	0.00	0.00	609.28
Total 1007			1,747.94	0.00	0.00	1,747.94
1013	8/31/2024	APDoc11309	1,666.70	0.00	0.00	1,666.70
	8/31/2024	APDoc11328	1,704.62	0.00	0.00	1,704.62
	8/31/2024	APDoc11414	868.58	0.00	0.00	868.58
	8/31/2024	APDoc11479	435.00	0.00	0.00	435.00
	9/30/2024	APDoc11371	666.58	0.00	0.00	666.58
	9/30/2024	APDoc11401	964.25	0.00	0.00	964.25
	9/30/2024	APDoc11408	2,292.18	0.00	0.00	2,292.18
	9/30/2024	APDoc11415	843.22	0.00	0.00	843.22
	9/30/2024	APDoc11416	843.22	0.00	0.00	843.22
	9/30/2024	APDoc11478	1,666.65	0.00	0.00	1,666.65
Total 1013			11,951.00	0.00	0.00	11,951.00
1017	7/31/2024	APDoc11417	0.00	0.00	262.20	262.20
	8/31/2024	APDoc11310	828.55	0.00	0.00	828.55
	8/31/2024	APDoc11353	704.80	0.00	0.00	704.80
	8/31/2024	APDoc11354	873.95	0.00	0.00	873.95
	8/31/2024	APDoc11418	220.80	0.00	0.00	220.80
	8/31/2024	APDoc11526	462.40	0.00	0.00	462.40
	9/30/2024	APDoc11403	748.85	0.00	0.00	748.85
	9/30/2024	APDoc11404	1,577.65	0.00	0.00	1,577.65
	9/30/2024	APDoc11419	234.60	0.00	0.00	234.60
	9/30/2024	APDoc11420	266.24	0.00	0.00	266.24
	9/30/2024	APDoc11421	1,498.20	0.00	0.00	1,498.20
	9/30/2024	APDoc11422	850.00	0.00	0.00	850.00
	9/30/2024	APDoc11445	930.40	0.00	0.00	930.40
	9/30/2024	APDoc11446	234.60	0.00	0.00	234.60
	9/30/2024	APDoc11466	502.92	0.00	0.00	502.92
	9/30/2024	APDoc11467	533.28	0.00	0.00	533.28
	9/30/2024	APDoc11489	637.50	0.00	0.00	637.50
	9/30/2024	APDoc11527	375.70	0.00	0.00	375.70
Total 1017			11,480.44	0.00	262.20	11,742.64



**Madera County Workforce Investment Corporation**

Aged Payables by Due Date - Aged Payables

Aging Date - 9/30/2024

From 7/1/2024 Through 9/30/2024

Vendor ID	Date Invoiced	Invoice Number	Amount Due	1 - 30 Days Past Due	31 - 60 Days Past Due	Total
1036	9/11/2024	84355429	68.00	0.00	0.00	68.00
	9/18/2024	84425808	544.00	0.00	0.00	544.00
	9/25/2024	84501374	408.00	0.00	0.00	408.00
Total 1036			1,020.00	0.00	0.00	1,020.00
1043	7/31/2024	APDoc11122	0.00	0.00	1,384.02	1,384.02
	8/31/2024	APDoc11236	165.87	0.00	0.00	165.87
	8/31/2024	APDoc11298	730.05	0.00	0.00	730.05
Total 1043			895.92	0.00	1,384.02	2,279.94
1098	9/19/2024	APDoc11333	97.48	0.00	0.00	97.48
	9/23/2024	APDoc11335	3,053.25	0.00	0.00	3,053.25
	9/24/2024	APDoc11348	69.95	0.00	0.00	69.95
	9/25/2024	APDoc11356	66.00	0.00	0.00	66.00
	9/25/2024	APDoc11380	739.32	0.00	0.00	739.32
	9/25/2024	APDoc11381	739.32	0.00	0.00	739.32
	9/25/2024	APDoc11392	30.00	0.00	0.00	30.00
	9/28/2024	APDoc11379	479.70	0.00	0.00	479.70
Total 1098			5,275.02	0.00	0.00	5,275.02
1141	9/23/2024	99736813	53.50	0.00	0.00	53.50
Total 1141			53.50	0.00	0.00	53.50
1223	9/30/2024	APDoc11447	5,007.92	0.00	0.00	5,007.92
Total 1223			5,007.92	0.00	0.00	5,007.92
1235	9/20/2024	221739	248.07	0.00	0.00	248.07
	9/25/2024	221793	287.06	0.00	0.00	287.06
Total 1235			535.13	0.00	0.00	535.13
1283	9/30/2024	APDoc11360	24.66	0.00	0.00	24.66
Total 1283			24.66	0.00	0.00	24.66

**Madera County Workforce Investment Corporation**

Aged Payables by Due Date - Aged Payables

Aging Date - 9/30/2024

From 7/1/2024 Through 9/30/2024

Vendor ID	Date Invoiced	Invoice Number	Amount Due	1 - 30 Days Past Due	31 - 60 Days Past Due	Total
1495	8/27/2024	APDoc11306	0.00	750.00	0.00	750.00
Total 1495			0.00	750.00	0.00	750.00
1498	7/31/2024	APDoc11393	0.00	0.00	84.00	84.00
	8/31/2024	APDoc11302	1,752.56	0.00	0.00	1,752.56
	8/31/2024	APDoc11303	1,764.00	0.00	0.00	1,764.00
	8/31/2024	APDoc11304	1,304.21	0.00	0.00	1,304.21
	8/31/2024	APDoc11305	1,844.85	0.00	0.00	1,844.85
	8/31/2024	APDoc11318	1,386.73	0.00	0.00	1,386.73
	8/31/2024	APDoc11319	1,752.35	0.00	0.00	1,752.35
	8/31/2024	APDoc11320	1,931.37	0.00	0.00	1,931.37
	8/31/2024	APDoc11331	1,542.13	0.00	0.00	1,542.13
	8/31/2024	APDoc11336	495.06	0.00	0.00	495.06
	8/31/2024	APDoc11368	1,932.00	0.00	0.00	1,932.00
	8/31/2024	APDoc11369	1,752.77	0.00	0.00	1,752.77
	8/31/2024	APDoc11370	1,848.00	0.00	0.00	1,848.00
	8/31/2024	APDoc11443	1,763.79	0.00	0.00	1,763.79
	9/30/2024	APDoc11400	1,164.45	0.00	0.00	1,164.45
	9/30/2024	APDoc11402	111.11	0.00	0.00	111.11
	9/30/2024	APDoc11464	1,572.69	0.00	0.00	1,572.69
	9/30/2024	APDoc11465	1,680.00	0.00	0.00	1,680.00
	9/30/2024	APDoc11488	1,727.04	0.00	0.00	1,727.04
	9/30/2024	APDoc11499	1,554.11	0.00	0.00	1,554.11
	9/30/2024	APDoc11500	1,334.86	0.00	0.00	1,334.86
	9/30/2024	APDoc11503	1,493.93	0.00	0.00	1,493.93
	9/30/2024	APDoc11504	1,301.79	0.00	0.00	1,301.79
	9/30/2024	APDoc11566	915.70	0.00	0.00	915.70
	9/30/2024	APDoc11609	427.35	0.00	0.00	427.35
	9/30/2024	APDoc11664	1,679.48	0.00	0.00	1,679.48
Total 1498			36,032.33	0.00	84.00	36,116.33
1530	9/18/2024	2872686004...	444.80	0.00	0.00	444.80
Total 1530			444.80	0.00	0.00	444.80
1552	9/16/2024	1618837109...	96.91	0.00	0.00	96.91

**Madera County Workforce Investment Corporation**

Aged Payables by Due Date - Aged Payables

Aging Date - 9/30/2024

From 7/1/2024 Through 9/30/2024

Vendor ID	Date Invoiced	Invoice Number	Amount Due	1 - 30 Days Past Due	31 - 60 Days Past Due	Total
Total 1552			96.91	0.00	0.00	96.91
1639	8/31/2024	APDoc11355	1,517.09	0.00	0.00	1,517.09
	9/30/2024	APDoc11424	515.90	0.00	0.00	515.90
Total 1639			2,032.99	0.00	0.00	2,032.99
1707	9/13/2024	16201482	1,868.80	0.00	0.00	1,868.80
	9/20/2024	16204151	2,336.00	0.00	0.00	2,336.00
	9/27/2024	16206645	2,336.00	0.00	0.00	2,336.00
Total 1707			6,540.80	0.00	0.00	6,540.80
1711	9/30/2024	80031	227.50	0.00	0.00	227.50
Total 1711			227.50	0.00	0.00	227.50
181	9/30/2024	APDoc11378	46.03	0.00	0.00	46.03
Total 181			46.03	0.00	0.00	46.03
1815	9/1/2024	8012024-12	100.00	0.00	0.00	100.00
Total 1815			100.00	0.00	0.00	100.00
1896	9/30/2024	APDoc11405	1,949.13	0.00	0.00	1,949.13
	9/30/2024	APDoc11406	1,331.37	0.00	0.00	1,331.37
Total 1896			3,280.50	0.00	0.00	3,280.50
1926	9/30/2024	APDoc11358	43.68	0.00	0.00	43.68
Total 1926			43.68	0.00	0.00	43.68
1939	9/23/2024	765331	268.42	0.00	0.00	268.42
	9/24/2024	765466	15.00	0.00	0.00	15.00
	9/24/2024	765502	15.00	0.00	0.00	15.00
Total 1939			298.42	0.00	0.00	298.42

**Madera County Workforce Investment Corporation**

Aged Payables by Due Date - Aged Payables

Aging Date - 9/30/2024

From 7/1/2024 Through 9/30/2024

Vendor ID	Date Invoiced	Invoice Number	Amount Due	1 - 30 Days Past Due	31 - 60 Days Past Due	Total
2004	7/31/2024	APDoc11389	0.00	0.00	1,324.10	1,324.10
	8/31/2024	APDoc11329	1,324.10	0.00	0.00	1,324.10
	9/30/2024	APDoc11390	1,000.00	0.00	0.00	1,000.00
	9/30/2024	APDoc11444	1,000.00	0.00	0.00	1,000.00
	9/30/2024	APDoc11456	770.60	0.00	0.00	770.60
	9/30/2024	APDoc11513	2,145.88	0.00	0.00	2,145.88
Total 2004			6,240.58	0.00	1,324.10	7,564.68
2024	8/30/2024	APDoc11452	0.00	2,287.15	0.00	2,287.15
	8/31/2024	APDoc11397	436.77	0.00	0.00	436.77
	8/31/2024	APDoc11450	761.31	0.00	0.00	761.31
	9/30/2024	APDoc11407	357.94	0.00	0.00	357.94
	9/30/2024	APDoc11451	853.83	0.00	0.00	853.83
	9/30/2024	APDoc11468	0.14	0.00	0.00	0.14
	9/30/2024	APDoc11490	623.86	0.00	0.00	623.86
	9/30/2024	APDoc11546	72.24	0.00	0.00	72.24
Total 2024			3,106.09	2,287.15	0.00	5,393.24
2179	9/30/2024	APDoc11361	5.02	0.00	0.00	5.02
Total 2179			5.02	0.00	0.00	5.02
2209	9/30/2024	APDoc11357	38.86	0.00	0.00	38.86
Total 2209			38.86	0.00	0.00	38.86
2261	9/15/2024	APDoc11394	60.00	0.00	0.00	60.00
	9/30/2024	APDoc11395	60.00	0.00	0.00	60.00
Total 2261			120.00	0.00	0.00	120.00
2279	8/31/2024	APDoc11346	135.00	0.00	0.00	135.00
	9/15/2024	APDoc11347	120.00	0.00	0.00	120.00
	9/30/2024	APDoc11440	105.00	0.00	0.00	105.00
Total 2279			360.00	0.00	0.00	360.00
2285	9/15/2024	APDoc11323	135.00	0.00	0.00	135.00

**Madera County Workforce Investment Corporation**

Aged Payables by Due Date - Aged Payables

Aging Date - 9/30/2024

From 7/1/2024 Through 9/30/2024

Vendor ID	Date Invoiced	Invoice Number	Amount Due	1 - 30 Days Past Due	31 - 60 Days Past Due	Total
	9/30/2024	APDoc11411	165.00	0.00	0.00	165.00
Total 2285			300.00	0.00	0.00	300.00
2296	9/15/2024	APDoc11384	75.00	0.00	0.00	75.00
	9/30/2024	APDoc11385	105.00	0.00	0.00	105.00
Total 2296			180.00	0.00	0.00	180.00
2307	9/15/2024	APDoc11326	60.00	0.00	0.00	60.00
	9/30/2024	APDoc11441	60.00	0.00	0.00	60.00
Total 2307			120.00	0.00	0.00	120.00
2309	9/15/2024	APDoc11322	30.00	0.00	0.00	30.00
	9/30/2024	APDoc11410	120.00	0.00	0.00	120.00
Total 2309			150.00	0.00	0.00	150.00
2320	9/20/2024	217397	195.00	0.00	0.00	195.00
Total 2320			195.00	0.00	0.00	195.00
2328	9/15/2024	APDoc11315	135.00	0.00	0.00	135.00
	9/30/2024	APDoc11388	165.00	0.00	0.00	165.00
Total 2328			300.00	0.00	0.00	300.00
2329	8/31/2024	APDoc11311	15.00	0.00	0.00	15.00
	9/15/2024	APDoc11344	135.00	0.00	0.00	135.00
	9/30/2024	APDoc11412	150.00	0.00	0.00	150.00
Total 2329			300.00	0.00	0.00	300.00
2330	8/15/2024	APDoc11364	0.00	75.00	0.00	75.00
	8/31/2024	APDoc11365	75.00	0.00	0.00	75.00
	9/15/2024	APDoc11434	45.00	0.00	0.00	45.00
	9/30/2024	APDoc11435	75.00	0.00	0.00	75.00
Total 2330			195.00	75.00	0.00	270.00

**Madera County Workforce Investment Corporation**

Aged Payables by Due Date - Aged Payables

Aging Date - 9/30/2024

From 7/1/2024 Through 9/30/2024

Vendor ID	Date Invoiced	Invoice Number	Amount Due	1 - 30 Days Past Due	31 - 60 Days Past Due	Total
2331	9/30/2024	APDoc11511	30.00	0.00	0.00	30.00
Total 2331			30.00	0.00	0.00	30.00
2333	8/15/2024	APDoc11382	0.00	105.00	0.00	105.00
	8/31/2024	APDoc11383	105.00	0.00	0.00	105.00
	9/15/2024	APDoc11458	45.00	0.00	0.00	45.00
Total 2333			150.00	105.00	0.00	255.00
2337	9/15/2024	APDoc11324	120.00	0.00	0.00	120.00
	9/30/2024	APDoc11413	135.00	0.00	0.00	135.00
Total 2337			255.00	0.00	0.00	255.00
2339	8/18/2024	APDoc11330	0.00	30.00	0.00	30.00
Total 2339			0.00	30.00	0.00	30.00
2341	8/31/2024	APDoc11307	1,336.44	0.00	0.00	1,336.44
	9/30/2024	APDoc11308	401.74	0.00	0.00	401.74
Total 2341			1,738.18	0.00	0.00	1,738.18
2342	8/15/2024	APDoc11312	0.00	120.00	0.00	120.00
	8/31/2024	APDoc11313	150.00	0.00	0.00	150.00
	9/15/2024	APDoc11314	90.00	0.00	0.00	90.00
Total 2342			240.00	120.00	0.00	360.00
2346	9/15/2024	APDoc11437	60.00	0.00	0.00	60.00
	9/30/2024	APDoc11438	45.00	0.00	0.00	45.00
Total 2346			105.00	0.00	0.00	105.00
2347	8/31/2024	APDoc11339	105.00	0.00	0.00	105.00
	9/15/2024	APDoc11340	120.00	0.00	0.00	120.00
	9/30/2024	APDoc11398	135.00	0.00	0.00	135.00
Total 2347			360.00	0.00	0.00	360.00

**Madera County Workforce Investment Corporation**

Aged Payables by Due Date - Aged Payables

Aging Date - 9/30/2024

From 7/1/2024 Through 9/30/2024

Vendor ID	Date Invoiced	Invoice Number	Amount Due	1 - 30 Days Past Due	31 - 60 Days Past Due	Total
2348	8/31/2024	APDoc11341	120.00	0.00	0.00	120.00
	9/15/2024	APDoc11342	105.00	0.00	0.00	105.00
	9/30/2024	APDoc11432	135.00	0.00	0.00	135.00
Total 2348			360.00	0.00	0.00	360.00
2351	9/23/2024	APDoc11352	100.00	0.00	0.00	100.00
Total 2351			100.00	0.00	0.00	100.00
2356	9/15/2024	APDoc11396	45.00	0.00	0.00	45.00
	9/30/2024	APDoc11399	60.00	0.00	0.00	60.00
Total 2356			105.00	0.00	0.00	105.00
2360	9/15/2024	APDoc11337	30.00	0.00	0.00	30.00
Total 2360			30.00	0.00	0.00	30.00
2365	9/15/2024	APDoc11387	30.00	0.00	0.00	30.00
Total 2365			30.00	0.00	0.00	30.00
2366	9/15/2024	APDoc11338	90.00	0.00	0.00	90.00
	9/30/2024	APDoc11433	105.00	0.00	0.00	105.00
Total 2366			195.00	0.00	0.00	195.00
2378	8/31/2024	APDoc11362	75.00	0.00	0.00	75.00
	9/15/2024	APDoc11363	45.00	0.00	0.00	45.00
	9/30/2024	APDoc11409	60.00	0.00	0.00	60.00
Total 2378			180.00	0.00	0.00	180.00
2379	9/15/2024	APDoc11316	60.00	0.00	0.00	60.00
	9/30/2024	APDoc11491	60.00	0.00	0.00	60.00
Total 2379			120.00	0.00	0.00	120.00
2386	8/31/2024	APDoc11325	30.00	0.00	0.00	30.00

**Madera County Workforce Investment Corporation**

Aged Payables by Due Date - Aged Payables

Aging Date - 9/30/2024

From 7/1/2024 Through 9/30/2024

Vendor ID	Date Invoiced	Invoice Number	Amount Due	1 - 30 Days Past Due	31 - 60 Days Past Due	Total
	9/15/2024	APDoc11345	60.00	0.00	0.00	60.00
	9/30/2024	APDoc11439	150.00	0.00	0.00	150.00
Total 2386			240.00	0.00	0.00	240.00
2387	9/15/2024	APDoc11367	90.00	0.00	0.00	90.00
	9/30/2024	APDoc11462	100.00	0.00	0.00	100.00
Total 2387			190.00	0.00	0.00	190.00
2388	9/30/2024	APDoc11493	2,005.58	0.00	0.00	2,005.58
Total 2388			2,005.58	0.00	0.00	2,005.58
2389	9/15/2024	APDoc11343	90.00	0.00	0.00	90.00
	9/30/2024	APDoc11459	100.00	0.00	0.00	100.00
Total 2389			190.00	0.00	0.00	190.00
2390	9/30/2024	APDoc11386	30.00	0.00	0.00	30.00
Total 2390			30.00	0.00	0.00	30.00
2392	9/30/2024	APDoc11366	15.00	0.00	0.00	15.00
Total 2392			15.00	0.00	0.00	15.00
2393	8/31/2024	APDoc11332	6.43	0.00	0.00	6.43
	9/30/2024	APDoc11427	3.48	0.00	0.00	3.48
Total 2393			9.91	0.00	0.00	9.91
366	9/17/2024	384909666001	176.70	0.00	0.00	176.70
	9/23/2024	385593494001	322.36	0.00	0.00	322.36
	9/27/2024	387475030001	329.57	0.00	0.00	329.57
Total 366			828.63	0.00	0.00	828.63
Report Total			106,253.34	3,367.15	3,054.32	112,674.81

Date: 12/9/24 11:55:08 AM



**Madera County Workforce Investment Corporation  
Reconcile Cash Accounts**

**Summary**

**Cash Account: 1010 Cash in BA - Main**  
**Reconciliation ID: Reconciliation for 1010 for 9.30.24**  
**Reconciliation Date: 9/30/2024**  
**Status: Open**

Bank Balance	471,621.42
Less Outstanding Checks/Vouchers	9,118.34
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	462,503.08
Balance Per Books	<u>462,503.08</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 9.30.24**  
**Reconciliation Date: 9/30/2024**  
**Status: Open**

Bank Balance	14,406.99
Less Outstanding Checks/Vouchers	146.00
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	14,260.99
Balance Per Books	<u>14,260.99</u>
Unreconciled Difference	<u><u>0.00</u></u>



**Click the Next Page toolbar button to view details.**

## Budget Adjustment Request

Request Date 10/22/2024Grant/Contract: Amalgamated FoundationNet Amount: 233,444.50Effective GL Date of Adjustment: 10/22/2024Requester: Jessica RocheBoard Approval Needed (as outlined in policy): Yes X or No     

### Requested Budget Adjustment

Amalgamated Foundation - awarded Contribution Grant

### Rationale

Public Workforce Capacity Fund awarded. Per ASU Topic 958, the funds are considered Restricted Contribution funds and must meet two barriers to be considered a donor-imposed. These funds only meet one barrier, Right of Return, and therefore the funds will be recorded as recognized revenue on the financial statements, and released from restriction when expenses are incurred.

### Signatures

I request approval for this budget adjustment:

Controller: Date 10/22/24

Reviewed and Approved:

Executive Director Date 10/22/24

### Policy Budget Modifications

*After a budget has been approved by the Board of Directors and adopted by the Organization, an overall net change to funding source budget by major categories (Personnel Costs, General Operating Costs, Direct Participant Costs) of more than 10% will require a budget revision submitted to the Board of Directors for board approval. Reclassifications of a budgeted expense amounts across budget categories (line item adjustments) of less than \$10,000 may be made by the Controller with approval of the Executive Director. Reclassifications of a budgeted expense amounts across budget categories (line item adjustments) amount more than \$10,000 will be submitted to the Board of Directors for board approval.*

Amalgamated Foundation  
1825 K Street NW  
Washington, DC 20006

10/09/2024

Madera County Workforce Investment Corp  
2037 W. Cleveland Ave.  
Madera, CA 93637



Dear Madera County Workforce Investment Corp,

We are pleased to inform you that Public Workforce Capacity Fund at Amalgamated Charitable Foundation (Grantor) has approved the following grant to your organization:

**Fund:** Public Workforce Capacity Fund

**Recipient:** Madera County Workforce Investment Corp

**Amount:** 233,444.50

**Purpose:** This grant will be used for implementation of internal capacity building activities to advance racial equity, serve customers more holistically, and promote access to quality jobs through the workforce development board.

This letter serves as a Grant Agreement between Grantor and Grantee. By reviewing the attached Grant Guidelines and endorsing the check, you acknowledge that you accept the grant terms.

Acknowledgement may be sent to:

Our team is transitioning to all electronic grant payments, and we kindly ask your participation in this effort for more secure and quicker payments to grantees. By registering in GranteeView, our grantee portal, your organization can enroll in electronic payments, access grant letters and track grant activity. To enroll, please visit: [granteeview.amalgamatedfoundation.org](http://granteeview.amalgamatedfoundation.org).

Please reach out to our Grants team with any questions: [grants@amalgamatedfoundation.org](mailto:grants@amalgamatedfoundation.org).

Thank you for the work you do every day to advance change.

Onward,

A handwritten signature in black ink, appearing to read "Anna Fink", written over a horizontal line.

Anna Fink  
Executive Director, Amalgamated Foundation

## Grant Terms & Conditions - General Support & Project Support Grants

1.

It is understood that your organization is exempt from tax under Section 501(c)(3) of the Internal Revenue Code ("IRC") and is an organization described in IRC Section 509(a)(1) or (2). It is not classified as a private foundation. This status has been confirmed by filing copies of any and all IRS rulings or determination letters with Grantor (Amalgamated Charitable Foundation). Your organization is required to notify Grantor immediately of any changes in your tax status, including changes proposed by the IRS and an actual revocation, whether or not appealed.

2.

Any funds not expended or committed for the purposes of this grant, or within the period stated earlier, must be returned to Grantor. While this is not anticipated or common practice, Amalgamated Charitable Foundation may notify you if it determines, after careful consideration of the information available to it, that the grant is not used for purposes specified or is not reasonably in the interest of the general public. In addition, Grantee will return any unexpended funds if Grantee loses its exemption under IRC section 501(c)(3).

3.

Grantee shall not use any portion of the grant funds: (i) to participate or intervene in any political campaign on behalf of (or in opposition to) any candidate for public office (including the publishing or distribution of statements); (ii) for any effort to induce or encourage violations of law or public policy; (iii) to cause any private inurement or improper private benefit to occur; or (iv) in any manner inconsistent with charitable purposes defined under IRC Section 501(c)(3).

4.

**GENERAL SUPPORT:** If this grant is specified as "general support" in the "grant purpose box," it is a general support grant. It is not earmarked or designated for any: (1) project or specific activity; (2) lobbying as that term is defined under IRC Sections 501(c)(3) and/or 501(h) and 4911; or (3) for transmittal to any other entity or person, whether or not mentioned in any proposal or other correspondence from you. Grantee accepts full control of the grant and its disposition and responsibility for complying with this Agreement's terms and conditions. If any grant funds are provided to another organization, Grantee agrees to ensure that such grantee complies with all of the terms and conditions of this Agreement.

5.

**PROJECT SUPPORT:** If this grant contains a specific project purpose or details in the "grant purpose" box, it is considered a project support grant. The grant is not earmarked or designated for: (1) lobbying as that term is defined under IRC Sections 501(c)(3) and/or 501(h) and 4911 and may not be used for lobbying; or (2) transmittal to any other entity or person, whether or not mentioned in any proposal or other correspondence from you.

If requested, Grantee will provide a brief narrative and financial report on the use of the funds to the grant contact listed in the grant award letter. If requested, the financial report should summarize revenues and expenditures organization wide. Further details on reporting, including additional questions specific to grant, may be communicated directly by the Grantor. Any submitted report should include the following certification in the report:

"Grantee warrants that it is in full compliance with its Grant Agreement with Grantor and that all restrictions, including the specified limits on use of the funds for lobbying and the prohibition on the use of the grant funds for political activities, set forth in that Agreement have been observed."

The above guidelines supersede any prior oral or written understanding or communications between Grantee and Grantor and constitute our entire agreement with respect to the grant. Neither this letter nor any other statement, oral or written, nor the making of any grant, shall be interpreted to create any pledge or any commitment by Grantor to make any other grant to Grantee.



The **James Irvine**  
Foundation

September 1, 2024

Maiknue Van  
2037 W. Cleveland Ave.  
Madera, CA 93637

Dear Maiknue,

Congratulations! On behalf of the James Irvine Foundation's Better Careers initiative team, I am delighted to share that Madera County Workforce Investment Corporation's proposal to the Public Workforce Capacity Fund (PWCF) has been recommending for funding!

PWCF aims to provide California's local public workforce development boards with flexible funding to build their internal capacity to advance racial equity, serve customers more holistically, and promote access to quality jobs within the workforce development field and in the communities boards serve.

PWCF intends to recommend two grants of \$233,444.50 each to Amalgamated Foundation to support each year of the work of Madera County Workforce Investment Corporation. Amalgamated Foundation, Irvine's partner that independently oversees the Fund, will provide the first of two award letters, and share payment terms and conditions after final approval. The award letter will serve as the grant agreement.

We look forward to the opportunity to support Madera County Workforce Investment Corporation as we make progress towards Irvine's North Star—a California where all low-income workers have the power to advance economically!

Please direct any questions to Haden Springer at [hspringer@irvine.org](mailto:hspringer@irvine.org).

In Partnership,

Haden Springer  
Program Officer  
James Irvine Foundation

**Organizational context: What do we need to understand about your organization and context to understand the ways in which your project will be impactful?**

The local workforce development system in Madera County is operated by the Madera County Workforce Investment Corporation (MCWIC) through an agreement with the Madera County Board of Supervisors and the Workforce Development Board (WDB) of Madera County. MCWIC is an independent, 501(c)(3) non-profit corporation established on January 1, 2013, and is the fiscal and administrative agent for the WDB. Our mission is to “provide a comprehensive array of business and career services that promote economic health and prosperity for Madera County.” MCWIC is co-located in the Workforce Assistance Center, the America’s Job Center of California (AJCC), and provides a comprehensive array of education, training, and workforce development services for residents of Madera County.

In 2023, MCWIC underwent a change in Executive leadership and the addition of new WDB members that brought “The Real Role of Workforce Boards” training to Madera County, provided by the California Workforce Association (CWA). With grant support from the California Employment Development Department and the James Irvine Foundation, this customized training provided a deeper understanding of the current public workforce system, explored the WDB’s role in community development and helped members understand how workforce boards can be strategic bodies that utilize the leadership within members to address the critical challenges in local areas. We were 1 of 7 WDBs that committed to continuing this strategic planning opportunity with CWA through the action planning phase. Our work with CWA over the last 10 months led to 5 strategic priority areas and the development of a clear action plan. Each priority area has been formalized into a subcommittee and will be led by a WDB member. All members will serve on these subcommittees and assist the WDB in accomplishing the specific tasks outlined in each priority area. The action plan process has been extremely valuable and useful in centering the WDB in the community where the unique needs of our residents and economic landscape shape our work.

One of the priority areas identified in our action plan is to develop and implement a marketing plan that highlights the economic benefits, success stories, and community voices of Madera County. The WDB recognizes the urgent need to develop a consistent message and unique brand for marketing campaigns that will help us tell “our” story and elevate the narrative of Madera County as the place to live AND work AND raise a family. This proposal complements the investments our WDB has already made through “The Real Role of Workforce Boards” training and seeks to provide the flexibility and support needed to ensure progress on our action plan and position the WDB in a role that has never been designated before. These funds would allow us to invest in ourselves, build our internal capacity, and push the boundaries on what we can achieve. Without these funds, we would not have the resources and technical capacity to develop marketing and outreach approaches to address and advance a priority area identified by the WDB. As a smaller and rural WDB area, there is a lack of major foundations, philanthropic, large corporations, and individual donors available and, therefore, fewer networking opportunities and resources to build successful funding relationships. As such, approximately 86% of our funding relies on federal grants that are often very restrictive and make it very difficult to effectively reach and connect programs and services to individuals in rural and outlying communities. Our marketing budget is very limited for what we need to do and does not allow the infrastructure to hire a full-time position dedicated to marketing and engaging Madera’s geographically diverse and underserved communities. Our funds are also inadequate to provide current staff with the public relations knowledge and resources to adequately communicate the value of our workforce system. If awarded, these funds would strengthen our ability to expand our community reach and respond to the unique needs and workforce participation challenges of our residents more equitably and effectively. A well-developed marketing plan will have significant impacts on increasing customer awareness, creating new partnerships and opportunities, and ensuring that all residents have equitable

access to community resources and information, training, entrepreneurship and small business development, and employment offering good jobs that lead to family-sustaining wages and economic self-sufficiency.

**Opportunity: What are the opportunities you see or challenges you hope to overcome related to racial equity, holistic support, and/or quality jobs?**

Madera County is a smaller rural area located in the “heart” of California, covering 2,147 square miles with 47% of the county being farmland. Madera County has only two incorporated cities within its vast land area, and six townships, all of which are separated by land mass in the valley and mountainous areas. Its population, at 157, 243 residents, is dispersed and includes a diverse range of cultures, ages, education, and employable skills. As of 2022, 27.5% of Madera residents were born outside of the United States, the largest racial/ethnic group is Hispanic/Latino (of any race), and nearly half of residents speak a language other than English at home (DataUSA). According to CalJOBS, our state database, Whites and Hispanics had the highest percentage of participation in our Title 1 programs during PY 23-24. Additionally, data from the Sierra San Joaquin Jobs (S2J2) initiative, formerly known as the Community Economic Resiliency Fund (CERF), indicated that Madera County is home to approximately 15,000 undocumented immigrants, and community input from the local S2J2 Madera County Stakeholder table revealed that other races such as Black, Asians, Pacific Islander, and American Indian lacked consistent participation in public service, including workforce development programs and activities. Consequently, Madera County’s educational attainment rates are low; where only 11.8% have a bachelor’s degree, 22.2% have a high school diploma, and 16.7% have less than a 9th-grade level. Additionally, 24% of residents live in poverty, and Madera County is reflective of a growing population that is projected to increase by 4.6% between 2023-2028 (US Census 2020). The unemployment rates surpass state and national averages and while Agriculture is our top priority industry, if we break down unemployment by industry, Agriculture also makes up the highest percentage of unemployment in the region at 73% in January 2024.

Madera County residents also struggle with limited public transportation and broadband access, which is amplified in rural and remote areas and particularly among individuals and families with low incomes who are less likely to have a smartphone or internet subscription at home. This makes it extremely difficult to distribute information and communicate directly with customers through traditional methods of marketing and outreach. Although the demographics for Madera County reflect some of the most disadvantaged and underserved populations that need workforce services the most, these individuals are often not able to access, by location or work authorization, the federal funds that we receive. This project would provide the flexible funding needed to evaluate, support, and advance racial equity through an innovative marketing plan that partners with trusted community organizations as messengers and advocates for our services. These “champions” will support the development of outreach approaches that are customized to the needs of the targeted population(s), may provide expertise or alternative ways to serve specific communities, and further increase staff’s capacity and cultural competency to effectively engage various racial and ethnic groups that do not typically access services. These relationships will provide a deeper understanding of their unique needs to consider in program outreach, design, and continuous improvement. Expanding our collaboration will ensure that we hear, understand, and develop culturally responsive engagement strategies to communicate workforce services and resources, therefore, ensuring equitable access and meaningful participation in the broader workforce system regardless of location, race, or eligibility status.

MCWIC’s diverse network of partners and our customer-centered service delivery model allow us to customize services for each individual based on their particular needs and enable us to serve low-income workers and their families holistically by minimizing the length of time it takes to provide customers with immediate access to the service or resource required. We recognize that customers often have multiple barriers to employment and always strive to include the customer’s voice in program



design and delivery. We utilize a strategy known as an Integrated Resource Team (IRT) where identified partners convene to facilitate joint conversations, shared responsibilities, and co-case management. This process is driven by the customer and ensures that all partners are at the table to leverage wrap-around support to address the customer and their family's needs before the individual may fully participate in workforce activities. Staff may also survey customers more frequently to identify gaps in services and leverage the expertise that trusted community organizations have in serving specific demographics to provide staff training, resources, and best practices. MCWIC may also adjust hours of operation and provide additional access to services in the evenings or on the weekends to meet our community's needs.

Our goal also promotes the creation of and access to quality jobs within the local workforce system and in the communities the WDB serves. Community input from the local S2J2 Madera County resident survey identified several challenges as barriers to finding employment or advancing their career. This included lack of work authorization – can't get out of the Ag industry, limited English proficiency, limited resources and access to programs that help with careers – especially for Indigenous populations, lack of awareness – not enough marketing, lack of high school diploma, education, or training, limited work experience, lack of public transportation, distance, and lack of workforce development in the mountain communities. In addition, our community has indicated a lack of connection to our WDB logo; often suggesting that it closely resembles a large Waste Management company. As this company's presence has increased in our County, the negative comments around our logo have created distractions on social media that minimize the incredible work that staff and the WDB have provided. Input from an S2J2 Youth Leadership Institute study on high school youth in Madera County also indicated a lack of knowledge and awareness around available vocational training, work experience, and employment opportunities for Madera, which forces them to leave the county for better opportunities. An innovative marketing plan would help us address the various challenges shared locally through S2J2 and respond more effectively and equitably to underserved demographics and communities, which will lead to increased awareness, access, enrollment, and completion of workforce activities where all customers can attain economic security and mobility. Our plan would also inform and expand economic and workforce development opportunities by identifying skills that may be transferable to a different industry or higher-paying occupations as well as emerging trends and skills gaps where additional career pathways, training, or employment services may be needed to meet the broader needs of our diverse communities. The proposed project provides the community engagement, feedback, and analysis necessary to develop a marketing plan that enables us to expand our range of services and effectively respond to the workforce needs of our most underserved, or never been served, populations.

**Approach: What is your plan for meeting the opportunity identified, and how will you ensure that your approach supports your ability to hear and respond to low-wage workers' needs and aspirations to reach their economic and career goals, including for workers of color and other groups that have not been served well by public systems. (Note: We welcome and encourage applicants to incorporate time for planning and plan refinement in their approach and budget.)**

Quarter 1: Project Initiation and Launch (Months 1-3)

- Assemble subcommittee - review practical actions and desired outcomes as outlined by the WDB, determine meeting logistics and member roles and responsibilities, identify key staff and board members with marketing talent and skills to leverage, identify additional partners/CBOs for the subcommittee; Secure funding opportunities; Procure PR Firm to provide expertise and guidance to staff and WDB.

Quarter 2: Marketing Analysis (Months 4-6)

- Hire one full-time Marketing & Outreach Coordinator from an underserved population; Develop engagement strategy - prioritizing community-centered solutions; Conduct comprehensive marketing assessment – review and analyze current marketing strategies, processes, and materials, identify target audiences and call to action, identify and engage trusted community organizations that serve and

advance racial, undocumented, immigrants, indigenous, rural, and the mountain communities; Purchase program mobile unit - 5 workstations, 3 laptops, Wi-Fi, printer, fax, phone, generator to power all station, restroom, AC, and storage area for chairs, table, and outdoor canopy. The mobile unit will help increase awareness and access to workforce services by providing direct assistance and targeted outreach to the community, especially in rural and outlying areas with limited access to the internet or where we have had minimal presence. Services may include assistance with eligibility application and registration, job search, unemployment insurance, resume development, printer capabilities, etc. The mobile unit may also support job fairs, community events, and rapid response activities, which assist workers during business closures or downsizing.

#### Quarters 3 & 4: Stakeholder Engagement & Marketing Plan Development (Months 7-12)

- Secure venues in Chowchilla rural, Madera rural, and mountain communities to conduct community engagement events and customer assessments to understand our marketing reach (or lack thereof); Events - gather insights on community outreach needs, priorities, challenges, and understand how information is received through which platforms; Participant incentives - provided for attending community engagement events to share expertise and insights, build staff and WDB's capacity to increase engagement among a more diverse clientele, incorporate feedback, and determine strategies for materials; Create marketing based on discoveries and develop outreach plan, develop consistent messaging, redesign logo, refresh the website.

#### Quarters 5, 6, 7: Marketing Brand & Campaign Development (Months 13-21)

- Determine marketing tools to elevate the narrative of Madera County as the place to live AND work AND raise a family; Determine how to tie community voices to jobs and training, develop a brand and initiate campaigns to tell "our" story; Unveil mobile unit and mobilize staff (in partnership with trusted organizations) to conduct community outreach in underserved and outlying areas and communities; Identify community partners who also provide mobile services (i.e. Probation, Public Health, Camarena Health, Community Action Partnership of Madera County, etc.); Coordinate community mobile resource events with partners, invite AJCC partners, create a tool to track outcomes from marketing ROI, analyze efforts and adjust strategies and process as necessary.

#### Quarter 8: Reporting & Impacts (22-24)

- Report outcomes and customer success from marketing plan – include both individuals and employers, evaluate impacts of marketing campaigns on customer awareness, partnerships, opportunities, and value of the WDB.

**Team: Who will participate and what role will they play in the work? Please include staff, consultants, and other partner organizations if applicable. (Notes: (1) Group applicants should also clearly describe how working as a group will build the internal capacity of each WDB within the group and of the group as a whole. (2) If needed, Irvine Foundation is happy to share resources and connections to knowledgeable consultants and technical assistance providers.)**

Project team roles and responsibilities:

MCWIC leadership and staff are experienced workforce professionals with lived experience and have strong ties to the community as well as with business and industry partners. The Executive Director will work with the WDB marketing subcommittee to provide project management and oversight of project scope, timeline, budget, outcomes, and compliance with grant requirements and regulations. The WDB Chair/Vice-Chair will coordinate the subcommittee, identify additional partners and team assignments, provide stakeholder engagement, and work with the Marketing & Outreach Coordinator to develop and implement engagement with trusted organizations to facilitate community engagement events and public input, monitor progress against action plan milestones, and provide updates to the WDB. MCWIC will also identify and pursue funding opportunities for plan implementation, procure PR firms, purchase a program mobile unit, and provide community participation incentives. The Marketing & Outreach Coordinator will implement and maintain the marketing plan throughout the project cycle.

A PR firm will be procured through a competitive bidding process and will conduct a comprehensive assessment and analysis of current marketing strategies, processes, and materials. In addition, the PR firm will work with MCWIC and the WDB subcommittee to provide technical guidance, develop consistent messaging, marketing campaigns and branding, redesign the WDB logo and website, and prepare a marketing plan based on assessment findings, analysis, and stakeholder input.

Community Partners will be identified to support the WDB subcommittee and provide coordinated outreach, engagement, and referrals. Trusted community organizations such as the NAACP, Central Valley Opportunity Center, Binational of Central California, Centro Binacional para el Desarrollo Indígena Oaxaqueño, Visit Yosemite | Madera County, and other agencies that focus on serving and advancing people of color or specific demographics and communities will be engaged as trusted messengers and advocates to assist in the development of outreach approaches that are customized to the needs of the targeted population(s). These partnerships will strengthen MCWIC and the WDB subcommittee's understanding of Madera County's marketing needs and the workforce priorities and challenges that would help all customers attain economic security and mobility.

**Progress and Learning: What does success look like, and how will you know that you've been successful? What is your starting point and how far do you aim to get in advancing your goal(s) by the end of the grant term? What do you hope to learn through this experience?**

Our marketing and branding efforts are outdated and while we recognize that a more modern, inclusive, and community-responsive approach is needed, MCWIC has lacked the funds, flexibility, and capacity to develop an effective marketing plan for implementation. If funded, we intend to complete all actions identified for this priority area in the WDB action plan by the end of the grant term. We hope to learn and gain as much information as possible during the marketing assessment and analysis as well as the community and stakeholder engagement to understand where we need to improve so we can develop a marketing plan that responds effectively and equitably to our diverse communities' needs. Project outcomes are tangible, will continue to expand our community reach and awareness, and provide impact beyond the funding period. Success will be evaluated and measured in several ways:

- **Equity:** Number and percentage of low-income, underserved, communities of color engaged, assessment of impacts on different demographic groups, ensuring fair and inclusive participation in project activities through targeted outreach and community engagement strategies and events. Increased capacity and cultural competency to effectively engage various racial and ethnic groups.
- **Holistic Support:** Increased knowledge and capacity to engage all customers, regardless of location, race, or eligibility, the amount of feedback incorporated in the design and continuous improvement of programs, the number of customer surveys sent, and the number of partners engaged in IRTs to meet the needs of the whole person.
- **Quality Jobs:** Number, type, industry, and quality of jobs created for underserved and rural communities, number of workforce development opportunities provided, and tracking of workforce indicators such as number of training enrollments, completion, credential attainment, skills gained, median earnings, and individuals placed and retained 2<sup>nd</sup> and 4<sup>th</sup> quarters after exit.
- **Comprehensive Marketing Assessment:** Collection of data, stakeholder and community input, analysis, and guidance in developing a marketing plan that includes consistent messaging, new marketing materials, marketing campaigns and branding, and WDB logo and website redesign that is sustainable beyond the life of the grant.
- **Mobile Unit:** Increased community outreach in rural and outlying areas, increased awareness and access to workforce services, and tracking service activities provided such as number of CalJOBS applications and registrations, job search, unemployment insurance, resume development as well as the number of job fairs, community events, and rapid response activities provided.

BUDGET PROPOSAL for WORKFORCE DEVELOPMENT BOARD OF MADERA COUNTY		
Expense Category		Amount Requested
Direct Expenses		
	Salaries:	
	Marketing and Outreach Coordinator (1 FTE @ \$4,507/Month for 18 Months)	81,126
Benefits:		
	9.03% of Salaries – Mandatory Taxes/Workers Comp	7,326
	31.67% of Salaries – Other Benefits	25,693
Other Direct Expenses:		
	Program mobile unit	245,000
	Public Relations Firm (Assessment & analysis, marketing plan, Logo & Website redesign)	45,000
	Outreach marketing materials and supplies	5,000
	Community engagement events (3 – venues, materials, etc.)	12,300
	Community participation incentives (3 events, 20 per @ \$50)	3,000
Subtotal		424,445
	Indirect costs (10% de minimis rate)	42,444
TOTAL PROJECT BUDGET		466,889



# MADERA COUNTY WORKFORCE INVESTMENT CORPORATION

## Agenda Item 9.1

☐ Consent

☐ Action

☒ Information

**To: Madera County Workforce Investment Corporation**

**From: Maiknue Vang, Executive Director**

**Date: December 11, 2024**

**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

# SUCCESS STORY

## Aaron



My name is Aaron. I worked as a production press operator for 30 years. Printing newspapers and magazines work had started to become obsolete.

Work started getting less and less for the last 10 years to the point where the pay was not enough to survive on. Finally, in 2023 the decision was made from the corporate Quad offices to terminate the Merced facility along with 3 other plants.

A work fair was set up for employees, and Worknet was there to offer their assistance. As I met with a representative from Worknet, she informed me that because I was living in Madera county I would have to go through the Madera County Workforce. Kinda bummed out I had plans to go to school there with fellow employees.

I went to the Workforce and went through the necessary testing and paperwork. Julian was assigned to me as my career specialist. I was really worried about the process, but Julian assured me that he would do his best. I finally decided to attend IOT for Industrial maintenance automated technician. Julian coached me every step of the way and was able to really help me out. I started the Industrial maintenance automation program at IOT. It was tough at first, but I really dug in and I had a great time. And I'm about to graduate in two weeks.

I just started a job last Monday (12/2/24) as a maintenance technician earning \$25.00/hour with benefits in the field that I was studying. I trusted the process. Thank you to Julian who believed in me. Thank you to Workforce for helping me and my future.



## Agenda Item 9.2

☐ Consent

☐ Action

☒ Information

**To:** Madera County Workforce Investment Corporation  
**From:** Maiknue Vang, Executive Director  
**Date:** December 11, 2024  
**Subject:** Update on the Workforce Development Board (WDB) of Madera County

### **Information:**

The WDB will meet on December 19, 2024. Subcommittees have been meeting to ensure progress towards action plan tasks for Q1 and Q2, which have been tracked on an action planning dashboard. These updates were provided via email to the WDB at the end of November.

The leadership committee has completed an assessment of WDB membership and WIOA board composition requirements and will bring proposed recommendations to the full board at their December meeting. These recommendations are intended to help reduce board size, meet board composition, and ensure appropriate and priority representation. Pending the WDB's guidance and approval, staff will begin the process of restructuring board members, which may present potential board member opportunities for MCWIC.

### **Financing:**

Workforce Innovation and Opportunity Act



# **MADERA COUNTY WORKFORCE INVESTMENT CORPORATION**

## **Agenda Item 9.3**

☐ **Consent**

☐ **Action**

☒ **Information**

**To: Madera County Workforce Investment Corporation**

**From: Maiknue Vang, Executive Director**

**Date: December 11, 2024**

**Subject: WIOA Reauthorization**

### **Information:**

Congressional committee leaders have reached a bipartisan agreement to reauthorize WIOA. The bill's training mandate, redesignation, and the additional state set-aside provisions as currently constructed would severely limit local board autonomy and ability to be demand-driven. As of last week, the bill was in the "hotline" process, an expedited procedure for considering bills that require consent by all 100 Senators; however, several Senators had already placed holds on the bill, which would stop it from moving forward. The situation remains fluid as there are limited days left to enact legislation this year.

Staff to the WDB continue to work with the California Workforce Association and their policy analyst and federal lobbyist, as well as the California Workforce Development Board and additional workforce stakeholders and will keep the local area posted on any developments.

### **Financing:**

Workforce Innovation and Opportunity Act





# **MADERA COUNTY WORKFORCE INVESTMENT CORPORATION**

## **Agenda Item 9.4**

☐ **Consent**

☐ **Action**

☒ **Information**

**To: Madera County Workforce Investment Corporation**  
**From: Maiknue Vang, Executive Director**  
**Date: December 11, 2024**  
**Subject: America's Job Center of California (AJCC) Certification Update**

### **Information:**

The AJCC Comprehensive Certification for Madera County was submitted to the State by their November 1<sup>st</sup> deadline. This process also included the development of a Continuous Improvement Plan (CIP), which David Shinder has provided, and staff will present to the WDB for review and approval at their December 19<sup>th</sup> meeting. The CIP will be kept on site and will guide the work we do locally with the One Stop Operator and AJCC partners to support the local workforce system.

### **Financing:**

Workforce Innovation and Opportunity Act



# **MADERA COUNTY WORKFORCE INVESTMENT CORPORATION**

## **Agenda Item 9.5**

☐ **Consent**

☐ **Action**

☒ **Information**

**To: Madera County Workforce Investment Corporation**

**From: Maiknue Vang, Executive Director**

**Date: December 11, 2024**

**Subject: Local and Regional Workforce Plans Update**

### **Information:**

Per the California Workforce Development Board, the local and regional plans deadline has been extended to April 27, 2025. The final directive should be published in the next few weeks. As a result, we have modified both our local and regional plan timelines to reflect the additional time.

We expect a draft of our local plan from David Shinder by December 20<sup>th</sup>. We will need to call a special Executive Committee meeting in January 2025 to review and approve the draft local plan prior to releasing both local and regional plans for a 30-day public comment period from February 19, through March 20, 2025. The local plan, and any public comments, will return to the Executive Committee for approval and forwarded to the Board of Supervisors for review and final approval. Our local plan will be submitted to our Regional Coordinator in Stanislaus County who will submit the regional and all local plans to the State on behalf of our San Joaquin Valley and Associated Counties Regional Planning Unit.

### **Financing:**

Workforce Innovation and Opportunity Act



# **MADERA COUNTY WORKFORCE INVESTMENT CORPORATION**

## **Agenda Item 9.6**

☐ **Consent**

☐ **Action**

☒ **Information**

**To: Madera County Workforce Investment Corporation**  
**From: Maiknue Vang, Executive Director**  
**Date: December 11, 2024**  
**Subject: Local Area Subsequent Designation and Local Board Recertification  
Program Year 2025-27**

### **Information:**

The local area designation and board recertification is an administrative requirement by the State that is completed every 2 years. A draft Directive has been issued for Program Year 25-27 with a proposed deadline of March 3, 2025. The application includes information on WDB composition, performance standards, fiscal integrity, and engagement on local and regional planning. Staff are in the process of completing the required application and submitting to the WDB for approval pending final guidance.

### **Financing:**

Workforce Innovation and Opportunity Act



# Draft Directive Coverpage



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## Local Area Subsequent Designation and Local Board Recertification PY 25-27

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### General Instructions

The attached Directive is being issued in draft to give the Workforce Development Community the opportunity to review and comment prior to final issuance.

Submit any comments by email no later than **November 9, 2024**.

All comments received within the comment period will be considered before issuing the final Directive. Commenters will not be responded to individually. Rather, a summary of comments will be released with the final Directive.

Comments received after the specified due date will not be considered.

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### Email

[PolicyUnit@cwdb.ca.gov](mailto:PolicyUnit@cwdb.ca.gov)

Include "LA Subsequent Designation and LB Recertification Draft Directive Comments" in the email subject line.

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If you have any questions, contact the CWDB Policy Unit at [PolicyUnit@cwdb.ca.gov](mailto:PolicyUnit@cwdb.ca.gov).

## Local Area Subsequent Designation and Local Board Recertification PY 25-27

### Executive Summary

This policy provides guidance and establishes the procedures regarding the subsequent designation of Local Workforce Development Areas (Local Area) and recertification of Local Workforce Development Boards (Local Board) under the Workforce Innovation and Opportunity Act (WIOA). This policy applies to all current Local Areas interested in receiving subsequent designation and all current Local Boards interested in recertification under WIOA and is effective on the date of issuance.

This policy is developed by the California Workforce Development Board (CWDB) and contains some state-imposed requirements. All state-imposed requirements are indicated by **bold, italic** type.

This policy supersedes Workforce Services Directive *Local Area Subsequent Designation and Local Board Recertification* (WSD22-14), dated May 2, 2023. This Directive remains active until further notice.

### References

- WIOA (Public Law 113-128) Sections 106, 107, 121, 134, 181 and 184
- Title 2 *Code of Federal Regulations* (CFR) Part 200: Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), Sections 200.318, 200.339, 200.508
- Title 2 CFR Part 2900: Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. [Department of Labor (DOL) Exceptions]
- Title 29 CFR Part 38: Implementation of the Nondiscrimination and Equal Opportunity Provisions of the WIOA
- Training and Employment Guidance Letter (TEGL) 19-16, *WIOA Adult, Dislocated Worker and Youth Activities Program Allotments for Program Year (PY) 2020; PY 2020 Allotments for the Wagner-Peyser Act Employment Service (ES) Program and the Allotments of Workforce Information Grants to States for PY 2020* (April 23, 2020)

- TEGL 11-19, Change 1, *Negotiations and Sanctions Guidance for the WIOA Core Programs* (May 10, 2023)
- TEGL 10-09, *Implementing Priority of Service for Veterans and Eligible Spouses in all Qualified Job Training Programs Funded in whole or in part by the DOL* (November 10, 2009)
- *California Unemployment Insurance Code* (CUIC) Sections 14202 and 14211
- [Workforce Services Directive](#) (WSD) 20-02, *Calculating Local Area Performance and Nonperformance* (September 18, 2020)
- WSD19-05, *Monthly and Quarterly Financial Reporting Requirements* (December 4, 2019)
- WSD16-05, *WIOA Closeout Requirements* (July 29, 2016)
- WSD14-10, *Initial Local Area Designation and Local Board Certification Under WIOA* (February 20, 2015)

## Background

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WIOA Sections 106 and 107 provide criteria for subsequent designation of Local Areas and recertification of Local Boards. Specifically, WIOA Section 106 requires the Governor to designate Local Areas within the state, and WIOA Section 107 requires the Governor to certify one Local Board for each Local Area.

According to WIOA Section 106, a Local Area must have performed successfully, sustained fiscal integrity, and engaged in the regional planning process to receive subsequent designation. According to WIOA Section 107, a Local Board must have performed successfully, sustained fiscal integrity, and met membership requirements to receive recertification.

The applications for the Local Area subsequent designation and Local Board recertification have been combined into one application. Approved applications will be effective July 1, 2025 – June 30, 2027.

## Policy and Procedures

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### Definitions

For the purposes of this Directive, the following definitions apply:

***Engaged in Regional Planning – The Local Area has participated in and contributed to regional planning, regional plan implementation, and regional performance negotiations.***

***Membership*** – The Local Board is in compliance with the membership requirements outlined under WIOA Section 107(b).

***Performed Successfully – The Local Area had an Individual Indicator Score of 50% or higher in Program Year (PY) 2022-23 or PY 23-24, as described in WSD20-02, Calculating Local Area Performance and Nonperformance).***

**Note** – Please report your “performance score” rather than the “adjusted level of performance.”

***Sustained Fiscal Integrity*** – The Local Area certifies it has not been found in violation of one or more of the following during PY 22-23 or PY 23-24:

- *Final determination of significant finding(s)* from audits, evaluations, or other reviews conducted by state or local governmental agencies or the DOL identifying issues of fiscal integrity or misexpended funds due to the willful disregard or failure to comply with any WIOA requirement.
- *Gross negligence* – Defined as a conscious and voluntary disregard of the need to use reasonable care, which is likely to cause foreseeable grave injury or harm to persons, property, or both.
- *Failure to observe accepted standards of administration* – Local Areas must have adhered to the applicable uniform administrative requirements set forth in Uniform Guidance.

## **Application Process**

The local Chief Elected Official (CEO) and the Local Board Chair must complete and sign the *Local Area Subsequent Designation and Local Board Recertification Application for PY 25-27* for a Local Area to request subsequent designation or a Local Board to request recertification.

The completed application is due no later than **5 p.m. on Monday, March 3, 2025**, to the CWDB at [PolicyUnit@cwdb.ca.gov](mailto:PolicyUnit@cwdb.ca.gov). Please include “Local Area Subsequent Designation and Local Board Recertification Application” in the subject line.

Electronic signatures are permitted for the PY 25-27 application.

**Note** – It is understood that some Local Areas may be unable to obtain local CEO approval by the submission deadline due to scheduling conflicts. If necessary, the Local Area may submit an unsigned copy of the application with an explanation for the absent signature(s) and a date by when the signed application will be sent. Local Areas will not receive full subsequent designation status until a signed application is received.

### *Assessment of the Application*

The CWDB, in coordination with the Employment Development Department, will verify the information provided in the application to ensure the required criteria are met. The CWDB will then determine whether to recommend an approval, conditional approval, or denial of the application. The local CEO will be notified in writing of the decision.

If a subsequent designation application is conditionally approved, the local CEO must submit a “Corrective Action Plan” specifying the following:

- How they will meet the required criteria.
- When they will provide the CWDB with a corrected application.

### *Appeal Process*

A unit of local government (or a combination of units) that has requested and been denied subsequent designation as a Local Area under WIOA may appeal the denial to the CWDB, pursuant to WIOA Section 106. An entity that has been denied subsequent designation may appeal the decision and request a hearing.

An appeal and request for a hearing must be emailed to the CWDB within 15 calendar days from the email date of the notice of denial of subsequent designation.

The appeal must state, in writing, the following:

- Grounds for the appeal.
- Reasons why the appellant should be designated.

The CWDB will contact the appellant to schedule a hearing date within 15 calendar days of the receipt of the appeal. The CWDB will conduct the appeal hearing and provide a written decision to the appellant no later than 15 calendar days after the hearing.

### *Appeal of CWDB Decision*

A unit or combination of units of local government whose appeal has not resulted in designation as a Local Area may also appeal the denial to the DOL (WIOA Section 106[b][5]).

## Action

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Bring this Directive to the attention of the local CEO, Local Board, and appropriate staff.



## Inquiries

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If you have any questions, contact your [Regional Advisor](#).

/s/ JAVIER ROMERO, Deputy Director  
Workforce Services Branch

Attachment:

1. [Local Area Subsequent Designation and Local Board Recertification Application for Program Year 2025-27 \(DOCX\)](#)

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*The EDD is an equal opportunity employer/program. Auxiliary aids and services are available upon request to individuals with disabilities.*

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# **MADERA COUNTY WORKFORCE INVESTMENT CORPORATION**

## **Agenda Item 9.7**

☐ **Consent**

☐ **Action**

☒ **Information**

**To: Madera County Workforce Investment Corporation**  
**From: Maiknue Vang, Executive Director**  
**Date: December 11, 2024**  
**Subject: WIOA Adult & Dislocated Worker Career Services Provider Application**

### **Information:**

MCWIC is the designated Career Service Provider for WIOA Adult and Dislocated Worker services for the local workforce development area through June 30, 2025. This approval is valid for a maximum of four years, at which time, another request must be submitted. Staff are currently preparing an application and gathering required documents, which must be approved by both the WDB and the Board of Supervisors and submitted to the California Workforce Development Board on or before March 1, 2025. If approved, MCWIC will be able to continue to provide Career Services for the period from July 1, 2025, through June 30, 2029.

### **Financing:**

Workforce Innovation and Opportunity Act



**MADERA COUNTY  
WORKFORCE  
INVESTMENT CORPORATION**

**Agenda Item 9.8**

☐ Consent

☐ Action

☒ Information

**To: Madera County Workforce Investment Corporation**

**From: Maiknue Vang, Executive Director**

**Date: December 11, 2024**

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

**Information:**

The most recent data on UI Claims for the period of October 19, 2024, through November 30, 2024, 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 2024 (Week Ending)		November 2024 (Week Ending)			
	19	26	2	9	16	23
Madera	252	279	265	343	342	330

**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.